

BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)

REGULAR MEETING AGENDA

Wednesday, September 11, 2019, 7:00 pm
School Board Office, Gibsons, B.C.

	Pages
1. <u>Call to Order</u>	
2. <u>Swearing-in of Student Trustee</u>	
3. <u>Celebrating Education: Strategic Plan Launch 2019-23 - S. Murawsky, P. Bocking and P. Ruth</u>	
4. <u>Public Question Period (10 minutes in total)</u>	
5. <u>Adoption of the Agenda</u>	
MOTION: "THAT the agenda of September 11, 2019 be adopted."	
6. <u>Auditor's Report</u>	1
MOTION: "THAT the Board of Education of School District No. 46 (Sunshine Coast) accept the auditor's report as delivered on September 11, 2019"	
7. <u>Approval of Minutes of Prior Meetings and Receipt of Records of Closed Meetings</u>	5
a. Regular Meeting Minutes - June 12, 2019	
b. Record of Closed Meeting - June 12, 2019	
c. Record of Special Closed Meeting - June 25, 2019	
MOTION: "THAT the Regular Meeting Minutes of June 12, 2019, the Record of Closed Meeting of June 12, 2019, and the Record of Special Closed Meeting of June 25, 2019, be approved."	
8. <u>Reports</u>	
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	MOTION: "THAT the Board of Education of School District No. 46 (Sunshine Coast) approve the 2019-20 Audited Financial Statements."	
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i.	Receipt of Reports	
	MOTION: "THAT the reports be received."	
9.	<u>Correspondence</u>	107
a.	Minister Conroy - Childcare BC New Spaces Fund	
	MOTION: "TO receive the correspondence."	
10.	<u>Questions and Enquiries from the Public Relating to the Board Meeting</u>	
11.	<u>Next Meeting</u>	
	The next public board meeting will be held on October 9, 2019.	
a.	Committee Agendas	113
	MOTION: "TO approve the committee agendas."	
12.	<u>Adjournment</u>	

INDEPENDENT AUDITORS' REPORT

To the Members of the Board of Education of School District No.46 (Sunshine Coast) and to the Minister of Education, Province of British Columbia

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of School District No. 46 (Sunshine Coast), which comprise the statement of financial position as at June 30, 2019, and the statement of operations, statement of changes in net financial assets (net debt) and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the district as at June 30, 2019, and its results of operations and its cash flows for the year then ended in accordance with the accounting requirements of section 23.1 of the *Budget Transparency and Accountability Act* of the Province of British Columbia.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the District in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

Without modifying our opinion, we draw attention to Note 2(a) to the financial statements which disclose that the accounting requirements of section 23.1 of the *Budget Transparency and Accountability Act* of the Province of British Columbia are in accordance with Canadian public sector accounting standards except in regard to the accounting treatment of government transfers. Note 2(a) to the financial statements discloses the impact of these differences.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The supplementary information included in Schedules 1 through 4D is presented for

purposes of additional information and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied, only to the extent necessary to express an opinion, in the audit of the financial statements taken as a whole.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting requirements of section 23.1 of the *Budget Transparency and Accountability Act* of the Province of British Columbia, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the District's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the district or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the District's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists

related to events or conditions that may cast significant doubt on the District's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the District to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

DRAFT

Sechelt, British Columbia

Chartered Professional Accountants



**MINUTES OF THE REGULAR MEETING OF THE
BOARD OF EDUCATION OF
SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)**

Wednesday, June 12, 2019, 7:00 pm
School Board Office, Gibsons, B.C.

TRUSTEES: P. Ruth, Board Chair, S. Leech, Vice-Chair, A. Amaral, Trustee,
M. Hampvent, Trustee, S. Haines, Trustee, S. Girard, Trustee,
T. Ste. Marie, Trustee, N. Davis, Student Trustee

STAFF: P. Bocking, Superintendent, N. Weswick, Secretary-Treasurer,
P. Bishop, Director of Instruction, E. Reimer, Executive Assistant

1. Call to Order

The meeting was called to order at 7:04 pm.

2. Celebrating Education: Aboriginal Education Month - K. Mahlman

District Principal Mahlman introduced staff and students attending the meeting in celebration of National Indigenous Cultures Month and reported that the district's Aboriginal Education department would be formally known as Indigenous Education Services as of September 2019. Staff and students shared their impressions of indigenous education opportunities in the district and spoke to the program's successes in English language development, aboriginal awareness, raising awareness and support for survivors of residential schools, and the connection of language and culture made possible in the *she sháshishálhem* language classes.

3. Public Question Period (10 minutes in total)

- A member of the audience asked why they had not received a response from the board on prior correspondence. Chair Ruth apologized for the oversight.
- A member of the audience asked for a rationale on a district decision not to accept dashboard cameras purchased by the Lions Club. Superintendent Bocking responded that the district does see the value in installing cameras on buses and is working with the bus contractor on the matter. Matters of student privacy and secure storage of data are being considered.
- A member of the audience asked how much revenue the district receives from international student fees. Secretary-Treasurer Weswick noted that the information was available on page 85 of the agenda package (\$106,208 in the 2018-19 school year). Superintendent Bocking noted that the program benefits our students by

providing experiences with international students as well as opportunities for outreach.

- A member of the audience asked why certain principals had indicated to parents that school supplies would be provided by the district in the 2019-20 school year when the budget had not yet been passed. Superintendent Bocking reported that he was not aware of such actions and was grateful to have them brought to his attention.
- A member of the audience asked if the decision to provide district-purchased school supplies to students was in reaction to a hardship identified by parents. Superintendent Bocking responded that indeed purchasing school supplies was a barrier to some families and that the shift in practice would help to ensure that all students be supported fairly.

4. Adoption of the Agenda

Moved: Haines

Seconded: Amaral

MOTION: "THAT the agenda of June 12, 2019 be adopted."

Carried

5. Approval of Minutes of Prior Meetings and Receipt of Records of Closed Meetings

- a. Regular Meeting Minutes - May 8, 2019
- b. Record of Closed Meeting - May 8, 2019

Moved: Haines

Seconded: Girard

MOTION: "THAT the minutes of the Regular Meeting of May 8, 2019 and the Record of the Closed Meeting of May 8, 2019, be approved."

Carried

6. Reports

a. Superintendent's Report

Superintendent Bocking shared two student poems from the Coastal Voices anthology and highlighted the following items from his written report:

- The *Coastal Voices Celebration* took place on June 6 to celebrate the launch of the latest edition of the student writing anthology,
- Elementary students had an opportunity to play and learn in a District Ultimate Day,
- Concert and jazz bands performed and won medals at the Sun Peaks Con Brio Festival,
- The DSLT coordinated *SD46s Got Talent* show was well received on May 22,
- Mini garden grants were organized in order to help develop school gardens,

- The grade 3 learning program with the Nicholas Sonntag Marine Education Centre provided an exceptional learning opportunity,
- The newly developed strategic plan and district website will be discussed at the first DPAC of the new school year, September 26,
- Principals and vice-principals met with their colleagues at the Sea to Sky school district to interpret and discuss student data,
- Students and principals took part in the *Nurturing the Learning Spirit* canoe trip,
- The district will be screening a documentary around anxiety, titled “*Angst*”,
- Local governments shared their strategic plans at a recent intergovernmental meeting.

b. Strategic Plan Reports

1. Goal 1.h. - Experiential Learning

Superintendent Bocking and Director Bishop spoke to the written report, highlighting the applied design curriculum, opportunities for student mentorship and learning hands on skills.

2. Goal 1.j. - Indigenous Learning / Goal 3.f. - Sechelt and Squamish Nations

Superintendent Bocking submitted the report as written.

3. Goal 3.a. - Communicate and Celebrate

A correction was noted to the agenda where the goal was misidentified as “2.g. Celebrations” and was corrected to “3.a. Communicate and Celebrate”.

Superintendent Bocking spoke to his written report and shared general information on an upcoming dinner series geared towards PACs to explore topics such as running effective meetings and facilitating engagement.

4. Goal 3.c. - International Education

In addition to his written report, Director Bishop indicated that nine international students plan to attend in the 2019-20 school year. The international education program’s goal is to reinforce positive personal cultural identity and provide an opportunity for global awareness.

The district is looking to implement BAA courses in the future, with a goal of offering an exchange program for students.

c. Administrative Regulations in Circulation

Details regarding the administrative regulations in circulation can be found in the committee notes of meetings taking place in May 2019. New and revised regulations will circulate for an eight (8) week period and regulations being repealed will circulate for a four (4) week period.

1. Reg. 3020 - Anaphylaxis

2. Reg. 5010 - Decentralized Decision Making

d. Administrative Regulations to be Received

The following regulation(s) completed the circulation phase and were received as part of the reports provided at the board meeting.

1. Reg. 1040 - Board / Authority Authorized Courses
2. Reg. 4060 - Environmental Sustainability
3. Reg. 4070 - Hazardous Materials
4. Reg. 4090 - Naming of Schools

e. Secretary-Treasurer's Report

Secretary-Treasurer Weswick reported on changes to the five-year capital plan and provided an update on radon testing in schools.

1. Larger Cheques Written in the Month of May 2019
The report was submitted as written.
2. Expenditures by Object - May 2019
The report was submitted as written.

f. Board Report

The report was submitted as written.

1. BCSTA Report
The disposition of motions presented at the AGM were included in the meeting package.
2. BCPSEA Report
There were no items to report.
3. Student Trustee Report
Student Trustee Davis shared the following:
 - Students have had an opportunity to take part in proms at secondary schools,
 - The annual fun day at Elphinstone took place in Vancouver at a variety of venues, including a trampoline park.
 - A number of physics classes have taken part in experiential learning opportunities at Playland,
 - The district talent show, *SD46's Got Talent*, showcased a range of student talents,
 - Students organized a climate panel at Elphinstone Secondary that involved all local governments.

Student Trustee Davis reported that the District Student Leadership Team (DSLTL) has chosen to select the student trustee for 2019-20 early so as to allow the student to take their oath of office at the September board meeting. The DSLTL has selected Jessica Carroll as the 2019-20 student trustee.

Trustee Ruth thanked Student Trustee Davis for his service over the course of the year and presented him with a token of appreciation on behalf of the board.

4. Trustee Honorarium Committee Notes - May 28, 2019

Trustee Amaral reported that the committee met to discuss the implications of a recent tax change that effectively reduced the net trustee stipend.

Vice-Chair Leech shared information on the rationale for the motion, noting that many other districts have also passed motions or are considering changes as a result of the revisions to the *Income Tax Act*.

Moved: Amaral

Seconded: Girard

MOTION: "THAT the board recommend an increase of 8% to the trustee stipend, effective September 1, 2019, to offset the impacts of federal taxation changes."

Carried

1. Trustee Honorarium Committee Notes - April 23, 2019

The notes were disclosed by board motion at the May 8, 2019 Closed Board Meeting.

g. Committee of the Whole Notes - May 28, 2019

The notes were submitted as written.

1. 2019-23 Strategic Plan

Moved: Haines

Seconded: Girard

MOTION: "THAT the Board of Education of School District No. 46 (Sunshine Coast) approve the 2019-23 Strategic Plan."

Carried

Superintendent Bocking reported that the final printed document will be provided at the September board meeting.

h. Education Committee Notes - May 22, 2019

The notes were submitted as written.

1. District Report to the Ministry (<https://sd46studentexcellence.ca/>)
Superintendent Bocking acknowledged the work of program staff in preparing the videos for the website.

Moved: Leech

Seconded: Hampvent

MOTION: "THAT the Board of Education of School District No. 46 (Sunshine Coast) approve the District Report to the Ministry, available at www.sd46studentexcellence.ca"

Carried

i. Operations Committee Notes - May 16, 2019

Trustee Hampvent reported on discussions taking place at the Operations Committee meeting.

1. 2020-21 Five-Year Capital Plan

Moved: Hampvent

Seconded: Haines

MOTION: "THAT the Board of Education of School District No. 46 (Sunshine Coast) approve the 2020/2021 Five-Year Capital Plan."

Carried

2. 2019-20 Budget

Moved: Leech

Seconded: Haines

MOTION: "THAT School District No. 46 (Sunshine Coast) Annual Budget Bylaw for fiscal year 2019/2020, in the amount of \$49,821,951, be read for a first time."

Opposed. (1): Hampvent
Carried (5 to 1)

Moved: Leech

Seconded: Girard

MOTION: "THAT School District No. 46 (Sunshine Coast) Annual Budget Bylaw for fiscal year 2019/2020, in the amount of \$49,821,951, be read for a second time."

Opposed. (1): Hampvent
Carried (5 to 1)

Trustees agreed unanimously to move to a third reading.

Moved: Leech
Seconded: Haines

MOTION: "THAT School District No. 46 (Sunshine Coast) Annual Budget Bylaw for fiscal year 2019/2020, in the amount of \$49,821,951, be read for a third time, passed and adopted."

Opposed. (1): Hampvent
Carried (5 to 1)

Trustee Hampvent indicated that she felt that further discussion was required on the matter of district purchased school supplies.

j. Receipt of Reports

Moved: Girard
Seconded: Ste. Marie

MOTION: "TO receive the reports."

Carried

7. Correspondence

- a. C. Cooper - Purchasing of School Supplies / Band Equipment - May 2, 2019
- b. M. Shinkai - 2019/20 Preliminary Budget - May 3, 2019
- c. SCTA - Joint Trustee/Teacher Liaison Committee - June 4, 2019

Moved: Haines
Seconded: Amaral

MOTION: "TO receive the correspondence."

Carried

8. Questions and Enquiries from the Public Relating to the Board Meeting

- A correction was noted on page 66 of the agenda package, in the Operation Committee notes a reference was made to regulation 2121. The correct regulation number is 2120.
- A member of the public asked for clarity on how the general public can access information on specific school budgets. Superintendent Bocking suggested reaching out to the school principal for clarity and information on their budget. Secretary-Treasurer Weswick noted that consultation for school budgets takes place throughout the year through conversations with stakeholders and PACs.
- A member of the audience requested clarification on funding for students attending district schools through a Rotary exchange program. Director Bishop reported that

due to the nature of the exchange (student in / student out) the ministry treats the exchange student as a regularly funded seat.

- A request was made for clarification on the Decentralized Decision-Making regulation, in particular if the regulation was developed locally and if the decision regarding custodial staffing was a new practice. Secretary-Treasurer Weswick responded that the regulation was developed locally and that changes to custodial staffing had occurred previously. The changes to the regulation were made to acknowledge that change in practice.
- A member of the press asked for clarification on the move to an enhancement agreement with the Squamish nation, indicated on page 17 of the package. Superintendent Bocking responded that as four school districts have schools on Squamish territories, the districts intend to work collaboratively in developing an agreement with the Squamish nation.
- A member of the press asked Trustee Hampvent to elaborate on her comment relating to the 2019-20 school budget. Trustee Hampvent indicated that she felt discussions at DPAC and the committee level relating to the district purchase of school supplies were left unresolved.

9. Next Meeting

The next public board meeting will be held on September 11, 2019.

a. Committee Agendas

Moved: Amaral

Seconded: Hampvent

MOTION: "TO approve the committee agendas."

Carried

10. Adjournment

There being no further business, the meeting adjourned at 8:48 pm.

Moved: Leech

Seconded: Girard

MOTION: "TO adjourn."

Carried

Pammila Ruth - Board Chair

Nicholas Weswick - Secretary-Treasurer



**BOARD OF EDUCATION OF
SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)**

RECORD OF CLOSED MEETING

Wednesday, June 12, 2019, 5:00 pm
School Board Office, Gibsons, B.C.

TRUSTEES: P. Ruth, Board Chair, S. Leech, Vice-Chair, A. Amaral, Trustee,
M. Hampvent, Trustee, S. Haines, Trustee, S. Girard, Trustee,
T. Ste. Marie, Trustee

STAFF: P. Bocking, Superintendent, N. Weswick, Secretary-Treasurer,
P. Bishop, Director of Instruction, E. Reimer, Executive Assistant

The meeting was chaired by Vice-Chair Leech.

Call to Order

The meeting was called to order at 5:04 p.m.

- **Financial Audit**
- **Motion to Exclude**
- **Adoption of the Agenda**
- **Approval of Minutes of Prior Meetings**
- **Information / Action Items**
 - Personnel
 - Bargaining Update (Trustee Haines recused herself for the report on bargaining)
 - Grievances Report
 - Directors and Secretary-Treasurer Contract Review
 - Staff Issue
 - Exempt Benefits
 - Property
 - Property Update
- **Items for Disclosure**
 - There were no items for disclosure

Adjournment

The meeting adjourned at 6:14 p.m.

Pammila Ruth
Board Chair

Nicholas Weswick
Secretary-Treasurer



**BOARD OF EDUCATION OF
SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)**

RECORD OF CLOSED MEETING

Wednesday, June 25, 2019, 9:00 am
School Board Office, Gibsons, B.C.

TRUSTEES: P. Ruth, Board Chair, S. Leech, Vice-Chair, A. Amaral, Trustee,
M. Hampvent, Trustee, S. Haines, Trustee, S. Girard, Trustee,
T. Ste. Marie, Trustee

STAFF: P. Bocking, Superintendent, N. Weswick, Secretary-Treasurer,
P. Bishop, Director of Instruction, E. Reimer, Executive Assistant

REGRETS: S. Haines, Trustee; T. Ste. Marie, Trustee

The meeting was chaired by Vice-Chair Leech.

Call to Order

The meeting was called to order at 9:03 a.m.

