



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

**OPERATIONS COMMITTEE**

**AGENDA**

February 20, 2014 from 12:30-2:00 p.m.  
School Board Office – Gibsons, BC

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1. Facilities Plan (<http://www.sd46.bc.ca/index.php/facilities-plan>)
2. Regulation 4220 - Donations
3. 2014/15 Preliminary Budget Considerations



**School District No. 46 (Sunshine Coast)**  
**Administrative Regulations**

**FINANCE**

**4220**

**DONATIONS**

**Purpose:**

The Board of Education of School District No. 46 (Sunshine Coast) encourages donations of “gifts” and “gifts-in-kind” to the School District in the form of cash donations and/or used and new equipment that will be valued as having instructional and/or technological benefit to the School District.

**Practices:**

**1. Definitions:**

In this regulation:

- a. “Gift” is defined as a voluntary and gratuitous transfer of cash, real or personal property for which no right, privilege, material benefit will accrue to the donor.
- b. “Gift-in-Kind” is a donation in any form other than cash or cheque and normally requires valuation for tax receipt purposes.

**2. Conditions of Gift Acceptance**

In considering a gift-in-kind:

- a. School District No. 46 (Sunshine Coast) must first agree to accept the terms and conditions, including the associated costs, upon which the gift has been offered.
- b. The gift should be such that it can be retained as a School District No. 46 (Sunshine Coast) asset and used in connection with School District activities, with discretion as to its use and management, or disposed of for cash or cash equivalent.
- c. School District No. 46 (Sunshine Coast) considers potential liabilities, including environmental issues that may arise from the acceptance of a particular gift-in-kind.

**3. Gifts**

A gift is made in any circumstance where all of the conditions listed below are satisfied:

- a. Cash, real property, or personal property is transferred by a donor to the School District.

**Date adopted:** June 8, 2010  
**Revised:** October 2010, November 2013

**Reference:** Board Policy 12.2

**Supt. Signature:**



School District No. 46 (Sunshine Coast)

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### DONATIONS (continued)

- b. The transfer is voluntary.
- c. The transfer is made without expectation of return. No consideration – no benefit of any kind – to the donor or to anyone designated by the donor, may result from the payment.
- d. Notwithstanding the above, the donor may designate an established School District scholarship or bursary fund, building project, or targeted program or school of study as approved by the Superintendent.
- e. When cash or a cheque that qualifies as a donation is received, it must be sent, with backup documentation to the Secretary-Treasurer for processing.

#### 4. Gifts-in-Kind

Persons authorized on behalf of School District No. 46 (Sunshine Coast), to accept gifts that are valued over \$1,000 are the Superintendent or Secretary-Treasurer.

#### 5. Approval

The Superintendent must approve:

- a. Any gift which, in the opinion of the Secretary-Treasurer, exposes School District No. 46 (Sunshine Coast) to an uncertain and potentially significant liability.
- b. Any gift which, in the opinion of the Secretary-Treasurer, is precedent setting or involves sensitive issues.

#### 6. Receipts

Receipts for gifts-in-kind will be made according to the following guidelines:

- a. Revenue Canada requires satisfactory evidence of fair market value of the gift. The generally accepted meaning of “fair market value” is the price the property would bring in an open market transaction between a willing buyer and a willing seller acting independently of each other and each having full knowledge of the facts. Gifts valued at less than \$1,000 can be appraised by a School District staff member, provided the staff member is knowledgeable in the field of the gift and qualified to appraise the gift for its fair market value. An example is the donation of books

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**DONATIONS (continued)**

valued by the librarian. All such gifts and appraisals are subject to the prior approval of the Secretary-Treasurer.

- b. Gifts valued over \$1,000 must be appraised by an independent appraiser in consultation with the Secretary-Treasurer.
- c. School District No. 46 (Sunshine Coast) is a registered charity and can issue receipts for cash donations for income tax purposes under the Income Tax Act.

Nothing should be done by any member of staff, which might be construed as an acceptance of a gift until the decision to accept has been made.

