

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

REGULAR MEETING AGENDA

Wednesday, September 9, 2020, 7:00 p.m.
School Board Office - Gibsons, BC
494 South Fletcher Road
Gibsons, BC

		Pages
1.	<u>Call to Order</u>	
2.	<u>Swearing-in of Student Trustee</u>	
3.	<u>Process for Questions from the Public</u>	
4.	<u>Adoption of the Agenda</u>	
	MOTION: "THAT the agenda of September 9, 2020 be adopted."	
5.	<u>Auditor's Report</u>	
6.	<u>Approval of Minutes of Prior Meetings and Receipt of Records of Closed Meetings</u>	1
	a. Regular Meeting Minutes - June 10, 2020	
	b. Special Regular Meeting Minutes - August 27, 2020	
	c. Record of Closed Meeting - June 10, 2020	
	d. Record of Special Closed Meeting - June 16, 2020	
	e. Record of Special Closed Meeting - June 30, 2020	
	MOTION: "THAT the Regular Meeting June 10, 2020; the Special Regular Meeting Minutes of August 27, 2020; the Record of Closed Meeting of June 10, 2020; and the Record of Special Closed Meetings of June 16 and June 30, 2020, be approved."	
7.	<u>Reports</u>	
	a. Superintendent's Report	13
	b. Strategic Plan Reports	
	1. Goal 1.a. - Student Voice / DSLT	14
	2. Goal 3.f. - Transportation Strategies	15
	c. Secretary-Treasurer's Report	17
	1. Financial Statement Discussion and Analysis	23

2.	Financial Statements	35
	MOTION: "THAT the Board of Education of School District No. 46 (Sunshine Coast) approve the 2020-21 Audited Financial Statements."	
3.	Larger Cheques Written in the Month of June, July and August 2020	75
d.	Board Report	81
	1. BCSTA Report	
	2. BCPSEA Report	
	3. Student Trustee Report	
e.	Committee of the Whole Notes - June 23, 2020	82
	1. Statement on Anti-Racism Commitment	
	RECOMMENDATION: That the board establish an ad hoc committee to develop a policy that addresses the board's value of equity.	
	2. Bylaw 70 - Appeals	85
	RECOMMENDATION: To update the Appeals Bylaw with the following: <i>"70.13 The Board shall conduct an annual review of this bylaw <u>at least once per term, within the first year of the term.</u>"</i>	
f.	Operations Committee Notes - June 23, 2020	87
g.	Receipt of Reports	
	MOTION: "THAT the reports be received."	
8.	<u>Questions and Enquiries from the Public Relating to the Board Meeting</u>	
9.	<u>Next Meeting</u>	
	The next public board meeting will be held on October 14, 2020.	
a.	Committee Agendas	90
	MOTION: "TO approve the committee agendas."	
10.	<u>Adjournment</u>	

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

Thursday, August 27, 2020, 7:00 p.m.
<https://www.youtube.com/user/SD46Schools>

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

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

1. Call to Order

The meeting was called to order at 7:05 pm.

Chair Ruth acknowledged that the meeting was taking place on the unceded territory of the Squamish and Sechelt Nations, with trustees and staff attending both in person and virtually via Zoom. Chair Ruth welcomed incoming student trustee, Abby Grunenberg, to the board.

2. Adoption of the Agenda

Moved: Girard

Seconded: Haines

MOTION: "THAT the agenda of August 27, 2020 be adopted."

Carried

3. Reports

a. September Restart

Superintendent Bocking reported on the four options being presented to families under Stage 2 of the BC Return to School Plan:

- Option 1 - Full-time in-class instruction: All schools have carefully prepared safety plans for COVID-19 exposure control. Students in elementary will be in learning groups consisting of their classmates and teacher. Students in secondary schools may be in learning groups of up to 120 students and staff. Any interactions outside of learning groups will require physical distancing or

the use of a mask. The survey asks that families with immunocompromised children self-identify and provide a doctor's note to support accommodations due to health-related risks.

- Option 2 - Transition phase: Parents and students who are not comfortable with the immediate return to school, but will consider a return at a future date in the current school year, will be offered a simple structure and learning material lists to support academic growth at home. Parents/guardians will be required to support student learning at home during the transition phase. Students will be invited to return to schools at set times during the year.
- Option 3 - Online learning with Sunshine Coast Online: Families will collaboratively plan with a district teacher and must commit to a full year of online learning. Under this option, students are supported at home by a parent or guardian. Students will be eligible to return to their home school in September 2021.
- Option 4 - Traditional homeschooling: All educational programming and supervision is provided by the parent/guardian. Students who remain in homeschooling from grades 10-12 are not eligible for a BC Certificate of Graduation.

It was noted that:

- Students and families may choose to move from in-class learning to online learning provided capacity remains available later in the school year.
- Student access to assessments will continue to be available with modifications in their administration.
- Students with diverse learning needs will continue to receive established supports, with the appropriate health and safety measures in place.
- Re-entry dates for option 2 (the transition phase) have not yet been determined, transition supports will be in place for those re-entry dates.

Parents are being encouraged to make alternative transportation arrangements whenever possible, in order to reduce the number of students on buses this year. All buses will be disinfected twice a day as per safety protocols and bus drivers will be wearing masks and may possibly face shields. Secondary students will be required to wear masks while on the bus. The district is moving towards an assigned seating model for busing for the coming school year.

District counselling staff are prepared to support the social emotional needs of students during the return to school. Principals, vice-principals and counsellors will be prioritizing messaging of social emotional well-being and self-care at all sites. An additional counsellor has been added to elementary schools.

Secondary students will be asked to wear face masks if physical distancing cannot be maintained outside of their learning group. Additional masks will be available at school sites if they are required for any reason.

Bell schedules will be adjusted at school sites and access to lockers may be different than in previous years so as ensure proper management of physical distancing.

School sports teams may take place within the student learning groups.

4. Adjournment

There being no further business, the meeting adjourned at 8:26 pm.

Moved: Haines

Seconded: Ste. Marie

MOTION: "TO adjourn."

Carried

Pammila Ruth - Board Chair

Nicholas Weswick - Secretary-Treasurer



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

Wednesday, June 10, 2020, 5:30 p.m.
Online – Zoom Meeting

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

STAFF: P. Bocking, Superintendent; N. Weswick, Secretary-Treasurer;
P. Bishop, Director of Instruction; K. Kerr, Director of Instruction
E. Reimer, Executive Assistant (Recording Secretary)

REGRETS: A. Amaral, Trustee

Call to Order

The meeting was called to order at 5:35 p.m. by Vice-Chair Leech.

- **Financial Audit**
- **Motion to Exclude**
- **Adoption of the Agenda**
- **Approval of Minutes of Prior Meetings**
- **Information / Action Items**
 - Personnel
 - Superintendent Contract
 - Grievance Report
- **Items for Disclosure**
 - Renewal of the superintendent contract

Adjournment

The meeting adjourned at 6:50 p.m.

Pammila Ruth - Board Chair

Nicholas Weswick - Secretary-Treasurer



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

Tuesday, June 16, 2020, 5:30 p.m.
Online – Zoom Meeting

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

STAFF: P. Bocking, Superintendent; N. Weswick, Secretary-Treasurer;
K. Kerr, Director of Instruction; E. Reimer, Executive Assistant
(Recording Secretary)

REGRETS: S. Leech, Vice-Chair, P. Bishop, Director of Instruction

Call to Order

The meeting was called to order at 5:33 p.m. by Chair Ruth.

- **Motion to Exclude**
- **Adoption of the Agenda**
- **Information / Action Items**
 - Legal/Liability
 - Thirdwave Contract
 - DISC Recovery / Local Education Agreement
- **Items for Disclosure**
 - “TO disclose the renewal of the contract with Thirdwave Bus Services”

Adjournment

The meeting adjourned at 6:45 p.m.

Pammila Ruth - Board Chair

Nicholas Weswick - Secretary-Treasurer



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

Tuesday, June 30, 2020, 4:00 p.m.
Online – Zoom Meeting

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

STAFF: P. Bocking, Superintendent; N. Weswick, Secretary-Treasurer; E. Reimer, Executive Assistant (Recording Secretary)

Call to Order

The meeting was called to order at 4:03 p.m. by Vice-Chair Leech.

- **Motion to Exclude**
- **Adoption of the Agenda**
- **Information / Action Items**
 - Staff
 - Superintendent Evaluation Report
 - Superintendent Wage Raise
- **Items for Disclosure**
 - “TO disclose the renewal of the superintendent contract and compensation increase to align with the exempt compensation structure.”
- **Adjournment**

The meeting adjourned at 4:30 p.m.

Pammila Ruth - Board Chair

Nicholas Weswick - Secretary-Treasurer



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

Wednesday, June 10, 2020, 7:00 p.m.
<https://www.youtube.com/user/SD46Schools>

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

STAFF: P. Bocking, Superintendent; N. Weswick, Secretary-Treasurer;
P. Bishop, Director of Instruction; K. Kerr, Director of Instruction;
E. Reimer, Executive Assistant (Recording Secretary)

1. Call to Order

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

Chair Ruth acknowledged that the meeting was taking place on the unceded territory of the Sechelt and Squamish Nations, and read the board's indigenous affirmation plan in respectful acknowledgement of National Indigenous History month.

2. Celebrating Education: District Musical "Newsies" - S. Douglas

Superintendent Bocking shared a video, provided by Sara Douglas, which highlighted student performances in this year's musical production of "Newsies". The video is available at: <https://www.youtube.com/watch?v=C1pq7a8sY4M>.

Director Kerr shared a short video prepared by Cedar Grove Elementary principal, Olwen Cowen, to welcome students back to school and highlight some of the changes to expect due to the pandemic.

3. Process for Questions from the Public

Questions and enquiries from the public were invited by email to questions@sd46.bc.ca for discussion at the end of the meeting.

4. Adoption of the Agenda

Moved: Girard

Seconded: Amaral

MOTION: "THAT the agenda of June 10, 2020 be adopted."

Carried

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

a. Regular Meeting Minutes - May 13, 2020

b. Record of Closed Meeting - May 13, 2020

Moved: Amaral

Seconded: Hampvent

MOTION: "THAT the Regular Meeting May 13, 2020 and the Record of Closed Meeting of May 13, 2020, be approved."

Carried

6. Reports

a. Superintendent's Report

Superintendent Bocking, supported by Directors Kerr and Bishop, reported that:

- The Stage 3 return to school had a positive impact on staff and students as they became familiar with safety protocols,
- In the second week of the stage 3 return, the district welcomed approximately 35% of students to school (K-5=25.3% and Grades 8-12=10.4%)
- Spillious, a Burnaby base poet and teacher, held a session for students in grades, which included an introduction to gender diverse language and gender expression. Approximately 24 participants took part in the session.
- Child psychology support will continue to be available to students in the next school year.
- Supports for staff to help staff feel safe during the return to school, including mindfulness work, social emotional well-being supports being taught to teachers to help support students.
- Pride flags are flying at all schools in recognition of Pride month. Thanks to the SOGI committee for signalling that schools are a safe place for all students.
- Graduation celebrations are being aired on YouTube during the last week of school. Small groups of students were able to gather for the filming of the ceremonies.
- Gifts of recognition will be sent to retiring staff in lieu of the traditional retirement dinner due to social distancing measures.
- Reports on student achievement will include a standard summary on all reports for students in kindergarten to grade 7 that describes the implications of COVID related closures.
- The BC Children's Hospital Rural Grant Project, in collaboration with local partners, developed the "*Pathways to Care*" project guide for supports for mental health and substance use specific to the Sunshine Coast.
- The district has developed a Safe Work Document to minimize risk of exposure when working with learners on site.

b. Strategic Plan Reports

1. Goal 1.I. - Graduation

Director Bishop acknowledged the hard work of staff in supporting students during the COVID pandemic. The district continues to work hard to ensure that all students graduate with purpose. The current graduation rates are available for review at: <https://studentsuccess.gov.bc.ca/school-district/046>.

2. Goal 1.i. – Care of our Planet
3. Goal 3.d. – Environmental Initiatives

Superintendent Bocking referred to the Environmental Action plan that was shared at the Education Committee meeting in response to both goals. The district looks forward to implementing the items highlighted in the action plan.

4. Goal 2.d. – Leaders

Director Bishop reported on ways in which teachers and staff are supporting each other through the changes to learning as a result of the pandemic.

5. Goal 3.e. - District Facilities

Secretary-Treasurer Weswick highlighted the district's goal of installing solar arrays at all school sites by 2030.

In terms of field maintenance, the district is in the process of upgrading practices in aeration, fertilization and top dressing. The overall annual budget for field maintenance has been increased, in addition to support through the annual facilities grant for field upgrades at Elphinstone Secondary.

- c. Administrative Regulations in Circulation

The regulations will circulate until October 2, 2020 due to the summer vacation period.

1. Reg. 1230 – Process for Administrative Regulations
2. Reg. 3090 – Food in Schools

- d. Secretary-Treasurer's Report

Secretary-Treasurer Weswick reported on a discrepancy relating to the amount of labour settlement funding provided by the ministry in comparison to the costs incurred by the district to fund the salary increases. The gap in funding may result in a reduction of the unrestricted surplus by approximately \$100,000.

Moved: Leech

Seconded: Amaral

MOTION: "TO write a letter to the Minister of Education to draw attention to the funding gap related to labour settlement funding."