- **Motion to Exclude**
- **Adoption of the Agenda**
- **Information / Action Items**
 - Personnel
 - Local Bargaining Review (Trustee Haines recused herself for the report on bargaining)
 - Staff Issue
- **Items for Disclosure**
 - There were no items for disclosure

Adjournment

The meeting adjourned at 9:42 a.m.

Pammila Ruth
Board Chair

Nicholas Weswick
Secretary-Treasurer

REPORT TO THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO.46 (SUNSHINE COAST)

SUPERINTENDENT'S REPORT

Submitted by Superintendent Patrick Bocking
September 11th, 2019

1. CIRCLE OF CARE: STUDENTS

- a. Two of our students welcomed their fellow students back to school with a fun radio message! (1a)
- b. Our youngest students entering kindergarten begin with an hour a day in small groups. By the end of the second week all students attend full time for the rest of the year. This gradual entry process has been very successful for orienting our students to their educational journey!
- c. The Family Resource Centres begin in 5 locations this week. Parents with preschool children are invited to explore, play and learn in an environment that is friendly, supportive and inspiring! (1b)
- d. The BC Children's Mental Health Literacy Team has selected School District 46 to be one of 5 rural districts interested in working together to improve mental health and wellness in their communities. (1f)
- e. Discussions have been launched prior to the end of the last school year on a Local Education Agreement with the Sechelt Indian Band. (1h)
- f. The environmental Education Committee will begin its work on the Environmental Action Plan this month (1i).
- g. Two of our Train in Trades began this week: the Professional Cook program at the Elphinstone Cougar Café and the Auto Service Technician program at Chatelech Secondary. (1g)

2. CIRCLE OF CARE: STAFF

- a. The BCTF and BCPSEA are currently on a break until September 23rd from mediated talks to develop a new Collective Agreement. We continue to work in a collaborative and positive spirit in our schools. (2a)
- b. Professional development programs are continuing to support our staff in delivering their programs. The majority of district and school professional development programs are based on a mixture of expert guidance and collaborative structures for learning together. (2b)
- c. Parents will be informed of the Board's new strategic plan and the new website at DPAC and PAC meetings. (2e)

3. CIRCLE OF CARE: COMMUNITY

- a. We are grateful for the partnership of the Sunshine Coast RCMP in all of our schools. Current staffing issues have resulted in the liaison officer position to

be unstaffed, but there has been careful planning on their part ensure that our schools have great support. (3b)

- b. The Ministry of Education has identified Child and Youth Mental Health as a priority and titled their roadmap as, "Pathways to Hope". Our district has reached out to the Ministry be a part of this project. (3b)
- c. Our schools look fabulous after the summer due to the work of our amazingly dedicated custodians and maintenance staff. (3e)
- d. #1. The BC Children's Mental Health Literacy Team has selected School District 46 to be one of 5 rural districts interested in working together to improve mental health and wellness in their community. (1f)

REPORT TO THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO.46 (SUNSHINE COAST)

STRATEGIC PLAN REPORT: STUDENT VOICE

Submitted by Superintendent Bocking
September 11th, 2019

Goal 1.a.: Our **students' voices** will be respectfully heard and acted upon.

“Meaningful student involvement is the process of engaging students as partners in every facet of school change for the purpose strengthening their commitment to education, community & democracy.”

— Adam Fletcher

Background:

School District 46 is a leader in student voice. The Board is proud to be welcoming its seventh student trustee to the table tonight! The District Student Leadership Team (DSLTT) meets monthly with the Superintendent, Principals and Vice Principals to review matters of importance to students. Much of the DSLTT work has been about connections amongst schools and learning from each other. Our principals ensure that there are a variety of different student voice structures in their schools. The former Board has enhanced student voice through BCSTA motions that have motivated improvement across the province. While the district is proud of its role in supporting student voice in our communities and in the province, there is room for continued growth.

Discussion:

Student Voice means that those most directly impacted by the work of our district have a say in what happens in their education. For most of us, our personal experience in schools is some time ago. Technology, social structures, educational research and much more are changing the way we interact, learn and problem solve. The expectations on students are different and their future is still being created. It is our obligation to know where students are in their understandings and beliefs in the system and to capture their new ideas for an educational system that they fully embrace as their own.

Next steps include:

- Student-led Grade 11 Forum in October
- DSLTT planning: What does student voice mean to students?

ADMINISTRATIVE REGULATIONS

TITLE: EARTHQUAKES

CATEGORY: FACILITIES

NUMBER: 4050

CIRCULATING UNTIL NOVEMBER 4, 2019

I. Rationale:

The Sunshine Coast School District is situated in an earthquake-prone region. Thoughtful preparation and planning is required in order to ensure the safety of students and staff.

II. Procedures:

- A. The "Earthquake Handbook" shall be the primary source of information on earthquakes.
- B. The Management representative responsible for District Health and Safety shall ensure that the "Earthquake Handbook" is kept current and that all supervisors are apprised of any amendments.
- C. Principals and other site supervisors shall ensure that all members of staff and all students are kept current with procedures enunciated in the "Earthquake Handbook".
- D. Earthquake drills shall be practised on at least three occasions at reasonable intervals throughout the school year.
- E. Each school will develop and maintain an Earthquake/Disaster Response Plan and update it annually. Copies of the plan shall be sent to the school district office and changes shall be sent in October of each year.

Received:

References:

ADMINISTRATIVE REGULATIONS

TITLE: FINANCIAL REPORTING

CATEGORY: FINANCE

NUMBER: 5030

CIRCULATING UNTIL NOVEMBER 4, 2019

I. Rationale:

The Board of Education is required to maintain a balanced budget and requires regular financial information for oversight purposes. In order to support the Board, staff shall bring timely and relevant financial information to the Board and propose budgetary changes as necessary.

II. Procedures:

A. The Secretary-Treasurer shall provide financial reports to the Board upon adoption of the Amended Budget and on a monthly basis thereafter, until the end of the school year.

B. The report shall provide an account of:

1. Actual expenditures for each of the budget sections;
2. Funds remaining in each of the sections;
3. Actual expenditures for the overall operating budget and the capital budget;
4. Funds remaining in both the overall operating budget and the capital budget.

C. The report shall provide information on program expenditures which project to a final deficit and shall provide a range of options which would lead to a reduction or elimination of a projected over expenditure.

D. Should the projections show an overall expected deficit, the Secretary Treasurer will disclose this to the Operations Committee with as much advance notice as possible. The Secretary Treasurer will then work with school and department leaders to revise plans with the aim of attaining balance by the end of the fiscal year.

Received:

References:

ADMINISTRATIVE REGULATIONS

TITLE: PATRIOTIC PROTOCOLS

CATEGORY: EDUCATION

NUMBER: 1210

I. Rationale:

Students shall be provided with appropriate opportunities to understand their country and province including their values, symbols and patriotic traditions.

II. General:

A. Every school in the district shall have a Canadian flag flown near the entrance to the school.

B. The flag shall normally be taken down after the conclusion of each school day.

C. If flags are displayed using flag poles, then protocol requires that:

1. there be only one flag on each pole;
2. no flag is to be flown higher than the Canadian flag;
3. when facing the flags and building, the Canadian flag must be on the left.

D. Flags displayed in the school must be displayed on vertical poles or on wall mounted poles.

E. Sections 5(10)(11) of the *School Act Regulation* (B.C. Regulation 265/89) require:

(10) The principal of a school, other than a distributed learning school, must

(a) establish a program of school assemblies to be conducted at appropriate times during the school year,

(b) ensure that assemblies are held at least 3 times in a school year, including the school day immediately preceding Remembrance Day,

(c) ensure that the Canadian national anthem shall be sung at each school assembly, and

(d) ensure that the Canadian flag and the British Columbia flag shall be displayed at each school while in session.

(e) flags shall be flown at half-mast as directed by the Government of Canada, the Province of British Columbia or the Superintendent of Schools.

(11) School assemblies referred to in subsection (10) shall be established to promote loyalty to the Crown, respect for Canadian traditions, laws, institutions and human values, and shall include observation of occasions of historic or current importance to Canada and the Commonwealth, as well as appropriate references to the Canadian flag.

Received:

References:

ADMINISTRATIVE REGULATIONS

TITLE: CHILD PROTECTION
CATEGORY: HEALTH AND SAFETY
NUMBER: 3050

I. Rationale:

Student safety is a top priority for our district. Research shows that best practice for schools should include explicit teaching of a Personal Safety curriculum by trained staff on an annual basis.

II. Personal Safety Education Programs:

A. With the assistance of the Ministry, provincial and national safety organizations (i.e. Lower Mainland Child Abuse Prevention Education and/or Canadian Centre for Child Protection), and school counsellors, the District will select instructional programs to make students aware of personal safety.

B. As these programs are part of the curriculum, parent consent is not required, but best practice would be for the school and family to work collaboratively about this sensitive topic. It is recommended that schools inform parents prior to instruction so that support can be available to students at home after the instruction has occurred.

C. It is strongly recommended that these programs be delivered prior to May 15th of each school year.

III. Obligation to Report:

A. When employees or volunteers have reason to believe that a child is being, or has been abused, or is suffering neglect, they shall promptly follow the guidelines set out in the B.C. Handbook for Action on Child Abuse and Neglect (2017) (https://www2.gov.bc.ca/assets/gov/public-safety-and-emergency-services/public-safety/protecting-children/childabusepreventionhandbook_serviceprovider.pdf). The principal of the school shall also be informed in all cases, unless otherwise directed by the Handbook and also has a duty to report.

Immediate reporting to the Ministry of Children and Family Development (MCFD) is required by the employee or volunteer who has any knowledge of the alleged abuse and/or neglect. The toll free number is 1-800-663-9122. The Gibsons office contact number is 604-886-5525. The Sechelt office contact number is 604-740-8900.

B. If an employee or volunteer is given a hypothetical situation or other indirect disclosure in which an individual's name is mentioned, the employee or volunteer also has a duty to report

ADMINISTRATIVE REGULATIONS

TITLE: CHILD PROTECTION
CATEGORY: HEALTH AND SAFETY
NUMBER: 3050

to a social worker.

C. If the child is in immediate danger, the employee or volunteer shall call the police first, and then the MCFD.

D. An employee making a report regarding abuse or neglect shall keep the matter strictly confidential.

E. The reporter may be asked to provide as much of the following information as is known:

1. The reporter's name and school;
2. The student's full name, date of birth, grade, parents' or guardians' full names, home address(s) and telephone number(s), office telephone number(s) of parents or guardians;
3. The full name and address and telephone number of the alleged offender and any other information which might help locate or identify the offender;
4. Any immediate concerns about the child's safety;
5. The hours of operation of the school;
6. The student's bus schedule; and
7. Any special concerns about the student.

F. The student shall not be interviewed to obtain this information.

G. An employee's duty to report overrides one's professional duty of obligation or obligations to speak with a colleague.

H. The report of an employee or volunteer to a principal or counselor does not replace his/her duty to report to a social worker.

I. The duty to report is covered under section 14 of the Child and Family Community Services Act and is a legal obligation.

J. Principals, with support from the school counsellor, will ensure that staff receive annual training using the District PowerPoint "Report with Support" at a staff meeting.

Received:

References: BC Handbook for Action on Child Abuse and Neglect (2017)

https://www2.gov.bc.ca/assets/gov/public-safety-and-emergency-services/public-safety/protecting-children/childabusepreventionhandbook_serviceprovider.pdf

ADMINISTRATIVE REGULATIONS

TITLE: ANAPHYLAXIS
CATEGORY: HEALTH AND SAFETY
NUMBER: 3020

I. Rationale:

The Board of Education of School District No. 46 (Sunshine Coast) believes it has a responsibility to provide a safe environment for children with life-threatening allergies. The goal of the administrative regulation is to provide a safe environment for children with life-threatening allergies. While it is recognized that it is not possible to reduce the risk to zero, it is the intent of this policy to minimize the risk and to allow the anaphylactic child to attend school with relative confidence.

II. Practices:

A. Definition:

“Anaphylaxis”: Anaphylaxis is a sudden and severe allergic reaction, which can be fatal, requiring immediate medical emergency measures be taken.

Signs and symptoms of a severe allergic reaction can occur within minutes of exposure to an offending substance. Reactions usually occur within two hours of exposure, but in rarer cases can develop hours later. Specific warning signs as well as the severity and intensity of symptoms can vary from person to person and sometimes from attack to attack in the same person.

An anaphylactic reaction can involve any of the following symptoms, which may appear alone or in any combination, regardless of the triggering allergen:

- Skin: hives, swelling, itching, warmth, redness, rash
- Respiratory (breathing): wheezing, shortness of breath, throat tightness, cough, hoarse voice, chest pain/tightness, nasal congestion or hay fever-like symptoms (runny itchy nose and watery eyes, sneezing), trouble swallowing
- Gastrointestinal (stomach): nausea, pain/cramps, vomiting, diarrhea
- Cardiovascular (heart): pale/blue colour, weak pulse, passing out, dizzy/lightheaded, shock
- Other: anxiety, feeling of “impending doom”, headache, uterine cramps in females

Because of the unpredictability of reactions, early symptoms should never be ignored,

ADMINISTRATIVE REGULATIONS

TITLE: ANAPHYLAXIS
 CATEGORY: HEALTH AND SAFETY
 NUMBER: 3020

especially if the person has suffered an anaphylactic reaction in the past. It is important to note that anaphylaxis can occur without hives. If an allergic student expresses any concern that a reaction might be starting, the student should always be taken seriously. When a reaction begins, it is important to respond immediately, following instructions in the student's Anaphylaxis Emergency Plan. The cause of the reaction can be investigated later.

The most dangerous symptoms of an allergic reaction involve:

- breathing difficulties caused by swelling of the airways and
- a drop in blood pressure indicated by dizziness, lightheadedness or feeling faint/weak.

Both of these symptoms may lead to death if untreated.

B. Information and Awareness:

1. Identification of Anaphylactic Students to School Authorities.

- a) It is the responsibility of the principal to advise all parents and students at the beginning of each school year that an anaphylactic condition must be brought to the attention of the school.
- b) It is the responsibility of parents of children with anaphylaxis to identify their children to the school principal and provide information on a Request for Administration of Medication Form regarding:
 - (1) the foods or allergen which trigger the reaction;
 - (2) a treatment protocol signed by the child's physician;
 - (3) any changes in the child's condition from previous years or since last reported;
 - (4) permission to post photographs and medical information in key locations (e. g. school bus and classroom) and wherever the child's epinephrine auto-injector (i.e. epipen) is stored.

2. Our district will follow the guidelines and policies set out in the Ministry document "*BC Anaphylactic and Child Safety Framework*" available at https://www2.gov.bc.ca/assets/gov/education/administration/kindergarten-to-grade-12/healthyschools/anaphylaxis/bc_anaphylactic_child_safety.pdf

ADMINISTRATIVE REGULATIONS

TITLE: ANAPHYLAXIS
 CATEGORY: HEALTH AND SAFETY
 NUMBER: 3020

3. Identification of Anaphylaxis Students to Staff
 - a) As soon as the child is identified, all teaching and non-teaching staff will be made aware that a child with anaphylaxis is attending their school. In addition:
 - (1) instructions on the use of the auto injector along with the list of symptoms and emergency procedures should be posted in the classroom and the medical emergency room;
 - (2) the student should wear a medic-alert bracelet which identifies specific allergens;
 - (3) at the elementary level it is suggested that the medical alert symbol be posted on the classroom door indicating the presence of a child with a medical alert;
 - (4) information about the anaphylactic student's allergies and emergency procedures shall be kept in a visible location.

4. Inservice for Teachers and Other School Staff
 - a) The superintendent or his/her designate or the principal should ensure that inservice is provided annually to all school personnel including TOCs on how to recognize and treat anaphylactic reaction,
 - b) All teachers and other staff who may be in a position of responsibility for children with anaphylaxis (including bus drivers, noon hour supervisors, etc.) should receive personal training in the use of auto-injector.
 - c) Public Health nurses should be contacted to develop and deliver an in-service on anaphylaxis to school staff.
 - d) It is recommended that identification of students with anaphylaxis to their peers in the school setting should not take place without consultation with the student with anaphylaxis and their family..

5. Sharing Information with Parents and Parent Organization
 - a) The school should develop a communication policy to inform parents of the presence of a student with life-threatening allergies in their child's school and the measures that are being taken to protect the student.
 - b) Letters should be sent home encouraging parents' cooperation to avoid

ADMINISTRATIVE REGULATIONS

TITLE: ANAPHYLAXIS
 CATEGORY: HEALTH AND SAFETY
 NUMBER: 3020

including the allergen in school lunches and snacks.

c) Teachers will ensure reminders are provided around the time of special occasions when food is being provided from home.

d) Parents and other members of the school community should be encouraged to bring any concerns to the principal, NOT to the parents of the children with anaphylaxis.

6. Staff who become aware of an anaphylactic student whose parents parent/guardian fails to make or refuses to make adequate or appropriate provisions for the student, shall report the same to Ministry of Children and Family (see Regulation 3050 - Child Protection).

C. Prevention of Anaphylaxis

Each school will develop prevention strategies for the purpose of meeting a school's duty of care in a reasonable manner. These strategies will be appropriate to the age and maturity of the students involved. At the elementary level, it may be necessary to impose a complete ban of the allergen. The *British Columbia Anaaphylactic and Child Safety Framework*

(https://www2.gov.bc.ca/assets/gov/education/administration/kindergarten-to-grade-12/healthyschools/anaphylaxis/bc_anaphylactic_child_safety.pdf) is a resource that may be obtained. Special consideration should be given to the following:

1. Field Trips

The likelihood of an anaphylactic reaction is greater when children are out of the controlled environment of the school. In addition to the usual school safety precautions applying to field trips, it is suggested that in order to protect the child with anaphylaxis a photocopy of all pertinent medical information and epinephrine/anaphylaxis kit or any medication for treatment will be taken on the field trip. In addition, all supervisors, staff and parents should be made aware of the identity of the child with anaphylaxis, the allergens, symptoms and treatment.