**7. Use of Donations**

**Donations will be used for the purpose intended by the donor. If donations have not been targeted to a specific location or program, their use will be determined by the Superintendent, in consultation with the Education Committee, on an annual basis.**

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- Step 1:** Enter your school district number here: **46** **Sunshine Coast**  
 Ministry of Education enrolment trend estimates are automatically filled once a school district number is entered above.
- Step 2:** Enter your district's enrolment projections in the shaded cells of the District column for each of the three years displayed.
- Step 3:** When you have completed this form, please e-mail it to Michael Lebrun, Funding Analyst, Ministry of Education at:  
[Michael.Lebrun@gov.bc.ca](mailto:Michael.Lebrun@gov.bc.ca) no later than Friday, February 14, 2014

	Projected Enrolment						Comments
	2014/15		2015/16		2016/17		
	District	Ministry*	District	Ministry*	District	Ministry*	
<b>July Enrolment Count - Summer Learning</b>							
Grades 1-7 Headcount Enrolment		0		0		0	
Grades 8-9 Course Enrolment		0		0		0	
Grades 10-12 Course Enrolment		0		0		0	
<b>September Enrolment Count</b>							
K-12 Standard (Regular) Schools FTE (School-Age)	2,740.0000	2,824.3687	2,680.0000	2,817.7741	2,625.0000	2,818.7162	
Continuing Education FTE (School-Age)		0.0000		0.0000		0.0000	
Alternate Schools FTE (School-Age)	140.0000	139.0000	140.0000	139.0000	140.0000	139.0000	
Distributed Learning FTE (School-Age)	65.0000	65.1250	65.0000	65.1250	65.0000	65.1250	
Level 1 Special Needs FTE	4	4	4	4	4	4	
Level 2 Special Needs FTE	220	236	210	236	210	236	
Level 3 Special Needs FTE	170	186	160	186	160	186	
English Language Learning FTE	105	115	105	115	105	115	
Aboriginal Education FTE	510	531	500	531	500	531	
Adult Education FTE (Non-Graduates only)	6.0000	12.3125	6.0000	12.3125	6.0000	12.3125	Do not include Education Guarantee enrolment
<b>February Enrolment Count - Continuing Education, Distributed Learning, Special Needs Growth and Newcomer Refugees</b>							
Continuing Education FTE - School-Age		0.0000		0.0000		0.0000	Include only new post-September enrolment activity
Continuing Education FTE - Non-Graduate Adults		0.0000		0.0000		0.0000	Do not include Education Guarantee enrolment
Distributed Learning FTE K-Grade 9 (School-Age)	5.0000	5.0000	5.0000	5.0000	5.0000	5.0000	
Distributed Learning FTE Grades 10-12 (School-Age)	6.0000	12.0000	6.0000	12.0000	6.0000	12.0000	Include only new post-September enrolment activity
Distributed Learning FTE - Non-Graduate Adults	2.0000	5.0000	2.0000	5.0000	2.0000	5.0000	Do not include Education Guarantee enrolment
Level 1 Special Needs FTE Growth (All Schools)		0		0		0	
Level 2 Special Needs FTE Growth (All Schools)		0		0		0	
Level 3 Special Needs FTE Growth (All Schools)		0		0		0	
Newcomer Refugees FTE (Standard & Alternate only)		0.0000		0.0000		0.0000	Include only new post-September enrolment activity
ELL FTE (applies to Newcomer Refugees only)		0		0		0	
<b>May Enrolment Count - Continuing Education and Distributed Learning</b>							
Continuing Education FTE - School-Age		0.0000		0.0000		0.0000	Include only new post-February enrolment activity
Continuing Education FTE - Non-Graduate Adults		0.0000		0.0000		0.0000	Do not include Education Guarantee enrolment
Distributed Learning FTE K-Grade 9 (School-Age)	0.0000	2.0000	0.0000	2.0000	0.0000	2.0000	
Distributed Learning FTE Grades 10-12 (School-Age)	4.0000	8.0000	4.0000	8.0000	4.0000	8.0000	Include only new post-February enrolment activity
Distributed Learning FTE - Non-Graduate Adults	1.0000	2.0000	1.0000	2.0000	1.0000	2.0000	

**\*Notes:** Ministry estimates for school-age FTE enrolment in standard (regular) schools are determined by applying the Ministry-projected percentage change in enrolment for each district to the funded school-age FTE enrolment as used in the 2013/14 operating grant autumn recalculation

The Ministry-projected percentage changes in enrolment for each district are from the most recent version of Report 1558B. The report can be accessed here:  
<http://www.bced.gov.bc.ca/capitalplanning/resources/databasesreports/enrolment/1558b-2012.pdf>

Continuing Education, Distributed Learning, Alternate Schools, Special Needs, Aboriginal, ESL and Adult FTE, as well as Summer Learning enrolment are all carried forward from the 2013/14 operating grant autumn recalculation.

Enrolments for February and May are carried forward from estimates contained in the 2013/14 operating grant autumn recalculation.