Carried

1. Larger Cheques Written in the Month of May 2020

Requests were made for clarification on payments to:

- Suttle Recreation – Playground equipment at HBES
- Cancelled invoice – re-issued in revised amount
- Greg Harrison – HVAC for Sechelt Learning Centre renovation

2. Expenditures by Object - May 2020
- Secretary-Treasurer Weswick reported that cost and savings related to COVID-19 are being tracked and will be reported to the board and the ministry. He noted that staffing replacement costs avoided will be difficult to determine, and as such an estimate will be provided against prior years.
- e. Board Report
- Chair Ruth spoke to the written report.
1. BCSTA Report
- Vice Chair Leech has been elected as president of the BCSTA South Coast Branch and Trustee Amaral will continue in the role of secretary for the branch.
2. BCPSEA Report
- There were no items to report.
3. Student Trustee Report
- Student Trustee Carroll thanked the board for the opportunity to speak on behalf of SD46 students, and spoke to her experiences as a school trustee. The student trustee report highlighted:
- DSLT has not yet determined members for the 2020-21 school year.
 - The student trustee election will take place on June 18.
 - Grade 7 orientations are taking place at secondary schools.
 - “Elphi Connects”, a program which connects Elphinstone students with primary students, has been successful.
 - Students’ concern with racial injustice and support for the Black Lives Matter movement. The DSLT is surveying students on matters of social and economic injustice.
 - Suggestion to incorporate social justice and inclusivity in student forum discussions and as part of the school curriculum.
- f. Committee of the Whole Notes - May 26, 2020
- The notes were submitted as written.
- Moved:** Leech
Seconded: Haines
- MOTION:** THAT the board draft a written submission to the Select Standing Committee on Finance and Governments Services indicating budgetary pressures and seeking support from the provincial budget.
- Carried**
- Moved:** Hampvent
Seconded: Amaral
- MOTION:** "THAT the board collaboratively crafts a public statement at the June Committee of the Whole meeting using our values of equity, respect, and inclusion to address our commitment to anti-racism."

Carried

1. Committee Meeting Schedule for 2020-21

Moved: Ste. Marie

Seconded: Haines

MOTION: "THAT the board continue with a single day committee structure for the 2020-21 school year."

Carried

- g. Education Committee Notes - May 26, 2020

Trustee Girard submitted the notes as written and commented on valuable discussions that took place relating to the Environmental Action Plan, as well as the history of the NEST program.

- h. Operations Committee Notes - May 26, 2020

Trustee Hampvent highlighted items from the meeting notes, including the five-year capital plan and the report on district facilities from Manager Rob Collison.

1. 2021-22 Five-Year Capital Plan

Moved: Haines

Seconded: Hampvent

MOTION: "THAT the Board of Education of School District No. 46 (Sunshine Coast) approve the 2021/2022 Five-Year Capital Plan."

Carried

- i. Receipt of Reports

Moved: Girard

Seconded: Amaral

MOTION: "THAT the reports be received."

Carried

7. Correspondence

- a. Hon. Min. C. Travena - School Bus Safety

Moved: Hampvent

Seconded: Haines

MOTION: "TO receive the correspondence."

Carried

8. Questions and Enquiries from the Public

- An email was received from a parent of a secondary student who suggested that social injustice be covered within school curriculum and requested continued funding for the Mentors in Violence Prevention program.
- An email was received from a student at Chatelech Secondary who requested additional education for students around black history, indigenous history, human rights education, diversity and acceptance.
- An email was received requesting clarification on graduation rates.

9. Next Meeting

The next public board meeting will be held on September 9, 2020.

a. Committee Agendas

To extend the meeting by 30 minutes and include a discussion on

Moved: Girard

Seconded: Leech

MOTION: "TO approve the committee agendas."

Carried

10. Adjournment

There being no further business, the meeting adjourned at 9:10 p.m.

Moved: Leech

Seconded: Hampvent

MOTION: "TO adjourn."

Carried

Pammila Ruth - Board Chair

Nicholas Weswick - Secretary-Treasurer

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

SUPERINTENDENT'S REPORT

Submitted by Superintendent Patrick Bocking
September 8, 2020

1. CIRCLE OF CARE: STUDENTS

- a. Following our district wide survey and reaching out to families this week by phone and email, 75.2% of our students and families have chosen have indicated option 1 (Full Time In-Class Learning) and 15.5% of families have chosen Option 2 (Transition Phase). As of the end of last week have been unable to connect with approximately 9% of our students so this % will increase as more students/ families indicate their preferences. (1b)
- b. The new SD46 Online (Distributed Learning) program is finalizing details for the families who have chosen this option. (1b)
- c. The district is prioritizing the mental health and well-being of our staff, students and families. Our Fall plan outlines our direction and provides links for additional supports. (1f)
- d. Secondary schools have developed timetables and procedures to support learning for different stages. Elphinstone Secondary has moved to a term (quarterly) schedule for classes. (1l)

2. CIRCLE OF CARE: STAFF

- a. Health and Safety plans have been developed for schools and Principals are meeting with their Health and Safety committees to provide orientation for staff and students this week. (2a)
- b. We continue to liaise closely with the Ministry, Public Health and Worksafe to confirm plans and procedures are up to date with the latest information. (2a)

3. CIRCLE OF CARE: COMMUNITY

- a. The 'Education During CV19 Pandemic: Information, Resources & Supports' page on the district website has been updated to include a comprehensive frequently asked questions section to help our families make informed decisions. (3a)
- b. DPAC met via ZOOM on September 1st for a special information session regarding the September re-start plan. (3a)
- c. SD46 re-entry videos for Kindergarten students, elementary students and for all families have been shared on our website and social media to help our community prepare for the start of this school year. (3a)
- d. BC Children's Kelty Mental Health Resource Centre conducted a webinar on Setting Children & Youth up for a Successful Return to School in the Era of COVID-19. The recording is available for families on our website and social media. (3c)

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

STRATEGIC PLAN REPORT: STUDENT VOICE

Submitted by Superintendent Bocking
September 9th, 2020

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

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

— Adam Fletcher

Background:

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

Discussion:

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

During the last few months of the last school year, the pandemic reduced the opportunities for connection and for installing the news group of DLST members. Therefore, the schools and DSLST will be selecting the grade 11 members for this year by the beginning of October.

Next steps include:

- Communication in a time of Pandemic
- What does student voice mean to students? How can it be enhanced?
- The current and new DSLST members are certain to come up with additional important ideas for supporting their learning.

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

STRATEGIC PLAN REPORT: TRANSPORTATION STRATEGIES

Submitted by Secretary-Treasurer Weswick
September 9, 2020

3f) Our district will ensure safe and efficient **transportation strategies** for our students.

Background:

Although the provision of transportation services is not technically required of school districts in this province, public expectation and some supplemental funding ensure that the District will continue to be able to provide the service. Availability and quality of transportation can have an impact on student attendance and learning.

Highlights:

At the Operation Committee meeting in June, 2020, Lianne Carley, Vancouver Coastal Health, provided a report on active transportation strategies and shared the many benefits of **active travel**, including:

- Walking, biking and scooting to school, may help to improve success rates for emotional maturity and social competence.
- Independent mobility not only improves their fitness, but also aids in increasing sociability, improving spatial skills, and increasing alertness.

Several sites are offering guidance on the best routes to schools and selected schools will develop **maps that highlight the safest routes to school** that indicate road crossing points and optimal paths and trails, among other features. This pilot project may be rolled out to additional sites depending on the success of the initiative to increase active travel.



The board will engage in a **transportation review** in the coming year. Prior to engaging in this process, the Operations Committee will review a consultant report that outlines findings for a comprehensive bell schedule analysis, bus route efficiencies, and a review of impacts of cross boundary student riders.

Key questions to consider during a transportation review will be:

- **Efficiency:** Are current school transportation systems efficiently, cost-effectively, and safely serving schools' needs?
- **Education:** Are those systems meeting the needs of students and families as well as supporting their ability to access schools equitably?
- **Environment:** Are student transportation systems minimizing their environmental impact?

(Source: <https://bellwethereducation.org/publication/miles-go-bringing-school-transportation-21st-century>)

Covid Impacts:

The district will enforce walk limits for the 2020-21 school year in our efforts to enhance COVID safety protocols by reducing capacity on our buses, with a focus of providing assigned seating to eligible riders. Eligible and cross-boundary riders are also requested to make alternative arrangements, wherever possible. The district will further enhance safety for riders during the pandemic in the following ways:

- Additional cleaning required of school bus contractor to adhere to provincial guidelines
- Bus drivers will wear masks and, in some cases, face shields
- Families will be asked to make alternative travel arrangements wherever possible, in order to reduce the number of riders and allow for greater spacing between students.
- Bus routes will be reviewed to limit the number of riders from different sites at one time, wherever possible
- Wherever possible, students will be loaded back-to-front and unloaded front-to-back
- Attendance will be taken of registered riders in mid-September, with the intent to de-register registered riders who do not require the service and assign consistent seats as soon as possible.
- Schools will organize riders waiting for pickup to promote adequate physical distancing, wherever possible.
- Active transportation options will be promoted and supported by schools, in collaboration with PACs.

Next Steps:

- Promoting active travel options at the school level, supporting the development of “Best Routes to Schools” maps and other materials.
- Reviewing the Route Optimization Report with Operations Committee in greater detail.
- Consulting widely with school communities, students and families to determine what changes, if any, are optimal to provide better service to students.
- Review the Transportation Regulation to ensure consistency with actual practice.
- Determine impact on CSF transportation and cross-boundary riders.
- Consider future increases in enrollment & impact on bussing

Richmond, July 3, 2020 – At the Special Public Meeting held on Tuesday, June 30, 2020, the Board of the Conseil scolaire francophone de la C.-B. (CSF) voted in favor of a resolution that will improve the services offered at the secondary level for many parents and children across the province. The Board has mandated that the Superintendent and the Secretary-Treasurer begin the gradual closure of heterogeneous secondary programs beginning in 2020-2021, which means that the 2020-2021 school year will be the final year in which the CSF will permit students to *begin* a heterogeneous secondary program. The slow and gradual closure of these programs will allow the 2020-2021 class the possibility of completing their secondary studies. The CSF will gradually increase the number of grades offered in its homogeneous schools, and, where applicable, will make the capital requests required to achieve this.

For context, the CSF operates 14 secondary schools, only six of which offer all of their programming in French (with the exception of other secondary language education). The CSF continues to operate eight “heterogeneous” secondary programs in which only a few courses (between two and four) are offered in French in English-language secondary schools, students receive the rest of their education in English.

In light of the BC Francophones’ historic victory before the Supreme Court of Canada in June 2020, parents of Sechelt, Nanaimo, Prince George, Powell River, Campbell River, Nelson, Penticton, and Revelstoke have the right to an “educational experience that is substantively equivalent to the experience provided to the majority, regardless of the size of the school or program in question”. Parents in these communities have the right to far more than two to four courses taught in French, and the CSF has called on its administration to improve the educational experience offered to them.

“I am so happy with what we accomplished last night for our children and parents throughout the province”, stated Marie-Pierre Lavoie, president of the CSF. “As my colleague Marie-Christine Claveau stated so well during our meeting yesterday, we are extremely proud of the students who have graduated from our heterogeneous secondary programs, but we must offer much more in the future. We want to give students the education that they have a right to, which means much more than just the few courses currently offered in French in heterogeneous secondary programs,” she added.

Catégorie: [Communiqués](#)

Deputy Minister's Bulletin

Ministry of Education



Federal Safe Return to Class Fund

September 3, 2020

How will the funding be allocated?

The Ministry is allocating the first phase of the Federal Safe Return to Class Fund (\$121.2M) as follows:

- \$101.1 million to public school districts
- \$7.96 million to independent schools
- \$12.1 million holdback for emerging COVID-related issues between September and December 2020.

This one-time funding will be allocated to public school districts based primarily on student headcount for the 2019/20 school year with a minimum allocation of \$300,000 per school district. The allocation for the Conseil scolaire francophone will be increased by 15% in alignment with the provincial Funding Allocation System.

Allocations for the second phase of funding will be announced later in the year when confirmation has been received from the Federal government that the funding is forthcoming.

When can school districts expect to receive the funding?

Funding will be disbursed through CDS once received by the Federal Government. We expect this to be in September.

What can the funding be used for?

Spending should be in alignment with school districts K-12 Restart plans. School districts should consider the needs of Indigenous students when allocating their funding and should engage with Indigenous communities on their needs. School districts should also consider the needs of students with disabilities and diverse abilities, vulnerable students (e.g. children and youth in care), and other students with low educational outcomes when planning for this funding.

In general, this funding may be used for:

Learning resources and supports

- Implementation of online and remote learning options including internet access / Wifi hubs for Indigenous communities
- Hiring additional teachers and staff, including staff to support Indigenous students remaining in their communities and for those students transitioning back into the classroom over the school year
- Health and safety training for staff
- Mental health support for staff and students

Deputy Minister's Bulletin

Ministry of Education



Health and safety

- Increasing staff and covering salary costs for additional hours needed to meet health and safety guidelines in schools
- Installing plexiglass and other barriers, providing outdoor learning spaces, and adapting classrooms and school buses to minimize physical contact
- Increasing hand hygiene, including additional hand sanitizing stations, installing touchless faucets or additional supplies
- Improving air systems in schools, such as HVAC and ventilation improvements, portable air scrubbers and increased utility costs
- Purchasing additional cleaning supplies such as sprayers or fogger machines for frequent cleaning and disinfecting high-touch surfaces
- Purchasing additional masks, face shields or other personal protective equipment, as needed

Transportation

- Cover additional transportation costs to accommodate new schedules
- Student and route tracking and planning technology
- Alternate bus transportation strategies

Before- and after-school child care

- Opening up more space and covering the cleaning costs for before- and after-school care so that groups can be smaller, and to ensure students can remain within their learning groups
- Additional staff to support before- and after-school care during the pandemic

What are the reporting requirements?