2. Insect Venom

The school cannot take responsibility for possible exposure to bees, hornets, wasps and yellowjackets, however, the following precautions are recommended to

ADMINISTRATIVE REGULATIONS

TITLE: ANAPHYLAXIS
CATEGORY: HEALTH AND SAFETY
NUMBER: 3020

reduce the risk of exposure:

- a) ensure that garbage is properly covered;
- b) the presence of bees and wasps, especially nesting areas should be reported immediately to the maintenance department for removal; and
- c) immediately remove a child with an allergy to insect venom from the room if a bee or wasp gets in.

D. Emergency Response Protocol

A separate emergency plan should be developed and reviewed annually for each child with anaphylaxis in conjunction with the child's parents and physician and kept in the emergency medical binder located in a designated location. Schools should be aware of local ambulance regulations and take them into account when developing their procedures. Plans should include immediate transport of the child to a hospital facility after administration of the auto injector. In addition the hospital should be informed that the child is en route and why.

E. Record Keeping – Monitoring and Reporting

1. The school principal has a responsibility for keeping accurate records for each student at-risk of life-threatening allergies. That record shall include the student's emergency response plan.
2. In accordance with the Anaphylaxis Protection Order, the anaphylaxis policy established and maintained by each board must include processes for:
 - a) identifying anaphylactic students; and
 - b) keeping a record with information relating to the specific allergies for each identified anaphylactic student to form part of the student's Permanent Student Record, as defined in the Permanent Student Record Order; and
 - c) school principals to monitor and report information about anaphylactic students to the board in aggregate form (to include number of at-risk anaphylactic students and number of anaphylactic incidents). Aggregate data is required to ensure student privacy and to ensure alignment with privacy legislation.
3. Boards of Education are required to report to the Ministry of Education annually with respect to anaphylaxis policy and implementation.

ADMINISTRATIVE REGULATIONS

TITLE: ANAPHYLAXIS
CATEGORY: HEALTH AND SAFETY
NUMBER: 3020

Form Attached:
Request for Administration of Medication

Received:
References: Ministerial Order M232-07

ADMINISTRATIVE REGULATIONS

TITLE: DECENTRALIZED DECISION MAKING

CATEGORY: FINANCE

NUMBER: 5010

I. Rationale:

The Board of Education of School District No. 46 (Sunshine Coast) realizes that the needs of students are diverse and, because of that, school operating decisions generally should be made at the school level rather than at the district level. This also allows for greater input into operating decisions by staff, students, parents and members of the public who are actively involved in the school community and are aware of a community's needs and can be called upon to assist in the local decisions.

II. Procedures:

A. Funding at the school level will include provisions for:

1. administrative costs
2. all school-based teaching staff
3. all school-based support staff, excluding school custodians
4. short-term staff absences
5. all instructional supplies
6. equipment replacement
7. office operating costs
8. learning resources

B. Based on estimated enrolments, a school will be expected to develop an operating budget, including staffing needs, prior to April 15th of each year. To facilitate this, funding allocations will be made available to schools as soon as practicable after ministry funding announcements -- generally around March 31st. As part of this process, principals should consult with school staff and parents regarding budget priorities for the subsequent year.

C. In developing the budgets, schools are expected to consult and get advice from staff, students, parents and members of the public. Preliminary budgets will be reviewed by district staff to ensure sufficient funds have been allocated to comply with collective agreements, ministry directives and targets and the school's operating needs. Budgets will be recalculated based on September 30th enrolments and finalized prior to October 31st of each year. Once completed, and prior to the end of November, principals should share and discuss with school staff and parents the budget showing final staffing and supply/operating budgets.

ADMINISTRATIVE REGULATIONS

TITLE: DECENTRALIZED DECISION MAKING

CATEGORY: FINANCE

NUMBER: 5010

D. A school having a surplus at the end of a school year will be able to carry this forward into the subsequent school year. A school may not incur a deficit without the approval of the Secretary Treasurer, and any deficits so approved will be applied to the next school year's operations with the intent that they be fully retired during that year.

E. Senior Management will consult with principals and stakeholders regularly regarding the internal allocation system and recommend changes to the Board as part of its budget cycle.

F. Schools will be able to expend funds within their budgets subject to the district's internal controls and policies.

Received:

References:



REPORT TO THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO.46 (SUNSHINE COAST)

SECRETARY-TREASURER'S REPORT

Submitted by Secretary-Treasurer Nicholas Weswick
September 11th, 2019

STUDENT BUSSING

The school district is pleased to report that bussing confirmations were delivered to parents via email near the end of August and schools have been equipped with updated bus lists. Small changes were made to a several routes to improve efficiency for riders and route information has been posted to the district website. New bussing registrations are being addressed as they are received.

The planned closure of Redrooffs Road at Cooper's Green has impacted bus service to some students residing in the Halfmoon Bay area. Students with bus stops on Redrooffs Road, north of Cooper's Green, have been advised to use the bus stop at the north end of Redrooffs Road and the highway during the road closure. Students whose bus stop is south of Cooper's Green have been advised to take the bus at Halfmoon Bay School or from Welcome Woods Market during this same time frame.

COMMUNITY SCHOOL AGREEMENTS

As part of an ongoing effort to document all contracts and agreements in the District, staff has engaged community school coordinators and boards about the implementation of a General Services Agreement. This agreement, based largely on a provincial template, reduces risk for the District by making expectations explicit, on both sides. The intent is to simply document the nature of the existing understandings of all parties, and highlight where there may be differences in expectations or understandings so that those differences may be resolved. The process will be ongoing into the fall.

SUMMER WORK

Our maintenance team were busy over the summer months, ensuring the completion of several projects including:

- Replacement of wood shop dust collections systems at Chatelech Secondary and Elphinstone Secondary (Capital Funding provided)
- Completed student lounge area at Elphinstone Secondary.
- Moving and refurbishing portables
- Re-coating several gymnasium floors
- Installed new synthetic gym floor at Roberts Creek Elementary
- Mechanical and aesthetic upgrades to the Sechelt Learning Centre
- Adding windows to Chatelech Secondary and Langdale Elementary
- Repainting parking lot and play area lines at all sites

A complete report on summer projects will take place at the Operations Committee meeting later this month.

Our custodial department has completed their yearly summer clean at all sites and schools were looking great on our first day back in September.

2018/19 FINANCIAL RESULTS

See attached report titled "Financial Statement Discussion & Analysis" in the agenda package.



SCHOOL DISTRICT 46 - SUNSHINE COAST

Excellence in all we do!

**FINANCIAL
STATEMENT
DISCUSSION AND ANALYSIS**

For the Year Ended June 30, 2019

September, 2019

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INTRODUCTION

The following is a discussion and analysis of the School District's financial performance for the fiscal year ending June 30, 2019. This report is a summary of the School District's financial activities based on currently known facts, decisions, or conditions. The results of the current year are discussed in comparison with the prior year, with an emphasis placed on the current year. This report should be read in conjunction with the School District's financial statements for this same period.

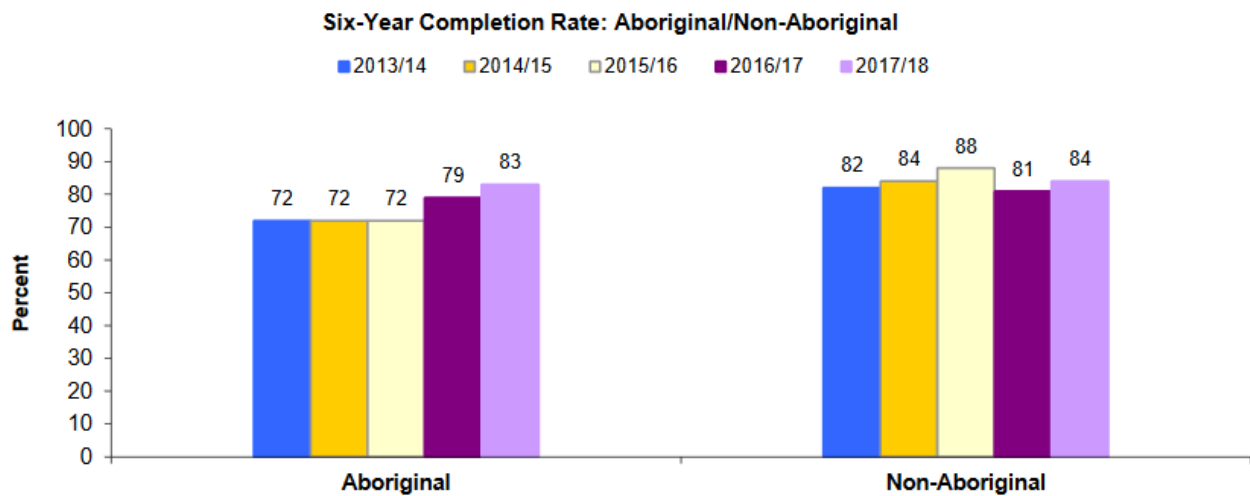
OVERVIEW

During the year the Board of Education entered the fourth year of its four-year strategic plan; **Excellence in All We Do**. It is the fulfillment of a strategic framework created through extensive community and stakeholder consultation and feedback; aligning a clear vision with integration throughout all areas of the organization.

Our financial discussion and outcome is framed by this vision with key outcomes achieved during the year overviewed below.

GOAL 1 – OUR STUDENTS EXCEL

- Continued trend of increased completion rates for Aboriginal students, reaching equivalent rates to the district as a whole. See below:



- Continued the multi-year initiative of implementing the new revised curriculum which includes:
 - Communicating student learning outcomes
 - Improving the quality of educational services and student engagement
- Increased use of the literacy support called Levelled Literacy Intervention (LLI)
- Completed installation of learning gardens at all schools

GOAL 2 – OUR PEOPLE INSPIRE

- Implemented an inquiry-based, collaborative teacher professional development initiative called TLC (Teaching, Learning, Collaborating)
- Enhanced a comprehensive professional development program by adding offerings such as Collaborating About Math in Primary (CAMP).
- Enhanced Investment Revenues by more closely managing cash flows and maintaining larger balances in accounts and investments that generate higher rates of return. These increased revenues support students through school and district-based program capacity.
- Contained utility expenditures through Energy Infrastructure improvements and shared service initiatives.
- Continued with an extensive review and update of administrative regulations, documenting and extending efficient practices.
- Increased Positive Discipline and Circle of Security training for parents and staff
- Expanded Professional Development for EA's
- Completed a World Maps and Heritage Project
- Completed a significant, multi-year renovation of Elphinstone Secondary

GOAL 3 – WE EMBRACE OUR COMMUNITY

- Increased operations related to the Joint Use Agreement between the Sunshine Coast Regional District and the Board of Education that allows greater opportunity for both students and the community to access public assets
- Increased International Education enrolment and revenues over the prior year.
- Partnerships with Vancouver Island University, Sunshine Coast Regional Economic Development Organization, community school societies, Hospice, and many more!
- Began re-work of District website in support of better communication with parents and the community

ENROLMENT AND STAFFING

The operations of the School District are dependent on continued grant funding from the Ministry of Education primarily based on student enrolment, students identified with special needs and other demographic and geographical factors. Expenditures are primarily associated with staffing and related compensation and benefits. Student enrolment and staffing levels are reflected below.

ENROLMENT

Provincial grant funding is primarily based on student enrolment, unique student needs, and unique geographical requirements, with additional funding for adult education. School District student enrolment is summarized as follows;

	Last Year	Budget	Actual	Variance	
				vs. Last Year	vs. Budget
School Age	3,158.94	3,256.06	3,296.13	137.19	40.07
Adult	2.13	1.75	5.31	3.18	3.56
Total	3,161.07	3,257.81	3,301.44	140.37	43.63
				4.25%	1.32%

STAFFING

Staffing is the most significant operational expenditure of school districts. The Staffing budget is summarized in Full Time Equivalent (FTE) terms, as follows:

	Last Year	Current	Variance
Teachers (FTE)	203.76	206.14	2.38
Educational Assistants	75.68	77.69	2.01
Support Staff	60.75	61.58	0.83
Principals and Vice Principals	18	20	2.0
Other Professionals	14.0	12.2	-1.8
Total Staffing	372.19	377.61	5.42

For the year ended June 30, 2019, Directors of Instruction were categorized as Principals and Vice Principals, per Ministry of Education guidelines. This was a change from the previous year, however the prior year figures were also adjusted in the June 30, 2019 financial statements.

FINANCIAL HIGHLIGHTS

CONSOLIDATED SUMMARY

91% of the School District's revenue comes in the form of an Operating Grant from the Provincial government which is based on enrolment levels and other student and geographical factors. 3% of revenue is associated with the recognition of deferred capital revenue, and the balance through other revenue programs such as international education, services provided to School District No. 93, special purpose funding (eg: school generated funds), facility rental and lease income, and investment income.

81% of the School District's expenditures are associated with salaries and benefits. The balance of expenditures are related to amortization of capital assets and supplies and services including transportation, utilities, professional development and maintenance.

Description	Budget	Actual	Variance
Revenue	46,910,913	47,550,307	639,394
Expenses	49,454,340	46,279,202	(3,175,138)
Net Change for the Year	(2,543,427)	1,271,105	3,814,532

The Budget column reflects the planned use of a portion of the accumulated surplus and payments toward debt.

The Actual net change outcome occurs primarily as a result of unexpected revenue and underspend of expense budgets, some of which are restricted to "carry forward" into the following year, such as school budgets and employment contract obligations.

Additional items that contribute to the current year's surplus are summarized in this section.

OPERATING ACCOUNTS

Our actual financial outcome for the 2018/19 school year is consistent with expectations based on monthly Board reporting. The influences that contribute to our realized surplus include are detailed below, at approximate amounts:

	Unfilled Absences	Estimates	Unspent Budgets	Misc
Salaries and Wages:				
Teachers		125,000		
EA	60,000	325,000		
Maintenance	50,000		25,000	
Spec Ed Support	6,000		10,000	
Tech	30,000			
Benefits:				
Teachers		173,000		70,000
EA	18,000	125,000		25,000
Administrators/Excluded		64,000		
Maintenance	14,000		3,500	
Tech	10,000	6,000		1,700
Custodian				13,000
Other:				
Sick Leave			267,000	
Other Absences			80,000	
Utilities			76,000	
Supplies and Services			272,000	
Unexpected Revenue				231,000
Total	188,000	818,000	733,500	340,700

*Miscellaneous expenditure savings relate primarily to benefit premium holidays granted by the benefit provider.

RESTRICTED SURPLUS (OPERATING)

The District restricts a portion of its surplus for spending in subsequent years, as part of its multi-year approach to allocation of resources. The following schedule designates the current year's restricted surplus of \$4,211,119:

School Surpluses		\$1,105,774
Financial Provision		900,000
Subsequent Year Budget Allocation		1,519,026
MSP/EHT	\$220,000	
Teacher Pro-D	56,087	
CUPE Pro-D	64,697	
PEBT Contingency	8,248	
Contractual Obligations		349,032
Indigenous Education	115,990	
Donations re: Aboriginal Journey	4,016	
English as a Second Dialect	66,290	
English Language Learning	22,831	
BC Ed Plan	49,833	
Gr. 10 to 12 Curriculum Implementation	8,610	
Student Transportation Fund	16,704	
Website Development	17,299	
Capital Project Consultants	28,864	
BCTEA - LEA Grant	6,850	
District Programs		337,287
Total Restricted Surplus		\$4,211,119

SPECIAL PURPOSE ACCOUNTS

Special purpose funds are utilized to capture funding designated for specific purposes and balances can be deferred to subsequent years for the intended use. Grant revenues are only recognized as expenses are incurred. Any unused grants or funds remaining at the end of the year are treated as deferred revenue.

CAPITAL ACCOUNTS

Funding for capital expenditures is sourced primarily through the Ministry of Education with incremental funding provided through locally generated capital funds.

The School District announced that it will advance funds to support the business case documentation (PDR) for the expansion of West Sechelt Elementary.

MAJOR CAPITAL PROJECTS

There were no Major Capital projects in progress or initiated during the year.

SCHOOL ENHANCEMENT FUNDED PROJECTS (SEP)

- ***Dust Collector Upgrades - Elphinstone and Chatelech Secondary Schools*** - This important safety upgrade began in the spring of 2019 and will reduce the risk of fire and enhance air quality in the shop classrooms at these two schools. Similar enhancement is planned at Pender Harbour Secondary.
- ***Mechanical Upgrades - Roberts Creek and Cedar Grove Elementary Schools*** - These mid-sized elementary schools had their mechanical systems upgraded with new air handling units and boilers to reduce operating costs and increase the useful lives of the assets.

LAND SALES

There were no sales of land during the year.

FACTORS BEARING ON SCHOOL DISTRICT'S FUTURE AND OTHER SIGNIFICANT MATTERS

There are several factors that could influence the District's stable and healthy financial situation during the 2019/20 school year and beyond.

