

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





REGULAR BOARD MEETING AGENDA

Wednesday, September 8, 2021 at 7:00 PM





<https://youtu.be/s6xpjVRIEFQ>

Page


1. Call to Order

- 1.1. Celebrating Education: Student Voice - District Student Leadership Team
- 1.2. Swearing-in of Student Trustee
- 1.3. Public Question Period (10 minutes in total)
Questions and enquiries from the public are invited by email to questions@sd46.bc.ca.
- 1.4. Adoption of the Agenda
MOTION: "THAT the agenda of September 8, 2021 be adopted."
- 1.5. [Auditor's Report](#)  4 - 6
- 1.6. Approval of Minutes of Prior Meetings and Receipt of Records of Closed Meetings 7 - 15
 1. [Regular Meeting Minutes - June 9, 2021](#) 
 2. [Record of Special Closed Meeting - June 1, 2021](#) 
 3. [Record of Closed Meeting - June 9, 2021](#) MOTION: "THAT the minutes of the Regular Meeting of June 9, 2021, the Record of the Special Closed Meeting of June 1, 2021, and the Record of Closed Meeting of June 9, 2021, be approved."

2.	<u>Superintendent's Report</u> 	16 - 17
2.1.	<u>2021-22 School Calendar Amendment</u> 	18
	MOTION: "TO amend the 2021-22 School Calendar to allow for school closures on the the newly proclaimed National Day for Truth and Reconciliation on September 30, 2021."	
2.2.	Strategic Plan Updates	19 - 20
	1. <u>Goal 3.e - District Facilities</u> 	
2.3.	Administrative Regulations in Circulation	21 - 24
	1. <u>Regulation 3170 - Physical Restraint - Circulating to November 17, 2021</u> 	
3.	<u>Secretary-Treasurer's Report</u> 	25 - 27
3.1.	<u>Financial Statement Discussion and Analysis</u> 	28 - 39
3.2.	Restricted Surplus	
	MOTION: "TO approve the surplus restrictions of \$4,923,369, as detailed in Note 18 of the Financial Statements for the Year Ended June 20, 2021."	
3.3.	<u>Financial Statements for the Year Ended June 20, 2021</u> 	40 - 82
	MOTION: "THAT the Board of Education of School District No. 46 (Sunshine Coast) approve the Audited Financial Statements for the Year Ended June 20, 2021."	
3.4.	Larger Cheques Written in the Months of <u>June</u>  , <u>July</u>  and <u>August</u> 	83 - 87
4.	Board Reports	
4.1.	<u>Chair's Report</u> 	88 - 89
4.2.	BCSTA Report	
4.3.	BCPSEA Report	
4.4.	Student Trustee Report	

- 4.5. [Committee of the Whole Notes - June 22, 2021](#)  90 - 91
- 4.6. [Education Committee Notes - June 22, 2021](#)  92 - 109
1. [Enhancing Student Learning Report](#) 
RECOMMENDATION: “That the Enhancing Student Learning Report be approved by the board.”
- 4.7. [Operations Committee Notes - June 22, 2021](#)  110 - 113

5. Correspondence

- 5.1. [Assistant Deputy Minister N. Grant - 1191439 \(Re: A Pathway to Hope - Child Youth Mental Health Integrated Care and Selection Process for School Districts\)](#)  114 - 115
- MOTION: "TO receive the correspondence."

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

Questions and enquiries from the public are invited by email to questions@sd46.bc.ca.

7. Next Meeting

The next public board meeting will be held on October 13, 2021.

- 7.1. [Committee Agendas](#)  116
- MOTION: "TO approve the committee agendas."

8. Adjournment

DRAFT

INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of School District No. 46 (Sunshine Coast), which comprise the statement of financial position as at June 30, 2021, and the statement of operations, statement of changes in net financial assets (net debt) and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the district as at June 30, 2021, and its results of operations and its cash flows for the year then ended in accordance with the accounting requirements of section 23.1 of the *Budget Transparency and Accountability Act* of the Province of British Columbia.

Basis for Opinion

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

Emphasis of Matter

Without modifying our opinion, we draw attention to Note 2(a) to the financial statements which disclose that the accounting requirements of section 23.1 of the *Budget Transparency and Accountability Act* of the Province of British Columbia are in accordance with Canadian public sector accounting standards except in regard to the accounting treatment of government transfers. Note 2(a) to the financial statements discloses the impact of these differences. Our opinion is not modified in respect of this matter.

Other information

Management is responsible for the other information. The other information comprises the Financial Statement Discussion and Analysis report for the year ended June 30, 2021.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one

resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the District's ability to

- continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the District to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

DRAFT

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

Wednesday, June 9, 2021, 7:00 p.m.
Online – via Zoom

TRUSTEES: A. Amaral, Board Chair; M. Hampvent, Vice-Chair; S. Girard, Trustee; S. Haines, Trustee; S. Leech, Trustee; P. Ruth, Trustee; Tonya 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 7:00 pm.

Chair Amaral acknowledged that the meeting was taking place on the unceded territory of the Skwxwú7mesh and shíshálh Nations and welcomed those in attendance.

The board observed a moment of silence in remembrance of the recently uncovered remains of 215 children at the Kamloops Residential School site.

2. Celebrating Education: National Indigenous History Month - K. Mahlman

District Principal of indigenous Education, Kerry Mahlman, supported by Rita Poulson, Shannon McCartney, Matt Friesen, Gustav Gusek, and Lisa Kennedy, shared a video celebrating Indigenous learning that took place throughout the year. The video is available at https://www.youtube.com/watch?v=nfwE_8O9n4

3. Public Question Period (10 minutes in total)

- A question was received regarding vaccines for students. Chair Amaral responded that vaccinations for staff and students are not taking place on school sites. Chair Amaral noted that the district does not have jurisdiction over the Infant Act or the Mature Minor Act, however the district does follow both Acts as they are provincial legislation. Superintendent Bocking indicated that the district conveys and shares information provided by the provincial health officer to staff, students and families. The district indicated that there are no Covid vaccinations

programs taking place at district facilities. Should that change, the district will communicate with the community to allow for informed decision making.

4. Adoption of the Agenda

Moved: Girard

Seconded: Ruth

MOTION: "THAT the agenda of June 9, 2021 be adopted."

Carried

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

a. Regular Meeting Minutes - May 12, 2021

b. Record of Closed Meeting - May 12, 2021

c. Record of Special Closed Meeting - June 1, 2021

Moved: Ruth

Seconded: Hampvent

MOTION: "THAT the minutes of the Regular Meeting of May 12, 2021, the Record of Closed Meeting of May 12, 2021, and the Record of the Special Closed Meeting of June 1, 2021 be approved."