As the Federal Safe Return to Class Fund is being disbursed as a Special Purpose Fund school districts will be required to report to the Ministry on how the funds have been spent. It is anticipated that the first report will need to reflect actual and planned spending as of October 31, 2020 and will be submitted to the Ministry by November 13, 2020. The template will capture capital as well as operational expenditures and school districts will be expected to identify how spending has supported Indigenous and vulnerable students.

The reporting template will be communicated via the DM Bulletin.

Funding can only be used for the uses specified above. If you are unsure if a specific use is permitted, please contact Tim.Jah@gov.bc.ca

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

SECRETARY-TREASURER'S REPORT

Submitted by Secretary-Treasurer Nicholas Weswick
September 9th, 2020

SELECT STANDING COMMITTEE ON FINANCE AND GOVERNMENT SERVICES

The board submitted considerations for the 2021 provincial budget to the Select Standing Committee on Finance and Government Services (SSCFGS) in June of this year. The SSCFGS has now released their budget consultation report, with recommendations specific to education information beginning on page 77. The recommendations support additional investments in capital funding, programing and curriculum, and remote learning, in addition to an increase in funding for students with special needs and vulnerable students.

The full report is avaiable at https://www.leg.bc.ca/content/CommitteeDocuments/41st-parliament/5th-session/fgs/Reports/Budget%202021%20Consultation%20Report_Volume%20I.pdf.

CONSEIL SCHOLAIRE FRANCOPHONE

The Conseil Scholaire Franchophone (CSF) issued a press release in early July that highlighted a vote to improve services at the secondary level, which includes the gradual closure of heterogenous secondary programs beginning in the 2020-21 school year. According to the press release, “the 2020-2021 school year will be the final year in which the CSF will permit students to begin a heterogeneous secondary program.” A copy of the press release is attached to this report.

This announcement presents a significant financial impact to the school district due to our current contractual arrangement with the CSF which includes rental of space, staffing, and transportation of CSF students attending Chatelech Secondary. An analysis of the financial impact of this shift in practice will be included in the preliminary budget consultation process for the 2021-22 school year.

WEST SEHELTL EXPANSION PROJECT UPDATE

Unitech Construction Management Inc. the firm responsible for the delivery of the project, has engaged Ian McGinnis an experienced local site superintendent.

The initial phase of work is underway and includes modifications to create safe access for students during construction. The plan has been coordinated with the principal and the fire department. Excavation has begun for the foundation for the addition. Unknown services have been identified and the design is being modified to accommodate the existing unforeseen conditions.

The work is continuing while the District of Sechelt reviews the plans as part of the building permit process. The District of Sechelt has requested additional off-site requirements including paving half of Mason Road and decorative street lights along the school frontage. They have also requested the

school district to complete the design of the intersection of Northwest Bay Road and Mason Road and contribution of 25% of the construction costs.

The Ministry of Education has given approval to proceed with the tender process which will close on September 17th. Following the receipt of the tenders the request for the funds required to allow the award of the contracts and the completion of the project will be submitted to the Ministry. Funds for the District of Sechelt demands will be requested at that time.

The preliminary cost estimates by Unitech indicate the project can be completed within the total maximum budget. The School District is required to provide \$500K of local funds.

The project is approximately two months behind schedule as a result of design coordination issues due to COVID-19 and access to the District of Sechelt staff. Following approval of funding a revised schedule will be developed with input from the various sub-contractors.

Additionally, a Request for Expression of Interest has been issued on BC Bid inviting interested, qualified child care service providers to submit qualifications to operate the child care centre at the site. The request closes on September 17, 2020 and has been advertised through local media. Additional information can be found on BC Bid at <https://www.bcbid.gov.bc.ca/>.

SECHELT LEARNING CENTRE DAYCARE UPDATE

The daycare project has been underway for approximately six weeks. The following items have been completed, or are in the process of completion:

- Completed asbestos abatement process, including an air clearance declaration,
- Demolition completed to 90% as of August 19th, with full completion expected by September 8th
- Asbestos flooring in the gym has been replaced and the space will be available for use by September 10th
- Off site waterline installed along with a new fire hydrant and new 6" water service to building. The SCRD will connect the line as soon as testing and engineering is completed.
- Side walk and street parking will be reinstated by September 8th.
- The paving of a trench line in the street will be completed once the SCRD has completed the tie-in to the water line.

With these preparations in place, construction of the daycare is scheduled to begin on September 10th.

PENDER HARBOUR COMMUNITY SCHOOL LICENSE TO OCCUPY

The Pender Harbour Community School has signed a licensing agreement with the district, formalizing their usage of a portable classroom on the Madeira Park Elementary property.

FEDERAL SAFE RETURN TO CLASS FUND

On September 3, the Provincial Government announced the disbursement of funding received from the Federal Government to support safe return to school. The Ministry is allocating the first phase of the Federal Safe Return to Class Fund (\$121.2M) as follows:

- \$101.1 million to public school districts
- \$7.96 million to independent schools

- \$12.1 million holdback for emerging COVID-related issues between September and December 2020.

This one-time funding will be allocated to public school districts based primarily on student headcount for the 2019/20 school year with a minimum allocation of \$300,000 per school district. Allocations for the second phase of funding will be announced later in the year when confirmation has been received from the Federal government that the funding is forthcoming

The allocation for the first part of the year is \$578,349. It is expected, though not confirmed, that the allocation for the second half of the year should be for a similar amount. The expectation of full-year impact to SD46 from this funding is an increase of \$1.16 million. Staff will work to ensure the district maximizes the utility and impact of these funds, which are required to be fully expended by June 30, 2021.



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

**FINANCIAL
STATEMENT
DISCUSSION AND ANALYSIS**

For the Year Ended June 30, 2020

September, 2020

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INTRODUCTION

The following is a discussion and analysis of the School District's financial performance for the fiscal year ending June 30, 2020. This report is a summary of the School District's financial activities based on currently known facts, decisions, or conditions. The results of the current year are discussed in comparison with the prior year, with an emphasis placed on the current year. This report should be read in conjunction with the School District's financial statements for this same period.

OVERVIEW

The Board of Education approved a new four-year strategic plan at their first meeting of the 2019-21 school year. The updated 2019 – 2023 Strategic Plan is available online at https://sd46.bc.ca/wp-content/uploads/SD46-Strategic-Plan-2019_digital.pdf. The strategic framework, which was developed through extensive community and stakeholder consultation, highlights three dominate circles of care; that of our students, our staff and our community.

Our financial discussion and outcomes are framed by this plan. The key outcomes achieved during the year are outlined below.

CIRCLE 1 – OUR STUDENTS

- Hosted a successful grade 11 forum to allow for greater opportunity for students to share their thoughts, ideas and opinions.
- Implemented Family Support Navigators in order to actively connect families to enhanced supports and services.
- Transitioned to Competency Based Individual Education Plans.
- Offered literary supports through the CARE program (Collaborating about Reading Engagement).
- Celebrated the 10th Anniversary of the student Coastal Voices Writer's Anthology.
- Offered numeracy supports through Math CAMPs (Collaborating About Math in Primary) for primary, intermediate and secondary students.
- Supported the development of Mental Health Literacy programing for secondary students.
- Collaborated with partners to develop a Pathways to Care program to assist families when addressing concerns about their child's mental health or substance use
- Presented vaping awareness and prevention and substance use panels to students and families.
- Enhanced accessibility of indigenous cultures by inviting elders and knowledge keepers to district schools.
- Developed an extensive Environmental Action Plan.
- Increased use of Google Accounts for student learning, especially during COVID related school closures.

CIRCLE 2 – OUR STAFF

- Provided necessary health accommodations during COVID to support staff health.
- Offered collaboration and mentorship structures to support staff professional development.
- Offered an ongoing series of training opportunities to improve staff understanding of inclusive education practices with speaker Shelley Moore.
- Provided Teacher in Charge training and hosted workshops for aspiring principals to support staff leadership and initiative.
- Engaged in a learning series for Parent Advisory Councils to develop meeting skills.
- Supported the development of a new district website, along with new websites for all schools and district programs.
- Offered a series of online parenting resources and classes.

CIRCLE 3 – OUR COMMUNITY

- Installed new TV displays in school foyers and district offices to promote daily activities and events.
- Adopted a new branding package to promote the district’s visual identity.
- Launched the strategic plan with a series of presentations to district parent advisory councils.
- Collaborated with local governments through the Intergovernmental Meeting series and the Sunshine Coast Emergency Planning Committee.
- Enhanced collaborations with the Nicholas Sonntag Marine Education Centre.
- Installed additional photovoltaic solar projects at school sites.
- Completed renovations at the School Board Office and the Sunshine Building.
- Completed asbestos abatement projects at school sites.
- Collaborated with Vancouver Coastal Health to explore Active Transportation projects.
- Collaborated with School District No. 48 in offering international student programing.

COVID-19 GLOBAL PANDEMIC

On March 11, 2020, the World Health Organization declared a global pandemic. The outbreak of the novel strain of the coronavirus, COVID-19, has resulted in governments worldwide enacting emergency measures to combat the spread of the virus. These measures have caused material disruptions to businesses, governments and other organizations resulting in an economic slowdown and increased volatility. Governments and central banks including Canadian federal, provincial, territorial and municipal governments have responded with significant monetary and fiscal interventions designed to stabilize economic conditions.

At the time of approval of these financial statements, in response to the COVID-19 pandemic:

- The district significantly reduced operations on March 15, 2020 based on public health recommendations, and remained operating below full capacity for the remainder of the fiscal year.
- The district has pursued available government assistance programs.
- The district has implemented remote work arrangements for those able to do so.
- The district has implemented stringent health and safety procedures.

- The management of the district has been proactive and diligent in addressing the implementation of infection prevention and other precautionary measures, guided by public health authorities, to limit the spread of COVID-19 and the impact of the pandemic and the related economic contraction on the district.

The rapidly evolving event, including health and safety conditions, economic environment and resulting government measures, creates a high level of uncertainty and risk that may result in significant impacts to the district's activities, results of operations and financial condition. The duration and impact of the COVID-19 outbreak is unknown at this time.

COLLECTIVE BARGAINING AGREEMENTS

During the course of the fiscal year, the District was engaged in collective bargaining with both teacher and support staff unions. Collective bargaining is now concluded for the term July 1, 2019 - June 30, 2022, with both agreements being ratified and achieved within mandate set by the Public Sector Employers' Council.

ENROLMENT AND STAFFING

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

ENROLMENT

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

	Previous Year	Budget	Actual	Variance	
				vs. Prev	vs. Budget
School Age	3,256.06	3,281.00	3,270.00	13.94	-11.00
Adult	2.875	2.63	3.50	0.63	0.87
Total	3,258.94	3,283.63	3,273.50	14.57	-10.13
				0.45%	-0.31%

STAFFING

Staffing is the most significant operational expenditure of school districts. The Staffing budget data was extracted from October provincial employee (EDAS*) reporting and is summarized in Full Time Equivalent (FTE) terms, as follows:

	Previous Year	Current Year	Variance
Teachers (FTE)	210.3	213.9	3.6
Educational Assistants	75.6	76.3	0.7
Support Staff	82.3	83.9	1.6
Principals and Vice Principals	20.0	20.0	0.0
Other Professionals	12.2	13.0	0.8
Total Staffing	400.4	407.1	6.7

* EDAS is the Employment Data and Analysis System. This was a new data source used for this year, and as a result, prior year numbers presented may not align with the prior year's report.

FINANCIAL HIGHLIGHTS

CONSOLIDATED SUMMARY

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

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

Description	Budget	Actual	Variance
Revenue	48,311,603	48,884,942	573,339
Expenses	52,128,266	47,416,074	(4,712,192)
Net Change for the Year	(3,816,663)	1,468,868	5,285,531

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

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

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

OPERATING ACCOUNTS

Our actual financial outcome for the 2019/20 school year is consistent with expectations based on monthly Board reporting. The influences that contribute to our realized unrestricted operating surplus include are detailed below, at approximate amounts:

	Estimates	Unspent / (Overspent) Budgets	Covid Pandemic	Total
Salaries & Wages:				
Teachers	276,000	(303,000)		(27,000)
Principals/Other Professionals	12,000			12,000
Support Staff	134,000	(140,000)		(6,000)
Benefits:				
Teachers	269,000	(96,000)		173,000
Principals/Other Professionals	25,000			25,000
Support Staff	448,000	(54,000)		394,000
Other:				
Financial Provision - Surplus Policy Change		900,000		900,000
Sick Leave		285,000	155,000	440,000
Supplies & Services		455,000	(70,000)	385,000
Transportation		95,000	150,000	245,000
Utilities		95,000		95,000
Other (Miscellaneous)		145,000	(5,000)	140,000
Other Absences		23,000	40,000	63,000
Unfunded Employee Benefits Retired		(511,000)		(511,000)
Revenue:				
Labour Settlement Funding		562,000		562,000
Mid-Year Enrolment Changes		180,000		180,000
Investment Income	30,000			30,000
Total	1,194,000	1,636,000	270,000	3,100,000

Note that some savings related to COVID-19 relate to unspent budgets for sick leave and other leaves that are estimates only. This is due to the challenge of estimating what the utilization of sick and other leaves would have otherwise been, had there not been a pandemic.