PROVINCIAL FUNDING MODEL REVIEW

The provincial government has initiated and will soon be completing a review of the funding allocation model. Although a review is certainly overdue, government has not committed any additional funds to support the initiative. This will result in a reallocation of funds between districts, with some "winning" and others "losing" scarce funds. Government has signaled a potential departure from the medical diagnosis model of funding allocation related to students with special needs, meaning there could be a departure from specific funding to address these student needs. In SD46, these funds comprise over 15% of operating grant revenues, which is much higher than most districts in the province

TEACHER COLLECTIVE BARGAINING

The current round of collective bargaining with teachers has been ongoing for several months at the time of this report. In previous rounds, labour disruption has impacted the organization's ability to fulfill its mandate. Any financial savings realized as a result of job actions are typically retained by the provincial government or used to fund contract enhancements.

CLASSROOM ENHANCEMENT FUND/RESTORED TEACHER COLLECTIVE AGREEMENT LANGUAGE

BCPSEA and BCTF reached an agreement in the previous year on the restored language arising from the Supreme Court of Canada ruling in November 2016. The restoration has been categorized into 4 areas:

- Non-Enrolling Teacher Staffing ratios;
- Class Size Provisions;
- Class Composition Provisions; and
- Process and Ancillary Language.

Interim funding was provided for this agreement during 2016/17 and annualized for 2018/19. In addition, the Education Fund (EF or LIF) is being repurposed into a Classroom Enhancement Fund.

The future funding amounts are dependent on both contract negotiations and the Provincial Funding Model Review, mentioned above.

FACILITIES – CAPITAL FUNDS

As we have noted in previous reports, tackling system stresses to address increased demand for enrolment space in elementary schools, especially in West Sechelt, requires intensive forward-looking capital planning. In some situations, this involves the advancement of local capital funds to mitigate the risk of school overcrowding and student and staff safety. Additionally, the requirement to comply with collective agreement restored language places an increased burden and demand on class space. Unrestricted local capital is essentially nil, leaving the inability to fund new classroom additions, portable placements or further classroom conversions, except with operating funds.

TECHNOLOGY REQUIREMENTS

The demand for technology hardware, software, and system utilization continues at a rapid pace. Providing the required services and ensuring that information is secure and protected necessitates increased financial resources. Technology in support of education and the framework for enhancing student learning and more real-time reporting on student progress is an important undertaking. MyEdBC student administration system requires enhancements in order to meet the ongoing needs for improved data and reporting.

ORGANIZATIONAL CAPACITY

Over the past number of years, exempt compensation freezes and inability to move administrative personnel to the appropriate level of compensation due to PSEC restrictions has resulted in difficulties with recruitment and retention of these key personnel. While this has eased in the past year, restrictions remain on benefit levels and salary placement that impact the organization. Further, the increase in overall teacher hiring across the province continues to put pressure on teacher recruitment, particularly with specialized positions.

CONTACTING MANAGEMENT

This financial report is designed to provide the School District's stakeholders with a general but more detailed overview of the school district's finances and to demonstrate increased accountability for the public funds received by the school district.

If you have questions about this financial report please contact the Office of the Secretary - Treasurer at 604-886-4484.



SCHOOL DISTRICT 46 SUNSHINE COAST

School District No. 46 (Sunshine Coast)
494 South Fletcher Rd, PO Box 220
Gibsons, British Columbia V0N 1V0

Audited Financial Statements of

School District No. 46 (Sunshine Coast)

June 30, 2019

School District No. 46 (Sunshine Coast)

June 30, 2019

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School District No. 46 (Sunshine Coast)

MANAGEMENT REPORT

Version: 2243-1498-8515

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 46 (Sunshine Coast) have been prepared by management in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of British Columbia, supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

The preparation of financial statements necessarily involves the use of estimates based on management's judgment particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and reliable financial information is produced.

The Board of Education of School District No. 46 (Sunshine Coast) (called the "Board") is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial statements on a monthly basis and externally audited financial statements yearly.

The external auditors, Crowe Mackay LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of School District No. 46 (Sunshine Coast) and meet when required. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the School District's financial statements.

On behalf of School District No. 46 (Sunshine Coast)

Signature of the Chairperson of the Board of Education

Date Signed

Signature of the Superintendent

Date Signed

Signature of the Secretary Treasurer

Date Signed

INDEPENDENT AUDITORS' REPORT

To the Members of the Board of Education of School District No.46 (Sunshine Coast) and to the Minister of Education, Province of British Columbia

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of School District No. 46 (Sunshine Coast), which comprise the statement of financial position as at June 30, 2019, and the statement of operations, statement of changes in net financial assets (net debt) and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the district as at June 30, 2019, and its results of operations and its cash flows for the year then ended in accordance with the accounting requirements of section 23.1 of the *Budget Transparency and Accountability Act* of the Province of British Columbia.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the District in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

Without modifying our opinion, we draw attention to Note 2(a) to the financial statements which disclose that the accounting requirements of section 23.1 of the *Budget Transparency and Accountability Act* of the Province of British Columbia are in accordance with Canadian public sector accounting standards except in regard to the accounting treatment of government transfers. Note 2(a) to the financial statements discloses the impact of these differences.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The supplementary information included in Schedules 1 through 4D is presented for

purposes of additional information and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied, only to the extent necessary to express an opinion, in the audit of the financial statements taken as a whole.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting requirements of section 23.1 of the *Budget Transparency and Accountability Act* of the Province of British Columbia, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the District's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the district or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the District's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists

related to events or conditions that may cast significant doubt on the District's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the District to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

DRAFT

Sechelt, British Columbia

Chartered Professional Accountants

School District No. 46 (Sunshine Coast)

Statement of Financial Position

As at June 30, 2019

	2019 Actual \$	2018 Actual \$
Financial Assets		
Cash and Cash Equivalents	12,863,479	11,164,738
Accounts Receivable		
Due from Province - Ministry of Education	174,165	38,592
Other (Note 3)	208,100	176,311
Total Financial Assets	13,245,744	11,379,641
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	3,962,482	3,571,303
Unearned Revenue (Note 5)	50,596	165,252
Deferred Revenue (Note 6)	1,394,797	1,495,215
Deferred Capital Revenue (Note 7)	43,051,505	42,271,344
Employee Future Benefits (Note 8)	1,840,755	1,945,863
Debt (Note 10)	491,745	126,944
Total Liabilities	50,791,880	49,575,921
Net Financial Assets (Debt)	(37,546,136)	(38,196,280)
Non-Financial Assets		
Tangible Capital Assets (Note 11)	50,491,061	49,887,977
Prepaid Expenses	137,165	119,288
Total Non-Financial Assets	50,628,226	50,007,265
Accumulated Surplus (Deficit)	13,082,090	11,810,985

Approved by the Board

Signature of the Chairperson of the Board of Education_____
Date Signed_____
Signature of the Superintendent_____
Date Signed_____
Signature of the Secretary Treasurer_____
Date Signed

School District No. 46 (Sunshine Coast)

Statement of Operations

Year Ended June 30, 2019

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	43,006,724	43,460,373	41,116,910
Other	35,000	53,430	84,050
Tuition	106,208	121,178	118,188
Other Revenue	1,845,876	1,889,214	1,910,543
Rentals and Leases	60,000	75,272	86,396
Investment Income	147,000	230,110	145,523
Amortization of Deferred Capital Revenue	1,710,105	1,720,730	1,635,441
Total Revenue	<u>46,910,913</u>	<u>47,550,307</u>	<u>45,097,051</u>
Expenses			
Instruction	38,781,644	36,123,395	34,050,171
District Administration	2,432,511	2,098,442	1,994,457
Operations and Maintenance	6,669,462	6,696,939	6,419,170
Transportation and Housing	1,570,723	1,354,415	1,311,738
Debt Services		6,011	3,714
Total Expense	<u>49,454,340</u>	<u>46,279,202</u>	<u>43,779,250</u>
Surplus (Deficit) for the year	<u>(2,543,427)</u>	<u>1,271,105</u>	<u>1,317,801</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		11,810,985	10,493,184
Accumulated Surplus (Deficit) from Operations, end of year		<u>13,082,090</u>	<u>11,810,985</u>

School District No. 46 (Sunshine Coast)

Statement of Changes in Net Financial Assets (Debt)

Year Ended June 30, 2019

	2019 Budget \$	2019 Actual \$	2018 Actual \$
Surplus (Deficit) for the year	(2,543,427)	1,271,105	1,317,801
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(2,319,766)	(2,763,312)	(3,441,878)
Amortization of Tangible Capital Assets	2,160,228	2,160,228	2,092,893
Total Effect of change in Tangible Capital Assets	(159,538)	(603,084)	(1,348,985)
Acquisition of Prepaid Expenses		(137,165)	(119,288)
Use of Prepaid Expenses		119,288	91,955
Total Effect of change in Other Non-Financial Assets	-	(17,877)	(27,333)
(Increase) Decrease in Net Financial Assets (Debt), before Net Remeasurement Gains (Losses)	<u>(2,702,965)</u>	650,144	(58,517)
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Financial Assets (Debt)		650,144	(58,517)
Net Financial Assets (Debt), beginning of year		(38,196,280)	(38,137,763)
Net Financial Assets (Debt), end of year		<u>(37,546,136)</u>	(38,196,280)

School District No. 46 (Sunshine Coast)

Statement of Cash Flows
Year Ended June 30, 2019

	2019 Actual \$	2018 Actual \$
Operating Transactions		
Surplus (Deficit) for the year	1,271,105	1,317,801
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(167,362)	(15,231)
Prepaid Expenses	(17,877)	(27,334)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	391,179	(248,442)
Unearned Revenue	(114,656)	(16,222)
Deferred Revenue	(100,418)	212,877
Employee Future Benefits	(105,108)	(64,452)
Amortization of Tangible Capital Assets	2,160,228	2,092,893
Amortization of Deferred Capital Revenue	(1,720,730)	(1,635,441)
Total Operating Transactions	1,596,361	1,616,449
Capital Transactions		
Tangible Capital Assets Purchased	(807,892)	(1,750,725)
Tangible Capital Assets -WIP Purchased	(1,494,904)	(1,672,979)
Tangible Capital Assets Purchased - MFA Loan	(460,516)	
Total Capital Transactions	(2,763,312)	(3,423,704)
Financing Transactions		
Loan Proceeds	460,516	
Loan Payments	(95,715)	(131,093)
Capital Revenue Received	2,500,891	2,745,634
Total Financing Transactions	2,865,692	2,614,541
Net Increase (Decrease) in Cash and Cash Equivalents	1,698,741	807,286
Cash and Cash Equivalents, beginning of year	11,164,738	10,357,452
Cash and Cash Equivalents, end of year	12,863,479	11,164,738
Cash and Cash Equivalents, end of year, is made up of:		
Cash	12,863,479	11,164,738
	12,863,479	11,164,738

**SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019**

NOTE 1 AUTHORITY AND PURPOSE

The School District operates under authority of the *School Act* of British Columbia as a corporation under the name of "The Board of Education of School District No. 46 (Sunshine Coast)", and operates as "School District No. 46 (Sunshine Coast)." A board of education ("Board") elected for a three-year term governs the School District. The School District provides educational programs to students enrolled in schools in the district, and is principally funded by the Province of British Columbia through the Ministry of Education. School District No. 46 (Sunshine Coast) is exempt from federal and provincial corporate income taxes.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Basis of Accounting

These financial statements have been prepared in accordance with Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia. This Section requires that the financial statements be prepared in accordance with Canadian public sector accounting standards except in regard to the accounting for government transfers as set out in Notes 2(f) and 2(n).

In November 2011, Treasury Board provided a directive through Restricted Contributions Regulation 198/2011 providing direction for the reporting of restricted contributions whether they are received or receivable by the School District before or after this regulation was in effect.

As noted in Notes 2(f) and 2(n), Section 23.1 of the *Budget Transparency and Accountability Act* and its related regulations require the School District to recognize government transfers for the acquisition of capital assets into revenue on the same basis as the related amortization expense. As these transfers do not contain stipulations that create a liability, Canadian public sector accounting standards would require these grants to be fully recognized into revenue. The impact of this difference on the financial statements of the School District is as follows:

Year-ended June 30, 2018 - increase in annual surplus by \$1,110,193.

June 30, 2018 - increase in accumulated surplus and decrease in deferred contributions by \$42,271,344.

Year-ended June 30, 2019 - increase in annual surplus by \$865,450.

June 30, 2019 - increase in accumulated surplus and decrease in deferred contributions by \$43,051,505.

SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 2 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** *(Continued)*

b) Cash and Cash Equivalents

Cash and cash equivalents include deposits with the Provincial Treasury's Central Deposit Program that are readily convertible to known amounts of cash and that are subject to an insignificant risk of change in value. These cash equivalents generally have a maturity of three months or less at acquisition and are held for the purpose of meeting short-term cash commitments rather than for investing.

c) Accounts Receivable

Accounts receivable are measured at amortized cost and shown net of allowance for doubtful accounts.

d) Portfolio Investments

The School District occasionally has investments in GIC's and term deposits that either have no maturity dates or have a maturity of greater than 3 months at the time of acquisition. GIC's, term deposits and other investments not quoted in an active market are reported at cost or amortized cost.

Portfolio investments in equity instruments that are quoted in an active market are recorded at fair value and the associated transaction costs are expensed upon initial recognition. The change in the fair value is recognized in the Statement of Remeasurement Gains and Losses as a remeasurement gain or loss until the portfolio investments are realized on disposal. Upon disposal, any accumulated remeasurement gains or losses associated with the portfolio investments are reclassified to the Statement of Operations.

Impairment is defined as a loss in value of a portfolio investment that is other than a temporary decline and is included in the Statement of Operations. In the case of an item in the fair value category, a reversal of any net remeasurement gains recognized in previous reporting periods up to the amount of the write-down is reported in the Statement of Remeasurement Gains and Losses. The loss is not reversed if there is a subsequent increase in value.

e) Unearned Revenue

Unearned revenue includes tuition fees received for courses to be delivered in future periods and receipt of proceeds for services or products to be delivered in a future period. Revenue will be recognized in that future period when the courses, services, or products are provided.

SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

f) Deferred Revenue and Deferred Capital Revenue

Deferred revenue includes contributions received with stipulations that meet the description of restricted contributions in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. When restrictions are met, deferred revenue is recognized as revenue in the fiscal year in a manner consistent with the circumstances and evidence used to support the initial recognition of the contributions received as a liability as detailed in Note 2 (n).

Funding received for the acquisition of depreciable tangible capital assets is recorded as deferred capital revenue and amortized over the life of the asset acquired as revenue in the statement of operations. This accounting treatment is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer contains a stipulation that creates a liability in which case the transfer is recognized as revenue over the period that the liability is extinguished. See Note 2 (a) for the impact of this policy on these financial statements.

g) Employee Future Benefits

The School District provides certain post-employment benefits including vested and non-vested benefits for certain employees pursuant to certain contracts and union agreements.

The School District accrues its obligations and related costs including both vested and non-vested benefits under employee future benefit plans. Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime and death benefits. The benefits cost is actuarially determined using the projected unit credit method pro-rated on service and using management's best estimate of expected salary escalation, termination rates, retirement rates and mortality. The discount rate used to measure obligations is based on the cost of borrowing.

The cumulative unrecognized actuarial gains and losses are amortized over the expected average remaining service lifetime (EARSL) of active employees covered under the plan.

The most recent valuation of the obligation was performed at March 31, 2019 and projected to March 31, 2022. The next valuation will be performed at March 31, 2022 for use at June 30, 2022. For the purposes of determining the financial position of the plans and the employee future benefit costs, a measurement date of March 31 was adopted for all periods subsequent to July 1, 2004.

The School district and its employees make contributions to the Teachers' Pension Plan and Municipal Pension Plan. The plans are multi-employer plans where assets and obligations are not separated. The costs are expensed as incurred.

SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 2 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** *(Continued)*

h) Asset Retirement Obligations

Liabilities are recognized for statutory, contractual or legal obligations associated with the retirement of tangible capital assets when those obligations result from the acquisition, construction, development or normal operation of the assets. The obligations are measured initially at fair value, determined using present value methodology, and the resulting costs capitalized into the carrying amount of the related tangible capital asset. In subsequent periods, the liability is adjusted for accretion and any changes in the amount or timing of the underlying future cash flows. The capitalized asset retirement cost is amortized on the same basis as the related asset and accretion expense is included in the Statement of Operations.

i) Tangible Capital Assets

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost, which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.
- Donated tangible capital assets are recorded at their fair market value on the date of donation, except in circumstances where fair value cannot be reasonably determined, which are then recognized at nominal value. Transfers of capital assets from related parties are recorded at carrying value.
- Work-in-progress is recorded as an acquisition to the applicable asset class at substantial completion.
- Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the School District to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the Statement of Operations.
- Buildings that are demolished or destroyed are written-off.
- Works of art, historic assets and other intangible assets are not recorded as assets in these financial statements.

SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

i) Tangible Capital Assets *(Continued)*

- The cost, less residual value, of tangible capital assets (excluding sites), is amortized on a straight-line basis over the estimated useful life of the asset. It is management's responsibility to determine the appropriate useful lives for tangible capital assets. These useful lives are reviewed on a regular basis or if significant events initiate the need to revise. Estimated useful life is as follows:

Buildings	40 years
Furniture & Equipment	10 years
Vehicles	10 years
Computer Software	5 years
Computer Hardware	5 years

j) Capital Leases

Leases that, from the point of view of the lessee, transfer substantially all the benefits and risks incident to ownership of the property to the School District are considered capital leases. These are accounted for as an asset and an obligation. Capital lease obligations are recorded at the present value of the minimum lease payments excluding executor costs, e.g., insurance, maintenance costs, etc. The discount rate used to determine the present value of the lease payments is the lower of the School District's rate for incremental borrowing or the interest rate implicit in the lease.

