



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

REGULAR MEETING AGENDA

September 14, 2016 at 7:00 p.m.
At the School Board Office, Gibsons, B.C.

1. Call to Order

2. Presentations

- a. Celebrating Education: Getting Schools Ready for Learning – N. Weswick and R. Collison

3. Public Question Period (10 minutes in total)

4. Adoption of the Agenda

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

- a. Regular Meeting – June 14, 2016 Pg. 3-8
b. Special Meeting – July 5, 2016 Pg. 9-10
c. Record of Closed Meeting – June 14, 2016 Pg. 11
d. Record of Special Closed Meeting – June 21, 2016 Pg. 12

6. Reports

a. Executive Reports

- i. Superintendent's Report Pg. 13
1. Administrative Regulation to be Received:
a. Regulation 3550 – Rental of School Facilities Pg. 14-20
2. Administrative Regulation to be Repealed:
a. Regulation 3900 – Use of School Playing Fields Pg. 21
b. Regulation 5700 – Salaries and Benefits for Non-Union Staff Pg. 22
ii. Secretary-Treasurer's Report Pg. 23-30
1. Audited Financial Statements Pg. 31-80
MOTION: "THAT the Board of Education of School District No. 46
(Sunshine Coast) approve the 2015-16 Audited Financial Statements"

iii. Information Items:

1. Larger Cheques Written in the Months of June-August 2016 Pg. 81-85

b. Board/Committee Reports

- i. Board Report Pg. 86
1. BCSTA Provincial Council (Motions due by September 23, 2016)
2. BCPSEA Report
ii. Committee of the Whole Notes – June 21, 2016 Pg. 87-88
iii. Operations Committee Notes – June 16, 2016 Pg. 89-90
iv. Education Committee Notes – June 20, 2016 Pg. 91

MOTION: "TO receive the reports."

7. Correspondence

- a. M. Nielsen (MOAE) – *Open the Doors* / Adult Basic Education (Ref: 102299) Pg. 92-93
b. Min. Bernier – Administrative Savings and Budget Pressures (Ref: 188078) Pg. 94-96
c. Min. Bernier – Rural Education Enhancement Funding (Ref: 188843) Pg. 97-98

MOTION: "TO receive the correspondence."

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

9. Next Meeting

The next public board meeting will be held on October 12, 2016.

MOTION: “TO approve the committee agendas.”

10. Adjournment

COMMITTEE MEETINGS 2016 – 2017				
MONTH	EDUCATION COMMITTEE	OPERATIONS COMMITTEE	POLICY COMMITTEE	COMMITTEE OF THE WHOLE
September	28 from 3:30– 5 pm	22 from 12:30 – 2 pm	27 from 11:30 – 1 pm	27 from 9:30 – 11:30 am
October	26 from 3:30– 5 pm	20 from 12:30 – 2 pm	25 from 11:30 – 1 pm	25 from 9:30 – 11:30 am
November	23 from 3:30– 5 pm	17 from 12:30 – 2 pm	22 from 11:30 – 1 pm	22 from 9:30 – 11:30 am
December	14 from 3:30– 5 pm	15 from 12:30 – 2 pm	13 from 11:30 – 1 pm	13 from 9:30 – 11:30 am
January	25 from 3:30– 5 pm	19 from 12:30 – 2 pm	24 from 11:30 – 1 pm	24 from 9:30 – 11:30 am
February	22 from 3:30– 5 pm	16 from 12:30 – 2 pm	28 from 11:30 – 1 pm	28 from 9:30 – 11:30 am
March	29 from 3:30– 5 pm	30 from 12:30 – 2 pm	28 from 11:30 – 1 pm	28 from 9:30 – 11:30 am
April	26 from 3:30– 5 pm	20 from 12:30 – 2 pm	25 from 11:30 – 1 pm	25 from 9:30 – 11:30 am
May	24 from 3:30– 5 pm	18 from 12:30 – 2 pm	23 from 11:30 – 1 pm	23 from 9:30 – 11:30 am
June	28 from 3:30– 5 pm	15 from 12:30 – 2 pm	27 from 11:30 – 1 pm	27 from 9:30 – 11:30 am

All committee meetings take place at the School Board Office, unless otherwise noted.

Agendas for Upcoming Meetings:

Education Committee – *September 28 from 3:30-5:00 pm at the SBO*

1. Report: Collaborating About Reading Engagement (CARE) Project
2. Regulation 2840 – Student Reporting
3. Regulation 6700 – Physical Restraint of Students
4. Strategic Plan: Student Sustainable Practices & Outdoor Education
5. Curriculum (*standing item*)
6. Parent Engagement (*standing item*)

Operations Committee – *September 22 from 12:30-2:00 pm at the SBO*

1. Long Range Facilities Plan – Draft Plan for Discussion

Policy Committee – *September 27 from 11:30-1:00 pm at the SBO*

1. Conflict of Interest Policy
2. Appeals Bylaw Yearly Review
3. Local Purchasing Policy

Committee of the Whole – *September 27 from 9:30-11:30 am at the SBO*

1. Implementation Plan: Year 2
2. Submission to the Select Standing Committee on Finance and Government Services (discussion)
3. Communication plan (*standing item*)



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

Held on Tuesday, June 14, 2016
At the School Board Office, Gibsons, B.C.

PRESENT: **TRUSTEES:** B. Baxter (Chair), L. Pratt (Vice-Chair), L. Dixon, D. Mewhort,
G. Russell, P. Ruth, C. Younghusband, W. Henley (Student Trustee)

STAFF: P. Bocking, Superintendent of Schools
P. Bishop, Director of Instruction
V. White, Director of Instruction
N. Weswick, Secretary-Treasurer
E. Reimer, Executive Assistant (Recording Secretary)

#80. Call to Order

The meeting was called to order at 7:02 p.m.

Chair Baxter acknowledged that the meeting was taking place on the traditional territory of the Squamish Nation and welcomed those in attendance.

#81. Presentations:

a. Celebrating Education: Aboriginal Education – K. Mahlman

District Principal Kerry Mahlman shared information on the district's plans to celebrate aboriginal culture throughout the month of June. SD46 teacher, Rita Poulsen, supported by Andy Johnson and students Cora Lee Joe-Louis and Landon Dixon, shared information on the *shashishálhem* language program being offered at Kinnikinnick Elementary and Chatelech Secondary and provided a demonstration of a "total physical response" (TPR) lesson to trustees. The language program is designed similar to the French immersion program and uses methodology taught at the Chief Atahm School in Okanagan. The students shared their enthusiasm for the program noting the important relationship between language, culture and ancestry.

#82. Public Question Period

- There were no questions.

#83. Adoption of the Agenda

MOTION: Pratt/Mewhort

"THAT the agenda of June 14, 2016 be adopted."

Carried.

#84. Approval of Minutes of Prior Meetings and Receipt of Records of Closed Meetings

MOTION: Mewhort/Pratt

"THAT the minutes of the Regular Meeting of May 10, 2016 and the Record of the Closed Meeting of May 10, 2016 be adopted."

Carried.

#85. Reports

a. Executive Reports

i. Strategic Plan Update:

1. Goal 1.e. – Physical Health

Director White submitted the report as written and shared information on a recent DPAC event that focused on anxiety and stress reduction.

2. Goal 1.h. – Experiential Learning/Personalized Inquiry

Director Bishop spoke to his written report and provided additional information on maker presentations and sessions at schools.

3. Goal 1.j. – Indigenous Cultures and Goal 3.f. - *shishálh* Indian Band and *Skwxwú7mesh* Nation

Superintendent Bocking submitted the report as written and spoke to the importance of cultural understanding and respect.

4. Goal 2.g. – Communicate and Celebrate

Superintendent Bocking spoke to his written report and highlighted the many celebrations that take place throughout the district.

ii. Superintendent's Report

The report was submitted as written.

1. Reg. 3550 (Rental of School Facilities) – circulating to August 15, 2016

Secretary-Treasurer Weswick reported that the Operations Committee had reviewed the revised regulation at their meeting on May 19, 2016. The regulation will enter the circulation phase for public feedback until August 15, 2016.

iii. Secretary-Treasurer's Report

The report was submitted as written.

1. 2016/17 Administrative Savings Plan – Revised

Secretary-Treasurer Weswick reported that the ministry had requested a revised Administrative Savings Plan that reflected all savings, including those from the prior year.

MOTION: Younghusband/Ruth

“THAT the Board of Education of School District No. 46 (Sunshine Coast) approve the revised 2016/17 Administrative Savings Plan as presented.”

Carried.

2. 2015/16 Capital Plan

Secretary-Treasurer Weswick reported that three school projects had been approved for funding under the 2015/16 capital plan submissions and clarified changes in the ministry's processes to receive capital funding.

MOTION: Mewhort/Russell

“THAT School District No. 46 (Sunshine Coast) Capital Bylaw No.

15/16-CP-SD46-01 be read for a first time.”

Carried.

MOTION: Mewhort/Russell

“THAT School District No. 46 (Sunshine Coast) Capital Bylaw No. 15/16-CP-SD46-01 be read for a second time.”

Carried.

Trustees unanimously approved to a third reading of the bylaw.

MOTION: Mewhort/Russell

“THAT School District No. 46 (Sunshine Coast) Capital Bylaw No. 15/16-CP-SD46-01 be read for a third time, passed and adopted.”

Carried.

iv. Information Items:

1. Larger Cheques Written in the Month of May 2016

The report was submitted as written.

2. Expenditures by Object

The report was submitted as written.

b. Board/Committee Reports

The report was submitted as written. Chair Baxter added that she and Superintendent Bocking had attended the final session for Roots of Empathy on June 7th.

1. Student Trustee/DSLIT Report

Student Trustee Henley reported back on a recent DSLIT meeting that included incoming 2106/17 members. The team will continue with their goal to connect high schools across the district in the coming year. Student Trustee Henley commented on his year as a student trustee and thanked the board for their support. Chair Baxter presented Student Trustee Henley with a gift on behalf of the board and thanked him for his work with the board.

2. Ad Hoc Community Celebration Committee Notes – May 31, 2016

Chair Baxter spoke to the notes and reviewed the proposed outline for the community celebration event.

MOTION: Pratt/Ruth

“THAT the Board of Education of School District No. 46 (Sunshine Coast) host the first community celebration, ‘SD46 Celebrating Partners in Learning’, on November 3, 2016 from 4:30 to 6:30 pm at Chatelech Secondary. Invitations to be sent to community partners in the fall with a program that involves community partners, staff and students.”

Carried.

Opposed: Russell

3. DPAC Report

The draft DPAC minutes were submitted as written.

ii. Operations Committee – May 19, 2016

The notes were submitted as written.

1. 2016/2017 Capital Plan

MOTION: Mewhort/Russell

“THAT the Board of Education of School District No. 46 (Sunshine Coast) approve the 2016/2017 Capital Plan as presented.”

Carried.

iii. Committee of the Whole – May 24, 2016

The notes were submitted as written.

MOTION: Younghusband/Pratt

“THAT the Board direct the Secretary-Treasurer to initiate the Trustee Variance Process by soliciting recommendations from local governments. Recommendations proposed by local governments will be brought back to the September Committee of the Whole for consideration in determining options for variations to the Trustee Electoral Areas.”

Carried.

iv. Policy Committee – May 24, 2016

The notes were submitted as written.

MOTION: Pratt/Younghusband

“TO approve updates to the Board Policy Preamble and Policy 1 - Foundational Statement as attached.”

Carried.

MOTION: Pratt/Younghusband

“TO approve the new Conflict of Interest policy as attached.”

AMENDMENT: Mewhort/Russell

“TO approve the new Conflict of Interest policy as attached, deleting 8.1 a) & b) and with the addition of *‘and leave the room for the discussion and vote’*.”

Defeated.

Opposed: Younghusband, Ruth,
Pratt, Dixon

MOTION: Younghusband/Mewhort

“TO refer the new Conflict of Interest policy to committee”

Carried.

v. Education Committee Notes – April 27, 2016

The notes were submitted as written.

MOTION: Pratt/Ruth

“TO receive the reports.”

Carried.

#86. Correspondence

a. MLA J. Sturdy – Sunshine Coast Fixed Link Study Meetings

MOTION: Mewhort/Ruth

“TO receive the correspondence.”

Carried.

#87. Questions and Enquiries from the Public Relating to the Board Meeting

- A member of the public requested additional information on the reduced replacement costs highlighted on the Administrative Savings Plan. Secretary-Treasurer Weswick indicated that the savings relate to a change in the district’s custodial replacement policy.
- An audience member requested clarification information on substitution costs. Secretary-Treasurer Weswick provided a response.
- An audience member requested additional information on the *shashishálhem* language program. Superintendent Bocking provided a response.
- A member of the press requested additional information on activities planned for aboriginal day (June 21). Superintendent Bocking provided a response and clarified that the district was celebrating aboriginal culture for the full month of June.
- A member of the press requested additional information on the 2016/17 Five-Year Capital Plan. Chair Baxter provided a response.
- A member of the press requested information on a recent consultation in the Pender Harbour area regarding student transportation. Secretary-Treasurer Weswick provided a response.

#88. Next Meeting

The next public board meeting will be held on September 13, 2016.

MOTION: Younghusband/Ruth

“TO approve the committee agendas as presented.”

Carried.

#89. Adjournment

MOTION: Younghusband/Ruth

The meeting adjourned at 8:38 p.m.

Carried.

Chair

Secretary-Treasurer

Submitted by: Betty Baxter, Board Chair
Policy Committee - May 24, 2016

PREAMBLE

In 2009 the Board of Education for School District 46 (Sunshine Coast) underwent an external review to ensure its organizational structure best supports student success. The review recommended a new, cohesive governance model that would reflect the Sunshine Coast community going into the future. In response, the board restructured its policies around clear roles for the board and administration, clear delegation of responsibilities to administration, and strong, community-based vision, mission, values and strategic planning set by the elected Board. [The Board reviewed the policy manual in 2015/16 to update and align policies with the 2015/2019 Strategic Plan.](#)

In support of considered, ethical and strategic stewardship of all aspects of School District 46, the Board is ultimately responsible for all district policy, which is divided into three areas:

- *Governance policies* are general in nature and are set by the Board of Trustees to articulate and define important objectives, principles or values; and to define roles, responsibilities and authority.
- *Bylaws* are passed by the Board of Trustees to clearly set out the specific rules, not covered by legislation, by which the Board will be governed. Bylaws are also legally required for budgets, capital projects, disposal of lands and school closures, but these specific bylaws are not presented as part of district policy.
- *Administrative regulations* are operational in nature and allow for consistent and effective operations in an organization or a department. The Board delegates administrative regulations to the Superintendent of Schools to develop in a transparent process that includes community input.



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

Held on Tuesday, July 5, 2016
At the School Board Office, Gibsons, B.C.

PRESENT: TRUSTEES: B. Baxter (Chair), L. Pratt (Vice-Chair), L. Dixon, D. Mewhort,
G. Russell, P. Ruth, C. Younghusband

STAFF: P. Bocking, Superintendent of Schools
E. Reimer, Executive Assistant (Recording Secretary)

REGRETS: L. Dixon, Trustees; P. Bishop, Director of Instruction; V. White, Director of Instruction;
N. Weswick, Secretary-Treasurer

#90. Call to Order

The meeting was called to order at 7:05 p.m.

Chair Baxter acknowledged that the meeting was taking place on the traditional territory of the Squamish Nation and welcomed those in attendance.

MOTION: Pratt/Ruth

“THAT the Superintendent assumes the role of secretary for the purpose of the special meeting.”

Carried.

#91. Adoption of the Agenda

MOTION: Russell/Mewhort

“THAT the agenda of July 5, 2016 be adopted.”