Carried

6. Reports

a. Superintendent's Report

Superintendent Bocking spoke to his written report and shared items of interest that took place during the month. The meeting marked Superintendent Bocking's 100th and final board meeting at School District No. 46.

Superintendent Bocking expressed his gratitude to his colleagues and thanked all staff for their support throughout his tenure, and in particular for their hard work during the pandemic.

Trustee Ste. Marie joined the meeting at 7:44 pm.

b. Strategic Plan Reports

1. Goal 1.j. - Digital Literacy

Director Kerr spoke to her written report.

2. Goal 1.k. - Fine Arts

Superintendent Bocking spoke to his written report.

3. Goal 1.l. - Graduation

Director Bishop spoke to his written report.

- 4. Goal 2.d. - Leaders
Director Bishop spoke to his written report.
- 5. Goal 3.f. - Transportation Strategies
Secretary-Treasurer Weswick spoke to his written report.
- c. Administrative Regulations in Circulation
 - 1. Reg. 3120 - Health and Safety
The revised regulation is in circulation to October 8, 2021.
- d. Secretary-Treasurer's Report
 - 1. 2021/22 Capital Plan Bylaw
Moved: Hampvent
Seconded: Ruth
MOTION: "THAT School District No. 46 (Sunshine Coast) Capital Bylaw No. 2021/22-CPSD46-01 be read for a first time."

Carried

- Moved:** Hampvent
Seconded: Ruth
MOTION: "THAT School District No. 46 (Sunshine Coast) Capital Bylaw No. 2021/22-CPSD46-01 be read for a second time."

Carried

Trustees agreed unanimously to move to a third reading.

- Moved:** Hampvent
Seconded: Ruth
MOTION: "THAT School District No. 46 (Sunshine Coast) Capital Bylaw No. 2021/22-CPSD46-01 be read for a third time, passed and adopted."

Carried

- 2. Larger Cheques Written in the Month of May 2021
The report was submitted as written.
- 3. Expenditures by Object - May 2021
The report was submitted as written
- e. Board Report
Chair Amaral shared a request for letter of support from the Poverty Coalition to establish a social planning council on the Sunshine Coast. Trustee Ste. Marie indicated that she was interested in representing the board at the social planning council.

1. BCSTA Report

Trustee Ste. Marie reported that she had been selected to sit on the BCSTA Climate Change Working. Additional information will be shared as it becomes available.
2. BCPSEA Report

Trustee Ruth indicated that the final report from the mediator would be shared with trustees. Trustees were asked to share their responses to a survey that was distributed by email.
3. Student Trustee Report

Student Trustee Gruenberg reported that students are excited for a return to normalcy next year, especially with regards to the return of school clubs and sports. The DSLT will meet with grade 10 students at their final meeting of the year. Student Trustee Gruenberg thanked teachers and staff for their hard work in preparing for graduation ceremonies under covid restrictions. The 2021/22 Student Trustee will be elected at the DSLTs final meeting of the year.

The board thanked Student Trustee Gruenberg for her strong participation and interest at the board table and wished her the best with her post-secondary education.
- f. Committee of the Whole Notes - May 25, 2021

The notes were submitted as written.

 1. Select Standing Committee on Finance and Government Services Discussion

Moved: Hampvent
Seconded: Ste. Marie

MOTION: "THAT the Board of Education School District No. 46 (Sunshine Coast) submit a letter and/or present as a delegation to the Select Standing Committee on Finance and Government Services."

Carried
 2. Policy 12 - Role of the Secretary-Treasurer

Moved: Hampvent
Seconded: Haines

MOTION: "TO approve the updated Role of the Secretary-Treasurer policy."

Carried
- g. Education Committee Notes - May 25, 2021

The notes were submitted as written.

h. Operations Committee Notes - May 25, 2021

1. 2022/23 Five-Year Capital Plan

Moved: Leech

Seconded: Ruth

MOTION: "THAT the Board of Education School District No. 46 (Sunshine Coast) approve the 2022/2023 Five-Year capital plan as presented at the May 25th, 2021 Operations Committee."

Carried

2. 2021/22 Annual Facilities Grant

Moved: Leech

Seconded: Girard

MOTION: "THAT the Board of Education School District No. 46 (Sunshine Coast) approve the 2021/2022 Annual Facilities Grant spending plan presented at the May 25th, 2021 Operations Committee."

Carried

3. Transportation Strategies

Moved: Leech

Seconded: Ruth

MOTION: "THAT the Board of Education School District No. 46 (Sunshine Coast) write a letter to the Ministry of Transportation and Infrastructure to advocate for a designated contact for school districts in order to support active travel and to create a process through which school districts can give input to infrastructure improvements that support active travel for students on the Sunshine Coast."

Carried

Moved: Leech

Seconded: Girard

MOTION: "THAT the Board of Education School District No. 46 (Sunshine Coast) invite local governments on the Sunshine Coast to work together to consider infrastructure improvements to support active travel, including advocating for improvements to infrastructure within MOTI's jurisdiction."

Carried

i. Ad Hoc Trustee Honourarium Committee - May 26, 2021

Moved: Girard

Seconded: Ruth

MOTION: " THAT the Board of Education School District No. 46 (Sunshine Coast), adjust the trustee honorarium to align with the Vancouver Consumer Price Index until further review"

Carried

Trustee Ste. Marie left the meeting at 8:25 pm.

Moved: Leech

Seconded: Ruth

MOTION: "THAT the Board of Education School District No. 46 (Sunshine Coast) draft a letter to the BCSTA asking if there is interest in conducting research or establishing a working group on the topic of trustee honorariums through an equity lens."

Carried

Moved: Hampvent

Seconded: Girard

MOTION: "THAT the Board of Education School District No. 46 (Sunshine Coast) write to Maryam Monsef, the Minister of Women and Gender Equality, to request and inquire about any research relating to equity in salary or wage levels for women in local government and school board trustee elected roles."

Carried

j. Ad Hoc Anti-Poverty Policy Committee - June 1, 2021

Trustee Ste. Marie rejoined the meeting at 8:30 p.m.

Moved: Hampvent

Seconded: Ruth

MOTION: "TO adopt the anti-poverty policy."

Carried

7. Correspondence

Moved: Ruth

Seconded: Haines

MOTION: "TO receive the correspondence."

Carried

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

There were no questions from the public.

9. Next Meeting

The next public board meeting will be held on September 8, 2021.

- a. Committee Agendas

Moved: Girard

Seconded: Ruth

MOTION: "TO approve the committee agendas."

Carried

- 10. Adjournment

There being no further business, the meeting adjourned at 8:37 pm.