RESTRICTED SURPLUS (OPERATING)

The District restricts a portion of its surplus for spending in subsequent years, as part of its multi-year approach to allocation of resources. The following schedule designates the current year's restricted surplus of \$4,421,084:

School Surpluses		\$1,893,949
Years 2-3 Pilot Project – Behaviour Intervention		526,000
Subsequent Year Budget Allocation		1,032,284
Teacher Pro-D	68,399	
CUPE Pro-D	<u>80,784</u>	
Contractual Obligations		149,183
Indigenous Education	300,159	
Donations re: Aboriginal Journey	2,861	
English as a Second Dialect	79,701	
English Language Learning	15,788	
BC Ed Plan	88,716	
Curriculum	8,328	
Band Instruments	200,307	
Careers Program (Plumbing)	94,944	
Capital Projects	<u>28,864</u>	
District Programs		819,668
Total Restricted Surplus		<u>\$4,421,084</u>

SPECIAL PURPOSE ACCOUNTS

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

CAPITAL ACCOUNTS

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

MAJOR CAPITAL PROJECTS

There were two major capital projects which began during the year:

- **West Sechelt Elementary Expansion** – This important enhancement to one of the larger elementary schools in Sechelt will address significant overcrowding at the school. There are currently 5 temporary classrooms in use at the site and unsatisfactory inclusion support and multi-purposes spaces. Through this project, the District will eliminate the need for all portables at the site, provide new multi-purpose space and renovate the existing inclusion space. There will also be a licensed childcare created through a Neighbourhood Learning Center allocation. The maximum project value is \$11.2 million.
- **Sechelt Learning Centre Early Years hub and Licensed Childcare** – Through a grant funded by the Ministry of Children & Family Development, the District began work on a licensed childcare facility at the Sechelt Learning Center. Efforts toward this project began over 5 years ago with a \$500,000 grant received by the YMCA, which was later returned. The maximum project value is \$2.6 million.

MINOR CAPITAL PROJECTS

- **CNCP - Mechanical upgrades including solar panel installation at Kinnikinnick Elementary** – Through the Carbon Neutral Capital Program (CNCP), the District received \$725,000 to upgrade mechanical systems and add a PV solar array at Kinnikinnick Elementary. Work began in the Spring and will be completed in the 2020/21 school year.
- **SEP - Mechanical upgrades including solar panel installation at Halfmoon Bay Elementary** – Through the School Enhancement Program (CNCP), the District received \$500,000 to upgrade mechanical systems and add a PV solar array at Halfmoon Bay Elementary. Work began in the Spring and will be completed in the 2020/21 school year.

LAND SALES

There were no sales of land during the year.

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

There most significant event that could influence the District's stable and healthy financial situation during the 2020/21 school year and beyond is the global pandemic.

COVID-19 PANDEMIC – ONGOING IMPACTS

As reported earlier, the District anticipates ongoing operational impacts relating to the pandemic proceeding into the 2020/21 school year and beyond. Supplemental funding from both provincial and federal governments announced at the time of these financial statements will mitigate the immediate impact and allow for the provision of additional health and safety measures without materially reducing program offerings. In subsequent years, economic impacts of the pandemic may impact the abilities of all levels of government, including local governments and school boards, to maintain services which had been offered in previous years. It is not currently possible to reliably estimate the length and severity of these developments and their potential impact on the District's financial results, conditions and cash flows.

PROVINCIAL FUNDING MODEL REVIEW

The provincial government has completed Phase 1 of what had previously been communicated as a single-phase review of the funding allocation model. Although a review is certainly overdue, government has not committed any additional funds to support the initiative. This could result in a reallocation of funds between districts, with some “winning” and others “losing” scarce funds. Government has signaled a potential departure from the medical diagnosis model of funding allocation related to students with special needs, meaning there could be a departure from specific funding to address these student needs. In SD46, these funds comprise over 15% of operating grant revenues, which is much higher than most districts in the Province. The Board of Education of School District No. 46 (Sunshine Coast) remains circumspect of the outcome and potential impacts of Phase 2 of the funding model review.

CONTACTING MANAGEMENT

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

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



SCHOOL DISTRICT 46 SUNSHINE COAST

494 South Fletcher Rd, PO Box 220
Gibsons, British Columbia V0N 1V0

Audited Financial Statements of

School District No. 46 (Sunshine Coast)

And Independent Auditors' Report thereon

June 30, 2020

School District No. 46 (Sunshine Coast)

June 30, 2020

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School District No. 46 (Sunshine Coast)

MANAGEMENT REPORT

Version: 6459-5714-3731

Management's Responsibility for the Financial Statements.

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

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

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

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

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

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

Signature of the Chairperson of the Board of Education Date Signed

Signature of the Superintendent Date Signed

Signature of the Secretary Treasurer Date Signed

School District No. 46 (Sunshine Coast)

Statement of Financial Position

As at June 30, 2020

	2020 Actual \$	2019 Actual \$
Financial Assets		
Cash and Cash Equivalents	16,346,824	12,863,479
Accounts Receivable		
Due from Province - Ministry of Education	147,063	174,165
Other (Note 3)	542,503	208,100
Total Financial Assets	17,036,390	13,245,744
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	4,392,593	3,962,482
Unearned Revenue (Note 5)	21,189	50,596
Deferred Revenue (Note 6)	1,579,743	1,394,797
Deferred Capital Revenue (Note 7)	44,656,321	43,051,505
Employee Future Benefits (Note 8)	1,884,344	1,840,755
Debt (Note 10)	438,650	491,745
Total Liabilities	52,972,840	50,791,880
Net Debt	(35,936,450)	(37,546,136)
Non-Financial Assets		
Tangible Capital Assets (Note 11)	50,342,047	50,491,061
Prepaid Expenses	145,361	137,165
Total Non-Financial Assets	50,487,408	50,628,226
Accumulated Surplus (Deficit)	14,550,958	13,082,090

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, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	44,396,971	44,962,899	43,460,373
Other	35,000	30,000	53,430
Tuition	71,060	81,085	121,178
Other Revenue	1,819,720	1,763,086	1,889,214
Rentals and Leases	60,000	73,557	75,272
Investment Income	182,000	215,870	230,110
Amortization of Deferred Capital Revenue	1,746,852	1,758,445	1,720,730
Total Revenue	<u>48,311,603</u>	<u>48,884,942</u>	<u>47,550,307</u>
Expenses			
Instruction	41,252,900	37,432,128	36,123,395
District Administration	2,281,157	2,165,388	2,098,442
Operations and Maintenance	7,007,874	6,673,505	6,696,939
Transportation and Housing	1,586,335	1,132,872	1,354,415
Debt Services		12,181	6,011
Total Expense	<u>52,128,266</u>	<u>47,416,074</u>	<u>46,279,202</u>
Surplus (Deficit) for the year	<u>(3,816,663)</u>	<u>1,468,868</u>	<u>1,271,105</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		13,082,090	11,810,985
Accumulated Surplus (Deficit) from Operations, end of year		<u><u>14,550,958</u></u>	<u>13,082,090</u>

School District No. 46 (Sunshine Coast)

Statement of Changes in Net Debt
Year Ended June 30, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
Surplus (Deficit) for the year	(3,816,663)	1,468,868	1,271,105
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(1,474,766)	(2,060,630)	(2,763,312)
Amortization of Tangible Capital Assets	2,209,644	2,209,644	2,160,228
Total Effect of change in Tangible Capital Assets	734,878	149,014	(603,084)
Acquisition of Prepaid Expenses		(145,361)	(137,165)
Use of Prepaid Expenses		137,165	119,288
Total Effect of change in Other Non-Financial Assets	-	(8,196)	(17,877)
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	<u>(3,081,785)</u>	1,609,686	650,144
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		1,609,686	650,144
Net Debt, beginning of year		(37,546,136)	(38,196,280)
Net Debt, end of year		<u>(35,936,450)</u>	<u>(37,546,136)</u>

School District No. 46 (Sunshine Coast)

Statement of Cash Flows

Year Ended June 30, 2020

	2020 Actual	2019 Actual
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	1,468,868	1,271,105
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(307,301)	(167,362)
Prepaid Expenses	(8,196)	(17,877)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	430,111	391,179
Unearned Revenue	(29,407)	(114,656)
Deferred Revenue	184,946	(100,418)
Employee Future Benefits	43,589	(105,108)
Amortization of Tangible Capital Assets	2,209,644	2,160,228
Amortization of Deferred Capital Revenue	(1,758,445)	(1,720,730)
Total Operating Transactions	2,233,809	1,596,361
Capital Transactions		
Tangible Capital Assets Purchased	(1,093,500)	(807,892)
Tangible Capital Assets -WIP Purchased	(889,567)	(1,494,904)
Tangible Capital Assets Purchased - MFA Loan	(77,563)	(460,516)
Total Capital Transactions	(2,060,630)	(2,763,312)
Financing Transactions		
Loan Proceeds	77,563	460,516
Loan Payments	(130,658)	(95,715)
Capital Revenue Received	3,363,261	2,500,891
Total Financing Transactions	3,310,166	2,865,692
Net Increase (Decrease) in Cash and Cash Equivalents	3,483,345	1,698,741
Cash and Cash Equivalents, beginning of year	12,863,479	11,164,738
Cash and Cash Equivalents, end of year	16,346,824	12,863,479
Cash and Cash Equivalents, end of year, is made up of:		
Cash	16,346,824	12,863,479
	16,346,824	12,863,479

**SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020**

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, 2019 - increase in annual surplus by \$865,450.

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

Year-ended June 30, 2020 - increase in annual surplus by \$1,604,816.

June 30, 2019 - increase in accumulated surplus and decrease in deferred contributions by \$44,656,321.

SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

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, 2020

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

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

SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

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, 2020

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

i) Tangible Capital Assets *(Continued)*

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

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

j) Capital Leases

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

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

k) Prepaid Expenses

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

l) Funds and Reserves

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

SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

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, 2020

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

n) Expenses

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, 2020

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, accounts payable and accrued liabilities and debt.

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

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

q) Measurement Uncertainty

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

NOTE 3 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES

	2020	2019
GST receivable	\$ 66,693	\$ 71,037
Other	475,810	137,063
	\$542,503	\$208,100

SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER

	2020	2019
Trade payables	\$ 1,120,929	\$ 1,019,168
Salaries and benefits payable	2,881,473	2,588,726
Accrued vacation pay	386,809	351,369
Other	3,382	3,219
	\$ 4,392,593	\$ 3,962,482

NOTE 5 UNEARNED REVENUE

	2020	2019
Balance, beginning of year	\$ 50,596	\$ 165,252
Changes for the year:		
Increase:		
Facilities Booking Fees	-	2,833
ISP-Homestay Fees	21,189	47,763
Decrease:		
Aboriginal Support Workers – SIGD	-	(131,176)
Homestay Fees	(47,763)	(31,880)
Prepayment of ACE-IT Supplies Fees	-	(672)
Sunshine Coast Community Services	-	(525)
Facilities Booking Fees	(2,833)	(999)
Net changes for the year	(29,407)	(114,656)
Balance, end of year	\$ 21,189	\$ 50,596

NOTE 6 DEFERRED REVENUE

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

NOTE 7 DEFERRED CAPITAL REVENUE

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

SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 8 EMPLOYEE FUTURE BENEFITS

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

	2020	2019
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	1,850,329	1,818,676
Service Cost	197,910	178,162
Interest Cost	47,173	51,237
Benefit Payments	(289,868)	(242,295)
Increase (Decrease) in obligation due to Plan Amendment	0	0
Actuarial (Gain) Loss	(5,625)	44,549
Accrued Benefit Obligation – March 31	1,799,919	1,850,329
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation - March 31	1,799,919	1,850,329
Market Value of Plan Assets - March 31	0	0
Funded Status - Surplus (Deficit)	(1,799,919)	(1,850,329)
Employer Contributions After Measurement Date	33,274	128,543
Benefits Expense After Measurement Date	(62,708)	(61,271)
Unamortized Net Actuarial (Gain) Loss	(54,992)	(57,698)
Accrued Benefit Asset (Liability) - June 30	(1,884,345)	(1,840,755)
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability (Asset) - July 1	1,840,755	1,945,864
Net Expense for Fiscal Year	238,189	218,881
Employer Contributions	(194,599)	(323,990)
Accrued Benefit Liability (Asset) - June 30	1,884,344	1,840,755
Components of Net Benefit Expense		
Service Cost	200,434	183,099
Interest Cost	46,086	50,221
Immediate Recognition of Plan Amendment	0	0
Amortization of Net Actuarial (Gain)/Loss	(8,331)	(14,439)
Net Benefit Expense (Income)	238,189	218,881

SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 8 EMPLOYEE FUTURE BENEFITS (Continued)

Assumptions	2020	2019
Discount Rate - April 1	2.50%	2.75%
Discount Rate - March 31	2.25%	2.50%
Long Term Salary Growth - April 1	2.50%	2.50%
Long Term Salary Growth - March 31	2.50%	2.50%
 EARSLS - March 31	 9.2	 9.2

NOTE 9 UNFUNDED ACCRUED EMPLOYEE FUTURE BENEFITS

The unfunded liability for accrued employee future benefits upon adoption of accrual accounting and PSA standards has been retired.