All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

k) Prepaid Expenses

Software licenses, property tax, equipment leases, insurance premiums, subscriptions, services, memberships and supplies are included as a prepaid expense and stated at acquisition cost and are charged to expense over the periods expected to benefit from it.

l) Funds and Reserves

Certain amounts, as approved by the Board are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund when approved (see Note 20 – Internally Restricted Surplus). Funds and reserves are disclosed on unaudited Schedules 2, 3 and 4.

SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

m) Revenue Recognition

Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable.

Contributions received or where eligibility criteria have been met are recognized as revenue except where the contribution meets the criteria for deferral as described below. Eligibility criteria are the criteria that the School District has to meet in order to receive the contributions including authorization by the transferring government.

For contributions subject to a legislative or contractual stipulation or restriction as to their use, revenue is recognized as follows:

- Non-capital contributions for specific purposes are recorded as deferred revenue and recognized as revenue in the year related expenses are incurred,
- Contributions restricted for site acquisitions are recorded as revenue when the sites are purchased, and
- Contributions restricted for tangible capital assets acquisitions other than sites are recorded as deferred capital revenue and amortized over the useful life of the related assets.

Donated tangible capital assets other than sites are recorded at fair market value and amortized over the useful life of the assets. Donated sites are recorded as revenue at fair market value when received or receivable

The accounting treatment for restricted contributions is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer contains a stipulation that meets the criteria for liability recognition in which case the transfer is recognized as revenue over the period that the liability is extinguished. See Note 2 (a) for the impact of this policy on these financial statements.

Revenue related to fees or services received in advance of the fee being earned or the service is performed is deferred and recognized when the fee is earned or service performed.

Investment income is reported in the period earned. When required by the funding party or related Act, investment income earned on deferred revenue is added to the deferred revenue balance.

SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

n) Expenditures

Expenses are reported on an accrual basis. The cost of all goods consumed and services received during the year is expensed.

Categories of Salaries

- Principals, Vice-Principals, and Directors of Instruction employed under an administrative officer contract are categorized as Principals and Vice-Principals.
- Superintendents, Assistant Superintendents, Secretary-Treasurers, Trustees and other employees excluded from union contracts are categorized as Other Professionals.

Allocation of Costs

- Operating expenses are reported by function, program, and object. Whenever possible, expenditures are determined by actual identification. Additional costs pertaining to specific instructional programs, such as special and aboriginal education, are allocated to these programs. All other costs are allocated to related programs.
- Actual salaries of personnel assigned to two or more functions or programs are allocated based on the time spent in each function and program. School-based clerical salaries are allocated to school administration and partially to other programs to which they may be assigned. Principals and Vice-Principals salaries are allocated to school administration and may be partially allocated to other programs to recognize their other responsibilities.
- Employee benefits and allowances are allocated to the same programs, and in the same proportions, as the individual's salary.
- Supplies and services are allocated based on actual program identification.

o) Endowment Contributions

Endowment contributions are reported as revenue on the Statement of Operations when received. Investment income earned on endowment principal is recorded as deferred revenue if it meets the definition of a liability and is recognized as revenue in the year related expenses (disbursements) are incurred. If the investment income earned does not meet the definition of a liability, it is recognized as revenue in the year it is earned. Endowment assets are reported as restricted non-financial assets on the Statement of Financial Position.

SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

p) Financial Instruments

A contract establishing a financial instrument creates, at its inception, rights and obligations to receive or deliver economic benefits. The financial assets and financial liabilities portray these rights and obligations in the financial statements. The School District recognizes a financial instrument when it becomes a party to a financial instrument contract.

Financial instruments consist of cash and cash equivalents, accounts receivable, portfolio investments, bank overdraft, accounts payable and accrued liabilities, long term debt and other liabilities.

Except for portfolio investments in equity instruments quoted in an active market that are recorded at fair value, all financial assets and liabilities are recorded at cost or amortized cost and the associated transaction costs are added to the carrying value of these investments upon initial recognition. Transaction costs are incremental costs directly attributable to the acquisition or issue of a financial asset or a financial liability.

Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the statement of remeasurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of remeasurement gains and losses and recognized in the statement of operations. Interest and dividends attributable to financial instruments are reported in the statement of operations.

q) Measurement Uncertainty

Preparation of financial statements in accordance with the basis of accounting described in Note 2 (a) requires management to make estimates and assumptions that impact reported amounts of assets and liabilities at the date of the financial statements and revenues and expenses during the reporting periods. Significant areas requiring the use of management estimates relate to the potential impairment of assets, liabilities for contaminated sites, rates for amortization and estimated employee future benefits. Actual results could differ from those estimates.

NOTE 3 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES

	2019	2018
GST receivable	\$ 71,037	\$ 78,497
Other	137,063	97,814
	\$208,100	\$176,311

SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER

	2019	2018
Trade payables	\$ 1,019,168	\$ 737,383
Salaries and benefits payable	2,588,726	2,429,768
Accrued vacation pay	351,369	404,152
Other	3,219	-
	\$ 3,962,482	\$ 3,571,303

NOTE 5 UNEARNED REVENUE

	2019	2018
Balance, beginning of year	\$ 165,252	\$ 181,474
Changes for the year:		
Increase:		
Aboriginal Support Workers - SIGD	-	131,176
Sunshine Coast Community Services	-	525
Prepayment of ACE-IT Supplies Fees	-	672
Facilities Booking Fees	2,833	999
ISP-Homestay Fees	47,763	31,880
Decrease:		
Aboriginal Support Workers – SIGD	(131,176)	(134,447)
Spani Payment	-	(4,305)
Homestay Fees	(31,880)	(42,722)
Prepayment of ACE-IT Supplies Fees	(672)	
Sunshine Coast Community Services	(525)	
Facilities Booking Fees	(999)	-
Net changes for the year	(114,656)	(16,222)
Balance, end of year	\$ 50,596	\$ 165,252

NOTE 6 DEFERRED REVENUE

Deferred revenue includes unspent grants and contributions received that meet the description of a restricted contribution in the Restricted Contributions Regulation 198/2011 issued by Treasury Board, i.e., the stipulations associated with those grants and contributions have not yet been fulfilled. Detailed information about the changes in deferred revenue is included in Schedule 3A.

NOTE 7 DEFERRED CAPITAL REVENUE

Deferred capital revenue includes grants and contributions received that are restricted by the contributor for the acquisition of tangible capital assets that meet the description of a restricted contribution in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. Once spent, the contributions are amortized into revenue over the life of the asset acquired. Detailed information about the changes in deferred capital revenue is included in Schedules 4C and 4D.

SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 8 EMPLOYEE FUTURE BENEFITS

Benefits include vested sick leave, accumulating non-vested sick leave, retirement/severance, vacation and overtime. Funding is provided when the benefits are paid and accordingly, there are no plan assets. Although no plan assets are uniquely identified, the School District has provided for the payment of these benefits. The portion of these benefits that have not been provided for is identified as Unfunded Accrued Employee Future Benefits and disclosed in Note 9.

	<u>2019</u>	<u>2018</u>
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	1,818,676	1,876,476
Service Cost	178,162	172,594
Interest Cost	51,237	52,444
Benefit Payments	-242,295	-244,002
Increase (Decrease) in obligation due to Plan Amendment	0	0
Actuarial (Gain) Loss	44,549	-38,836
Accrued Benefit Obligation – March 31	<u>1,850,329</u>	<u>1,818,676</u>
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation - March 31	1,850,329	1,818,676
Market Value of Plan Assets - March 31	<u>0</u>	<u>0</u>
		-
Funded Status - Surplus (Deficit)	-1,850,329	1,818,676
Employer Contributions After Measurement Date	128,543	46,848
Benefits Expense After Measurement Date	-61,271	-57,350
Unamortized Net Actuarial (Gain) Loss	<u>-57,698</u>	<u>-116,686</u>
		-
Accrued Benefit Asset (Liability) - June 30	<u>-1,840,755</u>	<u>1,945,863</u>
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability (Asset) - July 1	1,945,864	2,010,315
Net Expense for Fiscal Year	218,881	216,733
Employer Contributions	<u>-323,989</u>	<u>-281,184</u>
Accrued Benefit Liability (Asset) - June 30	<u>1,840,755</u>	<u>1,945,863</u>
Components of Net Benefit Expense		
Service Cost	183,099	173,986
Interest Cost	50,221	52,142
Immediate Recognition of Plan Amendment	0	0
Amortization of Net Actuarial (Gain)/Loss	<u>-14,439</u>	<u>-9,395</u>
Net Benefit Expense (Income)	<u>218,881</u>	<u>216,733</u>

SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 8 EMPLOYEE FUTURE BENEFITS *(Continued)*

Assumptions	2019	2018
Discount Rate - April 1	2.75%	2.75%
Discount Rate - March 31	2.50%	2.75%
Long Term Salary Growth - April 1	2.50%	2.50%
Long Term Salary Growth - March 31	2.50%	2.50%
EARSL - March 31	9.2	7.7

NOTE 9 UNFUNDED ACCRUED EMPLOYEE FUTURE BENEFITS

It is planned that the initial unfunded liability for accrued employee future benefits upon adoption of accrual accounting and PSA standards will be eliminated in eight (8) years, after payments commence.

Unfunded liability, as at July 1, 2018 as previously reported	\$ 511,406
Reductions during the year	<u> 0</u>
Unfunded liability, as at June 30, 2019	<u><u> \$ 511,406</u></u>

SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 10 DEBT

The following loans approved under *Section 144* of the *School Act* are outstanding:

Type	Year Borrowed	Interest Rate	Term	Amount Borrowed	Principal Repaid	2019 Balance	Payment Amount	Maturity Date
Term	2016	2.45%	5 Years	\$ 74,961	\$ 50,363	\$ 24,981	\$ 1,293	01-31-21
Term	2016	2.45%	5 Years	26,120	16,251	10,016	451	04-30-21
Term	2016	2.45%	5 Years	26,101	14,022	12,250	450	09-30-21
Term	2017	2.45%	1 Years	78,588	78,588	-	6,096	07-31-18
Term	2017	2.45%	2 Years	57,021	57,021	-	2,412	06-30-19
Term	2017	2.45%	3 Years	6,474	4,812	1,662	206	02-29-20
Term	2018	2.45%	5 Years	18,174	6,180	12,115	317	09-30-22
Term	2018	2.45%	5 Years	7,508	1,312	6,208	133	07-31-23
Term	2019	2.45%	5 Years	335,313	26,301	308,668	5,996	01-31-24
Term	2019	2.45%	5 Years	117,695	1,849	115,845	2,088	05-31-24
				<u>\$ 747,955</u>	<u>\$256,699</u>	<u>\$491,745</u>	<u>\$19,443</u>	

Anticipated annual principal repayments over the next five years and thereafter are as follows:

2020	\$ 119,624
2021	114,833
2022	98,998
2023	97,002
2024	61,289
Thereafter	-
	<u>\$ 491,745</u>

SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 11 TANGIBLE CAPITAL ASSETS**Net Book Value:**

	Net Book Value 2019	Net Book Value 2018
Sites	\$ 3,051,972	\$ 3,051,972
Buildings	45,279,207	44,974,176
Buildings – WIP	165,020	51,157
Furniture & Equipment	884,467	980,200
Vehicles	555,831	613,476
Computer Software	13,125	18,152
Computer Hardware	541,437	198,844
Total	\$ 50,491,059	\$ 49,887,977

June 30, 2019

	Opening Cost	Additions	Disposals	Transfers (WIP)	Total 2019
Sites	\$ 3,051,972	\$ -	\$ -	\$ -	\$3,051,972
Buildings	83,824,361	2,116,554			85,940,915
Buildings – WIP	51,157	165,022		(51,157)	165,022
Furniture & Equipment	1,365,665	40,834	(58,938)		1,347,561
Vehicles	966,975	39,050	(170,353)		835,672
Computer Software	25,134				25,134
Computer Hardware	552,072	453,008	(351,399)		653,681
Total	\$89,837,336	\$2,814,468	\$ (580,690)	\$ (51,157)	\$92,019,957

	Opening Accumulated Amortization	Increases	Disposals	Total 2019
Buildings	\$ 38,850,185	\$ 1,811,522	\$ -	\$ 40,661,707
Furniture & Equipment	385,465	136,567	(58,938)	463,094
Vehicles	353,499	96,697	(170,354)	279,842
Computer Software	6,982	5,027	-	12,009
Computer Hardware	353,228	110,415	(351,399)	112,244
Total	\$ 39,949,355	\$ 2,160,228	\$(580,691)	\$ 41,528,896

SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 11 TANGIBLE CAPITAL ASSETS (Continued)

June 30, 2018

	Opening Cost	Additions	Disposals	Transfers (WIP)	Total 2018
Sites	\$ 3,051,972	\$ -	\$ -	\$ -	\$ 3,051,972
Buildings	80,524,399	3,299,962			83,824,361
Buildings – WIP	433,317	51,157		(433,317)	51,157
Furniture & Equipment	1,622,150	156,146	(412,631)		1,365,665
Vehicles	787,768	360,722	(181,515)		966,975
Computer Software	25,134				25,134
Computer Hardware	544,864	7,208			552,072
Total	\$86,989,604	\$3,875,195	\$ (594,146)	\$ (433,317)	\$89,837,336

	Opening Accumulated Amortization	Increases	Disposals	Total 2018
Buildings	\$ 37,112,284	\$ 1,737,901	\$ -	\$ 38,850,185
Furniture & Equipment	635,881	162,215	(412,631)	385,465
Vehicles	456,237	78,777	(181,515)	353,499
Computer Software	1,955	5,027	-	6,982
Computer Hardware	244,255	108,973	-	353,228
Total	\$ 38,450,612	\$ 2,092,893	\$(594,146)	\$ 39,949,359

Funds contributed by Operating Fund for the purchase of tangible capital assets:

Additions to Furniture & Equipment and Vehicles include the following tangible capital assets purchased using funds contributed by the Operating Fund:

	2019	2018
School Furniture & Equipment	\$ 17,571	\$ 21,297
Computers & Software	-	7,208
Vehicles	39,051	360,722
Total	\$ 56,622	\$ 389,227

**SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019**

NOTE 12 EMPLOYEE PENSION PLANS

The school district and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2017, the Teachers' Pension Plan has about 46,000 active members and approximately 38,000 retired members. As of December 31, 2017, the Municipal Pension Plan has about 197,000 active members, including approximately 24,000 from school districts.

Every three years, an actuarial valuation is performed to assess the financial position of the plans and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plans. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plans. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2017, indicated a \$1,656 million surplus for basic pension benefits on a going concern basis. As a result of the 2017 basic account actuarial valuation surplus, plan enhancements and contribution rate adjustments were made; the remaining \$644 million surplus was transferred to the rate stabilization account.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2015, indicated a \$2,224 million funding surplus for basic pension benefits on a going concern basis. As a result of the 2015 basic account actuarial valuation surplus and pursuant to the joint trustee agreement, \$1,927 million was transferred to the rate stabilization account and \$297 million of the surplus ensured the required contribution rate remained unchanged.

The school district paid \$3,176,665 for employer contributions to the plans for the year ended June 30, 2019 (2018: \$3,312,599)

The next valuation for the Teachers' Pension Plan will be as at December 31, 2020, with results available in 2021. The next valuation for the Municipal Pension Plan will be as at December 31, 2018, with results available in 2019.

Employers participating in the plans record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plans record accrued liabilities and accrued assets for each plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plans.

SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 13 RELATED PARTY TRANSACTIONS

The School District is related through common ownership to all Province of British Columbia ministries, agencies, school districts, health authorities, colleges, universities, and crown corporations. Transactions with these entities, unless disclosed separately, are considered to be in the normal course of operations and are recorded at the exchange amount.

NOTE 14 INTERFUND TRANSFERS

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2019, were as follows:

- Purchase of Capital Assets from Operating Fund \$ 56,622
- Purchase of Capital Assets from Special Purpose Fund \$ 6,009
- Capital Loan payment from Operating Fund \$ 101,725

NOTE 15 CONTRACTUAL OBLIGATIONS

The School District has no multiple-year contract for the delivery of services and the construction of tangible capital assets at this time.

NOTE 16 BUDGET FIGURES

Budget figures included in the financial statements are not audited. They were approved by the Board through the adoption of an *amended* annual budget on *February 14, 2018*.

The *amended* annual budget figures are adjusted to reflect more current enrolment information and grant figures. The revision of the annual budget is a provincial requirement, and the inclusion of amended budgets in the financial statements presents the most relevant information to the user.

NOTE 17 CONTINGENCIES

The School District, in conducting its usual business activities, is involved in various legal claims and litigation. In the event that any unsettled claims are successful, management believes that such claims are not expected to have a material effect on the School District's financial position.

NOTE 18 ASSET RETIREMENT OBLIGATION

Legal liabilities may exist for the removal/disposal of asbestos in schools that will undergo major renovations or demolition. As at June 30, 2019 the liability cannot reasonably be determined.

SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 19 EXPENSE BY OBJECT

	2019	2018
Salaries and benefits	\$ 37,041,283	\$ 35,267,511
Services and supplies	7,071,680	6,415,132
Amortization	2,160,228	2,092,893
Interest	6,011	3,714
	<u>\$ 46,279,202</u>	<u>\$ 43,779,250</u>

NOTE 20 INTERNALLY RESTRICTED SURPLUS – OPERATING FUND

Internally Restricted (appropriated) by Board for:		
School Surpluses	\$ 1,105,774	
Appropriated for 2019/20 Year	1,519,026	
Financial Provisions	900,000	
Contractual Obligations	349,032	
District Programs	<u>337,287</u>	
Subtotal Internally Restricted		\$ 4,211,119
Unrestricted Operating Surplus (Deficit)		2,073,690
Unfunded Accrued Employee Future Benefits		<u>(511,406)</u>
Total Available for Future Operations		<u>\$ 5,773,403</u>

NOTE 21 ECONOMIC DEPENDENCE

The operations of the School District are dependent on continued funding from the Ministry of Education and various governmental agencies to carry out its programs. These financial statements have been prepared on a going concern basis.

SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 22 RISK MANAGEMENT

The School District has exposure to the following risks from its use of financial instruments: credit risk, market risk and liquidity risk.

The Board ensures that the School District has identified its risks and ensures that management monitors and controls them.

- a) Credit risk is the risk of financial loss to an institution if a customer or counterparty to a financial instrument fails to meet its contractual obligations. Such risks arise principally from certain financial assets held consisting of cash, amounts receivable and investments.

The School District is exposed to credit risk in the event of non-performance by a borrower. This risk is mitigated as most amounts receivable are due from the Province and are collectible.

It is management's opinion that the School District is not exposed to significant credit risk associated with its cash deposits and investments as they are placed in recognized British Columbia institutions and the School District invests solely in the Provincial Treasury's Central Deposit Program, GICs and term deposits.

- b) Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk is comprised of currency risk and interest rate risk.

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the foreign exchange rates. It is management's opinion that the School District is not exposed to significant currency risk, as amounts held and purchases made in foreign currency are insignificant.

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. The School District is exposed to interest rate risk through its investments. It is management's opinion that the School District is not exposed to significant interest rate risk as they invest solely in Provincial Treasury's Central Deposit Program, GICs and term deposits that have a maturity date of no more than 3 years.

- c) Liquidity risk is the risk that the School District will not be able to meet its financial obligations as they become due.

The School District manages liquidity risk by continually monitoring actual and forecasted cash flows from operations and anticipated investing activities to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the School District's reputation.

Risk Management and insurance services for all School Districts in British Columbia are provided by the Risk Management Branch of the Ministry of Finance.

SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 23 COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform to the financial statement presentation adopted in The current year.

School District No. 46 (Sunshine Coast)

Schedule 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
 Year Ended June 30, 2019

	Operating Fund	Special Purpose Fund	Capital Fund	2019 Actual	2018 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	4,221,145		7,589,840	11,810,985	10,493,184
Changes for the year					
Surplus (Deficit) for the year	1,710,605	6,009	(445,509)	1,271,105	1,317,801
Interfund Transfers					
Tangible Capital Assets Purchased	(56,622)	(6,009)	62,631	-	
Other	(101,725)		101,725	-	
Net Changes for the year	1,552,258	-	(281,153)	1,271,105	1,317,801
Accumulated Surplus (Deficit), end of year - Statement 2	5,773,403	-	7,308,687	13,082,090	11,810,985

School District No. 46 (Sunshine Coast)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2019

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	38,816,147	39,149,703	36,995,871
Other	35,000	53,430	84,050
Tuition	106,208	121,178	118,188
Other Revenue	785,876	731,117	844,689
Rentals and Leases	60,000	75,272	86,396
Investment Income	140,000	217,026	135,827
Total Revenue	<u>39,943,231</u>	<u>40,347,726</u>	<u>38,265,021</u>
Expenses			
Instruction	33,723,637	30,952,532	29,193,219
District Administration	2,232,941	2,098,442	1,994,457
Operations and Maintenance	4,605,931	4,328,429	4,065,417
Transportation and Housing	1,474,026	1,257,718	1,232,961
Total Expense	<u>42,036,535</u>	<u>38,637,121</u>	<u>36,486,054</u>
Operating Surplus (Deficit) for the year	<u>(2,093,304)</u>	<u>1,710,605</u>	<u>1,778,967</u>
Budgeted Appropriation (Retirement) of Surplus (Deficit)	<u>2,093,304</u>		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(56,622)	(389,227)
Other		(101,725)	(134,807)
Total Net Transfers	<u>-</u>	<u>(158,347)</u>	<u>(524,034)</u>
Total Operating Surplus (Deficit), for the year	<u>-</u>	<u>1,552,258</u>	<u>1,254,933</u>
Operating Surplus (Deficit), beginning of year		4,221,145	2,966,212
Operating Surplus (Deficit), end of year		<u>5,773,403</u>	<u>4,221,145</u>
Operating Surplus (Deficit), end of year			
Internally Restricted		4,211,119	3,213,305
Unrestricted		2,073,690	1,519,246
Unfunded Accrued Employee Future Benefits		(511,406)	(511,406)
Total Operating Surplus (Deficit), end of year		<u>5,773,403</u>	<u>4,221,145</u>

School District No. 46 (Sunshine Coast)

Schedule of Operating Revenue by Source

Year Ended June 30, 2019

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education			
Operating Grant, Ministry of Education	37,891,322	38,045,057	35,838,970
Other Ministry of Education Grants			
Pay Equity	510,381	510,381	510,381
Funding for Graduated Adults	5,283	6,752	11,545
Transportation Supplement	380,465	380,465	380,465
Economic Stability Dividend			19,144
Return of Administrative Savings			182,072
Carbon Tax Grant	20,000	20,415	18,028
Employer Health Tax Grant		94,274	
Strategic Priorities - Mental Health Grant		35,000	
Support Staff Benefits Grant		37,322	
BCTEA - LEA Capacity Building Grant		6,850	
FSA Scorer	8,696	8,187	8,187
Shoulder Tappers		5,000	17,079
Indigenous Language Grant			10,000
Total Provincial Grants - Ministry of Education	38,816,147	39,149,703	36,995,871
Provincial Grants - Other	35,000	53,430	84,050
Tuition			
International and Out of Province Students	106,208	121,178	118,188
Total Tuition	106,208	121,178	118,188
Other Revenues			
Other School District/Education Authorities	583,000	583,322	582,722
Miscellaneous			
Miscellaneous	202,876	147,795	261,967
Total Other Revenue	785,876	731,117	844,689
Rentals and Leases	60,000	75,272	86,396
Investment Income	140,000	217,026	135,827
Total Operating Revenue	39,943,231	40,347,726	38,265,021

School District No. 46 (Sunshine Coast)

Schedule of Operating Expense by Object

Year Ended June 30, 2019

	2019 Budget	2019 Actual	2018 Actual (Recast)
	\$	\$	\$
Salaries			
Teachers	14,483,619	14,428,283	13,550,071
Principals and Vice Principals	2,106,352	2,435,647	2,352,392
Educational Assistants	3,297,498	2,998,547	2,833,792
Support Staff	4,201,060	4,061,797	3,727,326
Other Professionals	1,453,495	1,211,544	1,083,662
Substitutes	2,395,543	1,791,538	1,913,690
Total Salaries	27,937,567	26,927,356	25,460,933
Employee Benefits	6,862,729	6,207,122	6,009,181
Total Salaries and Benefits	34,800,296	33,134,478	31,470,114
Services and Supplies			
Services	809,990	667,245	589,219
Student Transportation	1,376,384	1,202,251	1,187,876
Professional Development and Travel	166,850	161,231	147,901
Rentals and Leases	40,200	37,490	37,721
Dues and Fees	56,500	56,231	56,752
Insurance	87,125	76,626	76,119
Supplies	4,015,304	2,691,473	2,282,040
Utilities	683,886	610,096	638,312
Total Services and Supplies	7,236,239	5,502,643	5,015,940
Total Operating Expense	42,036,535	38,637,121	36,486,054

School District No. 46 (Sunshine Coast)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2019

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	11,572,780	244,507		598,269		1,664,736	14,080,292
1.03 Career Programs	146,350						146,350
1.07 Library Services	184,855			58,678			243,533
1.08 Counselling	395,491			130,604			526,095
1.10 Special Education	1,582,029	258,462	2,880,314	381,777		119,685	5,222,267
1.30 English Language Learning	112,888						112,888
1.31 Aboriginal Education	433,890	127,628	118,233			4,421	684,172
1.41 School Administration		1,666,464		552,316			2,218,780
1.62 International and Out of Province Students							-
1.64 Other				45,396			45,396
Total Function 1	14,428,283	2,297,061	2,998,547	1,767,040	-	1,788,842	23,279,773
4 District Administration							
4.11 Educational Administration		138,586			292,320		430,906
4.40 School District Governance					116,174		116,174
4.41 Business Administration				127,258	617,749	2,246	747,253
Total Function 4	-	138,586	-	127,258	1,026,243	2,246	1,294,333
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				47,948	162,531		210,479
5.50 Maintenance Operations				2,017,620			2,017,620
5.52 Maintenance of Grounds				89,100			89,100
5.56 Utilities							-
Total Function 5	-	-	-	2,154,668	162,531	-	2,317,199
7 Transportation and Housing							
7.41 Transportation and Housing Administration					22,770		22,770
7.70 Student Transportation				12,831		450	13,281
Total Function 7	-	-	-	12,831	22,770	450	36,051
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	14,428,283	2,435,647	2,998,547	4,061,797	1,211,544	1,791,538	26,927,356

School District No. 46 (Sunshine Coast)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2019

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	14,080,292	2,972,807	17,053,099	1,478,773	18,531,872	20,972,777	17,732,518
1.03 Career Programs	146,350	37,035	183,385	15,913	199,298	220,062	222,465
1.07 Library Services	243,533	66,820	310,353	64,606	374,959	313,854	252,071
1.08 Counselling	526,095	133,131	659,226		659,226	591,347	569,157
1.10 Special Education	5,222,267	1,394,965	6,617,232	394,144	7,011,376	7,456,791	6,426,829
1.30 English Language Learning	112,888	29,414	142,302	14,975	157,277	308,718	170,024
1.31 Aboriginal Education	684,172	165,176	849,348	181,438	1,030,786	1,154,376	973,375
1.41 School Administration	2,218,780	530,299	2,749,079	74,556	2,823,635	2,548,354	2,643,969
1.62 International and Out of Province Students	-	-	-	19,609	19,609	33,000	29,942
1.64 Other	45,396	7,827	53,223	91,271	144,494	124,358	172,869
Total Function 1	23,279,773	5,337,474	28,617,247	2,335,285	30,952,532	33,723,637	29,193,219
4 District Administration							
4.11 Educational Administration	430,906	92,671	523,577	48,832	572,409	569,690	568,948
4.40 School District Governance	116,174	1,113	117,287	132,563	249,850	236,912	210,212
4.41 Business Administration	747,253	167,444	914,697	361,486	1,276,183	1,426,339	1,215,297
Total Function 4	1,294,333	261,228	1,555,561	542,881	2,098,442	2,232,941	1,994,457
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	210,479	46,636	257,115	115,203	372,318	347,826	293,897
5.50 Maintenance Operations	2,017,620	530,270	2,547,890	640,000	3,187,890	3,365,939	2,948,178
5.52 Maintenance of Grounds	89,100	23,900	113,000	45,125	158,125	208,280	185,030
5.56 Utilities	-	-	-	610,096	610,096	683,886	638,312
Total Function 5	2,317,199	600,806	2,918,005	1,410,424	4,328,429	4,605,931	4,065,417
7 Transportation and Housing							
7.41 Transportation and Housing Administration	22,770	4,576	27,346		27,346	27,217	26,711
7.70 Student Transportation	13,281	3,038	16,319	1,214,053	1,230,372	1,446,809	1,206,250
Total Function 7	36,051	7,614	43,665	1,214,053	1,257,718	1,474,026	1,232,961
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	26,927,356	6,207,122	33,134,478	5,502,643	38,637,121	42,036,535	36,486,054

School District No. 46 (Sunshine Coast)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2019

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	4,190,577	4,310,670	4,121,039
Other Revenue	1,060,000	1,158,097	1,065,854
Investment Income	7,000	13,084	9,696
Total Revenue	<u>5,257,577</u>	<u>5,481,851</u>	<u>5,196,589</u>
Expenses			
Instruction	5,058,007	5,170,863	4,856,952
District Administration	199,570		
Operations and Maintenance		304,979	339,637
Total Expense	<u>5,257,577</u>	<u>5,475,842</u>	<u>5,196,589</u>
Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>6,009</u>	<u>-</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(6,009)	
Total Net Transfers	<u>-</u>	<u>(6,009)</u>	<u>-</u>
Total Special Purpose Surplus (Deficit) for the year	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		<u><u>-</u></u>	<u><u>-</u></u>

School District No. 46 (Sunshine Coast)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2019

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	141,298		16,805	582,996	560,260				
Add: Restricted Grants									
Provincial Grants - Ministry of Education	196,588	140,534				192,000	22,050	15,235	496,707
Other				90,791	917,326				
Investment Income				13,084					
	196,588	140,534	-	103,875	917,326	192,000	22,050	15,235	496,707
Less: Allocated to Revenue	302,185	140,534	520	126,623	871,765	192,000	22,050	10,141	496,707
Deferred Revenue, end of year	35,701	-	16,285	560,248	605,821	-	-	5,094	-
Revenues									
Provincial Grants - Ministry of Education	302,185	140,534	520			192,000	22,050	10,141	496,707
Other Revenue				113,539	871,765				
Investment Income				13,084					
	302,185	140,534	520	126,623	871,765	192,000	22,050	10,141	496,707
Expenses									
Salaries									
Teachers									6,605
Principals and Vice Principals									69,891
Educational Assistants		100,000				116,128			130,837
Support Staff	125,798								
Substitutes									
	125,798	100,000	-	-	-	116,128	-	-	207,333
Employee Benefits	35,244	40,534				45,872			54,374
Services and Supplies	141,143		520	126,623	865,756	30,000	22,050	10,141	235,000
	302,185	140,534	520	126,623	865,756	192,000	22,050	10,141	496,707
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	6,009	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased					(6,009)				
	-	-	-	-	(6,009)	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 46 (Sunshine Coast)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2019

Schedule 3A (Unaudited)

	Coding and Curriculum Implementation	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	Misc Other Grants	TOTAL
	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	6,888				186,968	1,495,215
Add: Restricted Grants						
Provincial Grants - Ministry of Education		216,728	2,861,522	61,463		4,202,827
Other					157,405	1,165,522
Investment Income						13,084
	-	216,728	2,861,522	61,463	157,405	5,381,433
Less: Allocated to Revenue	6,820	216,728	2,861,522	61,463	172,793	5,481,851
Deferred Revenue, end of year	68	-	-	-	171,580	1,394,797
Revenues						
Provincial Grants - Ministry of Education	6,820	216,728	2,861,522	61,463		4,310,670
Other Revenue					172,793	1,158,097
Investment Income						13,084
	6,820	216,728	2,861,522	61,463	172,793	5,481,851
Expenses						
Salaries						
Teachers			2,271,050		32,913	2,310,568
Principals and Vice Principals						69,891
Educational Assistants						346,965
Support Staff		107,952			5,701	239,451
Substitutes		72,791		61,463		134,254
	-	180,743	2,271,050	61,463	38,614	3,101,129
Employee Benefits		35,985	590,472		3,195	805,676
Services and Supplies	6,820				130,984	1,569,037
	6,820	216,728	2,861,522	61,463	172,793	5,475,842
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	6,009
Interfund Transfers						
Tangible Capital Assets Purchased						(6,009)
	-	-	-	-	-	(6,009)
Net Revenue (Expense)	-	-	-	-	-	-

School District No. 46 (Sunshine Coast)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2019

	2019 Budget	2019 Actual			2018 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
Amortization of Deferred Capital Revenue	1,710,105	1,720,730		1,720,730	1,635,441
Total Revenue	1,710,105	1,720,730	-	1,720,730	1,635,441
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	2,063,531	2,063,531		2,063,531	2,014,116
Transportation and Housing	96,697	96,697		96,697	78,777
Debt Services					
Capital Loan Interest			6,011	6,011	3,714
Total Expense	2,160,228	2,160,228	6,011	2,166,239	2,096,607
Capital Surplus (Deficit) for the year	(450,123)	(439,498)	(6,011)	(445,509)	(461,166)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased		62,631		62,631	389,227
Capital Loan Payment			101,725	101,725	134,807
Total Net Transfers	-	62,631	101,725	164,356	524,034
Other Adjustments to Fund Balances					
Principal Payment					
Capital Loan		95,714	(95,714)	-	
Total Other Adjustments to Fund Balances		95,714	(95,714)	-	
Total Capital Surplus (Deficit) for the year	(450,123)	(281,153)	-	(281,153)	62,868
Capital Surplus (Deficit), beginning of year		7,589,840		7,589,840	7,526,972
Capital Surplus (Deficit), end of year		7,308,687	-	7,308,687	7,589,840

School District No. 46 (Sunshine Coast)

Schedule 4A (Unaudited)