Moved: Ruth

Seconded: Girard

MOTION: "TO adjourn."

Carried

Amanda Amaral - Board Chair

Nicholas Weswick - Secretary-Treasurer



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

Tuesday, June 1, 2021, 5:30 p.m.
Online via Zoom

TRUSTEES: A. Amaral, Board Chair; S. Girard, Trustee; S. Haines, Trustee;
S. Leech, Trustee; P. Ruth, Trustee

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

REGRETS: M. Hampvent, Vice-Chair

Call to Order

The meeting was called to order at 5:30 p.m. by Chair Amaral.

- **Motion to Exclude**
- **Adoption of the Agenda**
- **Information / Action Items**
 - Staff
 - Superintendent Contract
- **Items for Disclosure**
 - There were no items to disclose.

Adjournment

The meeting adjourned at 6:01 p.m.

Amanda Amaral - Board Chair

Nicholas Weswick - Secretary-Treasurer



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

Wednesday, June 9, 2021, 5:15 p.m.
Online via Zoom

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

Call to Order

The meeting was called to order at 5:16 p.m. by Vice-Chair Hampvent.

- **Financial Audit**
- **Motion to Exclude**
- **Adoption of the Agenda**
- **Approval of Minutes of Prior Meetings**
- **Information / Action Items**
 - Staff
 - Grievances Report
 - Superintendent and Senior Staff Contract Review
 - Legal/Liability
 - BCHRT
 - Property
 - Surplus Property
- **Items for Disclosure**
 - There were no items to disclose.

Adjournment

The meeting adjourned at 6:45 p.m.

Amanda Amaral - 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 Kate Kerr
September 8th, 2021

1. CIRCLE OF CARE: STUDENTS

- a) **2021/2022 Student Trustee:** We are thrilled to welcome Matthew Douglas to the Board of Education as the student trustee for the 2021/2022 school year. Matthew is the 9th student trustee in the district's history and is a member of the district student leadership team. He attends Chatelech Secondary in his grade 12 year. (1a)
- b) **School Start Up and Updated Health and Safety Guidelines:** Students and staff were welcomed back with great joy this week! The Ministry of Education and the Ministry of Health have supported the safe return to in-class learning with updated guidelines for the 2021-2022 school year. (1b)
- c) **Transitions:** Comprehensive transition plans for students who were enrolled in online learning began in the spring and have been taking place in the weeks before school opening. Our district inclusion team will be providing additional assistance to support students and staff transitioning back to school. (1b)
- d) **StrongStart, SPARK! and Child Development Classes** kick off again this fall! We are looking forward to re-connecting with families through these core programs in our community. (1b)
- e) **The 2021/22 Mental Health in Schools grant funding**, in the amount of \$129,932.00, supports mental health and well-being. We will be making plans to apply these funds toward further developing trauma informed practice, mental health literacy, well-being, and socio-emotional learning. A document has been created to capture our initial Mental Health support plans in SD46. (1f)
- f) **Trauma Informed:** We will continue to deepen and broaden our understanding of socio-emotional well-being and mental health through a trauma informed lens. Monique Gray-Smith delivered an inspiring key note presentation to all administrative assistants and principals at the School Operations Workshop on August 27th 2021. (1f)
- g) **National Day for Truth and Reconciliation/Orange Shirt Day:** SD46 will observe the National Day for Truth and Reconciliation/Orange Shirt Day on September 29th. During the week of September 27th, deeper learning and reflection activities will be occurring across the district. As per the August 3rd announcement by the province and as per the [updated School Calendar Regulation](#), on September 30th, schools will not be in session in honour of this day. (1h, 3c)
- h) **Train in Trades:** This year we are running three Train in Trades programs:
 - Auto Service Technician = 13 students-partnered with Vancouver Community College (VCC)
 - Cook = 13 students-partnered with Vancouver Community College (VCC)

- Carpentry = 18 students – partnered with Vancouver Island University (VIU)
 - Electrical= 1 student – partnered with BCIT
- Finally, we have handed out nine, \$1000 Work in Trades Awards in the past two years to student apprentices. (1l)

2. CIRCLE OF CARE: STAFF

- a) **Health and Safety plans** have been updated for schools and principals are meeting with their Health and Safety committees to provide orientation for staff and students this week. (2a)
- b) **HR Update:** We have over 60 teachers on our Teacher Teaching on Call list for this school year. We have a variety of teachers new to the profession, and tenured teachers who've been able to make the move to the Sunshine Coast. We are very optimistic that this will help alleviate some of the concerns around providing release time and covering for teachers on leave. (2a)
- c) **Inclusion Support Services:** Inclusion support services teachers participated in two days of in-service training on September 1st and 2nd. Training sessions were focused on assessment and our new online referral program, Clevr. (2b)
- d) **Ensouling Our Schools:** As we start a new school year knowing each of us is coming with different lived experience, knowledge and understanding – as well as different sets of responsibility – the one thing that connects us all is our humanity. Partners, including Indigenous Advisory, SCTA, CUPE, Principals and Vice Principals, and District Leadership, are honoured to have worked with Kevin Lamoureux this spring/early summer – in preparation for a year or more of the *entire district* working with him, others, and each other concerning the elements of the book “Ensouling Our Schools”. (2c, 2d)

3. CIRCLE OF CARE: COMMUNITY

- a) The '**Education During Covid-19**' page on the district website has been updated to help our families and community stay in the know. (3a)
- b) **Framework for Enhancing Student Learning (FESL):** SD46 was part of a pilot group last year to align our district's Strategic Plan with The Ministry of Education's new Framework for Enhancing Student learning expectations. We are proud to be sharing the results of this work this month with the Board, Ministry and our community. (3c)
- c) **West Sechelt Elementary:** A new addition to West Sechelt Elementary with space for 145 more students is open and ready to welcome students and children this September. Over 11.2 million has been invested for the addition. (3e)
- d) **International Education:** SD46 is welcoming 20 international students this year from Spain, Germany, Switzerland, Austria, Mexico, Chile, Italy, Taiwan, Japan, and Kenya. (3g)

AMENDED SCHOOL CALENDAR FORM - GENERAL

2021/2022 CALENDAR

JULY						
S	M	T	W	T	F	S
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25	26	27	28	29	30	31

AUGUST						
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SEPTEMBER						
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OCTOBER						
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31						

NOVEMBER						
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28	29	30				

DECEMBER						
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JANUARY						
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30	31					

FEBRUARY						
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27	28					

MARCH						
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27	28	29	30	31		

APRIL						
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MAY						
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29	30	31				

JUNE						
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12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

■ Instructional
 ■ Non-Instructional
 ■ Vacation Period
 ■ Statutory Holiday



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

STRATEGIC PLAN REPORT: DISTRICT FACILITIES

Submitted by Secretary-Treasurer Weswick
June 10, 2020

3e Our **district facilities** will be safe, engaging and energy efficient.