Unfunded liability, as at July 1, 2019 as previously reported	\$	511,406
Reductions during the year		(511,406)
Unfunded liability, as at June 30, 2020	\$	0

SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 10 DEBT

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

Type	Year Borrowed	Interest Rate	Term	Amount Borrowed	Principal Repaid	2020 Balance	Payment Amount	Maturity Date
Term	2016	2.45%	5 Years	74,961	65,045	9,916	1,293	01/31/21
Term	2016	2.45%	5 Years	26,120	21,330	4,790	451	04/30/21
Term	2016	2.45%	5 Years	26,101	19,012	7,089	450	09/30/21
Term	2017	2.45%	1 Years	78,588	78,588	-	6,096	07/31/18
Term	2017	2.45%	2 Years	57,021	57,021	-	2,412	06/30/19
Term	2017	2.45%	3 Years	6,474	6,474	-	206	02/29/20
Term	2018	2.45%	5 Years	18,174	9,607	8,567	317	09/30/22
Term	2018	2.45%	5 Years	7,508	2,755	4,753	133	07/31/23
Term	2019	2.45%	5 Years	335,313	91,707	243,606	5,996	01/31/24
Term	2019	2.45%	5 Years	117,695	24,294	93,401	2,088	05/31/24
Term	2020	2.46%	5 Years	77,563	11,034	66,528	1,375	09/03/24
				<u>\$ 825,518</u>	<u>\$ 386,867</u>	<u>\$438,650</u>	<u>\$ 20,818</u>	

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

2021	\$ 129,866
2022	\$ 114,404
2023	\$ 112,790
2024	\$ 77,468
2025	\$ 4,122
Thereafter	-
	<u>\$ 438,650</u>

SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

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

	Net Book Value 2020	Net Book Value 2019
Sites	\$ 3,051,972	\$ 3,051,972
Buildings	45,024,739	45,279,209
Buildings – WIP	454,589	165,020
Furniture & Equipment	901,180	884,467
Vehicles	490,768	555,831
Computer Software	8,098	13,125
Computer Hardware	410,701	541,437
Total	\$ 50,342,047	\$ 50,491,061

June 30, 2020

	Opening Cost	Additions	Disposals	Transfers (WIP)	Total 2020
Sites	\$ 3,051,972	\$ -	\$ -	\$ -	\$3,051,972
Buildings	85,940,915	1,601,089			87,542,004
Buildings – WIP	165,022	889,567		(600,000)	454,589
Furniture & Equipment	1,347,561	151,469	(16,362)		1,482,668
Vehicles	835,672	18,505	(29,200)		824,977
Computer Software	25,134				25,134
Computer Hardware	653,681	-	-		653,681
Total	\$92,019,957	\$2,660,630	\$ (45,562)	\$ (600,000)	\$94,035,025

	Opening Accumulated Amortization	Increases	Disposals	Total 2020
Buildings	\$ 40,661,707	\$ 1,855,558	\$ -	\$ 42,517,265
Furniture & Equipment	463,094	134,756	(16,362)	581,488
Vehicles	279,842	83,567	(29,200)	334,209
Computer Software	12,009	5,027	-	17,036
Computer Hardware	112,244	130,736	-	242,980
Total	\$ 41,528,896	\$ 2,209,644	\$(45,562)	\$ 43,692,978

SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 11 TANGIBLE CAPITAL ASSETS (Continued)

June 30, 2019

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

	Opening Accumulated Amortization	Increases	Disposals	Total 2019
Buildings	\$ 38,850,185	\$ 1,811,522	\$ -	\$ 40,661,707
Furniture & Equipment	385,465	136,567	(58,938)	463,094
Vehicles	353,499	96,697	(170,354)	279,842
Computer Software	6,982	5,027	-	12,009
Computer Hardware	353,228	110,415	(351,399)	112,244
Total	\$ 39,949,359	\$ 2,160,228	\$(580,691)	\$ 41,528,896

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

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

	2020	2019
School Furniture & Equipment	\$ -	\$ 17,571
Vehicles	18,505	39,051
Total	\$ 18,505	\$ 56,622

**SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020**

NOTE 12 EMPLOYEE PENSION PLANS

The school district and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2018, the Teachers' Pension Plan has about 48,000 active members and approximately 38,000 retired members. As of December 31, 2018, the Municipal Pension Plan has about 205,000 active members, including approximately 26,000 from school districts.

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

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

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The school district paid \$3,122,627 for employer contributions to the plans for the year ended June 30, 2020 (2019: \$3,176,665).

The next valuation for the Teachers' Pension Plan will be as at December 31, 2020, with results available in 2021. The next valuation for the Municipal Pension Plan will be as at December 31, 2021, with results available in 2022.

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

SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 13 RELATED PARTY TRANSACTIONS

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

NOTE 14 INTERFUND TRANSFERS

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2020, were as follows:

- Purchase of Capital Assets from Operating Fund \$ 18,505
- Capital Loan payment from Operating Fund \$ 142,839

NOTE 15 CONTRACTUAL OBLIGATIONS

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

NOTE 16 BUDGET FIGURES

Budget figures were approved by the Board through the adoption of an *amended* annual budget on *February 12, 2020*.

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.

The alignment of certain budget figures on Schedule 3 has been adjusted due to a data entry error on the budget documents that was discovered during the creation of the financial statements

NOTE 17 CONTINGENCIES

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

SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 18 ASSET RETIREMENT OBLIGATION

Legal liabilities may exist for the removal/disposal of asbestos in schools that will undergo major renovations or demolition. As at June 30, 2020 the liability cannot reasonably be determined.

NOTE 19 EXPENSE BY OBJECT

	2020	2019
Salaries and benefits	\$ 38,904,315	\$ 37,041,283
Services and supplies	6,289,934	7,071,680
Amortization	2,209,644	2,160,228
Interest	12,181	6,011
	\$ 47,416,074	\$ 46,279,202

NOTE 20 INTERNALLY RESTRICTED SURPLUS – OPERATING FUND

Internally Restricted (appropriated) by Board for:		
School Surpluses	\$ 1,893,949	
Appropriated for 2020/21 Year	1,032,284	
Appropriated for Subsequent Years	526,000	
Contractual Obligations	149,183	
District Programs	819,668	
Subtotal Internally Restricted		\$ 4,421,084
Unrestricted Operating Surplus (Deficit)		3,123,223
Total Available for Future Operations		\$ 7,544,307

NOTE 21 ECONOMIC DEPENDENCE

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

SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 22 COVID-19 PANDEMIC

On March 11, 2020, the World Health Organization declared a global pandemic. The outbreak of the novel strain of the coronavirus, COVID-19, has resulted in governments worldwide enacting emergency measures to combat the spread of the virus. These measures have caused material disruptions to businesses, governments and other organizations resulting in an economic slowdown and increased volatility. Governments and central banks including Canadian federal, provincial, territorial and municipal governments have responded with significant monetary and fiscal interventions designed to stabilize economic conditions.

At the time of approval of these financial statements, in response to the COVID-19 pandemic:

- The district significantly reduced operations on March 15, 2020 based on public health recommendations, and remained operating below full capacity for the remainder of the fiscal year.
- The district has pursued available government assistance programs.
- The district has implemented remote work arrangements for those able to do so.
- The district has implemented stringent health and safety procedures.
- The management of the district has been proactive and diligent in addressing the implementation of infection prevention and other precautionary measures, guided by public health authorities, to limit the spread of COVID-19 and the impact of the pandemic and the related economic contraction on the district.

The rapidly evolving event, including health and safety conditions, economic environment and resulting government measures, creates a high level of uncertainty and risk that may result in significant impacts to the district's activities, results of operations and financial condition. The duration and impact of the COVID-19 outbreak is unknown at this time, as is the efficacy of any interventions.

Management's estimates and judgments considered the uncertainties and economic implications of the COVID-19 pandemic on the Districts' operations, financial performance and financial position for the year ended June 30, 2020. The uncertainty surrounding the COVID-19 pandemic could generate, in future reporting periods, a significant risk of material adjustment to the reported amounts of employee future benefits and could result in an increase of 2 to 4% in accumulated benefit obligation, as per most recent actuarial assumptions.

At the date of publication of these financial statements, it is not possible to reliably estimate the length and severity of these developments and their potential impact on the District's financial results, conditions and cash flows.

SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 23 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, accounts receivable and investments.

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

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

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

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

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

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

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

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

School District No. 46 (Sunshine Coast)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2020

	Operating Fund	Special Purpose Fund	Capital Fund	2020 Actual	2019 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	5,773,403		7,308,687	13,082,090	11,810,985
Changes for the year					
Surplus (Deficit) for the year	1,932,248		(463,380)	1,468,868	1,271,105
Interfund Transfers					
Tangible Capital Assets Purchased	(18,505)		18,505	-	
Other	(142,839)		142,839	-	
Net Changes for the year	1,770,904	-	(302,036)	1,468,868	1,271,105
Accumulated Surplus (Deficit), end of year - Statement 2	7,544,307	-	7,006,651	14,550,958	13,082,090

School District No. 46 (Sunshine Coast)

Schedule of Operating Operations

Year Ended June 30, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	40,095,059	40,843,057	39,149,703
Other	35,000	30,000	53,430
Tuition	71,060	81,085	121,178
Other Revenue	798,061	775,651	731,117
Rentals and Leases	60,000	73,557	75,272
Investment Income	175,000	204,557	217,026
Total Revenue	41,234,180	42,007,907	40,347,726
Expenses			
Instruction	36,118,917	32,508,963	30,952,532
District Administration	2,281,157	2,165,388	2,098,442
Operations and Maintenance	4,685,209	4,352,003	4,328,429
Transportation and Housing	1,502,768	1,049,305	1,257,718
Total Expense	44,588,051	40,075,659	38,637,121
Operating Surplus (Deficit) for the year	(3,353,871)	1,932,248	1,710,605
Budgeted Appropriation (Retirement) of Surplus (Deficit)	3,353,871		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(18,505)	(56,622)
Other		(142,839)	(101,725)
Total Net Transfers	-	(161,344)	(158,347)
Total Operating Surplus (Deficit), for the year	-	1,770,904	1,552,258
Operating Surplus (Deficit), beginning of year		5,773,403	4,221,145
Operating Surplus (Deficit), end of year		7,544,307	5,773,403
Operating Surplus (Deficit), end of year			
Internally Restricted		4,421,084	4,211,119
Unrestricted		3,123,223	2,073,690
Unfunded Accrued Employee Future Benefits			(511,406)
Total Operating Surplus (Deficit), end of year		7,544,307	5,773,403

School District No. 46 (Sunshine Coast)

Schedule of Operating Revenue by Source

Year Ended June 30, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education			
Operating Grant, Ministry of Education	38,864,316	39,038,470	38,045,057
Other Ministry of Education Grants			
Pay Equity	510,381	510,381	510,381
Funding for Graduated Adults	5,966	9,846	6,752
Transportation Supplement	380,465	380,465	380,465
Carbon Tax Grant	15,000	20,415	20,415
Employer Health Tax Grant	310,235	310,235	94,274
Strategic Priorities - Mental Health Grant			35,000
Support Staff Benefits Grant			37,322
BCTEA - LEA Capacity Building Grant			6,850
Support Staff Wage Increase Funding		176,932	
Teachers' Labour Settlement Funding		385,785	
FSA Scorer	8,696	8,187	8,187
Shoulder Tappers			5,000
ELF Imp Grant		2,341	
Total Provincial Grants - Ministry of Education	40,095,059	40,843,057	39,149,703
Provincial Grants - Other	35,000	30,000	53,430
Tuition			
International and Out of Province Students	71,060	81,085	121,178
Total Tuition	71,060	81,085	121,178
Other Revenues			
Other School District/Education Authorities	632,489	632,489	583,322
Miscellaneous			
Miscellaneous	165,572	143,162	147,795
Total Other Revenue	798,061	775,651	731,117
Rentals and Leases	60,000	73,557	75,272
Investment Income	175,000	204,557	217,026
Total Operating Revenue	41,234,180	42,007,907	40,347,726

School District No. 46 (Sunshine Coast)

Schedule of Operating Expense by Object

Year Ended June 30, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
Salaries			
Teachers	15,413,095	15,439,822	14,428,283
Principals and Vice Principals	2,500,549	2,487,602	2,435,647
Educational Assistants	3,382,485	3,521,316	2,998,547
Support Staff	4,255,332	4,122,221	4,061,797
Other Professionals	1,282,229	1,330,928	1,211,544
Substitutes	2,614,436	1,583,138	1,791,538
Total Salaries	29,448,126	28,485,027	26,927,356
Employee Benefits	7,187,124	6,593,529	6,207,122
Total Salaries and Benefits	36,635,250	35,078,556	33,134,478
Services and Supplies			
Services	803,762	542,220	667,245
Student Transportation	1,390,216	983,191	1,202,251
Professional Development and Travel	180,575	124,820	161,231
Rentals and Leases	10,000	6,967	37,490
Dues and Fees	58,500	59,326	56,231
Insurance	88,000	81,373	76,626
Supplies	4,729,936	2,527,892	2,691,473
Utilities	691,812	671,314	610,096
Total Services and Supplies	7,952,801	4,997,103	5,502,643
Total Operating Expense	44,588,051	40,075,659	38,637,121

School District No. 46 (Sunshine Coast)

Operating Expense by Function, Program and Object

Year Ended June 30, 2020

	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	12,697,155	305,598		611,887		1,443,364	15,058,004
1.03 Career Programs	102,773						102,773
1.07 Library Services	63,600			51,151			114,751
1.08 Counselling	625,677			119,691			745,368
1.10 Special Education	1,432,579	256,849	3,385,809	307,060	55,728	119,871	5,557,896
1.30 English Language Learning	71,285						71,285
1.31 Indigenous Education	446,753	130,794	135,507			2,400	715,454
1.41 School Administration		1,651,560		571,741			2,223,301
1.62 International and Out of Province Students							-
1.64 Other				51,768			51,768
Total Function 1	15,439,822	2,344,801	3,521,316	1,713,298	55,728	1,565,635	24,640,600
4 District Administration							
4.11 Educational Administration		142,801			306,693		449,494
4.40 School District Governance					132,733		132,733
4.41 Business Administration				135,431	644,731	14,125	794,287
Total Function 4	-	142,801	-	135,431	1,084,157	14,125	1,376,514
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				49,068	167,655		216,723
5.50 Maintenance Operations				2,091,323			2,091,323
5.52 Maintenance of Grounds				122,272			122,272
5.56 Utilities							-
Total Function 5	-	-	-	2,262,663	167,655	-	2,430,318
7 Transportation and Housing							
7.41 Transportation and Housing Administration					23,388		23,388
7.70 Student Transportation				10,829		3,378	14,207
Total Function 7	-	-	-	10,829	23,388	3,378	37,595
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	15,439,822	2,487,602	3,521,316	4,122,221	1,330,928	1,583,138	28,485,027