Tangible Capital Assets
Year Ended June 30, 2019

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	3,051,972	83,824,361	1,365,665	966,975	25,134	552,072	89,786,179
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		735,515	70				735,585
Deferred Capital Revenue - Other			9,676				9,676
Operating Fund			17,571	39,051			56,622
Special Purpose Funds			6,009				6,009
Loan			7,508			453,008	460,516
Transferred from Work in Progress		1,381,039					1,381,039
	-	2,116,554	40,834	39,051	-	453,008	2,649,447
Decrease:							
Deemed Disposals			58,938	170,354		351,399	580,691
	-	-	58,938	170,354	-	351,399	580,691
Cost, end of year	3,051,972	85,940,915	1,347,561	835,672	25,134	653,681	91,854,935
Work in Progress, end of year		165,022					165,022
Cost and Work in Progress, end of year	3,051,972	86,105,937	1,347,561	835,672	25,134	653,681	92,019,957
Accumulated Amortization, beginning of year		38,850,185	385,465	353,499	6,982	353,228	39,949,359
Changes for the Year							
Increase: Amortization for the Year		1,811,522	136,567	96,697	5,027	110,415	2,160,228
Decrease:							
Deemed Disposals			58,938	170,354		351,399	580,691
		-	58,938	170,354	-	351,399	580,691
Accumulated Amortization, end of year		40,661,707	463,094	279,842	12,009	112,244	41,528,896
Tangible Capital Assets - Net	3,051,972	45,444,230	884,467	555,830	13,125	541,437	50,491,061

School District No. 46 (Sunshine Coast)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2019

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	51,157				51,157
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	1,494,904				1,494,904
	1,494,904	-	-	-	1,494,904
Decrease:					
Transferred to Tangible Capital Assets	1,381,039				1,381,039
	1,381,039	-	-	-	1,381,039
Net Changes for the Year	113,865	-	-	-	113,865
Work in Progress, end of year	165,022	-	-	-	165,022

School District No. 46 (Sunshine Coast)

Deferred Capital Revenue

Year Ended June 30, 2019

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	42,013,787	106,250		42,120,037
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	735,585	9,676		745,261
Transferred from Work in Progress	1,381,039			1,381,039
	<u>2,116,624</u>	<u>9,676</u>	<u>-</u>	<u>2,126,300</u>
Decrease:				
Amortization of Deferred Capital Revenue	1,710,105	10,625		1,720,730
	<u>1,710,105</u>	<u>10,625</u>	<u>-</u>	<u>1,720,730</u>
Net Changes for the Year	<u>406,519</u>	<u>(949)</u>	<u>-</u>	<u>405,570</u>
Deferred Capital Revenue, end of year	<u>42,420,306</u>	<u>105,301</u>	<u>-</u>	<u>42,525,607</u>
Work in Progress, beginning of year	51,157			51,157
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	1,494,904			1,494,904
	<u>1,494,904</u>	<u>-</u>	<u>-</u>	<u>1,494,904</u>
Decrease				
Transferred to Deferred Capital Revenue	1,381,039			1,381,039
	<u>1,381,039</u>	<u>-</u>	<u>-</u>	<u>1,381,039</u>
Net Changes for the Year	<u>113,865</u>	<u>-</u>	<u>-</u>	<u>113,865</u>
Work in Progress, end of year	<u>165,022</u>	<u>-</u>	<u>-</u>	<u>165,022</u>
Total Deferred Capital Revenue, end of year	<u>42,585,328</u>	<u>105,301</u>	<u>-</u>	<u>42,690,629</u>

School District No. 46 (Sunshine Coast)

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2019

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	11,045	33,119	55,986			100,150
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	2,450,769					2,450,769
Provincial Grants - Other			50,122			50,122
	<u>2,450,769</u>	<u>-</u>	<u>50,122</u>	<u>-</u>	<u>-</u>	<u>2,500,891</u>
Decrease:						
Transferred to DCR - Capital Additions	735,585		9,676			745,261
Transferred to DCR - Work in Progress	1,494,904					1,494,904
	<u>2,230,489</u>	<u>-</u>	<u>9,676</u>	<u>-</u>	<u>-</u>	<u>2,240,165</u>
Net Changes for the Year	<u>220,280</u>	<u>-</u>	<u>40,446</u>	<u>-</u>	<u>-</u>	<u>260,726</u>
Balance, end of year	<u>231,325</u>	<u>33,119</u>	<u>96,432</u>	<u>-</u>	<u>-</u>	<u>360,876</u>

S D N O . 4 6 (S U N S H I N E C O A S T)

DATE 06-Aug-2019 08:24 AM

SUMMARY - ISSUED CHEQUE REPORT - CHEQUE LIMIT : 10,000.00

PAGE 1

START DATE: 01-Jun-2019 TO END DATE: 30-Jun-2019

CHEQUE #	BANK	MICR #	VENDOR #	VENDOR NAME	ISSUE DATE	CHEQUE AMOUNT

ON-LINE CHEQUES : ISSUED BETWEEN 01-Jun-2019 AND 30-Jun-2019						
00LCET3876	0001	*****	23268	MEDICAL SERVICES PLAN OF BC	14-Jun-19	11,625.00
00LCET3878	0001	*****	23290	MUNICIPAL PENSION PLAN	04-Jun-19	56,098.78
00LCET3880	0001	*****	28094	RECEIVER GENERAL FOR CANADA	05-Jun-19	86,071.35
00LCET3881	0001	*****	28094	RECEIVER GENERAL FOR CANADA	05-Jun-19	15,240.82
00LCET3882	0001	*****	23268	MEDICAL SERVICES PLAN OF BC	14-Jun-19	14,287.50
00LCET3883	0001	*****	28095	RECEIVER GENERAL FOR CANADA	05-Jun-19	19,021.39
00LCET3884	0001	*****	28093	RECEIVER GENERAL FOR CANADA	05-Jun-19	434,682.77
00LCET3885	0001	*****	30209	TEACHERS' PENSION PLAN	07-Jun-19	446,394.33
00LCET3886	0001	*****	16719	MINISTER OF FINANCE	12-Jun-19	171,351.40
00LCET3887	0001	*****	30209	TEACHERS' PENSION PLAN	19-Jun-19	13,899.56
00LCET3889	0001	*****	28094	RECEIVER GENERAL FOR CANADA	19-Jun-19	87,913.06
00LCET3890	0001	*****	28094	RECEIVER GENERAL FOR CANADA	19-Jun-19	14,649.38
00LCET3892	0001	*****	23290	MUNICIPAL PENSION PLAN	14-Jun-19	56,324.68
00LCET3893	0001	*****	28095	RECEIVER GENERAL FOR CANADA	19-Jun-19	22,700.33
00LCET3903	0001	*****	28093	RECEIVER GENERAL FOR CANADA	20-Jun-19	150,000.00

TOTALS FOR BANK - 0001

1,600,260.35

TOTAL NUMBER OF CHEQUES

15

TOTAL NUMBER OF CHEQUES WITH MICR

0

COMPUTER PREPARED CHEQUES : ISSUED BETWEEN 01-Jun-2019 AND 30-Jun-2019

2101000001	0001	0000053046	12012	BC HYDRO & POWER AUTHORITY	05-Jun-19	30,379.32
2101ET0008	0001	*****	12021	BC TEACHERS FEDERATION	05-Jun-19	32,497.27
2101ET0009	0001	*****	12111	BC TEACHERS FEDERATION	05-Jun-19	31,913.39
2101ET0055	0001	*****	24110	NELSON EDUCATION LTD.	05-Jun-19	16,194.05
2101ET0059	0001	*****	26207	PACIFIC BLUE CROSS/MSA	05-Jun-19	83,837.58
2101ET0070	0001	*****	29102	SUNSHINE COAST TEACHERS ASSOCIATION	05-Jun-19	11,622.26
2101ET0073	0001	*****	30172	THIRDWAVE BUS SERVICES	05-Jun-19	110,193.26
2102000004	0001	0000053084	15234	BANK OF MONTREAL	12-Jun-19	21,000.00
2102ET0005	0001	*****	11050	APPLE CANADA INC. C3120	12-Jun-19	24,642.27
2102ET0044	0001	*****	23257	MORNEAU SHEPELL LTD.	12-Jun-19	53,383.96
2102ET0060	0001	*****	15516	SMCN CONSULTING INC.	12-Jun-19	22,470.00
2102ET0066	0001	*****	29376	SUNSHINE COAST TEACHERS ASSOCIATION	12-Jun-19	45,370.60
2103ET0036	0001	*****	20038	JONATHAN MORGAN & COMPANY LIMITED	19-Jun-19	24,073.77
2104ET0072	0001	*****	30172	THIRDWAVE BUS SERVICES	26-Jun-19	123,705.96

TOTALS FOR BANK - 0001

631,283.69

TOTAL NUMBER OF CHEQUES

14

TOTAL NUMBER OF CHEQUES WITH MICR

2

ON-LINE CHEQUES : ISSUED BETWEEN 01-Jun-2019 AND 30-Jun-2019

00LCET3904	0005	*****	12144	BANK OF MONTREAL	09-Jun-19	109,411.11
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TOTALS FOR BANK - 0005

109,411.11

TOTAL NUMBER OF CHEQUES

1

TOTAL NUMBER OF CHEQUES WITH MICR

0

S D N O . 4 6 (S U N S H I N E C O A S T)

DATE 06-Aug-2019 08:24 AM

SUMMARY - ISSUED CHEQUE REPORT - CHEQUE LIMIT : 10,000.00

PAGE 2

START DATE: 01-Jun-2019 TO END DATE: 30-Jun-2019

CHEQUE #	BANK	MICR #	VENDOR #	VENDOR NAME	ISSUE DATE	CHEQUE AMOUNT

GRAND TOTAL						2,340,955.15
CANCELLED TOTAL						0.00
NET GRAND TOTAL						2,340,955.15
GRAND TOTAL NUMBER OF CHEQUES						30
GRAND TOTAL NUMBER OF CHEQUES WITH MICR						2

WARNING: NUMBER OF CHEQUES DOES NOT MATCH NUMBER OF CHEQUES WITH MICR

S D N O . 4 6 (S U N S H I N E C O A S T)

DATE 01-Aug-2019 07:17 AM

SUMMARY - ISSUED CHEQUE REPORT - CHEQUE LIMIT : 10,000.00

PAGE 1

START DATE: 01-Jul-2019 TO END DATE: 31-Jul-2019

CHEQUE #	BANK	MICR #	VENDOR #	VENDOR NAME	ISSUE DATE	CHEQUE AMOUNT

ON-LINE CHEQUES : ISSUED BETWEEN 01-Jul-2019 AND 31-Jul-2019						
00LCET3907	0001	*****	23290	MUNICIPAL PENSION PLAN	02-Jul-19	56,401.90
00LCET3909	0001	*****	28094	RECEIVER GENERAL FOR CANADA	04-Jul-19	88,335.45
00LCET3910	0001	*****	28094	RECEIVER GENERAL FOR CANADA	04-Jul-19	14,779.16
00LCET3911	0001	*****	23268	MEDICAL SERVICES PLAN OF BC	15-Jul-19	11,925.00
00LCET3912	0001	*****	23268	MEDICAL SERVICES PLAN OF BC	15-Jul-19	14,625.00
00LCET3913	0001	*****	30209	TEACHERS' PENSION PLAN	05-Jul-19	439,556.12
00LCET3914	0001	*****	28095	RECEIVER GENERAL FOR CANADA	04-Jul-19	20,687.73
00LCET3915	0001	*****	28093	RECEIVER GENERAL FOR CANADA	04-Jul-19	391,897.37
00LCET3920	0001	*****	23290	MUNICIPAL PENSION PLAN	12-Jul-19	55,895.11
00LCET3921	0001	*****	28094	RECEIVER GENERAL FOR CANADA	17-Jul-19	14,005.49
00LCET3922	0001	*****	28094	RECEIVER GENERAL FOR CANADA	17-Jul-19	99,438.93
00LCET3926	0001	*****	33038	WORKERS' COMPENSATION BOARD	18-Jul-19	64,458.91
00LCET3930	0001	*****	23290	MUNICIPAL PENSION PLAN	26-Jul-19	32,836.56
TOTALS FOR BANK - 0001						1,304,842.73
TOTAL NUMBER OF CHEQUES						13
TOTAL NUMBER OF CHEQUES WITH MICR						0

COMPUTER PREPARED CHEQUES : ISSUED BETWEEN 01-Jul-2019 AND 31-Jul-2019

2105000003	0001	0000053212	12012	BC HYDRO & POWER AUTHORITY	03-Jul-19	30,236.12
2105ET0005	0001	*****	15581	ARI FINANCIAL SERVICES T46163	03-Jul-19	14,673.00
2106000006	0001	0000053266	15234	BANK OF MONTREAL	10-Jul-19	21,000.00
2106000013	0001	0000053273	16768	ENTITY MECHANICAL	10-Jul-19	66,669.76
2106000039	0001	0000053299	29320	SUNSHINE COAST CREDIT UNION	10-Jul-19	21,000.00
2106ET0008	0001	*****	12021	BC TEACHERS FEDERATION	10-Jul-19	32,356.63
2106ET0009	0001	*****	12111	BC TEACHERS FEDERATION	10-Jul-19	32,100.55
2106ET0053	0001	*****	23257	MORNEAU SHEPELL LTD.	10-Jul-19	50,832.76
2106ET0058	0001	*****	26207	PACIFIC BLUE CROSS/MSA	10-Jul-19	80,069.40
2106ET0069	0001	*****	29102	SUNSHINE COAST TEACHERS ASSOCIATION	10-Jul-19	11,703.68
2106ET0071	0001	*****	30172	THIRDWAVE BUS SERVICES	10-Jul-19	23,591.23
2107ET0013	0001	*****	14685	MACK KIRK ROOFING & SHEET METAL LTD.	17-Jul-19	132,777.22
2109000001	0001	0000053320	15848	ALTERNATIVE POWER SYSTEMS (APS)	24-Jul-19	16,800.00
2109000006	0001	0000053325	13917	ENGINEERED AIR	24-Jul-19	34,773.76
2109ET0001	0001	*****	11050	APPLE CANADA INC. C3120	24-Jul-19	76,007.80
2109ET0003	0001	*****	12337	BRAVO FLOORS & DECOR INC	24-Jul-19	30,893.20
2109ET0034	0001	*****	15924	POWERSCHOOL CANADA ULC	24-Jul-19	45,496.00
2110000001	0001	0000053336	12012	BC HYDRO & POWER AUTHORITY	31-Jul-19	19,373.14
2110ET0003	0001	*****	12020	BC SCHOOL TRUSTEES ASSOC.	31-Jul-19	27,357.27
2110ET0034	0001	*****	29376	SUNSHINE COAST TEACHERS ASSOCIATION	31-Jul-19	30,000.00
TOTALS FOR BANK - 0001						797,711.52
TOTAL NUMBER OF CHEQUES						20
TOTAL NUMBER OF CHEQUES WITH MICR						7

ON-LINE CHEQUES : ISSUED BETWEEN 01-Jul-2019 AND 31-Jul-2019

S D N O . 4 6 (S U N S H I N E C O A S T)

DATE 01-Aug-2019 07:17 AM

SUMMARY - ISSUED CHEQUE REPORT - CHEQUE LIMIT : 10,000.00

PAGE 2

START DATE: 01-Jul-2019 TO END DATE: 31-Jul-2019

CHEQUE #	BANK	MICR #	VENDOR #	VENDOR NAME	ISSUE DATE	CHEQUE AMOUNT
00LCET3918	0005	*****	12144	BANK OF MONTREAL	09-Jul-19	112,401.77
TOTALS FOR BANK - 0005						112,401.77
TOTAL NUMBER OF CHEQUES						1
TOTAL NUMBER OF CHEQUES WITH MICR						0
GRAND TOTAL						2,214,956.02
CANCELLED TOTAL						0.00
NET GRAND TOTAL						2,214,956.02
GRAND TOTAL NUMBER OF CHEQUES						34
GRAND TOTAL NUMBER OF CHEQUES WITH MICR						7

WARNING: NUMBER OF CHEQUES DOES NOT MATCH NUMBER OF CHEQUES WITH MICR

S D N O . 4 6 (S U N S H I N E C O A S T)

DATE 04-Sep-2019 01:08 PM

SUMMARY - ISSUED CHEQUE REPORT - CHEQUE LIMIT : 10,000.00

PAGE 1

START DATE: 01-Aug-2019 TO END DATE: 31-Aug-2019

CHEQUE #	BANK	MICR #	VENDOR #	VENDOR NAME	ISSUE DATE	CHEQUE AMOUNT

ON-LINE CHEQUES : ISSUED BETWEEN 01-Aug-2019 AND 31-Aug-2019						
00LCET3940	0001	*****	30209	TEACHERS' PENSION PLAN	02-Aug-19	41,915.70
00LCET3941	0001	*****	28093	RECEIVER GENERAL FOR CANADA	02-Aug-19	40,418.76
00LCET3942	0001	*****	28094	RECEIVER GENERAL FOR CANADA	05-Aug-19	20,034.38
00LCET3943	0001	*****	28094	RECEIVER GENERAL FOR CANADA	05-Aug-19	44,002.27
00LCET3948	0001	*****	23290	MUNICIPAL PENSION PLAN	09-Aug-19	24,772.44
00LCET3951	0001	*****	28094	RECEIVER GENERAL FOR CANADA	19-Aug-19	17,427.09
00LCET3952	0001	*****	28094	RECEIVER GENERAL FOR CANADA	19-Aug-19	29,410.95
00LCET3955	0001	*****	28094	RECEIVER GENERAL FOR CANADA	30-Aug-19	14,872.69
00LCET3956	0001	*****	28094	RECEIVER GENERAL FOR CANADA	30-Aug-19	26,712.43
00LCET3959	0001	*****	23290	MUNICIPAL PENSION PLAN	22-Aug-19	21,917.21
00LCET3961	0001	*****	28093	RECEIVER GENERAL FOR CANADA	30-Aug-19	41,172.98
00LCET3962	0001	*****	30209	TEACHERS' PENSION PLAN	30-Aug-19	41,787.89
TOTALS FOR BANK - 0001						364,444.79
TOTAL NUMBER OF CHEQUES						12
TOTAL NUMBER OF CHEQUES WITH MICR						0
COMPUTER PREPARED CHEQUES : ISSUED BETWEEN 01-Aug-2019 AND 31-Aug-2019						
2111000007	0001	0000053347	16768	ENTITY MECHANICAL	07-Aug-19	47,016.12
2111ET0018	0001	*****	14685	MACK KIRK ROOFING & SHEET METAL LTD.	07-Aug-19	22,517.77
2113000002	0001	0000053371	13908	CALIBER SPORT SYSTEMS	14-Aug-19	19,320.00
2114000002	0001	0000053381	13908	CALIBER SPORT SYSTEMS	21-Aug-19	42,525.00
2114000010	0001	0000053389	31006	UNIVERSITY OF BC	21-Aug-19	28,700.00
2114ET0001	0001	*****	11050	APPLE CANADA INC. C3120	21-Aug-19	17,569.44
2114ET0012	0001	*****	23257	MORNEAU SHEPELL LTD.	21-Aug-19	52,430.39
2114ET0014	0001	*****	26207	PACIFIC BLUE CROSS/MSA	21-Aug-19	66,542.58
2114ET0016	0001	*****	15516	SMCN CONSULTING INC.	21-Aug-19	20,737.50
2116ET0037	0001	*****	26207	PACIFIC BLUE CROSS/MSA	28-Aug-19	70,113.20
TOTALS FOR BANK - 0001						387,472.00
TOTAL NUMBER OF CHEQUES						10
TOTAL NUMBER OF CHEQUES WITH MICR						4
GRAND TOTAL						751,916.79
CANCELLED TOTAL						0.00
NET GRAND TOTAL						751,916.79
GRAND TOTAL NUMBER OF CHEQUES						22
GRAND TOTAL NUMBER OF CHEQUES WITH MICR						4

WARNING: NUMBER OF CHEQUES DOES NOT MATCH NUMBER OF CHEQUES WITH MICR

REPORT TO THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO.46 (SUNSHINE COAST)

CHAIR'S REPORT

Submitted by Chair Pammila Ruth
September 11th, 2019

After a short hiatus, the Board is eager to get back to work. Our staff, of course, have been busy behind the scenes, keeping everything running like clock-work. This month's agenda-setting was chock-full of reports and items for discussion and updates for the board. Luckily, through our communications plan, which follows our values and goals as set out in the new Strategic Plan, we are able to see what goes where and when.