Overview:

Ministry of Education Major Capital budgets have been prioritized to support seismic and expansion projects, leaving little room for school replacement projects in recent years. As a result, it's important that district resources be used wisely to extend the lifespan of existing assets and upgrade them whenever possible. Through Minor Capital projects, Annual Facilities Grant spending and ongoing preventative maintenance, our District has exceptional facilities available to support student learning.

COVID risk mitigation:

Supported by Provincial and Federal Covid funding in the previous year and some surplus spending in the current year, additional custodial staff ensured upgraded daily disinfection protocols took place, to minimize risk of fomite transmission of Covid-19. Bathroom fixtures have been upgraded and ventilation systems have been improved. These funds were also used to purchase and construct outdoor learning shelters. Four of these shelters have been completed, with remaining shelters to be completed over the next couple of months.

Summary of Other Recent Initiatives:

- Fields have been fertilized, aerated, top dressed, and slit seeded. Field conditions are beginning to show significant improvement due to better seed, more effective seed placement (slit seeder), slow release fertilizers, aeration and de-compaction.
- New swing sets added with cedar borders and engineered wood fibre surfacing at Roberts Creek Elementary and Langdale Elementary
- Playground at Halfmoon Bay Elementary being replaced through Playground Equipment Program (PEP), with additional playground enhancements including retaining walls, stairs and accessibility improvements.
- Large asbestos abatement project at Chatelech Secondary with new flooring to follow.
- Halfmoon Bay Elementary interior renovation ongoing.
- Kinnikinnick Elementary HVAC change over to heat pumps and the addition of 100 kW solar array. (2020/2021 Minor Capital project)
- Halfmoon Bay Elementary, new ventilation units in the original wing, and the addition of 100 kW solar array. (2020/2021 Minor Capital project)

- Roofing repairs at Pender Harbour Secondary, Langdale Elementary, and Cedar Grove Secondary took place over the summer months.

Data Analysis and Review:

- Large green house gas savings are seen at sites that have converted to heat pumps as electricity is now the primary heating source
- Additional electrical savings with the addition of solar arrays at
- \$2.2 million in energy savings since 2011.
- 1,856 tCO₂e emissions avoided since 2011.

Resources/Budget:

- \$1,565,000 in Minor Capital Funding
- \$991,492 in Annual Facilities Grant (AFG) Funding
- \$99,000 Recently announced Provincial Health and Safety Funding
- Existing Maintenance Department budgets

Emerging Areas of Need:

Covid-19 adaptations continue to be an area of consideration. Staff and administrative resources to complete funded upgrades on time and on budget. The existing Long Range Facilities Plan is no longer current.

Adaptations/Next Steps:

- Daytime custodial staff to continue in 2021/2022 school year.
- Pender Harbour Secondary dust collector system replacement, and addition of glass wall fire separation between wood and metal shops (Minor Capital). Adding a glass wall for visibility between shops.
- Kinnikinnick Elementary flooring moisture mitigation and new flooring in 50% of the building. The remaining 50% will be completed in 2022/2023 (Minor Capital).
- Elphinstone Secondary 100% LED lighting retrofit (Minor Capital).
- Interior renovation at Chatelech Secondary (AFG)
- Long Range Facilities Plan consultation

ADMINISTRATIVE REGULATIONS

TITLE: PHYSICAL RESTRAINT AND SECLUSION OF STUDENTS

CATEGORY: HEALTH AND SAFETY

NUMBER: 3170

CIRCULATING UNTIL NOVEMBER 17, 2021

I. **Rationale:**

The Board recognizes that it has a responsibility to ensure that the public school provides a safe environment for all of its students and employees.

It is expected that school personnel will implement positive behaviour supports and interventions, behaviour plans, emergency or safety plans and other plans to prevent and de-escalate potentially unsafe situations.

Parents and, where appropriate, students will be consulted in the development of positive behaviour supports and interventions, behaviour plans, emergency or safety plans.

It is further recognized that, in exceptional circumstances, it may be necessary to apply physical restraint or seclusion when a student presents imminent danger of serious physical harm to self, others and/or property.

II. **Definition of terms, as provided in Ministry of Education Provincial Guidelines (June 3, 2015)**

A. “Physical restraint” is a method of restricting another person’s freedom of movement or mobility – in order to secure and maintain the safety of the person or the safety of others.

B. The provision of a “physical escort”, i.e. temporary touching or holding of a student’s hand, wrist, arm, shoulder or back for the purpose of accompanying and inducing a student who is acting out to walk to a safe location, does not constitute physical restraint.

C. The provision of physical guidance, or prompting of a student when teaching a skill, redirecting attention, or providing comfort also does not constitute physical restraint.

D. “Seclusion” is the involuntary confinement of a person, alone in a room, enclosure, or space, which the person is physically prevented from leaving.

E. Behaviour strategies such as ‘time out’, used for social reinforcement as part of a behaviour plan, are not considered ‘seclusion’. The term seclusion does not apply where a student has personally requested to be in a different/secluded location/space.

III. **Principles of Restraint and Seclusion**

A. Employees will not endanger their own safety in employing physical restraint.

B. The intervention or restraint technique shall be appropriate to the intellectual, physical and emotional development of the student(s). Restraint and seclusion are not meant to be used as a disciplinary measure or to force compliance in an educational setting.

ADMINISTRATIVE REGULATIONS

TITLE: PHYSICAL RESTRAINT AND SECLUSION OF STUDENTS

CATEGORY: HEALTH AND SAFETY

NUMBER: 3170

CIRCULATING UNTIL NOVEMBER 17, 2021

C. Physical restraint must be viewed as a temporary measure. Restraint or seclusion is required when the threat is immediate and where less restrictive interventions have been ineffective in ending imminent danger or serious physical harm.

D. It is recognized that there may be emergency situations when physical restraint may be appropriate even though more moderate control measures have not been used (e.g. a student is in the process of causing harm to another person).

E. All school staff members shall be encouraged and given opportunities to take Crisis Prevention Institute (CPI) training in positive behaviour interventions and supports, and de-escalation techniques. Staff working in specialized behaviour support programs or with identified students will be expected to maintain CPI certification, as per the specific job description.

F. School personnel who work directly with a student in situations where there is a potential for imminent danger of serious physical harm to the student or others, and where they may be required to respond to an individual whose behaviour is presenting a danger to self or others are expected to have been trained in crisis intervention and the safe use of physical and restraint and seclusion (CPI).