Carried.

#92. Board Meeting Calendar for 2016/17

MOTION: Mewhort/Ruth

“THAT the schedule for the regular public board meetings be changed to 7:00 pm on the second Wednesday of the month for the 2016/17 school year, as a pilot.”

Carried.

MOTION: Mewhort/Ruth

“THAT the schedule for the Education Committee meetings be changed to 3:30-5:00 pm on the fourth Wednesday of each month during the 2016/17 school year.”

Carried.

#93. BCSTA Electoral Strategy Committee

Vice-Chair Pratt reported that BCSTA has convened a committee, consisting of branch presidents, to discuss election engagement strategies for BCSTA. Vice-Chair Pratt canvassed trustees for feedback on the previous BCSTA campaign and for suggestions for the upcoming campaign. Trustees provided the following suggestions:

- Create a clear and succinct message for a strong public education system,
- Provide a list of questions regarding public education to engage candidates,
- Request a comprehensive plan for education funding, and
- Illustrate how an investment in public education supports the economy.

#94. Rural Education Enhancement Fund

Vice-Chair Pratt assumed the role of chair for the agenda item.

Superintendent Bocking and Chair Baxter spoke to a ministry announcement for the Rural Education Enhancement Fund (REEF). Trustees shared concerns regarding the guidelines for funding and the timelines of the announcement.

MOTION: Mewhort/Ruth

“THAT the Board of Education of School District No. 46 (Sunshine Coast) send a letter to the minister, with copies to all boards via BCSTA and to local press, outlining the many ways the creation of the Rural Education Enhancement Fund is not supported by our school district.”

Carried.

#95. Questions and Enquiries from the Public Relating to the Board Meeting

- There were no questions.

#96. Next Meeting

The next public board meeting will be held on Wednesday, September 14, 2016.

#97. Adjournment

MOTION: Mewhort/Pratt

The meeting adjourned at 7:39 p.m.

Carried.

Chair

Secretary-Treasurer



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

RECORD OF CLOSED MEETING

Held on Tuesday, June 14, 2016
At the School Board Office – Gibsons, B.C

PRESENT: TRUSTEES: B. Baxter (Chair), L. Pratt (Vice-Chair), D. Mewhort,
G. Russell, P. Ruth, C. Younghusband

STAFF: P. Bocking, Superintendent of Schools
P. Bishop, Director of Instruction
V. White, Director of Instruction
N. Weswick, Secretary-Treasurer
E. Reimer, Executive Assistant (Recording Secretary)

Call to Order

The meeting was called to order at 6:18 p.m.

- **Motion to Exclude**
- **Adoption of the Agenda**
- **Approval of Minutes of Prior Meetings**
- **Information / Action Items**
 - Personnel
 - Exempt Staff Compensation
 - Staff Placement and Financial Update
 - Annual Superintendent Contract Review
- **Items for Disclosure**
 - That the board disclose the length of the superintendent contract after signing of contract.

Adjournment

The meeting adjourned at 6:54 p.m.

Chairperson

Secretary-Treasurer



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

RECORD OF SPECIAL CLOSED MEETING

Held on Tuesday, June 21, 2016

At the School Board Office – Gibsons, B.C

PRESENT: TRUSTEES: B. Baxter (Chair), L. Pratt (Vice-Chair), D. Mewhort,
G. Russell, P. Ruth, C. Younghusband

STAFF: P. Bocking, Superintendent of Schools
P. Bishop, Director of Instruction
V. White, Director of Instruction
N. Weswick, Secretary-Treasurer
E. Reimer, Executive Assistant (Recording Secretary)

REGRETS: L. Dixon, Trustee; G. Russell, Trustee; P. Bishop, Director of Instruction;
V. White, Director of Instruction

Call to Order

The meeting was called to order at 9:10 a.m.

- **Motion to Exclude**
- **Adoption of the Agenda**
- **Information / Action Items**
 - Board Evaluation
- **Items for Disclosure**
 - That the recommendations listed in the motion be disclosed to the September regular meeting:
“THAT the Board of Education of School District No. 46 (Sunshine Coast):
 - *Review the board meeting calendar and propose new dates for 2016/17;*
 - *Consider developing a Surplus Policy and a Whistleblower Policy, based on recommendations from the Special Advisor’s Report for SD83;*
 - *Post trustee meeting attendance to the district’s website, based on recommendations from the Special Advisor’s Report for SD83; and*
 - *Pursue opportunities for professional development on the topics of Education Governance and Financial Literacy.”*

Adjournment

- The meeting adjourned at 10:41 a.m.

Chairperson

Secretary-Treasurer

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

Superintendent's Report
September 8, 2015

1. Students

- a. **Musical theatre (1f).** Teachers Sara Douglas and Tom Kellough are excited to be developing a Musical Theatre production again this year following last year's very successful "Into the Woods" production. This year the group will present Gilbert and Sullivan's operetta: "Pirates of Penzance"
- b. **Local school area field trips (1g)** Schools have a common form to permit out of school excursions to facilitate outdoor experiences near their schools.
- c. **Terry Fox runs (1e)** District schools all have some involvement with Terry Fox runs. Along with fundraising for the Terry Fox Foundation, (*A single dream, a world of hope*), students learn through Terry's story and their participation about perseverance and wellness and that they can make a difference in their world.

2. Staff

- a. **Teacher Michele Lilyanna is published! (2e, f).** The newest author on the Sunshine Coast has published with co-author, James Baraz, *Awakening Joy for Kids. A hands on guide for grown ups to nourish themselves and raise mindful, happy children.*
- b. **Innovation Grant Parent Communication (2d)** Parents and teachers in five schools (with other schools interested) are actively pursuing online communication to support student learning. The Ministry of Education released a new Reporting Order in August that permits more district discretion in effective reporting strategies.

3. Community

- a. **Sunshine Coast Community Schools** have had a successful summer season including a strong effort to have reading a part of their activities. Research demonstrates the need for students to be connected with literacy activities during summer breaks. The district appreciates its close relationship with our community schools and the benefit to students they provide in the summer and throughout the year.
- b. **International Students (3c)** The district works with two organizations: Student Travel Services (STS) and Muskoka Language International (MLI). Our programs welcome both international and exchange students. During this week the district welcomes 17 Japanese students to the Sunshine Coast for one week with Gibsons Elementary and Elphinstone Secondary hosting their visit.
- c. **International conference in China (3c).** Director Bishop and Principal Brisebois will be attending this conference focused on student competencies and visits to high schools.
- d. **Connecting Self-Employed Women for Success (3b)** A community organization looking to enhance opportunities for women. Director Bishop and Superintendent Bocking participate and see many opportunities.



School District No. 46 (Sunshine Coast)

Administrative Regulations

FACILITIES

3550

RENTAL OF SCHOOL FACILITIES

Purpose:

The Board of Education of School District No. 46 (Sunshine Coast) welcomes and encourages the use of school facilities when not required for school purposes, in support of growth in community spirit, learning and health. The primary consideration of the Board regarding school facilities is their availability and readiness for student learning and associated activities.

Practices:

A. Access to Facilities

1. School facilities are reserved for school use and are not available for rent during the following hours:
 - Elementary classrooms and gyms: 7 a.m. – 5 p.m.
 - Secondary classrooms: 7 a.m. – 6 p.m.
 - Pender Harbour Elementary Secondary gym: 7 a.m. – 5 p.m.
 - Elphinstone Secondary gym: 7 a.m. – 8 p.m.
 - Chatelech Secondary gym: 7 a.m. – 8 p.m.

Schools must book all facility use outside of school hours through the Central Booking Office (e.g.: student concerts, talent shows and PAC meetings).

2. School facilities are not available for booking during any scheduled school holiday, any non-instructional day, or during exam weeks. Elementary school gymnasiums are not normally available for booking two weeks prior to the winter break.
3. A school district employee must be on duty in the school for the entire rental.
4. Unless there is an emergency, access to the school office shall not be granted.
5. Teacher work areas must be respected. The teacher’s desk and materials must not be used. If any whiteboards have ‘PLO’ written on them, they must not be erased. The user group must bring their own supplies.

Date adopted: January 1996
Revised: December 1999, May 2007, May 2011,
 November 2013, September 2016

Reference: Board Policy 1, 12.6

Supt. Signature:



School District No. 46 (Sunshine Coast)

Administrative Regulations

FACILITIES

3550

RENTAL OF SCHOOL FACILITIES (continued)

B. Priority for Use

Priority for facility rentals shall be granted to users in the following order:

- (a) School use
- (b) Joint use partner
- (c) Community bookings for groups comprised of children and youth
- (d) Community bookings for groups comprised of adults

C. General Conditions

1. Where a school facility has been designated a joint facility in an agreement between the Board and another local governing body (e.g. SCRD), the use and rental fees for that facility shall be as provided for in the formal Master Joint Use Agreement or its Addendums.
2. The user group shall sign an agreement/contract specifying terms and conditions for the rental.
3. The user group shall undertake responsibility to ensure that:
 - (a) smoking is not permitted in the school or on school property,
 - (b) fire exits remain clear at all times,
 - (c) parking regulations are adhered to, and
 - (d) refuse is disposed properly in the appropriate bins.
4. The user group may serve alcohol at an event only if:
 - (a) The user group has informed the Central Booking Clerk of their intention to serve alcohol and permission has been granted by the school principal and the superintendent,
 - (b) The user group has obtained appropriate licensing through the Liquor Control Board,
 - (c) Alcohol is only served within the containment of the building structure,
 - (d) No alcohol is served or within view when minors are in the building, and
 - (e) The user group removes all traces of alcohol, including but not limited to empty cans and bottles, after the event. School garbage cans or dumpsters on school district property shall not be used for disposal.

Date adopted: January 1996
Revised: December 1999, May 2007, May 2011,
 November 2013, September 2016

Reference: Board Policy 1, 12.6

Supt. Signature:



School District No. 46 (Sunshine Coast)

Administrative Regulations

FACILITIES

3550

RENTAL OF SCHOOL FACILITIES (continued)

5. Adult supervision is required at all times where persons under the age of 19 are in attendance.
6. The school district reserves the right to refuse rental of property to any user group that damages property or equipment or behaves in a manner judged to be unacceptable.
7. Damage to facilities or equipment shall be assessed and paid to the district via the Central Booking Office before future rentals are considered.
8. The Board or its representative has the authority to refuse or to terminate any booking.

D. Field Bookings

1. The district reserves the right to cancel any booking if, in the opinion of the principal or Manager of Facilities and Transportation, weather conditions have rendered a field liable to damage by use at the scheduled time.
2. In order to allow for priority booking, applications for the use of fields for minor baseball should be submitted to the Central Booking Office no later than March 15th.

E. Use of Equipment and Furnishings

1. Equipment and furnishings needs shall be clearly specified in all rental applications. Additional charges may be required for set-up and tear down.
2. Non-expendable equipment or furniture shall be supplied at no charge. Equipment shall be returned to storage after the activity.
3. Expendable sports equipment such as, but not limited to, hockey sticks, bats and balls, shall not be loaned to rental groups.
4. Persons using apparatus and equipment do so at their own risk. The district shall not be held responsible for injuries to persons using the facility.
5. Games or equipment that damage the facility shall not be permitted. The use of any footwear or equipment that may leave marks on the gym floor is prohibited. Hockey sticks used in gymnasiums must have plastic blades.
6. User groups may not store equipment or personal possessions at any school facility outside of their facility booking.

Date adopted: January 1996
Revised: December 1999, May 2007, May 2011,
 November 2013, September 2016

Reference: Board Policy 1, 12.6

Supt. Signature:



School District No. 46 (Sunshine Coast)

Administrative Regulations

FACILITIES

3550

RENTAL OF SCHOOL FACILITIES (continued)

7. No connections to electrical panels will be permitted without prior authorization from the Maintenance Department. This permission must be requested when booking facilities.
8. Computer labs and projection machines are not available for booking.
9. The theatre at Chatelech Secondary may be rented by contacting the school directly.

F. Fees and Rental Rates

1. The Board shall, from time to time, establish such charges as it considers appropriate for the use of school facilities. The schedule of fees and rental rates shall be made available on the district's website and through the Central Booking Office.
2. Special requests for access to school board buildings and grounds that are not covered by the normal regulations may be submitted in writing to the Secretary-Treasurer for approval. The Secretary-Treasurer shall set charges for such rental situations on an individual basis.
3. In general, the rental of school facilities will be on a cost-recovery basis. Reduced rates may be available to groups that have a benefit to youth or the community.

G. Categorization of User Groups

1. Fees and rental rates listed in Schedule A are determined according to the following categorization of user groups.
 - a. Category 1:
 - School groups,
 - Parent Advisory Councils' organized activities (PAC).
 - b. Category 2:
 - Youth groups largely comprised of school age and preschool children,
 - C.U.P.E Local 801 meetings / S.C.T.A. meetings, and groups entirely comprised of district employees (if facility is not required by a renter in Categories 3 or 4).

Date adopted: January 1996
Revised: December 1999, May 2007, May 2011,
 November 2013, September 2016

Reference: Board Policy 1, 12.6

Supt. Signature:



School District No. 46 (Sunshine Coast)

Administrative Regulations

FACILITIES

3550

RENTAL OF SCHOOL FACILITIES (continued)

c. Category 3:

- Cultural, religious, educational, and other non-profit groups including, but not limited to:
 - (i) Service clubs
 - (ii) Local governments
 - (iii) Community Schools (for programs geared to adults)
 - (iv) Private non-profit bookings (e.g. birthday parties)
- Entrepreneurial groups offering programs for school age and preschool children

d. Category 4:

- Entrepreneurial groups for private profit.

Date adopted: January 1996
Revised: December 1999, May 2007, May 2011,
November 2013, September 2016

Reference: Board Policy 1, 12.6

Supt. Signature:



FACILITY BOOKINGS

Section 1: Booking Procedures

1. All school facility bookings are subject to the conditions outlined in Regulation 3550 (Rental of School Facilities).
2. All school facility bookings, including field use, will be made through the Central Booking Office, with the exception of the theatre at Chatelech Secondary, which must be booked through the school directly.
3. Five working days notice must be received for the following bookings: rooms, fields, gymnasiums, theatre seating only.
4. Ten working days notice must be received for the following bookings: rooms with equipment and the theatre.

Section 2: Fees and Rental Rates

FEES:	Category			
	1	2	3	4
Booking (single or multiple)	\$0.00	\$15.00	\$15.00	\$20.00
RENTAL RATES:	Category			
	1	2	3	4
Fields	\$0.00	\$0.00	\$10.00/hr	\$25.00/hr
Classrooms	\$0.00	\$0.00	\$10.00/hr	\$17.00/hr
Kitchens / Foods Rooms	\$0.00	\$0.00	\$15.00/hr	\$30.00/hr
Cafeterias	\$0.00	\$0.00	\$15.00/hr	\$30.00/hr
Chatelech Foyer	\$0.00	\$0.00	\$20.00/hr	\$40.00/hr
Gymnasiums:				
Madeira Park, Langdale, Sechelt	\$0.00	\$0.00	\$10.00/hr	\$25.00/hr
Cedar Grove, Davis Bay, Gibsons, Roberts Creek, West Sechelt, Kinnikinnick, Halfmoon Bay	\$0.00	\$0.00	\$15.00/hr	\$30.00/hr
Chatelech, Elphinstone, Pender Harbour	\$0.00	\$0.00	\$25.00/hr	\$75.00/hr

Section 3: Additional Custodial Costs

For weekend use* or when additional custodial staffing is required, the charge for custodial services is an additional \$32 per hour – four hours minimum.