School District No. 46 (Sunshine Coast)

Operating Expense by Function, Program and Object

Year Ended June 30, 2020

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	15,058,004	3,327,893	18,385,897	1,630,708	20,016,605	22,402,333	18,531,872
1.03 Career Programs	102,773	22,373	125,146	16,235	141,381	380,384	199,298
1.07 Library Services	114,751	31,349	146,100	70,853	216,953	222,854	374,959
1.08 Counselling	745,368	194,522	939,890	18	939,908	1,006,784	659,226
1.10 Special Education	5,557,896	1,388,783	6,946,679	268,580	7,215,259	7,725,535	7,011,376
1.30 English Language Learning	71,285	18,454	89,739	10,587	100,326	284,951	157,277
1.31 Indigenous Education	715,454	166,226	881,680	55,871	937,551	1,284,627	1,030,786
1.41 School Administration	2,223,301	518,599	2,741,900	63,738	2,805,638	2,652,135	2,823,635
1.62 International and Out of Province Students	-	-	-	4,136	4,136	33,000	19,609
1.64 Other	51,768	8,537	60,305	70,901	131,206	126,314	144,494
Total Function 1	24,640,600	5,676,736	30,317,336	2,191,627	32,508,963	36,118,917	30,952,532
4 District Administration							
4.11 Educational Administration	449,494	94,749	544,243	34,058	578,301	588,054	572,409
4.40 School District Governance	132,733	1,841	134,574	69,541	204,115	232,745	249,850
4.41 Business Administration	794,287	206,741	1,001,028	381,944	1,382,972	1,460,358	1,276,183
Total Function 4	1,376,514	303,331	1,679,845	485,543	2,165,388	2,281,157	2,098,442
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	216,723	51,222	267,945	95,030	362,975	352,842	372,318
5.50 Maintenance Operations	2,091,323	525,377	2,616,700	576,440	3,193,140	3,431,077	3,187,890
5.52 Maintenance of Grounds	122,272	28,377	150,649	42,120	192,769	209,478	158,125
5.56 Utilities	-	-	-	603,119	603,119	691,812	610,096
Total Function 5	2,430,318	604,976	3,035,294	1,316,709	4,352,003	4,685,209	4,328,429
7 Transportation and Housing							
7.41 Transportation and Housing Administration	23,388	4,704	28,092	-	28,092	28,114	27,346
7.70 Student Transportation	14,207	3,782	17,989	1,003,224	1,021,213	1,474,654	1,230,372
Total Function 7	37,595	8,486	46,081	1,003,224	1,049,305	1,502,768	1,257,718
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	28,485,027	6,593,529	35,078,556	4,997,103	40,075,659	44,588,051	38,637,121

School District No. 46 (Sunshine Coast)

Schedule of Special Purpose Operations

Year Ended June 30, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	4,301,912	4,119,842	4,310,670
Other Revenue	1,021,659	987,435	1,158,097
Investment Income	7,000	11,313	13,084
Total Revenue	<u>5,330,571</u>	<u>5,118,590</u>	<u>5,481,851</u>
Expenses			
Instruction	5,133,983	4,923,165	5,170,863
Operations and Maintenance	196,588	195,425	304,979
Total Expense	<u>5,330,571</u>	<u>5,118,590</u>	<u>5,475,842</u>
Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>6,009</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased			(6,009)
Total Net Transfers	<u>-</u>	<u>-</u>	<u>(6,009)</u>
Total Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		<u>-</u>	<u>-</u>

School District No. 46 (Sunshine Coast)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2020

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	35,701		16,285	560,248	605,821			5,094	
Add: Restricted Grants									
Provincial Grants - Ministry of Education	196,588	145,285				192,948	22,634	10,661	499,917
Other				148,003	660,457				
Investment Income				11,313					
	196,588	145,285	-	159,316	660,457	192,948	22,634	10,661	499,917
Less: Allocated to Revenue	62,445	145,285	804	140,699	685,661	192,948	14,920	-	499,917
Deferred Revenue, end of year	169,844	-	15,481	578,865	580,617	-	7,714	15,755	-
Revenues									
Provincial Grants - Ministry of Education	62,445	145,285	804			192,948	14,920		499,917
Other Revenue				129,386	685,661				
Investment Income				11,313					
	62,445	145,285	804	140,699	685,661	192,948	14,920	-	499,917
Expenses									
Salaries									
Teachers									
Principals and Vice Principals									72,447
Educational Assistants		103,560				116,128			122,950
Support Staff	35,500								
Other Professionals									
Substitutes									
	35,500	103,560	-	-	-	116,128	-	-	195,397
Employee Benefits	14,394	41,725				46,820			57,520
Services and Supplies	12,551		804	140,699	685,661	30,000	14,920		247,000
District Entered	-								
	62,445	145,285	804	140,699	685,661	192,948	14,920	-	499,917
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, 2020

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	Mental Health in Schools	Changing Results for Young Children	Misc Other Grants	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year						171,648	1,394,797
Add: Restricted Grants							
Provincial Grants - Ministry of Education	216,728	2,883,266	62,002	30,500	41,234		4,301,763
Other						182,000	990,460
Investment Income							11,313
	216,728	2,883,266	62,002	30,500	41,234	182,000	5,303,536
Less: Allocated to Revenue	216,728	2,883,266	62,002	13,166	28,361	172,388	5,118,590
Deferred Revenue, end of year	-	-	-	17,334	12,873	181,260	1,579,743
Revenues							
Provincial Grants - Ministry of Education	216,728	2,883,266	62,002	13,166	28,361		4,119,842
Other Revenue						172,388	987,435
Investment Income							11,313
	216,728	2,883,266	62,002	13,166	28,361	172,388	5,118,590
Expenses							
Salaries							
Teachers		2,306,613					2,306,613
Principals and Vice Principals							72,447
Educational Assistants							342,638
Support Staff	105,000					23,284	163,784
Other Professionals	10,000					3,414	13,414
Substitutes	72,535		50,502	1,243	15,906		140,186
	187,535	2,306,613	50,502	1,243	15,906	26,698	3,039,082
Employee Benefits	29,193	576,653	11,500	350	5,302	4,420	787,877
Services and Supplies				11,573	7,153	141,270	1,291,631
District Entered							-
	216,728	2,883,266	62,002	13,166	28,361	172,388	5,118,590
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-

School District No. 46 (Sunshine Coast)

Schedule of Capital Operations

Year Ended June 30, 2020

	2020 Budget	2020 Actual			2019 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
Amortization of Deferred Capital Revenue	1,746,852	1,758,445		1,758,445	1,720,730
Total Revenue	1,746,852	1,758,445	-	1,758,445	1,720,730
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	2,126,077	2,126,077		2,126,077	2,063,531
Transportation and Housing	83,567	83,567		83,567	96,697
Debt Services					
Capital Loan Interest			12,181	12,181	6,011
Total Expense	2,209,644	2,209,644	12,181	2,221,825	2,166,239
Capital Surplus (Deficit) for the year	(462,792)	(451,199)	(12,181)	(463,380)	(445,509)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased		18,505		18,505	62,631
Capital Loan Payment			142,839	142,839	101,725
Total Net Transfers	-	18,505	142,839	161,344	164,356
Other Adjustments to Fund Balances					
Principal Payment					
Capital Loan		130,658	(130,658)	-	
Total Other Adjustments to Fund Balances		130,658	(130,658)	-	
Total Capital Surplus (Deficit) for the year	(462,792)	(302,036)	-	(302,036)	(281,153)
Capital Surplus (Deficit), beginning of year		7,308,687		7,308,687	7,589,840
Capital Surplus (Deficit), end of year		7,006,651	-	7,006,651	7,308,687

School District No. 46 (Sunshine Coast)

Tangible Capital Assets

Year Ended June 30, 2020

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	3,051,972	85,940,915	1,347,561	835,672	25,134	653,681	91,854,935
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		1,001,089					1,001,089
Deferred Capital Revenue - Other			73,906				73,906
Operating Fund				18,505			18,505
Loan			77,563				77,563
Transferred from Work in Progress		600,000					600,000
	-	1,601,089	151,469	18,505	-	-	1,771,063
Decrease:							
Deemed Disposals			16,362	29,200			45,562
	-	-	16,362	29,200	-	-	45,562
Cost, end of year	3,051,972	87,542,004	1,482,668	824,977	25,134	653,681	93,580,436
Work in Progress, end of year		454,589					454,589
Cost and Work in Progress, end of year	3,051,972	87,996,593	1,482,668	824,977	25,134	653,681	94,035,025
Accumulated Amortization, beginning of year		40,661,707	463,094	279,842	12,009	112,244	41,528,896
Changes for the Year							
Increase: Amortization for the Year		1,855,558	134,756	83,567	5,027	130,736	2,209,644
Decrease:							
Deemed Disposals			16,362	29,200			45,562
			16,362	29,200			45,562
Accumulated Amortization, end of year		42,517,265	581,488	334,209	17,036	242,980	43,692,978
Tangible Capital Assets - Net	3,051,972	45,479,328	901,180	490,768	8,098	410,701	50,342,047

School District No. 46 (Sunshine Coast)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2020

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	165,022				165,022
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	862,472				862,472
Deferred Capital Revenue - Other	27,095				27,095
	<u>889,567</u>	-	-	-	<u>889,567</u>
Decrease:					
Transferred to Tangible Capital Assets	600,000				600,000
	<u>600,000</u>	-	-	-	<u>600,000</u>
Net Changes for the Year	<u>289,567</u>	-	-	-	<u>289,567</u>
Work in Progress, end of year	<u><u>454,589</u></u>	-	-	-	<u><u>454,589</u></u>

School District No. 46 (Sunshine Coast)

Deferred Capital Revenue

Year Ended June 30, 2020

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	42,420,306	105,301		42,525,607
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	1,001,089	73,906		1,074,995
Transferred from Work in Progress	600,000			600,000
	<u>1,601,089</u>	<u>73,906</u>	<u>-</u>	<u>1,674,995</u>
Decrease:				
Amortization of Deferred Capital Revenue	1,746,852	11,593		1,758,445
	<u>1,746,852</u>	<u>11,593</u>	<u>-</u>	<u>1,758,445</u>
Net Changes for the Year	<u>(145,763)</u>	<u>62,313</u>	<u>-</u>	<u>(83,450)</u>
Deferred Capital Revenue, end of year	<u>42,274,543</u>	<u>167,614</u>	<u>-</u>	<u>42,442,157</u>
Work in Progress, beginning of year	165,022			165,022
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	862,472	27,095		889,567
	<u>862,472</u>	<u>27,095</u>	<u>-</u>	<u>889,567</u>
Decrease				
Transferred to Deferred Capital Revenue	600,000			600,000
	<u>600,000</u>	<u>-</u>	<u>-</u>	<u>600,000</u>
Net Changes for the Year	<u>262,472</u>	<u>27,095</u>	<u>-</u>	<u>289,567</u>
Work in Progress, end of year	<u>427,494</u>	<u>27,095</u>	<u>-</u>	<u>454,589</u>
Total Deferred Capital Revenue, end of year	<u>42,702,037</u>	<u>194,709</u>	<u>-</u>	<u>42,896,746</u>

School District No. 46 (Sunshine Coast)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2020

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	231,325	33,119	96,432			360,876
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	1,632,236					1,632,236
Provincial Grants - Other			1,731,025			1,731,025
	1,632,236	-	1,731,025	-	-	3,363,261
Decrease:						
Transferred to DCR - Capital Additions	1,001,089		73,906			1,074,995
Transferred to DCR - Work in Progress	862,472		27,095			889,567
	1,863,561	-	101,001	-	-	1,964,562
Net Changes for the Year	(231,325)	-	1,630,024	-	-	1,398,699
Balance, end of year	-	33,119	1,726,456	-	-	1,759,575