IV. Procedures for Physical Restraint and Seclusion

The procedures involve the three basic steps of restraint and/or seclusion, debriefing and documentation.

- A. Physical restraint should be conducted:
1. Without the use of mechanical devices.
 2. After a verbal warning to the student: the restrainer shall normally explain what is going to be done before restraint occurs.
 3. With controlled, unemotional and reassuring statements that give reasons for the restraint and/or seclusion and describing the necessary behaviour for ending the restraint and/or seclusion.
 4. With the least amount of force to protect the student and restrainer.
 5. With the least amount of disturbance to the rest of the class.
 6. In the presence of another adult when possible.
 7. With the assistance of other adults as needed.

ADMINISTRATIVE REGULATIONS

TITLE: PHYSICAL RESTRAINT AND SECLUSION OF STUDENTS

CATEGORY: HEALTH AND SAFETY

NUMBER: 3170

CIRCULATING UNTIL NOVEMBER 17, 2021

-
8. Never in a manner that could, in any way, cause harm to the student, i.e. never restricts the breathing of the student, never places a student in a prone position (face down on their stomach) or supine position (face up, on their back), never uses floor restraints.
- B. It is critical that:
1. Any space used for the purpose of seclusion will not jeopardize the secluded student's health and safety.
 2. Any student placed in seclusion is to be continuously visually observed by an adult who is physically present throughout the period of seclusion. All health and safety policies and regulations including WorkSafe BC regulations shall be followed.
- C. School personnel be able to communicate with the student in the student's primary language or mode of communication be present at all times. Debriefing should occur as soon as possible with involved school personnel, parents or guardians of the student, and where possible, with the student so that all parties understand the situation and to examine:
1. What happened,
 2. What could have been changed, and
 3. Preventative and response actions to be taken in the future.
- D. Documentation, using "Physical Restraint and Seclusion Record" must be completed as soon as possible after an incident involving restraint and/or seclusion and:
1. Notification to the principal as soon as possible after the incident, and, in any event, prior to the end of that school day.
 2. Direct communication between the principal or designate and the parent(s) shall be initiated within the same day.
 3. Notification by the principal to the Director of Instruction for Inclusive Education as soon as possible after the incident/always prior to the end of the school day on which the incident has occurred.
 4. Notification by the Director of Instruction to the Superintendent or designate as soon as possible after the incident/always prior to the end of the school day on which the incident has occurred.
 5. If an incident results in violence against staff, a Threat / Violent Incident Form will also be completed and submitted.

ADMINISTRATIVE REGULATIONS

TITLE: PHYSICAL RESTRAINT AND SECLUSION OF STUDENTS

CATEGORY: HEALTH AND SAFETY

NUMBER: 3170

CIRCULATING UNTIL NOVEMBER 17, 2021

E. In cases where a student's behaviour could potentially cause harm to self or others, the student's educational planning includes development of:

1. An Individualized Education Plan (IEP) outlining the student's learning outcomes, required learning support services, and instructional and assessment methods, that is reviewed regularly, and at least, annually.
2. A formal positive behaviour support plan describing positive behaviour intervention supports and conflict de-escalation procedures that are in place.
3. An emergency or safety plan detailing emergency and safety procedures regarding the use of physical restraint and /or seclusion, and confirming the formal training of personnel.
4. Educational assessments, including functional behaviour assessments, are provided for all students whose pattern of behaviour impedes their learning or the learning of others – to inform the development of behaviour intervention plans.

F. A review/revision of prevention/intervention strategies must occur in cases where there is:

1. Repeated use of physical restraint and/or seclusion for an individual student.
2. Multiple use of physical restraint and/or seclusion occurring within the same classroom.
3. Repeated use of physical restraint and/or seclusion by an individual staff member.

Received: December 2016

References: Provincial Guidelines – Physical Restraint and Seclusion in School Settings (June 3, 2015)

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

SECRETARY-TREASURER'S REPORT

Submitted by Secretary-Treasurer Nicholas Weswick
September 8th, 2021

MINISTRY HOLDBACK FUNDS – STUDENT LEARNING RECOVERY

The Government provided \$5.533 billion in operating grants to the Ministry of Education for allocation to school districts last year. Late in the year, the Ministry had \$18 million of unallocated funding and announced holdback allocations to all Districts. The holdback funding must be used to address the learning impacts as a result of the COVID-19 pandemic, recognizing that these will not be the only funds budgeted by school districts to address learning impacts. In SD46, the total holdback allocation was \$130,035.

The funding is provided under 106.3 of the School Act. As such the funding is not targeted, but school districts are required by the Ministry to report on how the funding has been utilized. Because these funds arrived late in the year, they have been restricted in the operating surplus for use in the 2021/22 year.

The Ministry has mandated that School districts may use their holdback allocation to:

1. Assess learning impacts to students as a result of the pandemic
2. Develop and deliver additional resources to address learning impacts to students caused by the pandemic.
3. Deliver learning recovery strategies.

The consultation, reporting and planning requirements for the use of these funds are significant and will require significant administrative staff resources to ensure completion.

MINISTRY HEALTH AND SAFETY FUNDING

The ministry has decided on allocations of previously-announced \$13.9 million in health and safety funds to school districts as part of its restart plan. The allocation to SD46 through this grant is \$99,288. The funds are intended to support health and safety, cleaning and supplies. A detailed budget for the use of these funds will be developed and communicated as part of the Amended Budget process this Fall.

EARLY YEARS CENTRE RENOVATION

The Early Years Centre renovation is nearing completion, with final occupancy requirements being addressed. The YMCA is purchasing equipment and actively recruiting staff to run the daycare. At present, startup is uncertain as recruiting qualified staff has been a challenge. After-school care programs are being licensed and facilitated by the Sechelt Community School. Ted Chisholm has been especially supportive in working through the construction and startup challenges.

WEST SEHEL T ELEMENTARY EXPANSION UPDATE

Work has progressed at West Sechelt over the summer. All portables have been relocated to address crowding and requests from other sites. The building interior is ready to welcome students, but there is still much to do. Classroom teachers will need to ready their classes, the landscaping and civil work is incomplete and many areas on the site will continue to have access restricted for safety purposes.