**Except for of Saturday bookings between 8:30-4:00 pm at Roberts Creek Elementary School.*

Section 4: Cancellation

A minimum of one week's notice is required for a facility booking to be cancelled. Failure to provide such notice will result in a charge for the rental and any custodial costs incurred. **All cancellations must be processed through the Central Booking Office.**



Administrative Regulations

FACILITIES

3900

USE OF SCHOOL PLAYING FIELDS

1. All applications for the use of playing fields shall be made to central booking.
2. The district reserves the right to cancel any booking if, in the opinion of the principal or Manager of Facilities and Transportation, weather conditions have rendered a field liable to damage by use at the scheduled time.
3. Groups for whom the cancellation of the use of a playing field would cause a significant consequence, such as the loss of a position in league play, may be permitted to use the field provided an undertaking is given to indemnify the district for any damage caused by using it. The Manager of Facilities and Transportation shall judge if the undertaking is satisfactory and shall determine what damage, if any, requires repair.
4. Because playing fields are graded according to their suitability for minor or adult ball, fields shall be scheduled for particular purposes.
5. When there are two adjacent fields which are too small to permit two games simultaneously, only one shall be scheduled for use.
6. Applications for the use of fields for minor ball should be submitted to central booking no later than March 15.
7. Once fields have been scheduled for minor ball, adult baseball groups may submit applications for use.
8. Once the schedule for fields is in place, bumping shall not be permitted even though games might have been cancelled because of unfavourable weather conditions or some other unforeseen circumstance.
9. If school facilities are required in conjunction with activity on the grounds, a separate application shall be made to central booking.
10. Access to school fields is given on the understanding that:
 - (a) Adequate supervision shall be provided at all times;
 - (b) No alcohol or smoking shall be permitted on the fields;
 - (c) All refuse shall be placed in containers provided for the purpose.

Page 1 of 1

Date adopted: January 1996

Revised: Aug 15/08

Reference:

Supt. Signature:



School District No. 46 (Sunshine Coast)

Administrative Regulations

PERSONNEL

5700

SALARIES AND BENEFITS FOR NON-UNION STAFF NOT COVERED BY INDIVIDUAL CONTRACT

1. Salaries and benefits for non-union employees shall be based upon their responsibilities, qualification, experience and years of service.
2. The salaries for non-union staff will be reviewed annually in July of each year.
3. Salary increases shall be comparable to the increases in the district's union contracts, subject to approval by the British Columbia Public School Employer's Association, (BCPSEA).
4. In setting the salary for a new position, reference shall be made to similar positions in the private and/or public sector.
5. Benefits are as outlined in the School District No. 46 (Sunshine Coast) Exempt Staff Handbook (September 2009).

REPEALED

Page 1

Date adopted: January 1996
Revised: June 8, 2010

Reference:
 Board Policy 4.2

Supt. Signature:

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

**Secretary-Treasurer's Report
September 14, 2016**

2015/16 School Year Financial Results

The financial team has worked diligently over the summer to complete the financial year-end and the audit is now complete. The Operating Fund results for the year show an unrestricted surplus of **\$538,098**, which is down significantly from the last couple of years. Through the revision of budgetary estimates, allocation of funds to support schools and planned reductions in allowances, this level of surplus has been brought to within 1.5% of revenue.

The Restricted Surplus is up marginally compared to last year, as a result of allocating a portion of surplus towards the 2016/17 budget. This new practice is intended to replace the previous practice of allocating surplus funds in the Fall, which had created unexpected staff positions and upheaval at the school level. In the new process, unrestricted surplus will be used to balance the current year's amended budget and the remainder allocated to schools and departments in the Spring budget planning process, pending board approval.

A breakdown of the financial results has been included in presentation format and will be shown during the meeting.

Student Transportation Fund

In August, the ministry announced that they would be allocating \$14.7 million towards student transportation using a formula tied to the student location factor – the allocation amounts to an additional \$380,465 for School District No. 46. School districts must apply by September 30th, outlining how the funds will be used to improve transportation services for students, in order to be eligible for funding. Districts will also be required to report back on the use of the funds and the benefits achieved as a result of the funding.

While the ministry requires a submission prior to September 30 in order to receive the funds, any additional spending in the current year would need to be formally adopted by the Board as part of the Amended Annual Budget process.

Possible considerations for the submission and amended budget discussions would likely include:

- Using a portion of the new transportation funding to maintain 2015/16 service levels and routes.
- Transferring a portion of the new funding to schools to support student transportation costs related to extended experiences
- Evaluating the potential for student safety improvements by purchasing activity buses to replace our ageing fleet of 15 passenger vans with activity buses.
- Participation in the Ministry of Education's transportation "Shared Services" project.
- Other alternatives to best support safety and student learning, as developed in consultation with Principals, staff, parents and students as part of the 2016/17 Amended

Budget and the 2017/18 Preliminary Budget processes.

In the 2016/17 school year, School District No. 46 will engage with stakeholders to determine the best possible use of these funds. We will complete a comprehensive transportation review, including a review of school bell schedules and implementation of bus route optimization software. The District will put those changes arising from this review into place by September 2017.

Changes to Capital Plan Instructions

The ministry released the 2016-17 Capital Plan instructions (version 1) during the summer months. Efforts were made to provide additional clarity on the mandate of each of the funding programs for current and future planning.

Capital funding programs include:

- Seismic Mitigation Program (SMP)
- School Expansion Program (EXP)
- School Replacement Program (REP)
- Building Envelope Program (BEP)
- School Enhancement Program (SEP)
- Carbon Neutral Capital Program (CNCP)
- Bus Replacement Program (BUS)

Requirements for Submission

Submissions for the School Expansion Program and School Replacement Program must include a summary of available capital balances and include an estimate of funding contributions from the school district. In both cases, the district must commit up to 50% cost share based on available funding. As well, the district must demonstrate that enrollment has increased in the area over the previous five consecutive years, with forecasts for enrollment increases over the next 10 years.

The guidelines indicate that Seismic Mitigation Program, School Expansion Program and School Replacement Program projects will not be eligible for capital funding consideration if “adequate space is available at nearby schools to accommodate its current student enrollment, as well as forecast student growth; thus eliminating the need for capital investment.”

With a goal to streamline processes, the ministry has indicated that they will be phasing out the Project Identification Report (PIR) process and replacing it with a Project Request Fact Sheet (PRFS). A PRFS will be required for all projects identified in the first three year of the Five-Year Capital Plan. The PRFS template examines several items including the rationale for the project, options considered, estimated schedules and costs, current and forecasted enrollment and the surrounding school utilization.

Utilization and School Capacity Guidelines

District Average Utilization Guidelines (based on Operating Capacity)	
Current Enrollment & 10-Year Forecast	District Average Utilization
> 7.500 (urban school districts within Greater Victoria, Metro Vancouver Fraser Valley, Kelowna areas)	95%
> 7.500 (school districts outside Greater Victoria, Metro Vancouver Fraser Valley, Kelowna areas)	90%

District Average Utilization Guidelines	
<i>Continued from previous page</i>	
Current Enrollment & 10-Year Forecast	District Average Utilization
5,000 to 7,499	85%
1,500 to 4,999	80%
< 1,500	undefined

School Capacity Guidelines	
Grades	Students/Classroom
Kindergarten	22
1-3	24
4-12	30

2015-16 School Year



Audit/Financial Results

Operating Fund Surplus

	2014	+/-	2015	+/-	2016
Internally Restricted					
School Surpluses	\$548,495	(19,206)	\$529,289	(5,822)	\$523,467
Financial Provisions	800,000	-	800,000	-	800,000
Contractual Obligations	221,823	(13,965)	207,858	329,278	537,136
District Programs	994,123	(211,120)	783,003	(154,795)	628,208
Subtotal Internally Restricted	\$2,564,441	(244,291)	\$2,320,150	168,661	\$2,488,811
Unfunded Accrued Employee Future Benefits	(511,406)	-	(511,406)	-	(511,406)
Unrestricted Operating Surplus (Deficit)	1,669,674	(355,366)	1,314,308	(776,210)	538,098
Total Available for Future Operations	\$3,722,709	(599,657)	\$3,123,052	(607,549)	\$2,515,503

Restricted Surplus

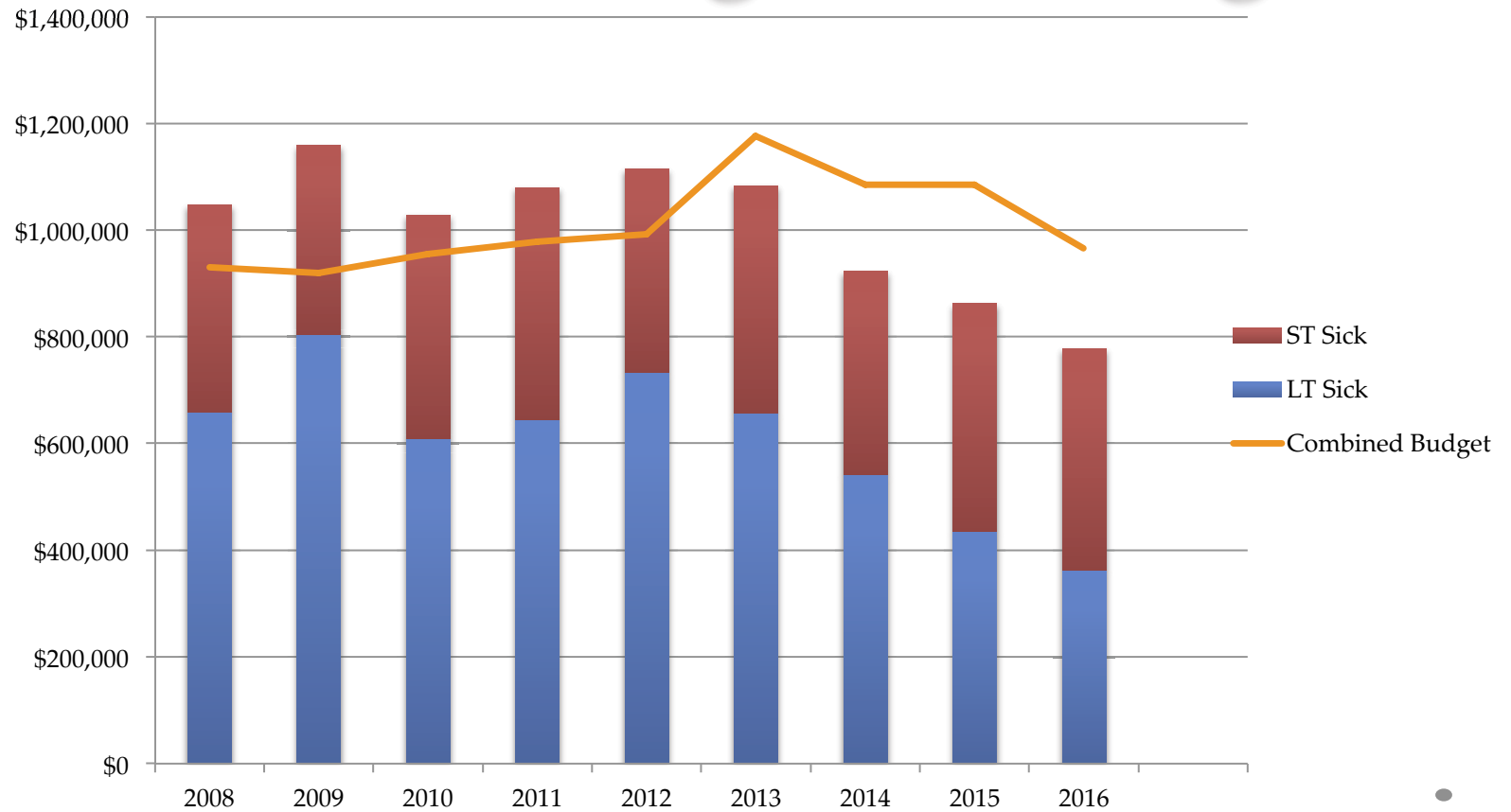
Financial Provision	800,000
2016/17 Budget Allocation	375,210
Teacher Pro-D	41,396
CUPE Pro-D	63,746
PEBT Contingency	56,784
Other Contracts	-
Total Obligations & Reserves	1,860,603

Aboriginal Education	294,870
English Language Learning	90,838
BC Ed Plan	22,356
Curriculum Implementation	74,180
Shoulder Tapper	18,855
Strategic Plan	52,977
Excellence Micro Grants	4,760
International Education	58,558
Health and Safety Training	18,964
AFG Carry-forward	(70,504)
GES Rebuild/Consultant Fees	55,000
Green Initiatives	7,354
District Programs	628,208

Unrestricted Surplus Analysis

Revenue	2013/14	2014/15	2015/16 Budget Adjustments	2015/16
Interest Income	33,000	50,000	(30,000)	-
Teacher Benefits Funding	-	61,000		-
Provincial Grants	78,471	233,000		110,000
Rentals and Leases	33,000	3,000		27,000
Misc		61,000		18,000
Total Unexpected Revenue	144,471	347,000	(30,000)	137,000
Expenditures				
Average Teacher Salary	763,000	375,000	(250,000)	(105,000)
Other Salaries & Benefits	208,000	138,000		64,000
Long Term Sick	180,000	264,000	(50,000)	287,000
Short Term Sick	60,000	-		(70,000)
Utilities-Electricity	-	64,000	(25,000)	(26,000)
Utilities-Natural gas	-	88,000	(10,000)	132,000
Utilities-Water and Sewage	-	35,000	(20,000)	8,000
Strike savings retained	170,000	-		-
Transportation	70,000	-		30,000
Misc.				81,000
Total savings	1,451,000	964,000	(355,000)	401,000
Unrestricted Surplus Explained	1,595,471	1,311,000	(385,000)	538,000

Sick Bank Usage vs. Budget



September 14, 2016

School District No.46 (Sunshine Coast)
PO Box 220
Gibsons, BC V0N 1V0

Dear Sirs and Madams:

Re: School District No.46 (Sunshine Coast)
Audit for the Fiscal Year Ended June 30, 2016

We have been engaged to audit the financial statements of School District No.46 (Sunshine Coast) District (alternatively "the District") for the year ending June 30, 2016. Canadian generally accepted auditing standards require that we communicate the following information with you in relation to our audit.

PURPOSE OF THE COMMUNICATION

This communication has been prepared in order to assist members of the Board of Education in carrying out their responsibilities with respect to the review, and approval of the financial statements of the District for the year ending June 30, 2016.

This communication summarizes our significant findings arising from the audit and other matters which we believe should be brought to your attention. Accordingly, this communication is a by-product of the audit and is therefore a derivative communication. The audit would not necessarily identify all matters that may be of interest to the Board of Education in fulfilling its responsibilities. The matters that we raise within this communication arise from audit and are matters that we believe need to be brought to your attention. Please let us know if there are other areas that you would like to discuss with us.

AUDIT STATUS

Our audit is substantially complete but we will require the following before we can sign and date our audit report:

1. Completing our discussions with the Board of Education;
2. Obtaining the approval of the financial statements by the Board of Education.

AUDITOR'S REPORT

Our auditor's report will be dated after the Board of Education approves the financial statements.

There were no circumstances identified during the audit that would require a modification to our auditor's report and the report will hence be unqualified.

EVALUATION OF INTERNAL CONTROLS

The responsibility for the design and maintenance of an appropriate system of internal controls to provide reasonable assurance that the accounting systems provide timely, accurate, and reliable information and to safeguard the District's assets is management's responsibility.

Audits include a review and evaluation of the system of internal controls to assist in determining the level of reliance that may or should be placed on the system in assessing the nature and extent of audit procedures to be undertaken. We only test those internal controls on which we plan to rely on during our audit. Our audit is not designed nor should it be expected to allow us to provide an opinion on the systems of internal control.