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

DATE 01-Sep-2020 09:37 AM

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

PAGE 1

START DATE: 01-Jun-2020 TO END DATE: 30-Jun-2020

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

ON-LINE CHEQUES : ISSUED BETWEEN 01-Jun-2020 AND 30-Jun-2020						
00LCET4237	0001	*****	28094	RECEIVER GENERAL FOR CANADA	03-Jun-20	16,559.79
00LCET4238	0001	*****	28094	RECEIVER GENERAL FOR CANADA	03-Jun-20	89,926.23
00LCET4240	0001	*****	28093	RECEIVER GENERAL FOR CANADA	05-Jun-20	389,871.44
00LCET4241	0001	*****	28093	RECEIVER GENERAL FOR CANADA	10-Jun-20	106,328.43
00LCET4244	0001	*****	30209	TEACHERS' PENSION PLAN	05-Jun-20	450,542.82
00LCET4245	0001	*****	30209	TEACHERS' PENSION PLAN	10-Jun-20	63,815.49
00LCET4246	0001	*****	28094	RECEIVER GENERAL FOR CANADA	17-Jun-20	15,658.85
00LCET4247	0001	*****	28094	RECEIVER GENERAL FOR CANADA	17-Jun-20	88,757.70
00LCET4250	0001	*****	23290	MUNICIPAL PENSION PLAN	12-Jun-20	61,581.05
00LCET4251	0001	*****	28093	RECEIVER GENERAL FOR CANADA	18-Jun-20	200,000.00
00LCET4264	0001	*****	28093	RECEIVER GENERAL FOR CANADA	30-Jun-20	360,610.04
00LCET4265	0001	*****	28095	RECEIVER GENERAL FOR CANADA	30-Jun-20	11,121.00
00LCET4266	0001	*****	30209	TEACHERS' PENSION PLAN	30-Jun-20	450,903.95
00LCET4268	0001	*****	28094	RECEIVER GENERAL FOR CANADA	30-Jun-20	15,639.84
00LCET4269	0001	*****	28094	RECEIVER GENERAL FOR CANADA	30-Jun-20	90,122.79
00LCET4272	0001	*****	23290	MUNICIPAL PENSION PLAN	26-Jun-20	62,014.49

TOTALS FOR BANK - 0001

2,473,453.91

TOTAL NUMBER OF CHEQUES

16

TOTAL NUMBER OF CHEQUES WITH MICR

0

COMPUTER PREPARED CHEQUES : ISSUED BETWEEN 01-Jun-2020 AND 30-Jun-2020

2156000004	0001	0000054302	12012	BC HYDRO & POWER AUTHORITY	03-Jun-20	30,875.09
2156000014	0001	0000054312	16768	ENTITY MECHANICAL	03-Jun-20	69,232.21
2156ET0008	0001	*****	12021	BC TEACHERS FEDERATION	03-Jun-20	33,270.49
2156ET0009	0001	*****	12111	BC TEACHERS FEDERATION	03-Jun-20	33,019.71
2156ET0069	0001	*****	14991	MINISTER OF FINANCE	03-Jun-20	18,375.00
2156ET0072	0001	*****	23257	MORNEAU SHEPELL LTD.	03-Jun-20	118,876.59
2156ET0081	0001	*****	26207	PACIFIC BLUE CROSS/MSA	03-Jun-20	82,789.35
2156ET0097	0001	*****	15516	SMCN CONSULTING INC.	03-Jun-20	24,995.25
2156ET0104	0001	*****	29102	SUNSHINE COAST TEACHERS ASSOCIATION	03-Jun-20	11,954.96
2156ET0116	0001	*****	33068	WESCLEAN EQUIPMENT &	03-Jun-20	17,281.24
2158000004	0001	0000054338	14045	DISTRICT OF SEHELDT	17-Jun-20	25,386.00
2158ET0037	0001	*****	11909	DR. DEBORAH AMARAL	17-Jun-20	11,700.00
2158ET0053	0001	*****	17306	GRADSBC PHOTOGRAPHY & VIDEO INC.	17-Jun-20	10,000.00
2158ET0094	0001	*****	25008	OLSON ELECTRIC LTD.,	17-Jun-20	75,669.47
2158ET0122	0001	*****	16185	WASTE MANAGEMENT OF CANADA CORPORATION	17-Jun-20	10,364.29
2158ET0123	0001	*****	17273	WEB ENGINEERING LTD	17-Jun-20	33,405.75
2159000008	0001	0000054357	12012	BC HYDRO & POWER AUTHORITY	30-Jun-20	24,147.04
2159ET0004	0001	*****	11050	APPLE CANADA INC. C3120	30-Jun-20	30,849.18
2159ET0008	0001	*****	12021	BC TEACHERS FEDERATION	30-Jun-20	36,497.91
2159ET0009	0001	*****	12111	BC TEACHERS FEDERATION	30-Jun-20	33,207.61
2159ET0041	0001	*****	14493	CORPORATE EXPRESS CANADA, INC.	30-Jun-20	13,152.92
2159ET0070	0001	*****	16886	INSIGHT CANADA INC	30-Jun-20	11,061.79
2159ET0106	0001	*****	26207	PACIFIC BLUE CROSS/MSA	30-Jun-20	85,315.82
2159ET0125	0001	*****	15516	SMCN CONSULTING INC.	30-Jun-20	28,880.25
2159ET0132	0001	*****	29102	SUNSHINE COAST TEACHERS ASSOCIATION	30-Jun-20	12,036.93

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

DATE 01-Sep-2020 09:37 AM

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

PAGE 2

START DATE: 01-Jun-2020 TO END DATE: 30-Jun-2020

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

TOTALS FOR BANK - 0001						882,344.85
TOTAL NUMBER OF CHEQUES						25
TOTAL NUMBER OF CHEQUES WITH MICR						4
ON-LINE CHEQUES : ISSUED BETWEEN 01-Jun-2020 AND 30-Jun-2020						
00LCET4254	0005	*****	12144	BANK OF MONTREAL	09-Jun-20	93,960.78
TOTALS FOR BANK - 0005						93,960.78
TOTAL NUMBER OF CHEQUES						1
TOTAL NUMBER OF CHEQUES WITH MICR						0
GRAND TOTAL						3,449,759.54
CANCELLED TOTAL						0.00
NET GRAND TOTAL						3,449,759.54
GRAND TOTAL NUMBER OF CHEQUES						42
GRAND TOTAL NUMBER OF CHEQUES WITH MICR						4

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

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

DATE 01-Sep-2020 07:40 AM

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

PAGE 1

START DATE: 01-Jul-2020 TO END DATE: 31-Jul-2020

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

ON-LINE CHEQUES : ISSUED BETWEEN 01-Jul-2020 AND 31-Jul-2020						
00LCET4273	0001	*****	28094	RECEIVER GENERAL FOR CANADA	17-Jul-20	19,122.56
00LCET4274	0001	*****	28094	RECEIVER GENERAL FOR CANADA	17-Jul-20	90,399.68
00LCET4277	0001	*****	23290	MUNICIPAL PENSION PLAN	13-Jul-20	64,212.24
00LCET4280	0001	*****	33038	WORKERS' COMPENSATION BOARD	14-Jul-20	68,099.63
00LCET4293	0001	*****	23290	MUNICIPAL PENSION PLAN	24-Jul-20	40,135.08
00LCET4314	0001	*****	16719	MINISTER OF FINANCE	30-Jul-20	184,325.96
TOTALS FOR BANK - 0001						466,295.15
TOTAL NUMBER OF CHEQUES						6
TOTAL NUMBER OF CHEQUES WITH MICR						0
COMPUTER PREPARED CHEQUES : ISSUED BETWEEN 01-Jul-2020 AND 31-Jul-2020						
2161000004	0001	0000054394	12028	BANK OF MONTREAL	16-Jul-20	12,000.00
2161ET0006	0001	*****	15581	ARI FINANCIAL SERVICES T46163	16-Jul-20	24,164.00
2161ET0021	0001	*****	16768	ENTITY MECHANICAL LTD	16-Jul-20	46,794.75
2161ET0025	0001	*****	16125	FOLLETT SCHOOL SOLUTIONS, INC	16-Jul-20	12,715.79
2161ET0057	0001	*****	14286	M3 ARCHITECTURE INC.	16-Jul-20	56,832.61
2161ET0063	0001	*****	23257	MORNEAU SHEPELL LTD.	16-Jul-20	55,346.12
2161ET0082	0001	*****	29376	SUNSHINE COAST TEACHERS ASSOCIATION	16-Jul-20	56,732.11
2161ET0083	0001	*****	17350	SYNERGY PRODUCTS INC.	16-Jul-20	17,684.80
2162ET0011	0001	*****	30172	THIRDWAVE BUS SERVICES	22-Jul-20	161,462.71
2163ET0001	0001	*****	11050	APPLE CANADA INC. C3120	23-Jul-20	18,269.67
2163ET0004	0001	*****	12020	BC SCHOOL TRUSTEES ASSOC.	23-Jul-20	27,834.27
2163ET0018	0001	*****	16886	INSIGHT CANADA INC	23-Jul-20	73,170.05
2163ET0021	0001	*****	13907	MINISTER OF FINANCE	23-Jul-20	1,500,000.00
2163ET0025	0001	*****	15924	POWERSCHOOL CANADA ULC	23-Jul-20	66,135.10
TOTALS FOR BANK - 0001						2,129,141.98
TOTAL NUMBER OF CHEQUES						14
TOTAL NUMBER OF CHEQUES WITH MICR						1
ON-LINE CHEQUES : ISSUED BETWEEN 01-Jul-2020 AND 31-Jul-2020						
00LCET4267	0005	*****	12144	BANK OF MONTREAL	09-Jul-20	141,335.35
TOTALS FOR BANK - 0005						141,335.35
TOTAL NUMBER OF CHEQUES						1
TOTAL NUMBER OF CHEQUES WITH MICR						0
GRAND TOTAL						2,736,772.48
CANCELLED TOTAL						0.00
NET GRAND TOTAL						2,736,772.48
GRAND TOTAL NUMBER OF CHEQUES						21
GRAND TOTAL NUMBER OF CHEQUES WITH MICR						1

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

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

DATE 01-Sep-2020 07:41 AM

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

PAGE 1

START DATE: 01-Aug-2020 TO END DATE: 31-Aug-2020

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

ON-LINE CHEQUES : ISSUED BETWEEN 01-Aug-2020 AND 31-Aug-2020						
00LCET4303	0001	*****	28094	RECEIVER GENERAL FOR CANADA	05-Aug-20	15,339.41
00LCET4304	0001	*****	28094	RECEIVER GENERAL FOR CANADA	05-Aug-20	44,878.65
00LCET4306	0001	*****	28094	RECEIVER GENERAL FOR CANADA	12-Aug-20	18,759.40
00LCET4307	0001	*****	28094	RECEIVER GENERAL FOR CANADA	12-Aug-20	29,703.33
00LCET4310	0001	*****	23290	MUNICIPAL PENSION PLAN	07-Aug-20	25,570.86
00LCET4311	0001	*****	28093	RECEIVER GENERAL FOR CANADA	05-Aug-20	40,442.93
00LCET4313	0001	*****	30209	TEACHERS' PENSION PLAN	05-Aug-20	42,529.19
00LCET4316	0001	*****	28094	RECEIVER GENERAL FOR CANADA	26-Aug-20	14,313.98
00LCET4317	0001	*****	28094	RECEIVER GENERAL FOR CANADA	26-Aug-20	25,325.61
00LCET4320	0001	*****	23290	MUNICIPAL PENSION PLAN	19-Aug-20	23,341.17
TOTALS FOR BANK - 0001						280,204.53
TOTAL NUMBER OF CHEQUES						10
TOTAL NUMBER OF CHEQUES WITH MICR						0
COMPUTER PREPARED CHEQUES : ISSUED BETWEEN 01-Aug-2020 AND 31-Aug-2020						
2164000001	0001	0000054429	15522	APOLLO SHEET METAL LTD.	05-Aug-20	102,690.70
2164000002	0001	0000054430	12012	BC HYDRO & POWER AUTHORITY	05-Aug-20	21,158.92
2164ET0034	0001	*****	23257	MORNEAU SHEPELL LTD.	05-Aug-20	56,416.53
2164ET0038	0001	*****	13952	PIKE SHEET METAL	05-Aug-20	11,418.75
2164ET0046	0001	*****	15516	SMCN CONSULTING INC.	05-Aug-20	17,724.00
2164ET0048	0001	*****	30025	TRANE CANADA ULC	05-Aug-20	16,898.13
2167000010	0001	0000054443	16790	UNIVERSITY OF BRITISH COLUMBIA	12-Aug-20	18,800.00
2167ET0001	0001	*****	11229	ALKINS PROJECT SERVICES INC.	12-Aug-20	13,507.96
2168000006	0001	0000054454	17374	FOCUSED EDUCATION RESOURCES SOCIETY	26-Aug-20	13,604.89
2168000007	0001	0000054455	12637	KJS SERVICES LTD	26-Aug-20	12,852.00
2168000011	0001	0000054459	28106	ROYAL BANK OF CANADA	26-Aug-20	21,000.00
2168000012	0001	0000054460	15869	RUBICON PUBLISHING	26-Aug-20	13,423.20
2168ET0018	0001	*****	15521	DDP CIVIL WORKS LTD.	26-Aug-20	76,752.77
2168ET0035	0001	*****	14286	M3 ARCHITECTURE INC.	26-Aug-20	29,137.50
2168ET0045	0001	*****	26207	PACIFIC BLUE CROSS/MSA	26-Aug-20	75,498.07
2168ET0067	0001	*****	14647	TEMPLETON PROJECT MANAGEMENT LTD.	26-Aug-20	11,632.70
2168ET0069	0001	*****	30025	TRANE CANADA ULC	26-Aug-20	23,184.00
2168ET0071	0001	*****	11904	UNITECH CONSTRUCTION MGT. LTD.	26-Aug-20	19,129.59
TOTALS FOR BANK - 0001						554,829.71
TOTAL NUMBER OF CHEQUES						18
TOTAL NUMBER OF CHEQUES WITH MICR						7
GRAND TOTAL						835,034.24
CANCELLED TOTAL						0.00
NET GRAND TOTAL						835,034.24
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

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

CHAIR'S REPORT

Submitted by Chair Ruth
September 9th, 2020

Having spent the majority of my summer watching in awe as our district staff hustled to ensure a safe and welcoming school year, I must begin my report by showing my appreciation to all staff for their efforts. For those who worked on the preparation as well as those who will be working in the schools with our students tomorrow and onward, I commend you and I thank you! Helping our students, and their families transition into this temporary new normal is no small feat.