OUTDOOR LEARNING STRUCTURES

Work on outdoor learning structures has progressed over the Spring and Summer. Currently four sites are complete, with three remaining sites that are in progress or have yet to begin. Current status of school projects is below:

Site	Status/Timeline
Langdale	Complete
Cedar Grove	Complete
Roverts Creek	Complete
Kinnikinnick	Complete
Halfmoon Bay	September
Madeira Park	September
West Sechelt (Capital)	September
Gibsons	October

HOLLAND LANDS COMMITTEE

The Town of Gibsons held its first Holland Lands Committee meeting over the summer. The driver for the committee being created is the need for additional space for the Public Library. As a tenant on the Holland Lands, the School District is a stakeholder in the discussion and it was helpful to be at the table. Several creative options were discussed for how to accommodate the Library's request for additional space, but it was noted that the Library building is owned by the SCRDC. The School District's lease term expires in 2030, so our need to consider the future location of a Board Office was noted. Further discussion is expected in subsequent Committee meetings.

SCHOOL VENTILATION

Several questions from the public have recently been received about air quality in schools. As referenced by Mr. Collison in the June Operations Committee, all sites have been upgraded to provide enhanced air quality and safety. We are following all guidelines issued by the Ministry of Education, the American Society of Heating, Refrigerating and Air-Conditioning Engineers (ASHRAE), and Worksafe BC. High-efficiency (MERV-13) air filters have been added wherever air is recirculated within our facilities. In buildings that do not have traditional ventilation systems incorporated into their design, such as portables, the sites use a combination of opening windows, exhaust fans, Air-to-Air heat exchangers (fresh air ventilation), and/or air filtration/purifier units.



SCHOOL DISTRICT 46 - SUNSHINE COAST

Excellence in all we do!

**FINANCIAL
STATEMENT
DISCUSSION AND ANALYSIS**

For the Year Ended June 30, 2021

September, 2021

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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, 2021. 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 2019-20 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 circles of care; care for our students, care for our staff and care for our community.

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

CIRCLE 1 – CARE FOR OUR STUDENTS

- Sunshine Coast Online program was available to families who chose to learn from home during the pandemic.
- The West Sechelt Elementary Expansion project was underway and will include infant/toddler and preschool age child care.
- The Early Years Hub in Sechelt renovation began and will include infant/toddler and preschool age child care.
- The “Seamless Day” pilot project at West Sechelt Elementary offers before and after school care, in the kindergarten classroom, from 8:00 am to 5:00 pm.
- Professional development opportunities to support staff with Competency Based Individual Education Plan, Literacy (LIST), Numeracy (Math CAMP) and Mental Health Literacy took place.
- A district-wide program designed to support the transition to Grade 8 titled ‘School’s Out’ was implemented in the 2020-21 school year.
- Providing for the nutritional needs of students has been supported through the work of community schools through enhanced federal funding during the pandemic. Breakfast and lunch programs have expanded in order to meet the growing demand.
- The District’s Environmental Action Committee shared and began implementation of the Environmental Action plan.
- The District Fine Arts Committee developed a three-year fine arts plan, based on many of the goals of the Board’s Strategic Plan.
- The board supported the purchase of musical instruments for elementary student music programs so that every child has access to instruments regardless of ability to pay.
- The Elementary Counselling team staffing budget was increased by 22%, with the addition of a full-time counselling position.

CIRCLE 2 – CARE FOR OUR STAFF

- Professional Development for programs including Trauma Informed Practice, Mental

Health First Aid, Positive Behaviour Support and Crisis Prevention (CPI) were offered to teachers, education assistants and school principals to support them in their work.

- Staff Wellness Grants of \$2000 per site were available to provide opportunities for staff groups to create and implement programs to support wellness.
- A newly established 3-year pilot program for a District Inclusion Team supports inclusive practices in every classroom, the team includes two Inclusion Teacher, two Educational Assistants, and a Family Support Navigator.

CIRCLE 3 – CARE FOR OUR COMMUNITY

- There was a strong focus on communications during the pandemic, through a variety of avenues including social media, print media and Zoom sessions.
- The facilities department has installed a number of solar arrays on many of our schools, upgraded controls and HVAC systems and installed LED lighting to reduce energy consumption.
- Air filtration systems were upgraded to MERV-13 filters, with improved efficiency.
- Washroom faucets were upgraded to one-touch faucets.
- Improvements to playgrounds at Roberts Creek Elementary and Langdale Elementary.
- Kinnikinnick Elementary HVAC was changed over to heat pumps and a 100 kW solar array was installed.
- Halfmoon Bay Elementary received new ventilation units in the original wing and a 100 kW solar array was installed.

COVID-19 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.

These events continued to have a significant impact on the operations of the School District. Wide-ranging safety measures were implemented for the 2020/21 school year, including grouping students into cohorts, limiting sports and extra-curricular activities, enhanced cleaning, mask protocols and other measures. At the time of approval of these financial statements, in response to the COVID-19 pandemic:

- 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.

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 Year	vs. Budget
School Age	3,270.00	3,295.00	3,215.56	-54.44	25.00
Adult	3.50	0.00	2.63	-0.87	3.50
Total	3,273.50	3,295.00	3,218.19	-55.31	28.50
				-1.70%	0.89%

STAFFING

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

	Previous Year	Current Year	Variance
Teachers (FTE)	213.9	220.6	6.7
Educational Assistants	76.3	85.0	8.7
Support Staff	83.9	86.8	2.9
Principals and Vice Principals	20.0	20.0	0.0
Other Professionals	13.0	13.0	0.0
Total Staffing	407.1	425.4	18.3

The increase in staffing levels is mainly attributable to:

- Supplemental grants related to Covid,
- Mid-year surplus spending to maintain staffing in the face of lower-than-expected enrolment at certain sites, and;
- The addition of a temporary online program/school.

* EDAS is the Employment Data and Analysis System

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	\$50,915,270	\$51,126,887	\$211,617
Expenses	55,987,267	51,282,538	4,704,729
Net Change for the Year	(\$5,071,997)	(\$155,651)	\$4,916,346

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 2020/21 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:

	Impact on Unrestricted Surplus	Notes
Salaries & Benefits:		
Teachers - Average Cost	\$461,000	Variance is 2.3% of budget
Support Staff	465,000	Variance is 4.4% of budget
Principals/Other Professionals	(75,000)	Variance is -1.5% of budget
Expenditures:		
Sick Leave	267,000	
Supplies & Services	175,000	
Transportation	53,000	
Utilities	(15,000)	
Other Absences	70,000	
Revenue:		
Mid-year Operating Grant Adjustments	100,000	Feb./May Recount
CSF	15,000	
International	15,000	
Miscellaneous Revenue	(5,000)	
Rentals and Leases	(15,000)	
Investment Income	15,000	
Other:		
Financial Provision	900,000	2% of revenue - per surplus policy
Total	\$2,426,000	

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 \$4,923,369:

School Surpluses		\$1,790,382
Years 2-3 Pilot Project - Behaviour Intervention		526,000
Subsequent Year Budget Allocation		1,502,223
Ministry Holdback Allocation - Covid Recovery		130,035
Teacher Pro-D	\$93,663	
CUPE Pro-D	89,950	
Contractual Obligations		183,613
Indigenous Education	385,388	
Donations re: Aboriginal Journey	4,981	
English as a Second Dialect	74,056	
English Language Learning	8,053	
BC Ed Plan	41,497	
Musical Instruments	132,197	
Careers Program Facilities	94,944	
Earthquake Preparedness	50,000	
District Programs		791,116
Total Restricted Surplus		\$4,923,369

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 in progress 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 were five (5) temporary classrooms in use at the site and unsatisfactory inclusion support and multi-purposes spaces. Through this project, the School 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. The facility will enhance early learning opportunities for the community and provide 16 infant/toddler spaces and 24 spaces for 3-5-year-olds. The maximum project value is \$2.6 million.