During the course of our audit, we did not encounter any significant internal control deficiencies that need to be communicated to you.

EVALUATION OF UNCORRECTED MISSTATEMENTS

Misstatements generally consist of differences between the amount, classification or presentation of a reported financial statement element, account, or item and the amount, classification or presentation that would have been reported under the financial reporting framework.

There are no uncorrected misstatements.

SIGNIFICANT ACCOUNTING POLICIES

Management is responsible for the appropriate selection and application of accounting policies. Our role is to review the appropriateness and application as part of our audit. The accounting policies used by the District are described in Note 2, Significant Accounting policies, in the financial statements.

We believe the accounting policies selected by the District are appropriate and have been accurately applied.

ACCOUNTING ESTIMATES

Management is responsible for the accounting estimates included in the financial statements. Estimates and the related judgments and assumptions are based on management's knowledge of the business and past experience about current and future events.

Our responsibility as auditors is to obtain sufficient appropriate evidence to provide reasonable assurance that management's accounting estimates are reasonable within the context of the financial statements as a whole. An audit includes an evaluation of:

1. Management's identification of accounting estimates.
2. Management's process for making accounting estimates.
3. Risks of material misstatement.
4. Indicators of possible management bias.
5. Disclosure of estimation uncertainty in the financial statements.

Certain accounting estimates are particularly sensitive because they involve a significant degree of judgment and may have a range of possible outcomes. The most sensitive accounting estimate is as follows:

Useful lives of property and equipment

Accrued liabilities

Changes in the estimates and assumptions used to calculate the above will affect the reported amount of assets and liabilities and reported amounts of revenue and expenses during the year including amortization of assets and accrued liabilities. Actual results could differ from these estimates.

FINANCIAL STATEMENT DISCLOSURE

The preparation of the financial statements in accordance with section 23.1 of the *Budget Transparency and Accountability Act* of the Province of British Columbia, including the accompanying notes, is the responsibility of management.

We believe the financial statement disclosures are appropriate, accurate and complete.

RELATED PARTY TRANSACTIONS

We did not identify any related party transactions.

SIGNIFICANT UNUSUAL TRANSACTIONS

We are not aware of any significant or unusual transactions entered by the District that you should be informed about.

DISAGREEMENTS WITH MANAGEMENT

We are required to communicate with you regarding any disagreements with management, whether or not resolved, about matters that are individually or in aggregated significant to the financial statements of the District or our auditor's report.

We had no disagreements with management during the course of our audit that should be brought to your attention.

DIFFICULTIES ENCOUNTERED DURING THE AUDIT

We are required to communicate with you regarding any difficulties encountered during the audit, whether or not resolved, about matters that are individually or in aggregate significant to the financial statements of the District or our auditor's report.

We encountered no significant difficulties during our audit that should be brought to your attention.

NEW ACCOUNTING STANDARDS

We continually monitor the potential impact of new accounting pronouncements on the accounting practices of our assurance clients.

The following is a summary of the current developments that are relevant to the District:

Related Party Transactions and Inter-entity Transactions

- Two new Handbook sections were approved in December 2014, effective for fiscal years beginning on or after April 1, 2017.
- Related parties include entities that control or are controlled by a reporting entity, entities that are under common control and entities that have shared control over or that are subject to shared control of a reporting entity.
- Individuals that are members of key management personnel and close members of their family are related parties. Disclosure of key management personnel compensation arrangements, expense allowances and other similar payments routinely paid in exchange for services rendered is not required.
- Determining which related party transactions to disclose is a matter of judgment based on assessment of:
 - o the terms and conditions underlying the transactions;
 - o the financial significance of the transactions;
 - o the relevance of the information; and
 - o the need for the information to enable users' understanding of the financial statements and for making comparisons.
- A related party transaction, with the exception of contributed goods and services, should normally be recognized by both a provider organization and a recipient organization on a gross basis.
- Related party transactions, if recognized, should be recorded at the exchange amount. A public sector entity's policy, budget practices or accountability structures may dictate that the exchange amount is the carrying amount, consideration paid or received or fair value.

Assets, Contingent Assets and Contractual Rights

- Three new Handbook sections were approved in March 2015, effective for fiscal years beginning on or after April 1, 2017.
- The intended outcome of the three new Handbook Sections is improved consistency and comparability.
- The standard includes enhanced guidance on the definition of assets and disclosure of assets to provide users with better information about the types of resources available to the public sector entity.
- Disclosure of contingent assets and contractual rights is required to provide users with information about the nature, extent and timing of future assets and potential assets and revenues available to the public sector entity when the terms of those contracts are met.

Restructurings

- A new Handbook section was approved in March 2015, effective for fiscal years beginning on or after April 1, 2018.
- A restructuring transaction is a transfer of an integrated set of assets and/or liabilities, together with related responsibilities for program delivery or administrative operations, that does not involve a payment or other consideration that approximates the fair value of what is transferred.
- The new standard requires the transferor remove the assets and liabilities transferred from its books at their carrying amount at the restructuring date. The recipient would recognize the assets and liabilities received at their carrying amount with applicable adjustments at the restructuring date. Both the transferor and the recipient would recognize the net effect of the transfer and any compensation involved as revenue or an expense.
- Restructuring-related costs are recognized as expenses when incurred.
- Financial information prior to the restructuring date would not be restated.

Revenue

- PSAB is proposing a single framework to categorize revenues to enhance the consistency of revenue recognition and its measurement. A Statement of Principles was issued in 2013 and comments are currently under deliberation.
- A request for information is under development and expected for release in 2016. Adoption of these principles would result in a need to assess current accounting policies.
- In the case of revenues arising from an exchange, a public sector entity must ensure the recognition of revenue aligns with the satisfaction of related performance obligations.
- For unilateral revenues, recognition occurs when there is authority to record the revenue and an event has happened that gives the public sector entity the right to the revenue.

Asset retirement obligations

- A new standard is under development addressing the recognition, measurement, presentation and disclosure of legal obligations associated with retirement of tangible capital assets in productive use. Retirement costs would be recognized as an integral cost of owning and operating tangible capital assets. PSAB current contains no specific guidance in this area.
- In August 2014, a Statement of Principles was issued with responses and feedback solicited by November 2014.
- PSAB is currently deliberating responses and an exposure draft is under development, expected for release in the 2016.

Conceptual framework

- A consultation paper was issued on the conceptual framework and closed in August 2015. A Statement of Principles anticipated in 2016 which includes a number of presentation recommendations to enhance accountability objective of public sector financial statements.

- A new "Statement of Comprehensive Financial Results" replaces the Statement of Operations and Statement of Remeasurement Gains and Losses.
- Revenues and expenses to be grouped to show the net results of services.
- Below net results of services, non-operating items presented such as: grants recognized for the acquisition of tangible capital assets, unrealized remeasurement gains and losses, and unusual transactions.
- Grants received for the purpose of a tangible capital asset used to provide services for a defined number of years proposed to be recognized in operating revenue as the liability is settled.

ISSUES DISCUSSED

The auditor generally discusses among other matters, the application of accounting principles and auditing standards, and fees, etc. with management during the initial or recurring appointment of the auditor in the normal course of business.

There were no major issues discussed during our audit with regards to our retention that were not in the normal course of business.

RELIANCE ON COMMUNICATION

This communication has been prepared solely for the use of the Board of Education in discharging its responsibilities and should not be used for any other purpose. We disclaim any obligation to any third party who may rely upon this communication. Should any member of the Board of Education wish to discuss or review any matter addressed in this letter or any other matters related to financial reporting, please do not hesitate to contact us at any time.

To ensure there is a clear understanding and record of the matters discussed, we ask that members of the Board of Education sign their acknowledgement in the spaces provided below.

Yours very truly,

TCG Chartered Professional Accountants LLP

Richard K. Wilson, BBA, CPA, CA
Partner

Acknowledgement of Board of Education:

We have read and reviewed the above disclosures and understand and agree with the comments therein:

Signature: _____

Title: _____

Date: _____

Audited Financial Statements of

School District No. 46 (Sunshine Coast)

June 30, 2016

School District No. 46 (Sunshine Coast)

June 30, 2016

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School District No. 46 (Sunshine Coast)

MANAGEMENT REPORT

Version: 6850-6105-4122

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, TCG Chartered Professional Accountants 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 AUDITOR'S 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

We have audited the accompanying financial statements of School District No. 46 (Sunshine Coast), which comprise the statement of financial position as at June 30, 2016, 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 a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements of School District No. 46 (Sunshine Coast) for the year ended June 30, 2016, are prepared, in all material respects, in accordance with the accounting requirements of section 23.1 of the *Budget Transparency and Accountability Act* of the Province of British Columbia.

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 3(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.

The financial statements of the School District for the year ended June 30, 2015 were audited by another firm of Chartered Professional Accountants which expressed an unmodified opinion on those financial statements on September 8, 2015.

Sechelt, British Columbia

DATE

School District No. 46 (Sunshine Coast)

Statement 1

Statement of Financial Position

As at June 30, 2016

	2016 Actual	2015 Actual (Recast - Note 3)
	\$	\$
Financial Assets		
Cash and Cash Equivalents	9,291,498	9,357,379
Accounts Receivable		
Due from Province - Ministry of Education	28,570	1,732,967
Other (Note 4)	202,077	207,006
Total Financial Assets	<u>9,522,145</u>	<u>11,297,352</u>
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 5)	3,575,862	5,029,084
Unearned Revenue (Note 6)	34,588	4,200
Deferred Revenue (Note 7)	1,398,728	1,302,842
Deferred Capital Revenue (Note 8)	40,392,727	39,916,655
Employee Future Benefits (Note 9)	1,912,600	1,945,318
Capital Lease Obligations (Note 11)	342,366	350,013
Total Liabilities	<u>47,656,871</u>	<u>48,548,112</u>
Net Financial Assets (Debt)	<u>(38,134,726)</u>	<u>(37,250,760)</u>
Non-Financial Assets		
Tangible Capital Assets (Note 12)	48,162,583	47,861,880
Prepaid Expenses	165,629	140,263
Total Non-Financial Assets	<u>48,328,212</u>	<u>48,002,143</u>
Accumulated Surplus (Deficit)	<u>10,193,486</u>	<u>10,751,383</u>

Contractual Obligations and Contingencies (Note 15)

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, 2016

	2016 Budget	2016 Actual	2015 Actual (Recast - Note 3)
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	37,143,638	37,096,095	35,755,614
Other	40,000	61,400	50,400
Tuition	72,310	77,264	100,300
Other Revenue	1,437,226	1,635,761	1,297,570
Rentals and Leases	55,000	81,640	57,043
Investment Income	96,000	96,005	139,786
Amortization of Deferred Capital Revenue	1,582,843	1,582,843	1,231,552
Total Revenue	<u>40,427,017</u>	<u>40,631,008</u>	<u>38,632,265</u>
Expenses (Note 18)			
Instruction	33,169,616	31,796,185	30,410,303
District Administration	1,878,737	1,776,653	1,743,523
Operations and Maintenance	6,535,349	6,441,605	6,153,569
Transportation and Housing	1,216,902	1,167,924	1,224,275
Debt Services		6,538	7,909
Total Expense	<u>42,800,604</u>	<u>41,188,905</u>	<u>39,539,579</u>
Surplus (Deficit) for the year	<u>(2,373,587)</u>	<u>(557,897)</u>	<u>(907,314)</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		10,751,383	11,658,697
Accumulated Surplus (Deficit) from Operations, end of year		<u>10,193,486</u>	<u>10,751,383</u>

School District No. 46 (Sunshine Coast)

Statement of Changes in Net Financial Assets (Debt)

Year Ended June 30, 2016

	2016 Budget	2016 Actual	2015 Actual (Recast - Note 3)
	\$	\$	\$
Surplus (Deficit) for the year	<u>(2,373,587)</u>	<u>(557,897)</u>	<u>(907,314)</u>
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(2,600,000)	(2,327,141)	(6,054,129)
Amortization of Tangible Capital Assets	1,939,990	2,026,438	1,668,064
Total Effect of change in Tangible Capital Assets	<u>(660,010)</u>	<u>(300,703)</u>	<u>(4,386,065)</u>
Acquisition of Prepaid Expenses		(165,629)	(140,263)
Use of Prepaid Expenses		140,263	148,053
Total Effect of change in Other Non-Financial Assets	<u>-</u>	<u>(25,366)</u>	<u>7,790</u>
(Increase) Decrease in Net Financial Assets (Debt), before Net Remeasurement Gains (Losses)	<u>(3,033,597)</u>	<u>(883,966)</u>	<u>(5,285,589)</u>
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Financial Assets (Debt)		<u>(883,966)</u>	<u>(5,285,589)</u>
Net Financial Assets (Debt), beginning of year		<u>(37,250,760)</u>	<u>(31,965,171)</u>
Net Financial Assets (Debt), end of year		<u><u>(38,134,726)</u></u>	<u><u>(37,250,760)</u></u>

School District No. 46 (Sunshine Coast)

Statement 5

Statement of Cash Flows

Year Ended June 30, 2016

	2016 Actual	2015 Actual (Recast - Note 3)
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	(557,897)	(907,314)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	1,709,326	521,883
Prepaid Expenses	(25,366)	7,790
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	(1,453,222)	291,173
Unearned Revenue	30,388	4,200
Deferred Revenue	95,886	(43,092)
Employee Future Benefits	(32,718)	100,077
Amortization of Tangible Capital Assets	2,026,438	1,668,064
Amortization of Deferred Capital Revenue	(1,582,843)	(1,231,552)
Total Operating Transactions	<u>209,992</u>	<u>411,229</u>
Capital Transactions		
Tangible Capital Assets Purchased	(1,558,559)	(1,011,226)
Tangible Capital Assets -WIP Purchased	(667,502)	(4,891,335)
Total Capital Transactions	<u>(2,226,061)</u>	<u>(5,902,561)</u>
Financing Transactions		
Capital Revenue Received	2,058,915	5,872,031
Capital Lease Principal Payments Made	(108,727)	(98,325)
Total Financing Transactions	<u>1,950,188</u>	<u>5,773,706</u>
Investing Transactions		
District Entered	-	-
Total Investing Transactions	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(65,881)	282,374
Cash and Cash Equivalents, beginning of year	9,357,379	9,075,005
Cash and Cash Equivalents, end of year	<u>9,291,498</u>	<u>9,357,379</u>
Cash and Cash Equivalents, end of year, is made up of:		
Cash	9,291,498	9,357,379
Cash Equivalents	-	-
	<u>9,291,498</u>	<u>9,357,379</u>

SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

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(m).

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(m), 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, 2016 - increase in annual surplus by \$1,950,188

June 30, 2016 - increase in accumulated surplus and decrease in deferred contributions by \$40,392,727.

Year-ended June 30, 2015 - increase in annual surplus by \$5,872,031

June 30, 2015 - increase in accumulated surplus and decrease in deferred contributions by \$39,916,655

SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

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, 2016

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 (m).

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, 2016 and projected to March 31, 2019. The next valuation will be performed at March 31, 2019 for use at June 30, 2019. 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, 2016

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, 2016

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 19 – Internally Restricted Surplus). Funds and reserves are disclosed on Schedules 2, 3 and 4.

SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

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, 2016

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, 2016

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 PRIOR PERIOD ADJUSTMENT

Adjustments were made on a retrospective basis to the prior year financial statements to correctly report the reclassification of certain leases as capital leases. As a result, the prior year financial statements were recast as follows:

	As previously reported	Adjustment	Recast
Tangible Capital Assets	47,421,104	440,776	47,861,880
Capital Lease Obligations	-	(350,013)	350,013
Accumulated surplus	10,660,620	(90,763)	10,751,383

SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

NOTE 4 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES

	2016	2015
Due from Other School Districts	\$ -	\$ -
Other : GST receivable	63,910	65,292
PST receivable	-	-
Other	138,167	141,714
	\$202,077	\$207,006

NOTE 5 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER

	2016	2015
Trade payables	\$ 1,004,661	\$ 2,374,344
Salaries and benefits payable	2,202,268	2,173,292
Accrued vacation pay	368,933	481,448
Other	-	-
	\$ 3,575,862	\$ 5,029,084

NOTE 6 UNEARNED REVENUE

	2016	2015
Balance, beginning of year	\$ 4,200	\$ -
Changes for the year:		
Increase:		
License Fees	-	4,200
Facilities Booking Fees	613	
ISP-Homestay Fees	33,975	
Decrease:		
License Fees	(4,200)	-
Net changes for the year	34,588	4,200
Balance, end of year	\$ 34,588	\$ 4,200

SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

NOTE 7 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 8 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, 2016

NOTE 9 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 10.

	2016	2015
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation - April 1	1,860,441	1,778,306
Service Cost	167,902	150,480
Interest Cost	43,279	59,085
Benefit Payments - April 1 to March 31 - VESTED	(209,068)	
Benefit Payments - April 1 to March 31 - NON-VESTED	<u>(20,545)</u>	(133,137)
Increase (Decrease) in obligation due to plan amendment	0	0
Actuarial (Gain)/Loss	<u>134,370</u>	<u>5,707</u>
Accrued Benefit Obligation - March 31	<u><u>1,976,379</u></u>	<u><u>1,860,441</u></u>
Change in Plan Assets		
Market Value of Plan Assets - April 1	0	0
Actual Return on Plan Assets	0	0
Employer Contributions - April 1 to March 31	229,613	133,137
Benefit Payments - April 1 to March 31	<u>(229,613)</u>	<u>(133,137)</u>
Market Value of Plan Assets - March 31	<u><u>0</u></u>	<u><u>0</u></u>
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation - March 31	1,976,379	1,860,441
Market Value of Plan Assets - March 31	<u>0</u>	<u>0</u>
Funded Status - Surplus (Deficit)	(1,976,379)	(1,860,441)
Employer Contributions After Measurement Date - April 1 to June 30 - VESTED	20,467	7,883
Benefit Expense After Measurement Date - April 1-June 30	(55,476)	(52,795)
Unamortized Net Actuarial (Gain)/Loss	<u>98,788</u>	<u>(39,965)</u>
Accrued Benefit (Liability) Asset - June 30	<u><u>(1,912,600)</u></u>	<u><u>(1,945,318)</u></u>

SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

NOTE 9 EMPLOYEE FUTURE BENEFITS *(Continued)*

Components of Net Benefit Expense

Service Cost - July 1 to March 31	125,927	112,860
Service Cost - April 1 to June 30	42,981	41,976
Interest Cost - July 1 to March 31	32,459	44,314
Interest Cost - April 1 to June 30	12,495	10,820
Immediate Recognition of Plan Amendment	0	0
Amortization of Net Actuarial (Gain)/Loss	<u>(4,383)</u>	<u>(5,105)</u>
Net Benefit Expense (Income)	<u><u>209,479</u></u>	<u><u>204,864</u></u>

Reconciliation of Change in Accrued Benefit Liability (Asset)

Accrued Benefit Liability (Asset) - July 1	1,945,316	1,845,240
Recognize Benefit Expense April 1 - June 30		
Accrued Benefit Liability (Asset) - July 1 (restated)	<u>1,945,316</u>	<u>1,845,240</u>
Net Expense for Fiscal Year	209,479	204,864
Employer Contributions - July 1 to March 31	(221,728)	(96,903)
Employer Contributions - April 1 to June 30	<u>(20,467)</u>	<u>(7,883)</u>
Accrued Benefit Liability (Asset) - June 30	<u><u>1,912,600</u></u>	<u><u>1,945,318</u></u>

Assumptions

Discount Rate - April 1	2.25%	3.25%
Discount Rate - March 31	2.50%	2.25%
Long Term Salary Growth - April 1	2.50%	2.50%
Long Term Salary Growth - March 31	2.50%	2.50%
EARSL - March 31	7.7	7.9

NOTE 10 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, 2015 as previously reported	\$ 511,406
Reductions during the year	<u>0</u>
Unfunded liability, as at June 30, 2016	<u><u>\$ 511,406</u></u>

SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

NOTE 11 CAPITAL LEASE OBLIGATIONS

The School District currently maintains six capital leases with the Municipal Finance Authority for office equipment and computer hardware with expiry of less than five years.

Repayments are due as follows:

2017	\$ 128,829
2018	127,766
2019	58,956
2020	22,592
2021	13,561
Thereafter	<u>0</u>
Total minimum lease payments	<u>\$ 351,704</u>
Less amounts representing interest between 1.45% and 2.0%	9,338
Present value of net minimum capital lease payments	<u>\$342,366</u>

Total interest on leases for the year ended June 30, 2016 was \$6,538 (2015: \$7,909).

SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

NOTE 12 TANGIBLE CAPITAL ASSETS

Net Book Value:

	Net Book Value 2016	Net Book Value 2015
Sites	\$ 3,051,972	\$ 3,051,972
Buildings	42,629,039	43,129,526
Buildings – WIP	667,502	-
Furniture & Equipment	1,000,963	921,759
Vehicles	425,417	476,344
Computer Software	9,773	
Computer Hardware	377,917	282,279
Total	\$ 48,162,583	\$ 47,861,880

June 30, 2016

	Opening Cost	Additions	Disposals	Transfers (WIP)	Total 2016
Sites	\$ 3,051,972	\$ -	\$ -	\$ -	\$ 3,051,972
Buildings	76,891,892	1,164,356			78,056,248
Buildings – WIP	-	667,502			667,502
Furniture & Equipment	1,888,781	268,082	(153,157)		2,003,706
Vehicles	1,012,759	50,349	(124,256)		938,852
Computer Software	-	9,773			9,773
Computer Hardware	357,203	167,079	(5,806)		518,476
Total	\$ 83,202,607	\$ 2,327,141	\$ (283,219)	\$ -	\$ 85,246,529

	Opening Accumulated Amortization	Increases	Disposals	Total 2016
Buildings	\$ 33,762,366	\$ 1,664,843	\$ -	\$ 35,427,209
Furniture & Equipment	967,022	188,878	(153,157)	1,002,743
Vehicles	536,415	101,276	(124,256)	513,435
Computer Hardware	74,924	71,441	(5,806)	140,559
Total	\$ 35,340,727	\$ 2,026,438	\$(283,219)	\$ 37,083,946

SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

NOTE 12 TANGIBLE CAPITAL ASSETS (Continued)

June 30, 2015

	Opening Cost	Additions	Disposals	Transfers (WIP)	Total 2015
Sites	\$ 3,051,972	\$ -	\$ -	\$ -	\$ 3,051,972
Buildings	61,548,471	980,696		14,362,725	76,891,892
Buildings – WIP	9,733,944	4,628,781		(14,362,725)	-
Furniture & Equipment	1,951,846	182,098	(568,237)	323,074	1,888,781
Furniture & Equipment. – WIP	60,520	262,554		(323,074)	-
Vehicles	1,089,366		(76,607)		1,012,759
Computer Hardware	363,981		(6,778)		357,203
Total	\$ 77,800,100	\$ 6,054,129	\$ (651,622)	\$ -	\$ 83,202,607

	Opening Accumulated Amortization	Increases	Disposals	Total 2015
Buildings	\$ 32,472,230	\$ 1,290,136	\$ -	\$ 33,762,366
Furniture & Equipment	1,340,075	195,184	(568,237)	967,022
Vehicles	504,086	108,936	(76,607)	536,415
Computer Hardware	8,905	72,797	(6,778)	74,924
Total	\$ 34,325,296	\$ 1,667,053	\$ (651,622)	\$ 35,340,727

Contributed tangible capital assets:

Additions to Furniture & Equipment and Vehicles include the following contributed tangible capital assets:

	2016	2015
Maintenance Equipment	\$ -	\$ 20,380
School Furniture	0	10,150
Furniture & Equipment	157,319	-
Computers & Software	176,852	-
Vehicles	50,349	-
Total	\$ 384,520	\$ 30,530

SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

NOTE 13 EMPLOYEE PENSION PLANS

The school district and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan, jointly trustee pension Plans. The board of trustees for these plans represents plan members and employers and is responsible for the management of the pension plan including investment of the assets and administration of benefits. The pension plans are multi-employer contributory pension plans. Basic pension benefits provided are based on a formula. As at December 31, 2013, the Teachers' Pension Plan has about 45,000 active members, and approximately 35,000 retired members. The Municipal Pension Plan has about 185,000 active members, of which approximately 24,000 are 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 is then adjusted to the extent there is any amortization of any funding deficit.

The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2014 indicated that the plan is 102% funded and is in a surplus position for basic pension benefits. The next valuation will be as at December 31, 2017 with results available in 2018. The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2012 indicated a \$1,370 million funding deficit for basic pension benefits. The next valuation will be as at December 31, 2015 with results available in 2016. Employers participating in the Plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the Plan records accrued liabilities and accrued assets for the Plan in aggregate with the result that there is no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the Plan.

School District No. 46 (Sunshine Coast) paid \$3,373,341 for employer contributions to these plans in the year ended June 30, 2016.

School District No. 46 (Sunshine Coast) paid \$3,248,269 for employer contributions to these plans in the year ended June 30, 2015.

NOTE 14 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.

SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

NOTE 15 CONTINGENCIES AND CONTRACTUAL OBLIGATIONS

The School District has entered into a number of multiple-year contract for the delivery of services and the construction of tangible capital assets. These contractual obligations will become liabilities in the future when the terms of the contracts are met. Disclosure relates to the unperformed portion of the contracts.

The Rebuild of Gibsons Elementary School was substantially complete at June 30, 2015. There was a holdback account set up related to the project to protect the District against liens and deficiencies. At June 30, 2016 the balance in this holdback account was \$149,896, which represents the amount of outstanding work to be performed.

The School District, in conducting its usual business activities, is involved in various legal claims and litigation. In the even 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 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 9, 2016*.

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 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, 2016 the liability cannot reasonably determined.

NOTE 18 EXPENSE BY OBJECT

	2016	2015
Salaries and benefits	\$ 33,001,101	\$ 31,767,609
Services and supplies	6,154,828	6,095,997
Amortization	2,026,438	1,668,064
Interest	6,538	7,909
	\$ 41,188,905	\$ 39,539,579

SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

NOTE 19 INTERNALLY RESTRICTED SURPLUS – OPERATING FUND

Internally Restricted (appropriated) by Board for:	
School Surpluses	\$ 523,467
Financial Provisions	800,000
2016/17 Budget Allocation	375,210
Contractual Obligations	161,926
District Programs	628,208
Subtotal Internally Restricted	\$ 2,488,811
Unrestricted Operating Surplus (Deficit)	538,098
Unfunded Accrued Employee Future Benefits	(511,406)
Total Available for Future Operations	\$ 2,515,503

NOTE 20 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.

NOTE 21 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.

SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

NOTE 21 RISK MANAGEMENT *(Continued)*

- 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)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2016

	Operating Fund	Special Purpose Fund	Capital Fund	2016 Actual	2015 Actual (Recast - Note 3)
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	3,123,052		7,628,331	10,751,383	11,593,957
Prior Period Adjustments					64,740
Accumulated Surplus (Deficit), beginning of year, as restated	3,123,052	-	7,628,331	10,751,383	11,658,697
Changes for the year					
Surplus (Deficit) for the year	(107,764)		(450,133)	(557,897)	(907,314)
Interfund Transfers					
Tangible Capital Assets Purchased	(384,520)		384,520	-	
Other	(115,265)		115,265	-	
Net Changes for the year	(607,549)	-	49,652	(557,897)	(907,314)
Accumulated Surplus (Deficit), end of year - Statement 2	2,515,503	-	7,677,983	10,193,486	10,751,383

School District No. 46 (Sunshine Coast)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2016

	2016 Budget	2016 Actual	2015 Actual (Recast - Note 3)
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	35,395,435	35,462,150	34,015,972
Other	40,000	61,400	50,400
Tuition	72,310	77,264	100,300
Other Revenue	557,700	585,246	483,218
Rentals and Leases	55,000	81,640	57,043
Investment Income	90,000	91,537	130,709
Total Revenue	<u>36,210,445</u>	<u>36,359,237</u>	<u>34,837,642</u>
Expenses			
Instruction	30,749,209	29,320,579	28,157,288
District Administration	1,878,737	1,776,653	1,743,523
Operations and Maintenance	4,483,313	4,303,121	4,294,535
Transportation and Housing	1,115,626	1,066,648	1,115,339
Total Expense	<u>38,226,885</u>	<u>36,467,001</u>	<u>35,310,685</u>
Operating Surplus (Deficit) for the year	<u>(2,016,440)</u>	<u>(107,764)</u>	<u>(473,043)</u>
Budgeted Appropriation (Retirement) of Surplus (Deficit)	<u>2,655,150</u>		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(384,520)	(20,380)
Other		(115,265)	(106,234)
Total Net Transfers	<u>-</u>	<u>(499,785)</u>	<u>(126,614)</u>
Total Operating Surplus (Deficit), for the year	<u>638,710</u>	<u>(607,549)</u>	<u>(599,657)</u>
Operating Surplus (Deficit), beginning of year		3,123,052	3,722,709
Operating Surplus (Deficit), end of year		<u>2,515,503</u>	<u>3,123,052</u>
Operating Surplus (Deficit), end of year			
Internally Restricted		2,488,811	2,320,150
Unrestricted		538,098	1,314,308
Unfunded Accrued Employee Future Benefits		(511,406)	(511,406)
Total Operating Surplus (Deficit), end of year		<u>2,515,503</u>	<u>3,123,052</u>

School District No. 46 (Sunshine Coast)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2016

	2016 Budget	2016 Actual	2015 Actual (Recast - Note 3)
	\$	\$	\$
Provincial Grants - Ministry of Education			
Operating Grant, Ministry of Education	34,840,996	34,858,835	33,723,938
Strike Savings Recovery			(947,621)
Other Ministry of Education Grants			
Labour Settlement Funding			626,650
Pay Equity	510,381	510,381	510,381
Funding for Graduated Adults	1,712	3,425	4,154
Economic Stability Dividend		23,163	
Carbon Tax Reimbursement	25,000	24,000	28,023
FSA Scorer Funds	8,696	8,696	8,696
Teacher Benefit Levelling Up Grant			61,751
Curriculum Implementation	8,650	8,650	
Shoulder Tappers		25,000	
Total Provincial Grants - Ministry of Education	35,395,435	35,462,150	34,015,972
Provincial Grants - Other	40,000	61,400	50,400
Tuition			
Offshore Tuition Fees	72,310	72,314	100,300
Student Fees		4,950	
Total Tuition	72,310	77,264	100,300
Other Revenues			
Other School District/Education Authorities	543,000	543,813	458,993
Miscellaneous			
Art Start Grant			7,800
Other			16,425
Miscellaneous	14,700	41,433	
Total Other Revenue	557,700	585,246	483,218
Rentals and Leases	55,000	81,640	57,043
Investment Income	90,000	91,537	130,709
Total Operating Revenue	36,210,445	36,359,237	34,837,642

School District No. 46 (Sunshine Coast)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2016