We also get a bird's eye view of our strategic plan, over a full year spread at the back of our Committee of the Whole agenda. The board evaluates the communication plan regularly to make sure that any emergent items can find a place. You'll see this broken down each month on the Board Meeting agenda, as our last item, in a singular more detailed version.

But of course, September is the start of our year, so the items list is heavily stacked. All the more so this year, as we have so many new items to introduce: the overview of the Strategic Plan, the new Web-Site launch and our new Branding, the Audit presentation, updates on last year's items progress, the introduction of our new District Student Leadership Team Members and of course, the inauguration of our new Student Trustee.

Lastly, something important to note is the change in committee meeting times. In an attempt to utilize committee, staff and community member's time, we have consolidated our committee meetings into one day. Operations, Committee of the Whole, and Education will be held on the 4th Tuesday of every month. Policy Committee will now become a standing item in Committee of the Whole. We hope this will encourage more voices to the table and help with scheduling.

Happy new year, everyone!



**BOARD OF EDUCATION OF
SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)
COMMITTEE OF THE WHOLE NOTES**

Tuesday, June 25, 2019, 9:30 a.m.
School Board Office - Gibsons, BC

- TRUSTEES:** P. Ruth (Committee Chair), S. Leech, A. Amaral, M. Hampvent, S. Haines, S. Girard
- STAFF:** P. Bocking, Superintendent, N. Weswick, Secretary-Treasurer, P. Bishop, Director of Instruction, V. White, Director of Instruction, P. Luporini, District Principal of Technology, C. Gordon, Careers Coordinator, S. Magnussen, Special Education Technology Coordinator, K. Kerr, Principal, Chatelech Secondary; S. Murawsky, Executive Assistant and Communications Officer, K. Mahlman, District Principal of Aboriginal Education, K. Deasey, District Principal of Learning and Innovation, A. Liddicoat, SCTA Representative, S. Mackenzie, CUPE Local 801 Representative; E. Reimer, Executive Assistant (Recording Secretary)
- REGRETS:** T. Ste. Marie, Trustee

1. Call to Order

Chair Ruth called the meeting to order at 9:45 am. The Committee agreed to re-order the agenda to allow the report “2015-19 Strategic Plan: Term in Review” to take place first.

2. 2015-19 Strategic Plan: Term in Review

Superintendent Bocking, supported by District Principals Deasey, Luporini and Mahlman, Coordinators Gordon and Magnussen, Communications Office Murawsky and Directors Bishop and White, reviewed initiatives taking place during the 2018-19 school year that supported the strategic plan. A copy of the full presentation is included with the meeting’s agenda package.

3. 2019-23 Strategic Plan: Communications Plan

Superintendent Bocking reported that the senior team plan to work to develop an implementation plan for the new strategic plan over the summer break. The implementation plan will inform the communications plan which will be brought to the September Committee of the Whole for review.

4. Regulations for Review:

a. Reg. 2120 – Selection and Appointment of Senior Executive

Due to time limitations, the regulation will be reviewed at the September Committee of the Whole.

8. Communication Plan (standing item)

The committee discussed potential changes to the board's committee meeting schedule and noted that:

- Evening meetings may be challenging for staff schedules,
- Professional days and statutory holidays often take place on Mondays and Fridays,
- A full day of committee meetings could present challenges for some trustees, and
- Items such as the budget should be discussed at Committee of the Whole to allow full board participation.

Staff agreed to provide additional dates to the agenda setting committee for consideration. The chair and vice-chair agreed to provide a recommendation on the 2019-20 committee schedule by Friday, June 28.

9. Adjourn

The meeting adjourned at 11:53 a.m.



**BOARD OF EDUCATION OF
SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)
OPERATIONS COMMITTEE NOTES**

Tuesday, June 18, 2019, 12:30 p.m.
School Board Office - Gibsons, BC

TRUSTEES: M. Hampvent (Committee Chair), S. Leech, P. Ruth

STAFF: P. Bocking, Superintendent, N. Weswick, Secretary-Treasurer,
P. Bishop, Director of Instruction, R. Collison, Manager of Facilities and
Transportation, Phil Luporini, District Principal of Technology,
J. Shelemey, SCTA President, S. Mackenzie, CUPE Local 801, E. Reimer,
Executive Assistant (Recording Secretary)

REGRETS: Samantha Haines, Trustee

1. Call to Order

The meeting was called to order at 12:32 p.m. by Trustee Hampvent.

2. Emergency Preparedness

Director Bishop reported on the following items:

- A comprehensive emergency procedure guide is available at all sites and takes an all hazards approach to emergency planning,
- Earthquake bins are located all school sited and are stocked with first aid equipment. Perishables are replaced on a yearly basis by schools. The assistant manager of facilities is checking bins to ensure they are stocked and accessible.
- Local emergency preparedness continues to take place with local governments on the Sunshine Coast. A formal emergency operations centre program has been established to consider emergency plans on a situational basis.
- BCSTA and the ministry of education are working together to review emergency preparedness processes.

3. Gibsons Elementary Enrollment Review

Secretary-Treasurer Weswick reported that enrollment projections for Gibsons Elementary School continue to rise and an additional portable will be added to the site to address enrollment in the 2019-20 school year. The district is considering ways to mitigate and reduce the number of portables that may be added to the site if enrolment continues to increase. Minor adjustments to the school's catchment area were recently instituted and a second catchment area review is being suggested. The district will

engage the community for input with a goal of implementing changes prior to the kindergarten registration period for the 2020-21 school year.

4. Regulations for Review:

a. 3190 – Scent Considerate Environment

The regulation was presented for information – there were no changes to the regulation.

b. 4050 – Earthquakes

Director Bishop reviewed changes to the regulation, noting that they fall in line with the staff emergency process guide. The district Earthquake Handbook will be updated in the near future to reflect the same processes.

c. 4110 – Renovations

The regulation was presented for information – there were no changes to the regulation.

d. 4120 - Rental of School Facilities

The regulation was presented for information – there were no changes to the regulation.

e. 5030 – Financial Reporting

Secretary-Treasurer Weswick reviewed changes to the regulation, which outlines financial reporting and provides direction should a deficit be projected. The committee suggested including a reference to the Financial Statement Discussion and Analysis (FSDA) report.

5. Local Government OCP and Zoning Referrals (standing item)

The committee reviewed a referral from the Town of Gibsons for a 70 unit development on Shaw Road, which falls within the Gibsons Elementary School catchment area. The committee agreed that the development could put additional pressures on enrolment at Gibsons Elementary. The committee noted that any increase in enrolment is favorable overall but may present short term difficulties at our facilities. Secretary-Treasurer Weswick agreed to respond to the referral and provide information on enrolment pressures at the school.

The committee reviewed a request for comment from the District of Sechelt for a zoning amendment to allow a brewery in the Sechelt downtown core. The committee felt that the district's interests were unaffected by the application.

The committee reviewed a referral from the SCR D regarding a dog kennel renovation. The committee agreed that the districts interests were unaffected by the application.

6. Adjourn

The meeting adjourned at 1:59 p.m.



July 15, 2019

VIA E-MAIL
Ref: 244245

Dear School Board Chair:

Since Childcare BC launched in 2018, we have taken great strides towards our vision of universal child care: a system that will provide parents with access to affordable, high-quality child care whenever and wherever they need it.

One of the key pillars of Childcare BC is accessibility. Under this pillar, the Childcare BC New Spaces Fund offers funding to create new licensed child care spaces for British Columbian families.

Today, we have good news to share. Public sector organizations, Indigenous Governments, and non-profit societies can now access more money through the Childcare BC New Spaces Fund to create spaces. Based on feedback from communities throughout British Columbia, we have tripled the funding maximums up to:

- **\$3 million per facility** (previously \$1 million) **for up to 100% of project costs** for public sector organizations and Indigenous Governments,
- **\$1.5 million per facility** (previously \$500,000) **for up to 100% of project costs** for Indigenous non-profit societies, and
- **\$1.5 million per facility** (previously \$500,000) **for up to 90% of project costs** for non-profit societies and Child Development Centres.

We are making this change to recognize that in many communities, high capital costs can be a barrier to creating child care spaces. Increasing funding maximums means that more communities can access the Childcare BC New Spaces Fund, and more families will benefit from access to licensed child care.

For a breakdown of applicant type, new funding maximums and provincial contribution levels, see attached table.

Looking ahead, the ministry is also creating a multi-project funding stream so that public sector organizations and established non-profit societies can submit a single proposal for multiple projects, or for large-scale projects that require more than the funding maximums. More information on this stream will be available in coming weeks.

.../2

We hope you share this information with your colleagues, partners and clients, and apply for funding if you are an eligible organization. By working together, we can make life better for British Columbia's families by improving access to child care.

Childcare BC New Spaces Fund guidelines, application forms and FAQs are available at www.gov.bc.ca/childcare/newspacesfund. If you have any questions, you can contact the Childcare BC New Spaces Fund Program at MCF.CCCF@gov.bc.ca or 1 888 338-6622 (option 5).

Thank you.

Sincerely,



Katrine Conroy
Minister of Children and Family Development



Katrina Chen
Minister of State for Child Care

Appendix: Contribution Percentages and Funding Award Commitment by Applicant Type

Applicant Type	Required Organization Contribution	Provincial Contribution	Maximum Provincial Funding Amount*	Funding Award Commitment
Public sector organizations and Indigenous Governments	0%	100%	Up to \$3,000,000	Up to 15 years
Indigenous Non-Profit Societies	0%	100%	Up to \$1,500,000	Up to 15 years
Non-Profit Child Care Providers and Child Development Centres	10%	90%	Up to \$1,500,000	Up to 15 years
For-profit child care organizations (Businesses and Incorporated Companies).	25%	75%	Up to \$250,000	Up to 10 years
<p><i>*The maximum provincial funding amount applies to a single physical location. Projects occurring within the same physical location are considered as a single project.</i></p>				



NEWS RELEASE

For Immediate Release
2019CFD0082-001418
July 15, 2019

Ministry of Children and Family Development

Bringing child care closer to home for families through new incentives for publicly funded child care

VICTORIA – A significant increase in funding will help public sector and non-profit organizations create more publicly owned and operated child care spaces in their communities, bringing child care closer to home and making life more affordable for British Columbian families.

The maximum funding amount available from the Childcare BC New Spaces Fund to public sector organizations, such as local governments, school districts, tribal councils and First Nations governments, is increasing to \$3 million per project, up from \$1 million. Additionally, non-profit organizations – including Indigenous organizations – will be eligible for up to \$1.5 million per project, three times more than was previously available.

“Our government believes all families should have access to publicly supported child care just as they have access to public education – and the best way to make that happen is by working in partnership with public sector and non-profit organizations,” said Katrine Conroy, Minister of Children and Family Development. “By offering incentives to these sectors, we can strengthen communities and give families access to the services they need right on their doorstep, meaning they no longer have to give up valuable family time to get to their child care centre far from where they live – and we know that for families, that positive change can’t come soon enough.”

As well as the funding increase, the ministry is introducing a new process to allow experienced public-sector and non-profit organizations to apply for funding for multiple projects at once. More information on this process will be available in the coming weeks.

“Child care has the ability to be the common ground that brings families in communities together,” said Katrina Chen, Minister of State for Child Care. “We’ve seen the City of Vancouver and the School District of Victoria thinking outside the box to create hundreds of new licensed child care spaces, and we encourage other local governments and organizations, from large to small, to bring their ideas for solving the child care space shortage. Together, we will forge long-lasting partnerships to deliver publicly funded child care spaces that will be life-changing for families and communities for decades to come.”

Under the Childcare BC New Spaces Fund, child care providers can apply for funding to create new child care spaces at any time throughout the year under a continuous application process. It is part of the Province's Childcare BC plan, designed to give British Columbian families access to affordable, quality child care when they want or need it. Since July 2018, the Province has funded approximately 9,000 new licensed child care spaces throughout British Columbia. More new spaces will be announced as projects are approved.

Investing in child care and early childhood education is a shared priority between government and the BC Green Party caucus, and is part of the Confidence and Supply Agreement.

Learn More:

For more about Childcare BC, visit: www.gov.bc.ca/childcare

To learn more about the Childcare BC New Spaces Fund and to apply, visit:
www.gov.bc.ca/childcare/newspacesfund

To find child care in a community, view the online child care map:
<http://maps.gov.bc.ca/ess/hm/ccf/>

Child care factsheet: <https://news.gov.bc.ca/18430>

Contact:

Ministry of Children and Family Development
Government Communications and Public Engagement
(250) 356-2028

Connect with the Province of British Columbia at: news.gov.bc.ca/connect



SCHOOL DISTRICT 46 - SUNSHINE COAST
Excellence in all we do!

BOARD COMMITTEE MEETING SCHEDULE
 2019-2020

MONTH	OPERATIONS COMMITTEE	COMMITTEE OF THE WHOLE	EDUCATION COMMITTEE
September 24, 2019	9:30 to 11:00 AM	11:15 to 1:45 PM	2:00 to 3:30 pm
October 22, 2019	9:30 to 11:00 AM	11:15 to 1:45 PM	2:00 to 3:30 pm
November 26, 2019	9:30 to 11:00 AM	11:15 to 1:45 PM	2:00 to 3:30 pm
December 17, 2019	9:30 to 11:00 AM	11:15 to 1:45 PM	2:00 to 3:30 pm
January 28, 2020	9:30 to 11:00 AM	11:15 to 1:45 PM	2:00 to 3:30 pm
February 25, 2020	9:30 to 11:00 AM	11:15 to 1:45 PM	2:00 to 3:30 pm
March 10, 2020	9:30 to 11:00 AM	11:15 to 1:45 PM	2:00 to 3:30 pm
April 28, 2020	9:30 to 11:00 AM	11:15 to 1:45 PM	2:00 to 3:30 pm
May 26, 2020	9:30 to 11:00 AM	11:15 to 1:45 PM	2:00 to 3:30 pm
June 23, 2020	9:30 to 11:00 AM	11:15 to 1:45 PM	2:00 to 3:30 pm
SEPTEMBER AGENDAS:	<ol style="list-style-type: none"> 1. Summer Work Review 2. Regs for review: <ol style="list-style-type: none"> a. 3090 – Food in Schools 3. Local Government OCP and Zoning Referrals (standing item) 	<ol style="list-style-type: none"> 1. Website and Branding Overview 2. Implementation Plan: Year 1 3. Visioning and Planning (3b) 4. Regs for review: <ol style="list-style-type: none"> a. 2120 – Selection and Appointment of Senior Executive b. 2030 – Communication Protocol for Outside Agencies c. 3170 – Physical Restraint of Students 5. Policy Review (standing item) <ol style="list-style-type: none"> a. Role of Board Committees 6. Communication Plan (standing item) 	<ol style="list-style-type: none"> 1. Positive Partnerships (2e) 2. Core Competencies (1c) 3. Regs for review: <ol style="list-style-type: none"> a. 1270 – Selection of Learning Resources b. 1240 – Research Studies c. 1300 – Student Records d. 1250 – Review of Educational Materials

All board committee meetings are scheduled for the fourth Tuesday of the month, unless otherwise noted.