MINOR CAPITAL PROJECTS

The School District received approval for \$1,565,000 in Minor Capital funding and commenced work on four projects during the year:

- **Playground Enhancement Program (PEP) - Halfmoon Bay Elementary**
The Province provided \$165,000 in funding to support a universally accessible playground.
- **School Enhancement Program (SEP) – Kinnikinnick Interior Renovations**
Interior renovations at the school include adding a vapor barrier prior to the installation of new flooring throughout the school. The project will be completed in two phases during the Summers in both 2021 and 2022. The initial funding envelope for the project is \$600,000.
- **School Enhancement Program (SEP) – Pender Harbour HVAC Upgrades**
The School District received \$500,000 to upgrade the dust collector system.
- **Carbon Neutral Capital Program (CNCP) – Elphinstone Lighting Upgrades**
The School District received \$300,000 to upgrade the lighting efficiency and quality at the school through the addition of LED lighting throughout.

LAND SALES

There were no sales of land during the year.

Factors Bearing on School District's Future & Other Significant Matters

The most significant event that could influence the District's stable and healthy financial situation during the 2021/22 school year and beyond is the global COVID-19 pandemic.

COVID-19 PANDEMIC – ONGOING IMPACTS

As reported earlier, the District anticipates ongoing operational impacts relating to the pandemic proceeding into the 2021/22 school year and beyond. Supplemental funding from both provincial and federal governments of over \$1.4 million helped mitigate the immediate impact and allow for the provision of additional health and safety measures without materially impacting program offerings. In the 2021/22 year, the District will have access to supplemental funding of \$0.3 million to support health & safety, mental health and student learning.

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. There has been no additional information released about this review since the Summer of 2019.

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, 2021

School District No. 46 (Sunshine Coast)

June 30, 2021

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School District No. 46 (Sunshine Coast)

MANAGEMENT REPORT

Version: 9995-9249-7267

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

DRAFT

INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of School District No. 46 (Sunshine Coast), which comprise the statement of financial position as at June 30, 2021, and the statement of operations, statement of changes in net financial assets (net debt) and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the district as at June 30, 2021, and its results of operations and its cash flows for the year then ended in accordance with the accounting requirements of section 23.1 of the *Budget Transparency and Accountability Act* of the Province of British Columbia.

Basis for Opinion

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

Emphasis of Matter

Without modifying our opinion, we draw attention to Note 2(a) to the financial statements which disclose that the accounting requirements of section 23.1 of the *Budget Transparency and Accountability Act* of the Province of British Columbia are in accordance with Canadian public sector accounting standards except in regard to the accounting treatment of government transfers. Note 2(a) to the financial statements discloses the impact of these differences. Our opinion is not modified in respect of this matter.

Other information

Management is responsible for the other information. The other information comprises the Financial Statement Discussion and Analysis report for the year ended June 30, 2021.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one

resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the District's ability to

- continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the District to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

School District No. 46 (Sunshine Coast)

Statement 1

Statement of Financial Position

As at June 30, 2021

	2021 Actual \$	2020 Actual \$
Financial Assets		
Cash and Cash Equivalents	14,622,370	16,346,824
Accounts Receivable		
Due from Province - Ministry of Education	828,802	147,063
Due from Province - Other	93,987	
Other (Note 3)	698,528	542,503
Total Financial Assets	16,243,687	17,036,390
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	5,290,906	4,392,593
Unearned Revenue (Note 5)	197,936	21,189
Deferred Revenue (Note 6)	1,564,580	1,579,743
Deferred Capital Revenue (Note 7)	51,281,013	44,656,321
Employee Future Benefits (Note 8)	1,997,066	1,884,344
Debt (Note 9)	303,040	438,650
Total Liabilities	60,634,541	52,972,840
Net Debt	(44,390,854)	(35,936,450)
Non-Financial Assets		
Tangible Capital Assets (Note 10)	58,597,591	50,342,047
Prepaid Expenses	188,570	145,361
Total Non-Financial Assets	58,786,161	50,487,408
Accumulated Surplus (Deficit)	14,395,307	14,550,958

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 2

Statement of Operations
Year Ended June 30, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	47,050,720	47,349,521	44,962,899
Other	13,200	14,200	30,000
Tuition	18,700	33,825	81,085
Other Revenue	1,833,666	1,733,504	1,763,086
Rentals and Leases	70,000	50,694	73,557
Investment Income	132,000	148,159	215,870
Amortization of Deferred Capital Revenue	1,796,984	1,796,984	1,758,445
Total Revenue	<u>50,915,270</u>	<u>51,126,887</u>	<u>48,884,942</u>
Expenses			
Instruction	44,689,019	40,402,063	37,432,128
District Administration	2,389,039	2,340,736	2,165,388
Operations and Maintenance	7,386,651	7,261,841	6,673,505
Transportation and Housing	1,522,558	1,274,452	1,132,872
Debt Services		3,446	12,181
Total Expense	<u>55,987,267</u>	<u>51,282,538</u>	<u>47,416,074</u>
Surplus (Deficit) for the year	<u>(5,071,997)</u>	<u>(155,651)</u>	1,468,868
Accumulated Surplus (Deficit) from Operations, beginning of year		14,550,958	13,082,090
Accumulated Surplus (Deficit) from Operations, end of year		<u>14,395,307</u>	<u>14,550,958</u>

School District No. 46 (Sunshine Coast)

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
Surplus (Deficit) for the year	(5,071,997)	(155,651)	1,468,868
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets		(10,508,780)	(2,060,630)
Amortization of Tangible Capital Assets	2,253,236	2,253,236	2,209,644
Total Effect of change in Tangible Capital Assets	2,253,236	(8,255,544)	149,014
Acquisition of Prepaid Expenses		(188,570)	(145,361)
Use of Prepaid Expenses		145,361	137,165
Total Effect of change in Other Non-Financial Assets	-	(43,209)	(8,196)
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	<u>(2,818,761)</u>	(8,454,404)	1,609,686
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		(8,454,404)	1,609,686
Net Debt, beginning of year		(35,936,450)	(37,546,136)
Net Debt, end of year		<u>(44,390,854)</u>	<u>(35,936,450)</u>