	2016 Budget	2016 Actual	2015 Actual (Recast - Note 3)
	\$	\$	\$
Salaries			
Teachers	14,001,406	14,204,121	13,375,449
Principals and Vice Principals	1,851,534	1,798,672	1,736,699
Educational Assistants	2,609,675	2,837,242	2,588,459
Support Staff	3,806,788	3,595,955	3,863,876
Other Professionals	1,241,952	1,207,479	1,118,909
Substitutes	2,118,048	1,673,314	1,692,861
Total Salaries	25,629,403	25,316,783	24,376,253
Employee Benefits	6,313,869	6,456,930	6,157,076
Total Salaries and Benefits	31,943,272	31,773,713	30,533,329
Services and Supplies			
Services	806,297	666,947	691,317
Student Transportation	1,075,608	1,025,947	1,069,643
Professional Development and Travel	142,730	147,436	146,258
Rentals and Leases	40,200	29,702	31,890
Dues and Fees	49,500	58,214	42,079
Insurance	83,000	72,847	68,840
Supplies	3,361,278	2,068,455	2,163,110
Utilities	725,000	623,740	564,219
Total Services and Supplies	6,283,613	4,693,288	4,777,356
Total Operating Expense	38,226,885	36,467,001	35,310,685

School District No. 46 (Sunshine Coast)

Operating Expense by Function, Program and Object

Year Ended June 30, 2016

	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	10,629,759	291,785	22,239	588,837		1,569,285	13,101,905
1.03 Career Programs	185,726						185,726
1.07 Library Services	205,242		90,276				295,518
1.08 Counselling	499,364		121,916				621,280
1.10 Special Education	2,139,945	121,659	2,585,341	260,587	93,227	69,647	5,270,406
1.30 English Language Learning	123,025						123,025
1.31 Aboriginal Education	421,060	102,263	17,470				540,793
1.41 School Administration		1,282,965		425,250			1,708,215
1.62 Offshore Students							-
1.64 Other				43,850			43,850
Total Function 1	14,204,121	1,798,672	2,837,242	1,318,524	93,227	1,638,932	21,890,718
4 District Administration							
4.11 Educational Administration					381,796		381,796
4.40 School District Governance					103,283		103,283
4.41 Business Administration				131,692	471,654	34,135	637,481
Total Function 4	-	-	-	131,692	956,733	34,135	1,122,560
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				41,297	135,330		176,627
5.50 Maintenance Operations				2,033,102			2,033,102
5.52 Maintenance of Grounds				61,198			61,198
5.56 Utilities							-
Total Function 5	-	-	-	2,135,597	135,330	-	2,270,927
7 Transportation and Housing							
7.41 Transportation and Housing Administration					22,189		22,189
7.70 Student Transportation				10,142		247	10,389
Total Function 7	-	-	-	10,142	22,189	247	32,578
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	14,204,121	1,798,672	2,837,242	3,595,955	1,207,479	1,673,314	25,316,783

School District No. 46 (Sunshine Coast)

Operating Expense by Function, Program and Object

Year Ended June 30, 2016

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2016 Actual	2016 Budget	2015 Actual (Recast - Note 3)
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	13,101,905	3,047,208	16,149,113	1,351,188	17,500,301	18,426,590	16,923,635
1.03 Career Programs	185,726	51,075	236,801	1,289	238,090	238,302	90,742
1.07 Library Services	295,518	91,898	387,416	54,525	441,941	435,319	489,520
1.08 Counselling	621,280	167,136	788,416	809	789,225	788,592	645,684
1.10 Special Education	5,270,406	1,563,599	6,834,005	214,271	7,048,276	7,046,080	6,897,478
1.30 English Language Learning	123,025	35,738	158,763	-	158,763	236,745	95,400
1.31 Aboriginal Education	540,793	145,654	686,447	71,500	757,947	1,058,499	670,129
1.41 School Administration	1,708,215	429,272	2,137,487	91,960	2,229,447	2,280,554	2,207,734
1.62 Offshore Students	-	-	-	31,684	31,684	98,242	17,430
1.64 Other	43,850	9,036	52,886	72,019	124,905	140,286	119,536
Total Function 1	21,890,718	5,540,616	27,431,334	1,889,245	29,320,579	30,749,209	28,157,288
4 District Administration							
4.11 Educational Administration	381,796	88,124	469,920	23,707	493,627	489,316	472,897
4.40 School District Governance	103,283	1,135	104,418	84,386	188,804	181,270	199,730
4.41 Business Administration	637,481	171,072	808,553	285,669	1,094,222	1,208,151	1,070,896
Total Function 4	1,122,560	260,331	1,382,891	393,762	1,776,653	1,878,737	1,743,523
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	176,627	40,381	217,008	82,259	299,267	300,955	278,369
5.50 Maintenance Operations	2,033,102	591,464	2,624,566	662,977	3,287,543	3,330,887	3,339,956
5.52 Maintenance of Grounds	61,198	16,015	77,213	15,358	92,571	126,471	111,991
5.56 Utilities	-	-	-	623,740	623,740	725,000	564,219
Total Function 5	2,270,927	647,860	2,918,787	1,384,334	4,303,121	4,483,313	4,294,535
7 Transportation and Housing							
7.41 Transportation and Housing Administration	22,189	4,603	26,792	-	26,792	26,270	31,735
7.70 Student Transportation	10,389	3,520	13,909	1,025,947	1,039,856	1,089,356	1,083,604
Total Function 7	32,578	8,123	40,701	1,025,947	1,066,648	1,115,626	1,115,339
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	25,316,783	6,456,930	31,773,713	4,693,288	36,467,001	38,226,885	35,310,685

School District No. 46 (Sunshine Coast)

Schedule of Special Purpose Operations

Year Ended June 30, 2016

	2016 Budget	2016 Actual	2015 Actual (Recast - Note 3)
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	1,748,203	1,633,945	1,739,642
Other			
Other Revenue	879,526	1,050,515	814,352
Investment Income	6,000	4,468	9,077
Total Revenue	<u>2,633,729</u>	<u>2,688,928</u>	<u>2,563,071</u>
Expenses			
Instruction	2,420,407	2,475,606	2,253,015
Operations and Maintenance	213,322	213,322	299,906
Total Expense	<u>2,633,729</u>	<u>2,688,928</u>	<u>2,552,921</u>
Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>10,150</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased			(10,150)
Total Net Transfers	<u>-</u>	<u>-</u>	<u>(10,150)</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)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2016

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	Community- LINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			37,604	584,965	571,022			44,725	
Add: Restricted Grants									
Provincial Grants - Ministry of Education	213,322	707,050	2,617			192,000	24,500	15,235	488,767
Other				57,974	905,669				
Investment Income				4,468					
	213,322	707,050	2,617	62,442	905,669	192,000	24,500	15,235	488,767
Less: Allocated to Revenue	213,322	707,050	7,620	95,136	943,434	192,000	24,500	686	488,767
Deferred Revenue, end of year	-	-	32,601	552,271	533,257	-	-	59,274	-
Revenues									
Provincial Grants - Ministry of Education	213,322	707,050	7,620	-	-	192,000	24,500	686	488,767
Other Revenue				90,668	943,434				
Investment Income				4,468					
	213,322	707,050	7,620	95,136	943,434	192,000	24,500	686	488,767
Expenses									
Salaries									
Teachers		444,579							69,755
Educational Assistants		132,321				118,000			124,049
Support Staff	82,016								
Substitutes									
	82,016	576,900	-	-	-	118,000	-	-	193,804
Employee Benefits	22,555	130,150				44,000			59,963
Services and Supplies	108,751		7,620	95,136	943,434	30,000	24,500	686	235,000
	213,322	707,050	7,620	95,136	943,434	192,000	24,500	686	488,767
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 46 (Sunshine Coast)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2016

	Service Delivery Transformation	\$	Misc Other Grants	\$	TOTAL	\$
Deferred Revenue, beginning of year		25,000		39,526		1,302,842
Add: Restricted Grants						
Provincial Grants - Ministry of Education						1,643,491
Other			173,212			1,136,855
Investment Income						4,468
		-		173,212		2,784,814
Less: Allocated to Revenue		-		16,413		2,688,928
Deferred Revenue, end of year		25,000	-	196,325		1,398,728
Revenues						
Provincial Grants - Ministry of Education				-		1,633,945
Other Revenue			16,413			1,050,515
Investment Income						4,468
		-		16,413		2,688,928
Expenses						
Salaries						
Teachers						514,334
Educational Assistants						374,370
Support Staff						82,016
Substitutes						-
		-		-		970,720
Employee Benefits						256,668
Services and Supplies			16,413			1,461,540
		-		16,413		2,688,928
Net Revenue (Expense) before Interfund Transfers		-		-		-
Interfund Transfers						
		-		-		-
Net Revenue (Expense)		-		-		-

School District No. 46 (Sunshine Coast)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2016

	2016 Budget	2016 Actual			2015 Actual (Recast - Note 3)
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
Provincial Grants					
Amortization of Deferred Capital Revenue	1,582,843	1,582,843		1,582,843	1,231,552
Total Revenue	1,582,843	1,582,843	-	1,582,843	1,231,552
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	1,838,714	1,925,162		1,925,162	1,559,128
Transportation and Housing	101,276	101,276		101,276	108,936
Debt Services					
Capital Lease Interest			6,538	6,538	7,909
Total Expense	1,939,990	2,026,438	6,538	2,032,976	1,675,973
Capital Surplus (Deficit) for the year	(357,147)	(443,595)	(6,538)	(450,133)	(444,421)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased		384,520		384,520	30,530
Capital Lease Payment			115,265	115,265	106,234
Total Net Transfers	-	384,520	115,265	499,785	136,764
Other Adjustments to Fund Balances					
Principal Payment					
Capital Lease		108,727	(108,727)	-	
Total Other Adjustments to Fund Balances		108,727	(108,727)	-	
Total Capital Surplus (Deficit) for the year	(357,147)	49,652	-	49,652	(307,657)
Capital Surplus (Deficit), beginning of year		7,628,331		7,628,331	7,871,248
Prior Period Adjustments					
Correct Capital Leases					64,740
Capital Surplus (Deficit), beginning of year, as restated		7,628,331	-	7,628,331	7,935,988
Capital Surplus (Deficit), end of year		7,677,983	-	7,677,983	7,628,331

School District No. 46 (Sunshine Coast)

Schedule 4A (Unaudited)

Tangible Capital Assets
Year Ended June 30, 2016

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	3,051,972	76,891,892	1,727,100	1,012,759		5,806	82,689,529
Prior Period Adjustments							
Correct Capital Leases			161,681			351,397	513,078
Cost, beginning of year, as restated	3,051,972	76,891,892	1,888,781	1,012,759	-	357,203	83,202,607
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		1,164,356	9,683				1,174,039
Operating Fund			157,319	50,349	9,773	167,079	384,520
Capital Leases			101,080				101,080
	-	1,164,356	268,082	50,349	9,773	167,079	1,659,639
Decrease:							
Deemed Disposals			153,157	124,256		5,806	283,219
	-	-	153,157	124,256	-	5,806	283,219
Cost, end of year	3,051,972	78,056,248	2,003,706	938,852	9,773	518,476	84,579,027
Work in Progress, end of year		667,502					667,502
Cost and Work in Progress, end of year	3,051,972	78,723,750	2,003,706	938,852	9,773	518,476	85,246,529
Accumulated Amortization, beginning of year							
Prior Period Adjustments		33,762,366	965,000	536,415		4,644	35,268,425
Correct Capital Leases			2,022			70,280	72,302
Accumulated Amortization, beginning of year, as restated		33,762,366	967,022	536,415	-	74,924	35,340,727
Changes for the Year							
Increase: Amortization for the Year		1,664,843	188,878	101,276		71,441	2,026,438
Decrease:							
Deemed Disposals			153,157	124,256		5,806	283,219
			153,157	124,256	-	5,806	283,219
Accumulated Amortization, end of year		35,427,209	1,002,743	513,435	-	140,559	37,083,946
Tangible Capital Assets - Net	3,051,972	43,296,541	1,000,963	425,417	9,773	377,917	48,162,583

School District No. 46 (Sunshine Coast)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2016

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year					-
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	667,502				667,502
	<u>667,502</u>	-	-	-	667,502
Net Changes for the Year	<u>667,502</u>	-	-	-	667,502
Work in Progress, end of year	<u>667,502</u>	-	-	-	667,502

School District No. 46 (Sunshine Coast)

Deferred Capital Revenue

Year Ended June 30, 2016

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	39,840,682		42,854	39,883,536
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	1,174,039			1,174,039
	<u>1,174,039</u>	-	-	<u>1,174,039</u>
Decrease:				
Amortization of Deferred Capital Revenue	1,561,415		21,428	1,582,843
	<u>1,561,415</u>	-	<u>21,428</u>	<u>1,582,843</u>
Net Changes for the Year	<u>(387,376)</u>	-	<u>(21,428)</u>	<u>(408,804)</u>
Deferred Capital Revenue, end of year	<u><u>39,453,306</u></u>	-	<u><u>21,426</u></u>	<u><u>39,474,732</u></u>
Work in Progress, beginning of year				-
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Work in Progress	667,502			667,502
	<u>667,502</u>	-	-	<u>667,502</u>
Net Changes for the Year	<u>667,502</u>	-	-	<u>667,502</u>
Work in Progress, end of year	<u><u>667,502</u></u>	-	-	<u><u>667,502</u></u>
Total Deferred Capital Revenue, end of year	<u><u>40,120,808</u></u>	-	<u><u>21,426</u></u>	<u><u>40,142,234</u></u>

School District No. 46 (Sunshine Coast)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2016

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	-	33,119				33,119
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	2,058,915					2,058,915
	<u>2,058,915</u>	-	-	-	-	2,058,915
Decrease:						
Transferred to DCR - Capital Additions	1,174,039					1,174,039
Transferred to DCR - Work in Progress	667,502					667,502
	<u>1,841,541</u>	-	-	-	-	1,841,541
Net Changes for the Year	<u>217,374</u>	-	-	-	-	217,374
Balance, end of year	<u>217,374</u>	<u>33,119</u>	-	-	-	<u>250,493</u>

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

PAGE 1

START DATE: 01-Jun-2016 TO END DATE: 30-Jun-2016

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

ON-LINE CHEQUES : ISSUED BETWEEN 01-Jun-2016 AND 30-Jun-2016						
00LCET2783	0001	*****	28094	RECEIVER GENERAL FOR CANADA	10-Jun-16	98,226.85
00LCET2785	0001	*****	23290	MUNICIPAL PENSION PLAN	16-Jun-16	54,671.41
00LCET2788	0001	*****	28095	RECEIVER GENERAL FOR CANADA	06-Jun-16	11,000.15
00LCET2789	0001	*****	28093	RECEIVER GENERAL FOR CANADA	06-Jun-16	337,667.32
00LCET2790	0001	*****	30209	TEACHERS' PENSION PLAN	10-Jun-16	458,690.09
00LCET2794	0001	*****	28094	RECEIVER GENERAL FOR CANADA	24-Jun-16	89,316.26
00LCET2802	0001	*****	23290	MUNICIPAL PENSION PLAN	16-Jun-16	55,125.27
00LCET2804	0001	*****	28093	RECEIVER GENERAL FOR CANADA	24-Jun-16	150,000.00
00LCET2805	0001	*****	28095	RECEIVER GENERAL FOR CANADA	24-Jun-16	13,795.35