I am delighted to report that the board supported the renewal of Superintendent Bocking's contract for a further five years and compensation increase to align with provincial norms for superintendent compensation. This contract renewal follows an extensive evaluation process that included interviews with nineteen SD46 staff and included DPAC, principals, union representatives, managers and district principals. His efforts over the last few months have been exemplary, and we are so pleased to have his services continue.

Trustees are happily in the process of moving back to the board office for meetings and committees. We are not a school and we are not in each other's learning group. Therefore, we must follow different protocols and procedures, but we know that we should do our best to practice what we preach. As such, we are following Worksafe BC guidelines for safe use of office space. Special thanks to Erica Reimer for setting up the board room to accommodate our request.

School District 46 has approved the renewal of the Third Wave contract (school bus service) for three years, with a transportation review to be completed by the board.

The board knows that this year is going to look a little different; We want to assure everyone that we are doing our best to keep our Mission, Values, and Goals that have our students, staff and community members' health and welfare first and foremost, at heart.

Chin-Chin Sway.

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

Tuesday, June 23, 2020, 11:30 a.m.
<https://www.youtube.com/user/SD46Schools>

TRUSTEES: P. Ruth (Committee Chair), A. Amaral, S. Girard, M. Hampvent,
S. Haines, S. Leech, T. Ste. Marie

STAFF: P. Bocking, Superintendent; N. Weswick, Secretary-Treasurer;
P. Bishop, Director of Instruction; K. Kerr, Director of Instruction;
K. Deasey, District Principal of Learning and Innovation, P. Luporini,
District Principal of Technology; K. Mahlman, District Principal of
Indigenous Education; C. Gordon, Careers Coordinator;
S. Magnussen, Inclusive Education Technology Coordinator;
S. Murawsky, Executive Assistant and Communications Officer,
E. Reimer, Executive Assistant (Recording Secretary)

1. Call to Order 11:30 a.m.

The meeting was called to order at 11:32 a.m. by Chair Ruth.

2. COVID-19 Update

Superintendent Bocking reported on:

- The number of students who attended school at least once since the voluntary return to school: district-wide 36%, includes 40% of students in grades K-5, 32% of students in grades 6-7, and 32% of students in grades 8-12 students.
- A survey has been developed to send to parents to find out what the overall experience was like for families. A separate survey will be shared with staff.
- Schooling in September remains unknown, the district expects a ministry announcement over the summer and will communicate that with the community as soon as it becomes available.

Director Kerr noted that additional training on internet safety will be provided to students, as a result of the increased exposure to online learning.

3. Strategic Plan - Year in Review

District Principal Mahlman spoke to the board's affirmation to indigenous cultures and highlighted the need to work collectively to create equality, clearing barriers in the school system, and work against systemic racism.

Staff reported on activities and initiatives that took place during the school year that support the strategic plan, and highlighted three items under each goal.

The copy of the presentation is available at <https://sd46.bc.ca/wp-content/uploads/2020-06-CoW-Presentations.pdf>.

4. District Report to the Ministry

Superintendent Bocking provided a brief introduction to the updated Student Excellence website, available at <https://sd46studentexcellence.ca>, which forms the district's report to the ministry under the Framework for Reporting on Student Learning, and shared a video on Early Learning programs.

5. Statement on Anti-Racism Commitment

The committee discussed how best to develop an anti-racism statement. The committee considered several options and determined that an ad hoc committee would best suit the needs of the board.

RECOMMENDATION: That the board establish an ad hoc committee to develop a policy that addresses the board value of equity.

District Principal Mahlman shared information on the "Equity and Action" framework to help to support indigenous students and suggested that the framework could help to inform the policy and statement that the board plans to make.

Superintendent Bocking noted that the ministry's "Diversity in BC Schools" policy statement will also be a valuable asset when developing the board's policy.

The terms of reference and scope of the ad hoc committee may be determined at their first meeting and reported back to the board at the next regular meeting.

6. Policy Review (standing item) - 1:10 p.m.

a. 52 - Presentations

The board discussed the provision to allow for a "spontaneous address" and decided that the chair would need to manage time appropriately should a "spontaneous address" arise. There were no recommended changes to the policy.

b. 70 - Appeals

The board suggested changing item 70.13 to review the appeals bylaw "at least, once per term, within the first year of the term"

RECOMMENDATION: To update the Appeals Bylaw with the following:

"70.13 The Board shall ~~conduct an annual~~ review of this bylaw at least once per term, within the first year of the term."

7. Regulations for Review

a. 2140 - Visual Identity

The item was deferred to the September Committee of the Whole due to time limitations.

8. Communication Plan (standing item)

An updated plan will be provided at the September Committee of the Whole for the 2020-21 school year.

9. Adjourn

The meeting adjourned at 2:28 p.m.

70 APPEALS BYLAW

The *School Act* requires that the Board set up a procedure enabling a student or his/her parents/guardians to appeal any decision made by an employee of the Board that significantly affects the education, health or safety of the student. The Board expects its employees to make any necessary decisions regarding students but appreciates that those affected may not always agree, hence the need to provide for appeals. For the purpose of this bylaw, the failure to make a decision may be considered as a decision in that a non-decision may have a significant effect on a student.

Objectives

- To provide a means of appealing decisions.
- To safeguard the rights of students and their parents and to ensure their fair treatment.
- To ensure that procedural and administrative fairness and due process have been adhered to and conform to Board policy.

- 70.1 The Board requires that an appeal of any decision made by its employees which significantly affects the education, health or safety of a student be heard first at the school level and then, if necessary, at the district administrative level on a consultative basis per administrative regulations.
- 70.2 If the Administrative Regulation 2070 (How to Communicate with Us) fails to satisfy the student and/or parent/guardian bringing the appeal, he/she/they may appeal to the Superintendent of Schools. The basis of the appeal to the Superintendent is to be filed in writing.
- 70.3 If the appeal to the Superintendent cannot be resolved to the satisfaction of the complainant, the Board will review the complaint.
- 70.4 The Superintendent or designate will prepare a report for the School Board concerning the matter and will provide a copy to the complainant.
- 70.5 The Board will hear the appeal at a Special Closed Meeting and render a decision within 45 days as per Section 11(7) of the *School Act*.
- 70.6 The complainant and/or his/her advocate have the right to appear before the Board. At least forty-eight (48) hours prior to the meeting the complainant must notify the Superintendent of who will be attending the meeting.
- 70.7 The Board may request the presence of the complainant or any person who was involved in the matter giving rise to the appeal before the Board or in the dispute resolution efforts to date. At least forty-eight (48) hours prior to the meeting the complainant will be advised who will be attending the meeting.
- 70.8 The scope of the review shall be based on the criteria that:
- (a) the policies of the School Board have been followed;
 - (b) the administrative regulations of the school district have been followed;
 - (c) relevant information was considered by administration and the decision under appeal has been based on that evidence;
 - (d) the procedures followed have been fair to the complainant.
- 70.9 The Board will deliberate in the absence of all persons who were involved in the dispute or dispute resolution efforts to date.

- 70.10 The Board shall make a decision on the matter in question as soon as feasible after listening to the appeal and shall give written reasons for the decision to the complainant. Such decision shall be final.
- 70.11 No person shall penalize or otherwise discriminate against a person who brings a complaint, gives evidence or otherwise assists in the investigation, inquiry or reporting of a complaint to the administration or Board.
- 70.12 Information about the appeals procedure provided to a complainant and/or their advocates shall contain information about how to access the office of the Ombudsman and when it is appropriate to do so.
- 70.13 The Board shall ~~conduct an annual~~ review ~~of~~ this bylaw at least once per term, within the first year of the term.

Board Policy: December 2010

Revised: April 2015, October 2016, November 2017, March 2019

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

Tuesday, June 23, 2020, 9:30 a.m.

<https://www.youtube.com/user/SD46Schools>

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

STAFF: P. Bocking, Superintendent; P. Bishop, Director of Instruction;
N. Weswick, Secretary-Treasurer; K. Kerr, Director of Instruction; R.
Collison, Manager of Facilities; P. Luporini, District Principal of
Technology; E. Reimer, Executive Assistant (Recording Secretary)

1. Call to Order

The meeting was called to order at 9:32 a.m. by Trustee Hampvent.

2. Transportation Strategies (3. f.)

Secretary-Treasurer Weswick briefly reported on the changes to student bussing that took place during the voluntary return to school.

Lianne Carley, Vancouver Coastal Health, provided a report on an active transportation strategy and shared, among other points, that:

- Active travel, walking, biking and scooting to school, may help to improve local EDI success rates for emotional maturity and social competence.
- Independent mobility benefits students by improving their fitness level, increasing sociability, improves spatial skills, and increases alertness.
- Collaboration with local governments is taking place to improve active travel options for students.

A copy of Ms. Carley's presentation is available on the district website at:

<https://sd46.bc.ca/wp-content/uploads/2020-06-Ops-Presentations.pdf>

Secretary-Treasurer Weswick shared a draft "Best Routes to School" map that highlights walking routes to Gibsons Elementary. Similar maps are being developed for Davis Bay Elementary and West Sechelt Elementary. The maps will be shared with school PACs in September.

The committee discussed local intersections that present potential hazards to students, parent concerns relating to safe walking to schools, geographic differences from school to school that may make pose challenges to active travel. Ms. Carley reported that a student may walk or bike alone to school based on their abilities, and is not bound by a legal age. She further noted that the Ministry of Children and Family Development supports active travel to school and indicated that BC Transit has offered to support younger students accessing public transit without parental supervision.

Secretary-Treasurer Weswick reviewed a report from 2017 which provided a “current state assessment” of the district bus routes and highlighted some of the findings and recommendations. Additional information, including a possible change to routes to optimize service and a review of the transportation policy to align with practice, will be brought back to the Operations Committee in the fall, prior to commencement of community engagement sessions. A copy of the full presentation is available at: <https://sd46.bc.ca/wp-content/uploads/2020-06-Ops-Presentations.pdf>

3. West Sechelt Elementary Expansion Update

Secretary-Treasurer Weswick shared revised plans for the expansion of West Sechelt Elementary and responded to questions from the committee regarding improvements and the proposed layout.

The approved scope of work for the project includes:

- Addition of 6 classrooms
- Expansion of the multipurpose room
- Expanded Special Education space
- Addition of a childcare facility
- Installation of a fire sprinkler system
- Removal of 5 portable classrooms
- Expanded parking and improved pedestrian and vehicle access
- Relocation of the hard surface play area

Secretary-Treasurer Weswick noted that the current catchment area may be reviewed upon completion of the project, provided capacity meets the schools long term need.

4. Emergency Preparedness

Director Bishop provided an update and reported that:

- Emergency materials are at all sites, including first aid equipment, water, and tarps, etc.
- Materials are reviewed and assessed annually.
- Funding has been secured to refurbish earthquake bins and to improve emergency preparedness storage facilities.
- Assistant Manager of Facilities, Mike Martens, is working with school principals and site managers to maintain emergency equipment.

- An Exposure Control Plan has been developed and is available to all staff through the Engage! website.

5. Local Government OCP and Zoning Referrals (standing item) - 10:50 a.m.

5.1 Town of Gibsons - Temporary Use Permit 718 North Road

The committee reviewed the referral, noting that timelines had passed and that a recent newspaper article indicated that the application was received.

Secretary-Treasurer Weswick suggested providing a response, regardless of the timelines, to suggest that active travel routes to Gibsons Elementary be considered. A letter will be drafted on behalf of the board to reflect this suggestion.

6. Adjourn

The meeting adjourned at 10:59 a.m.



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

BOARD COMMITTEE MEETING SCHEDULE
 2020-2021

MONTH	OPERATIONS COMMITTEE	COMMITTEE OF THE WHOLE	EDUCATION COMMITTEE
September 22, 2020	10:00 to 11:30 AM	12:00 to 2:00 PM	2:30 to 4:00 pm
October 27, 2020	10:00 to 11:30 AM	12:00 to 2:00 PM	2:30 to 4:00 pm
November 24, 2020	10:00 to 11:30 AM	12:00 to 2:00 PM	2:30 to 4:00 pm
December 15, 2020	10:00 to 11:30 AM	12:00 to 2:00 PM	2:30 to 4:00 pm
January 26, 2020	10:00 to 11:30 AM	12:00 to 2:00 PM	2:30 to 4:00 pm
February 23, 2020	10:00 to 11:30 AM	12:00 to 2:00 PM	2:30 to 4:00 pm
March 30, 2021	10:00 to 11:30 AM	12:00 to 2:00 PM	2:30 to 4:00 pm
April 27, 2021	10:00 to 11:30 AM	12:00 to 2:00 PM	2:30 to 4:00 pm
May 25, 2021	10:00 to 11:30 AM	12:00 to 2:00 PM	2:30 to 4:00 pm
June 22, 2021	10:00 to 11:30 AM	12:00 to 2:00 PM	2:30 to 4:00 pm
SEPTEMBER AGENDAS:	<ol style="list-style-type: none"> 1. Summer Work Review 2. Transportation Review 3. Local Government OCP and Zoning Referrals (standing item) 	<ol style="list-style-type: none"> 1. Implementation Plan: Year 2 2. Board Evaluation 3. Policy Review (standing item) <ol style="list-style-type: none"> a. Role of Board (Policy 2) b. Motions (Bylaw 58) 4. Regs for Review: <ol style="list-style-type: none"> a. 2140 - Visual Identity 5. Communication Plan (standing item) 	<ol style="list-style-type: none"> 1. Positive Partnerships (2e) 2. Core Competencies (1c) 3. Fine Arts (1k)

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