TOTALS FOR BANK - 0001 1,268,492.70

TOTAL NUMBER OF CHEQUES 9

TOTAL NUMBER OF CHEQUES WITH MICR 0

COMPUTER PREPARED CHEQUES : ISSUED BETWEEN 01-Jun-2016 AND 30-Jun-2016

1912000024	0001	0000048380	14991	MINISTER OF FINANCE	01-Jun-16	23,257.50
1912ET0030	0001	*****	15021	ESC AUTOMATION	01-Jun-16	15,074.64
1912ET0071	0001	*****	29549	SRB EDUCATION SOLUTIONS INC.	01-Jun-16	40,994.11
1914000003	0001	0000048399	12012	BC HYDRO & POWER AUTHORITY	08-Jun-16	33,993.17
1914000031	0001	0000048427	23268	MINISTRY OF PROVINCIAL REVENUE	08-Jun-16	28,001.00
1914000035	0001	0000048431	26243	PEBT IN TRUST	08-Jun-16	47,526.77
1914ET0002	0001	*****	11050	APPLE CANADA INC. C3120	08-Jun-16	20,768.78
1914ET0005	0001	*****	12021	BC TEACHERS FEDERATION	08-Jun-16	27,112.54
1914ET0006	0001	*****	12111	BC TEACHERS FEDERATION	08-Jun-16	27,861.07
1914ET0055	0001	*****	26207	PACIFIC BLUE CROSS/MSA	08-Jun-16	58,786.12
1914ET0073	0001	*****	29102	SUNSHINE COAST TEACHERS ASSOCIATION	08-Jun-16	10,447.15
1915000011	0001	0000048455	14045	DISTRICT OF SECHELT	15-Jun-16	18,587.00
1915ET0029	0001	*****	25010	OLYMPIC INTERNATIONAL AGENCIES LTD.	15-Jun-16	44,240.00
1916ET0004	0001	*****	11050	APPLE CANADA INC. C3120	22-Jun-16	31,360.00
1916ET0082	0001	*****	29241	SUNSHINE COAST COMMUNITY SERVICES	22-Jun-16	12,319.33
1916ET0092	0001	*****	33068	WESCLEAN EQUIPMENT &	22-Jun-16	16,306.82
1917ET0001	0001	*****	30172	THIRDWAVE BUS SERVICES	22-Jun-16	286,699.88
1919ET0047	0001	*****	15021	ESC AUTOMATION	28-Jun-16	10,691.73

TOTALS FOR BANK - 0001 754,027.61

TOTAL NUMBER OF CHEQUES 18

TOTAL NUMBER OF CHEQUES WITH MICR 5

COMPUTER PREPARED CHEQUES : ISSUED BETWEEN 01-Jun-2016 AND 30-Jun-2016

1913000002	0003	0000001915	29505	SHOPBOT TOOLS, INC.	06-Jun-16	45,275.84
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TOTALS FOR BANK - 0003 45,275.84

TOTAL NUMBER OF CHEQUES 1

TOTAL NUMBER OF CHEQUES WITH MICR 1

DATE 08-Sep-2016 09:47 AM

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

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START DATE: 01-Jun-2016 TO END DATE: 30-Jun-2016

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

ON-LINE CHEQUES : ISSUED BETWEEN 01-Jun-2016 AND 30-Jun-2016						
00LCET2807	0005	*****	12144	BANK OF MONTREAL	09-Jun-16	50,575.58
TOTALS FOR BANK - 0005						50,575.58
TOTAL NUMBER OF CHEQUES						1
TOTAL NUMBER OF CHEQUES WITH MICR						0
GRAND TOTAL						2,118,371.73
CANCELLED TOTAL						0.00
NET GRAND TOTAL						2,118,371.73
GRAND TOTAL NUMBER OF CHEQUES						29
GRAND TOTAL NUMBER OF CHEQUES WITH MICR						6

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

DATE 08-Sep-2016 09:48 AM

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

PAGE 1

START DATE: 01-Jul-2016 TO END DATE: 31-Jul-2016

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

ON-LINE CHEQUES : ISSUED BETWEEN 01-Jul-2016 AND 31-Jul-2016						
00LCET2813	0001	*****	28093	RECEIVER GENERAL FOR CANADA	06-Jul-16	336,749.76
00LCET2815	0001	*****	30209	TEACHERS' PENSION PLAN	12-Jul-16	459,353.24
00LCET2817	0001	*****	28094	RECEIVER GENERAL FOR CANADA	06-Jul-16	104,548.97
00LCET2819	0001	*****	23290	MUNICIPAL PENSION PLAN	08-Jul-16	59,026.17
00LCET2820	0001	*****	23268	MINISTRY OF PROVINCIAL REVENUE	15-Jul-16	27,679.00
00LCET2822	0001	*****	28094	RECEIVER GENERAL FOR CANADA	26-Jul-16	80,375.25
00LCET2831	0001	*****	23290	MUNICIPAL PENSION PLAN	22-Jul-16	47,506.08
00LCET2832	0001	*****	33038	WORKERS' COMPENSATION BOARD	15-Jul-16	58,092.21
00LCET2834	0001	*****	23268	MINISTRY OF PROVINCIAL REVENUE	15-Jul-16	20,475.00

TOTALS FOR BANK - 0001 1,193,805.68

TOTAL NUMBER OF CHEQUES 9

TOTAL NUMBER OF CHEQUES WITH MICR 0

COMPUTER PREPARED CHEQUES : ISSUED BETWEEN 01-Jul-2016 AND 31-Jul-2016

1920000005	0001	0000048568	12012	BC HYDRO & POWER AUTHORITY	06-Jul-16	28,324.66
1920000037	0001	0000048600	26243	PEBT IN TRUST	06-Jul-16	47,988.25
1920000042	0001	0000048605	15544	RBC DOMINION SECURITIES INC.	06-Jul-16	12,000.00
1920ET0006	0001	*****	12021	BC TEACHERS FEDERATION	06-Jul-16	26,947.15
1920ET0007	0001	*****	12111	BC TEACHERS FEDERATION	06-Jul-16	27,611.03
1920ET0025	0001	*****	15521	DDP CIVIL WORKS LTD.	06-Jul-16	35,224.05
1920ET0068	0001	*****	26207	PACIFIC BLUE CROSS/MSA	06-Jul-16	59,152.43
1920ET0095	0001	*****	29102	SUNSHINE COAST TEACHERS ASSOCIATION	06-Jul-16	10,199.54
1921000005	0001	0000048628	30211	FORTIS BC-NATURAL GAS	13-Jul-16	20,231.73
1921000020	0001	0000048643	15476	STAGING CANADELL LTD.	13-Jul-16	58,799.75
1921ET0019	0001	*****	15021	ESC AUTOMATION	13-Jul-16	75,850.34
1921ET0039	0001	*****	30172	THIRDWAVE BUS SERVICES	13-Jul-16	101,357.81
1922000009	0001	0000048654	15516	STEPHEN MCNICHOLLS CONSULTING INC.	18-Jul-16	11,287.50
1923ET0003	0001	*****	12020	BC SCHOOL TRUSTEES ASSOC.	27-Jul-16	25,726.54
1923ET0005	0001	*****	12337	BRAVO FLOORS & DECOR INC	27-Jul-16	17,839.34
1923ET0015	0001	*****	15021	ESC AUTOMATION	27-Jul-16	33,816.83
1923ET0024	0001	*****	15518	MUSKOKA LANGUAGE INTERNATIONAL INC.	27-Jul-16	29,250.00
1924000008	0001	0000048685	27026	QUEST UNIVERSITY CANADA	28-Jul-16	12,000.00

TOTALS FOR BANK - 0001 633,606.95

TOTAL NUMBER OF CHEQUES 18

TOTAL NUMBER OF CHEQUES WITH MICR 7

ON-LINE CHEQUES : ISSUED BETWEEN 01-Jul-2016 AND 31-Jul-2016

00LCET2833	0005	*****	12144	BANK OF MONTREAL	09-Jul-16	53,511.03
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TOTALS FOR BANK - 0005 53,511.03

TOTAL NUMBER OF CHEQUES 1

TOTAL NUMBER OF CHEQUES WITH MICR 0

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

PAGE 2

START DATE: 01-Jul-2016 TO END DATE: 31-Jul-2016

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

GRAND TOTAL						1,880,923.66
CANCELLED TOTAL						0.00
NET GRAND TOTAL						1,880,923.66
GRAND TOTAL NUMBER OF CHEQUES						28
GRAND TOTAL NUMBER OF CHEQUES WITH MICR						7

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

DATE 08-Sep-2016 09:48 AM

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

PAGE 1

START DATE: 01-Aug-2016 TO END DATE: 31-Aug-2016

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

ON-LINE CHEQUES : ISSUED BETWEEN 01-Aug-2016 AND 31-Aug-2016						
00LCET2837	0001	*****	23268	MINISTRY OF PROVINCIAL REVENUE	15-Aug-16	20,927.00
00LCET2838	0001	*****	28094	RECEIVER GENERAL FOR CANADA	04-Aug-16	52,312.63
00LCET2841	0001	*****	28093	RECEIVER GENERAL FOR CANADA	04-Aug-16	32,401.67
00LCET2843	0001	*****	23268	MINISTRY OF PROVINCIAL REVENUE	15-Aug-16	23,591.00
00LCET2844	0001	*****	23290	MUNICIPAL PENSION PLAN	04-Aug-16	32,519.91
00LCET2845	0001	*****	30209	TEACHERS' PENSION PLAN	10-Aug-16	36,269.15
00LCET2854	0001	*****	28094	RECEIVER GENERAL FOR CANADA	17-Aug-16	40,105.06
00LCET2856	0001	*****	23290	MUNICIPAL PENSION PLAN	11-Aug-16	26,233.57
00LCET2858	0001	*****	23290	MUNICIPAL PENSION PLAN	26-Aug-16	24,894.93
TOTALS FOR BANK - 0001						289,254.92
TOTAL NUMBER OF CHEQUES						9
TOTAL NUMBER OF CHEQUES WITH MICR						0
COMPUTER PREPARED CHEQUES : ISSUED BETWEEN 01-Aug-2016 AND 31-Aug-2016						
1926000001	0001	0000048697	12012	BC HYDRO & POWER AUTHORITY	10-Aug-16	24,198.61
1926000022	0001	0000048718	26243	PEBT IN TRUST	10-Aug-16	45,970.14
1926000024	0001	0000048720	28049	ROOF TECH CONSULTANTS LTD.	10-Aug-16	12,997.14
1926ET0010	0001	*****	14095	DUTCH DOOR HARDWARE	10-Aug-16	13,328.00
1926ET0015	0001	*****	14685	MACK KIRK ROOFING & SHEET METAL LTD.	10-Aug-16	193,318.65
1926ET0021	0001	*****	26207	PACIFIC BLUE CROSS/MSA	10-Aug-16	50,252.11
1927000005	0001	0000048735	28049	ROOF TECH CONSULTANTS LTD.	17-Aug-16	15,865.96
1927000006	0001	0000048736	15578	TOP QUALITY TOP SOIL	17-Aug-16	12,096.00
1927ET0002	0001	*****	11050	APPLE CANADA INC. C3120	17-Aug-16	55,553.12
1927ET0008	0001	*****	14095	DUTCH DOOR HARDWARE	17-Aug-16	103,625.90
1927ET0015	0001	*****	14685	MACK KIRK ROOFING & SHEET METAL LTD.	17-Aug-16	236,061.00
1930000009	0001	0000048753	14910	HENDERSON RECREATION EQUIPMENT LTD.	24-Aug-16	60,321.67
1930ET0008	0001	*****	14095	DUTCH DOOR HARDWARE	24-Aug-16	39,724.58
1930ET0010	0001	*****	15021	ESC AUTOMATION	24-Aug-16	15,292.00
1932000008	0001	0000048774	26243	PEBT IN TRUST	31-Aug-16	46,233.24
1932ET0040	0001	*****	15516	STEPHEN MCNICHOLLS CONSULTING INC.	31-Aug-16	10,237.50
TOTALS FOR BANK - 0001						935,075.62
TOTAL NUMBER OF CHEQUES						16
TOTAL NUMBER OF CHEQUES WITH MICR						7
GRAND TOTAL						1,224,330.54
CANCELLED TOTAL						0.00
NET GRAND TOTAL						1,224,330.54
GRAND TOTAL NUMBER OF CHEQUES						25
GRAND TOTAL NUMBER OF CHEQUES WITH MICR						7

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)**

Board Report
September 14, 2016

Welcome back to the beginning of the 2016-17 School Year!!

Board Activities: June - September

June 23 – Fixed Link Consultation: Trustees Mewhort and Ruth as well as Secretary-Treasurer Weswick attended the local fixed link consultation session held by the provincial government.

July 5 – Special Regular Board Meeting: The Board held a special meeting to address Ministry funding announcements for rural communities and to review the annual board evaluation. Using the reference to the special auditor's report recommendations for School District 83, the board made a number of changes for the coming year. See the minutes of the meeting for details but please note new dates for meetings for the 2016-17 school year.

July 7-9 – CSBA Congress 2016: Trustee Younghusband attended and presented at the Canadian School Boards Association Congress 2016 held in Winnipeg, Manitoba. She was inspired by the entire event. Meeting trustees from across Canada and attending workshops highlighting governance and students learning has deepened her understanding of what it means to be a school trustee. She presented her SFU Trustee Study results and engaged workshop attendees to collaboratively participate in a similar questionnaire. Impressive keynote presentations were by Michael Redhead Champagne who spoke on Aboriginal Youth Opportunities, Big Daddy Tazz on Mental Illness, and Grade 10-12 students from Lord Selkirk Regional Comprehensive Secondary School with their artistic interpretation of "courageous leadership" - the theme of the conference. *CY*

July 21 – BCSTA Election Engagement Committee Meeting: Vice-Chair Pratt attended the BCSTA Election Engagement committee. The mandate of the committee is to promote and advocate for public education in the K – 12 sector in the months prior to the upcoming provincial election. The board discussed several ideas with Trustee Pratt in preparation for the meeting.

August 30 – Trustee Audit Information Session: Secretary-Treasurer Weswick met with a representative of the auditor to discuss the process and report from the audit of the past budget year. The auditor's report is included in the September 14 meeting materials.

We are also pleased to announce that Superintendent Bocking has agreed to an extended contract until 2021, as approved by the board in June 2016. We appreciate our superintendent's hard work and the continuity of strong leadership well into the future.

Note: If anyone is interested in motions by the board from the previous school year and the status of action or implementation of any motion, Erica Reimer has a succinct archive of all motions. Please contact her directly if you need a copy.



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

COMMITTEE OF THE WHOLE NOTES

Held on June 21, 2016 at 10:30 a.m.

At the School Board Office, Gibsons, B.C.

PRESENT: TRUSTEES: Betty Baxter, Chair; Dave Mewhort; Greg Russell; Pammila Ruth; Lori Pratt; Christine Younghusband

STAFF/OTHERS: Patrick Bocking, Superintendent; Paul Bishop, Director of Instruction; Vanessa White, Director of Instruction; Nicholas Weswick, Secretary-Treasurer; Kirsten Deasey, Early Learning Coordinator; Sandy Magnussen, Special Education Technology Coordinator; Phil Luporini, District Principal of Technology and Data Management; Kerry Mahlman, District Principal of Aboriginal Programs and Services; Marnie Baba, CUPE Local 801; Erica Reimer, Executive Assistant (Recording Secretary)

REGRETS: Lori Dixon, Trustee

The meeting was called to order at 10:44 a.m.

1) Strategic Plan – Year Review

Superintendent Bocking, with the support of district staff, reviewed activities and initiatives that supported year one of the strategic plan. Highlights include:

- *Early Learning:* Happily Ever After Kids and Positive Discipline courses were well received.
- *Reading:* All elementary schools have reading as a goal. Partnered with public libraries. Coastal Voices Anthology continues to celebrate student writing.
- *Math:* Newly formed math committee will provide additional resources to district teachers. Partnered with the Sunshine Coast Credit Union to provide financial literacy education to secondary students.
- *Social and Emotional Health:* Presentations from Call Out and Out in Schools to engage students and promote an inclusive learning environment. Changes in counselling model to better support students.
- *Mental and Physical Health:* Health fairs took place at Chatelech and Elphinstone.
- *Music:* Successful production of “Into the Woods” with thanks to Sara Douglas and Tom Kellough. Changes to elementary music program have been received well by staff and students.
- *Sustainable Practices and Outdoor Education:* Davis Bay’s NEST program is expanding to a 4th division. Environmental Education Committee provided opportunities for green grants, composters and activity ideas for Earth Day.
- *Experiential Learning and Personalized Inquiry:* Secondary schools looking at alternative timetables (PHSS) and shifts to electives models to offer additional choice (CSS) and embedding inquiry into existing courses (ESS).
- *Technology:* Next Generation Network (NGN) implemented has had a significant improvement to network speeds and bandwidth. Release time provided to teachers

at elementary schools to learn about iPad applications to assist students with special needs.

- *Indigenous Cultures*: National Aboriginal Day celebrated for the entire month of June. Longhouse experiences for staff. Sechelt language program successful at Kinnikinnick and Chatelech Secondary. Newsletter created to inform staff about aboriginal education initiatives.
- *Graduation*: Career options explored at both Chatelech and Elphinstone health fairs. Letter distributed to all students with information on career options websites.
- *Professional Learning*: Reading committee hosted afterschool opportunities for professional discussions, sharing strategies and ideas. Emphasis on collaborative learning.
- *Reading Teachers*: Reading committee initiated a number of strategies. Faye Brownlie visited the district 6 times providing an opportunity for teacher to observe and reflect on literacy.

2) Committee Meeting Timing and Draft 2016/17 Schedule

Chair Baxter reported that the draft schedule included in the package would likely change due to a recommendation to change the timing of the public board meeting and the committee meeting schedule.

3) Communication (*standing item*)

The board communication plan was not included in the meeting package.

The meeting adjourned at 12:12 p.m.



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

OPERATIONS COMMITTEE

Held on June 16, 2016 from 12:30 to 2:30 p.m.
At the School Board Office, Gibsons, B.C.

PRESENT: TRUSTEES: Dave Mewhort, Chair; Betty Baxter; Greg Russell, Lori Pratt, Christine Younghusband

STAFF/OTHERS: Nicholas Weswick, Secretary-Treasurer; Paul Bishop, Director of Instruction; Rob Collison, Manager of Facilities and Transportation; Phil Luporini, District Principal of Technology and Data Management; Sharon Mackenzie, CUPE Local 801; Marnie Baba, CUPE Local 801; Tracey Thompson, Pender Harbour Secondary Parent; Erica Reimer, Executive Assistant (Recording Secretary)

REGRETS: Patrick Bocking, Superintendent; Allyson Fawcus, DPAC

The meeting was called to order at 10:44 a.m.

1. Emergency Preparedness Update

Director Bishop provided an update on emergency preparedness and highlighted the following:

- Active shooter scenario at front of priority list due to recent events in the US.
- VTRA training taking place
- Director Bishop and Principal Jeff Marshall attended an Earthquake Preparedness provincial training session Feb 29-Mar 1.
- Working towards creating a template for standardized school based plans and updating the district's Earthquake manual to align with other agencies on the coast.
- Working to update the emergencies regulation and ensure staff training is up to date.

Trustees requested clarification on responsibility for emergency supplies at school sites. Director Bishop indicated that schools are expected to budget to replacement of consumable items such as alcohol swabs, water and granola bars and update supplies, as needed, on a yearly basis.

2. Transportation Review

a) PHSS/MPES Transportation Consultation Feedback

Secretary-Treasurer Weswick shared feedback from consultations with the Pender Harbour area community to address surplus capacity on a northern bus route. The community has expressed concern with a potential change to busing in the area. The committee discussed the proposed route options and shared concerns over additional ride times. The committee provided additional suggestions, including providing supervised care after school hours to facilitate changes in busing and reducing capacity on routes by utilizing smaller buses. Trustees indicated that transportation services should be equitable across the district.

3. Long Range Facilities Plan (*standing item*)

The committee reviewed feedback from the regional consultations that took place in January and February of 2016. The full presentation is available on the district website at:

http://www.sd46.bc.ca/files/15-16_BoardMeetings/cmtes/Ops_061616_Agenda.pdf

The meeting adjourned at 2:04 p.m.



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

EDUCATION COMMITTEE NOTES
Held on June 20th, 2016 from 9:00-10:30 am
At the School Board Office, Gibsons, B.C.

PRESENT: TRUSTEES: Christine Younghusband (Chair), Pammila Ruth, Betty Baxter, Greg Russell

STAFF/OTHERS: Patrick Bocking, Superintendent; Paul Bishop, Director of Instruction; Nicholas Weswick, Secretary-Treasurer; David Barnum, Curriculum and Transitions Coordinator; Kirsten Deasey, Early Learning Coordinator; Sue Lamb, Early Years Grant Coordinator; Erica Reimer, Executive Assistant (Recording Secretary)

REGETS: Lori Dixon, Trustee; Carolyn Spence, Principal

The meeting was called to order at 9:00 a.m.

1. Early Years Three Year Plan – S. Lamb and K. Deasey

Sue Lamb and Kirsten Deasey reported back on the three-year strategic plan developed for the Early Years Centres on the Sunshine Coast. The plan included the following key elements in their goal of providing seamless support to families with young children:

- Supporting Parenting Strategies – parents want to feel confident in their abilities.
- Addressing Barriers – ensure that all families feel connection to services that are being provided.
- “One Door Approach” – creating partner sites where families would experience strong support.

2. Charitable Donations Report

Secretary-Treasurer Weswick provided a summary of charitable donations received during the 2015-16 school year. Trustees asked for clarification on items in the report.

3. Curriculum (*standing item*)

David Barnum provided an update on developments with the ministry’s new curriculum. The committee discussed resource materials to support the new curriculum and plans for the coming school year.

4. Parent Engagement (*standing item*)

The committee discussed parent engagement in school PACs. Superintendent Bocking indicated that parents will be engaged in the development of school growth plans through the newly formed framework to support student learning.

The meeting adjourned at 10:38 am



For TN

June 14, 2016

Our Ref. 102299

Ms. Betty Baxter
Board Chair
School District No. 46 (Sunshine Coast)
PO Box 220
494 South Fletcher
Gibsons BC V0N 1V0

Dear Ms. Baxter:

Thank you for your correspondence sent to the Honourable Andrew Wilkinson, Minister of Advanced Education, regarding School District No. 46's (Sunshine Coast) support of the Federation of Post-Secondary Educators of British Columbia's *Open the Doors* campaign. Your letter has been forwarded to me for response on the Minister's behalf. I apologize for the delayed response.

I appreciate that you have taken the time to write and convey School District No. 46's concerns to Government regarding continued access to, and support for, Adult Basic Education (ABE).

Government remains committed to the provision and support of Adult Upgrading programs in the province and has continued to provide base funding that supports programs such as ABE at public post-secondary institutions.

The decision to allow institutions to charge tuition for ABE courses as of January 1, 2015, was made to ensure that these programs remain sustainable and available to British Columbians.

Funding assistance is available to support eligible ABE students with financial need through the Adult Upgrading Grant (AUG). The AUG does not need to be repaid and is accessible to all eligible students taking ABE, Adult Special Education, or English as a Second Language programs at public post-secondary institutions in the province. The grant covers tuition, books and materials, student fees, subsidized childcare and transportation costs.

The AUG was also expanded to make the grant accessible to more students. For example, students with an income 10 percent above the threshold are eligible to have 50 percent of their

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**Ministry of
Advanced Education**

Colleges and Skills
Development Branch

Mailing Address:
PO Box 9877 Stn Prov Govt
Victoria BC V8W 9T6

Location Address:
2nd Floor, 835 Humboldt Street
Victoria BC V8V 4W8

Telephone: (250) 952-6114
Facsimile: (250) 952-6110

tuition covered, as are students who need to repeat a course to be successful. This means that more low-income students will be able to access the AUG.

In your correspondence you mentioned severe funding shortages and students struggling with access to further education in the public post-secondary system. You may be interested to know that total operating grants provided to public post-secondary institutions increased by 41.6 percent from \$1.3 billion in 2001-02 to more than \$1.8 billion in 2015-16. In the same period, the number of funded full-time equivalent spaces at British Columbia's public post-secondary institutions, including trades seats, went from fewer than 155,000 to more than 200,000.

I hope this information is of assistance to you, and I appreciate that you have shared School District No. 46's concerns on this important issue.

Sincerely,



Melanie Nielsen
Acting Executive Director

pc: Honourable Mike Bernier
Minister of Education

Honourable Andrew Wilkinson
Minister of Advanced Education



July 5, 2016

Ref: 188078

Betty Baxter, Chair
Board of Education
School District No. 46 (Sunshine Coast)
Email: hbaxter@s46.bc.ca

Dear Ms. Baxter:

Thank you for your letter of May 27, 2016, regarding administrative savings and budget pressures in your District.

I appreciate the challenges districts face in ensuring students receive the highest quality education while managing within a finite budget. Government has to make these same challenging decisions each year when determining how best to allocate limited resources across a range of public sector priorities not just for K–12 education, but also health and other social services.

With government's pledge to a balanced budget, the Ministry of Education was provided with a funding increase in *Budget 2016*, which delivered an additional \$221 million for public schools alone over the next three fiscal years. For the 2016/17 school year, the Ministry has also announced \$28 million in additional preliminary funding allocations to boards of education by allocating the holdback now and ensuring additional funds for enrolment growth are secured.

As you know, the Ministry announced an additional \$25 million for the 2016/17 school year, which will benefit districts through decreased operating charges for items, such as Internet and insurance costs. This will free up funds for every board of education in British Columbia, which can be used in any area the district chooses. For the Sunshine Coast School District, this means an additional \$182,072 is available to invest in local priorities in 2016/17. Importantly, government has made a pledge the \$25 million will be an ongoing commitment for the education sector.

Overall, education funding is up \$110 million compared to last year's budget and the Ministry is investing a record of \$5.1 billion in public education this year. Annual education funding is \$1.2 billion higher than it was in 2000/01, and the average per student funding for public schools has increased by 42 percent over this same period.

It is important to recognize that *Budget 2016* provides funding for the teacher and support staff labour settlements, including the economic stability dividend.

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Ministry of Education	Office of the Minister	Mailing Address: PO Box 9045 Stn Prov Govt Victoria BC V8W 9E2	Location: Parliament Buildings Victoria
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I acknowledge and commend the advancements the Sunshine Coast School Board has made to manage finances and become more efficient. Budgetary decisions are difficult, and I can appreciate the thoughtful work boards of education undergo to make these decisions. Finding these efficiencies is not always easy, but the savings expectations are reasonable, realistic and similar to what has happened in the health and post-secondary sectors. The District has reported they are on track to achieve planned administrative savings for 2015/16 and the K-12 sector has made good progress in savings efforts to date, particularly through various service delivery initiatives.

Prior to the Next Generation Network (NGN) upgrades, the previous network had been in place for more than 15 years and cost \$22.68 million annually, which was paid by the Ministry. Districts received this service without charge unless they requested enhanced services. However, the system was not meeting the needs of districts and there were repeated problems with connectivity and reliability. Districts requested the system upgrade and were aware of the potential for additional costs to be managed within district funding allocations.

The NGN upgrades are bringing high-speed Internet and modern infrastructure to every school in BC to meet the educational needs of teachers and students. The Province is still providing \$22.68 million annually; however, school districts are sharing the remaining costs of NGN, which amounts to \$24 million in 2016/17. The Sunshine Coast School Board's portion of that cost is estimated at \$143,562 for this coming school year, and will be paid by the Ministry.

Currently, with NGN, Sunshine Coast is receiving a much better system; there are features they never had before which will benefit the District and in turn have a positive impact for teachers and students.

You may be aware, in the 2015/16 school year, the Sunshine Coast School Board is estimated to receive more than \$34.9 million in operating funds. This is nearly a \$3.3 million increase over what the District received 10 years ago, despite a decrease of 642 students in the same period.

I appreciate and agree with your comments with respect to the contributions of exempt employees in the sector. The positions have a vital role in ensuring the effective and efficient delivery of a high-quality and high-performing public school system. Recently, public sector employers, including the K-12 sector, were given some flexibility to provide modest wage adjustments. These wage adjustments are to help address pressing recruitment, retention or compression issues as they move towards a public sector compensation philosophy.

The move to a public sector approach to setting compensation, which began last year, is underpinned in the recognition by government of the 'one taxpayer' lens through which public sector organizations are viewed. This lens is reflected in the Taxpayer Accountability Principles—to strengthen accountability, promote cost control and ensure organizations operate in the best interest of taxpayers.

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One of these guiding principles is “Appropriate Compensation”. That principle, combined with the findings of the BC Public Sector Compensation Review, is why government accepted the report’s recommendation to move to a more consistent approach to setting compensation across the broader public sector.

The collaborative work arising from the BC Public School Employers’ Association’s engagement with partner groups, leading to a rational, consistent and technically sound approach to setting compensation for the sector’s exempt employees will reduce competition and, as an evidence-based model, aligns with the public sector approach, including that the modest increases be funded from within existing budgets.

We will continue to work with our sector partners to better understand the financial and operational challenges that boards of education face. We will also look for opportunities to collaborate on innovative solutions that benefit the wider sector. As Minister of Education, I will continue to advocate for K–12 education with my Cabinet colleagues to ensure the concerns raised by you and your sector colleagues are effectively heard.

If you have any questions or require further information, please contact George Farkas, Assistant Deputy Minister, Resource Management and Corporate Services Division, at George.Farkas@gov.bc.ca or by phone at (250) 356-1883.

Again, thank you for writing.

Sincerely,



Mike Bernier
Minister



August 8, 2016

Ref: 188843

Betty Baxter, Chair
Board of Education
School District No. 46 (Sunshine Coast)
Email: bettybaxter@dccnet.com

Dear Ms. Baxter:

Thank you for your letter of July 15, 2016, regarding the Ministry of Education's Rural Education Enhancement Fund (the Program). I understand your frustrations with respect to the timing of the Program announcement, and assure you the Ministry will be adjusting the timeline accordingly for the 2017/18 school year.

As you may know, government felt a quick response was needed in order to address growing concerns related to the impact of school closures on small communities. I look forward to further exploring issues related to rural schools and school closures as part of the development of a Rural Education Strategy. Linda Larson has been appointed as the Parliamentary Secretary for Rural Education, and I know she would very much appreciate your input. Ms. Larson will be sure to provide opportunities for boards of education to have input as part of the consultation process for the Strategy.

With regard to your broader concerns about predictable and sustainable funding, the Ministry was provided with a funding increase in Budget 2016, which delivered an additional \$221 million for public schools alone over the next three fiscal years. For the 2016/17 school year, the Ministry also announced \$28 million in additional preliminary funding allocations to boards of education by allocating the holdback now and ensuring additional funds for enrolment growth are secured.

In addition, on May 31, 2016, I announced an additional \$25 million for the 2016/17 school year, which will benefit districts through decreased operating charges for items, such as Internet and insurance costs. This financial support will be ongoing and will free up funds for every board of education in British Columbia, which can be used in any area the district chooses. For the Sunshine Coast School District, this amounts to \$182,072 to invest according to local priorities.

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If you have any questions or require further information, please contact Kim Abbott, Executive Director, Sector Resourcing and Service Delivery Branch, by phone at (250) 896-3680 or by email at Kim.Abbott@gov.bc.ca.

Again, thank you for writing.

Sincerely,

A handwritten signature in black ink, appearing to read "Mike Bernier". The signature is stylized and cursive.

Mike Bernier
Minister