School District No. 46 (Sunshine Coast)

Statement 5

Statement of Cash Flows
Year Ended June 30, 2021

	2021 Actual \$	2020 Actual \$
Operating Transactions		
Surplus (Deficit) for the year	(155,651)	1,468,868
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(931,751)	(307,301)
Prepaid Expenses	(43,209)	(8,196)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	898,314	430,111
Unearned Revenue	176,747	(29,407)
Deferred Revenue	(15,163)	184,946
Employee Future Benefits	112,721	43,589
Amortization of Tangible Capital Assets	2,253,236	2,209,644
Amortization of Deferred Capital Revenue	(1,796,984)	(1,758,445)
Total Operating Transactions	498,260	2,233,809
Capital Transactions		
Tangible Capital Assets Purchased	(1,257,940)	(1,093,500)
Tangible Capital Assets -WIP Purchased	(9,250,840)	(889,567)
Tangible Capital Assets Purchased - MFA Loan		(77,563)
Total Capital Transactions	(10,508,780)	(2,060,630)
Financing Transactions		
Loan Proceeds		77,563
Loan Payments	(135,610)	(130,658)
Capital Revenue Received	8,421,676	3,363,261
Total Financing Transactions	8,286,066	3,310,166
Net Increase (Decrease) in Cash and Cash Equivalents	(1,724,454)	3,483,345
Cash and Cash Equivalents, beginning of year	16,346,824	12,863,479
Cash and Cash Equivalents, end of year	14,622,370	16,346,824
Cash and Cash Equivalents, end of year, is made up of:		
Cash	14,622,370	16,346,824
	14,622,370	16,346,824

SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

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, 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.

Year-ended June 30, 2021 - increase in annual surplus by \$6,624,692.

June 30, 2020 - increase in accumulated surplus and decrease in deferred contributions by \$51,281,013.

SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

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, 2021

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, 2021

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, 2021

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 18 – 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, 2021

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, 2021

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, 2021

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

	2021	2020
GST receivable	\$ 190,557	\$ 66,693
Other	507,971	475,810
	\$698,528	\$542,503

SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER

	2021	2020
Trade payables	\$ 2,057,621	\$ 1,120,929
Salaries and benefits payable	2,771,724	2,881,473
Accrued vacation pay	459,081	386,809
Other	2,480	3,382
	\$ 5,290,906	\$ 4,392,593

NOTE 5 UNEARNED REVENUE

	2021	2020
Balance, beginning of year	\$ 21,189	\$ 50,596
Changes for the year:		
Increase:		
ISP-Homestay Fees	197,936	21,189
Decrease:		
Homestay Fees	(21,189)	(47,763)
Facilities Booking Fees	-	(2,833)
Net changes for the year	176,747	(29,407)
Balance, end of year	\$ 197,936	\$ 21,189

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, 2021

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.

	2021	2020
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	1,799,919	1,850,329
Service Cost	208,007	197,910
Interest Cost	42,823	47,173
Benefit Payments	-161,033	-289,868
Actuarial (Gain) Loss	-76,686	-5,625
Accrued Benefit Obligation – March 31	1,813,030	1,799,919
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation - March 31	1,813,030	1,799,919
Market Value of Plan Assets - March 31	0	0
Funded Status - Surplus (Deficit)	-1,813,030	-1,799,919
Employer Contributions After Measurement Date	5,330	33,274
Benefits Expense After Measurement Date	-63,942	-62,708
Unamortized Net Actuarial (Gain) Loss	-125,424	-54,992
Accrued Benefit Asset (Liability) - June 30	-1,997,066	-1,884,345
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability (Asset) - July 1	1,884,345	1,840,755
Net Expense for Fiscal Year	245,810	238,189
Employer Contributions	-133,089	-194,599
Accrued Benefit Liability (Asset) - June 30	1,997,066	1,884,345
Components of Net Benefit Expense		
Service Cost	207,987	200,434
Interest Cost	44,077	46,086
Amortization of Net Actuarial (Gain)/Loss	-6,254	-8,331
Net Benefit Expense (Income)	245,810	238,189

SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 8 EMPLOYEE FUTURE BENEFITS (Continued)

Assumptions	2021	2020
Discount Rate - April 1	2.25%	2.50%
Discount Rate - March 31	2.50%	2.25%
Long Term Salary Growth - April 1	2.50%	2.50%
Long Term Salary Growth - March 31	2.50%	2.50%
 EARSLS - March 31	 9.2	 9.2

NOTE 9 DEBT

The following unsecured loans are approved under *Section 144* of the *School Act* and relate to equipment financed through the Municipal Finance Authority:

Type	Year Borrowed	Interest Rate	Term	Amount Borrowed	Principal Repaid	2021 Balance	Payment Amount	Maturity Date
Term	2016	2.45%	5 Years	74,961	\$74,961	\$-	\$1,293	01/31/21
Term	2016	2.45%	5 Years	26,120	26,120	-	451	04/30/21
Term	2016	2.45%	5 Years	26,101	24,379	1,722	450	09/30/21
Term	2018	2.45%	5 Years	18,174	13,352	4,822	317	09/30/22
Term	2018	2.45%	5 Years	7,508	4,309	3,199	133	07/31/23
Term	2019	2.45%	5 Years	335,313	161,709	173,604	5,996	01/31/24
Term	2019	2.45%	5 Years	117,695	48,587	69,108	2,088	05/31/24
Term	2019	2.46%	5 Years	77,563	26,978	50,585	1,375	09/03/24
				<u>\$825,5187</u>	<u>\$522,4768</u>	<u>\$303,0400</u>	<u>\$ 20,8178</u>	

Anticipated annual principal repayments over the next four years are as follows:

2022	\$118,315
2023	\$114,911
2024	\$67,968
2025	\$1,846
	<u>\$303,040</u>

The School District also has an approved line of credit related to purchasing cards with interest at 18%. As of June 30, 2021, the School District had \$nil borrowings (2020: \$nil) under these facilities. Statement balances are paid in full each month.

SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 10 TANGIBLE CAPITAL ASSETS

Net Book Value:

	Net Book Value 2021	Net Book Value 2020
Sites	\$ 3,051,972	\$ 3,051,972
Buildings	44,907,570	45,024,739
Buildings – WIP	8,980,429	454,589
Furniture & Equipment	855,182	901,180
Vehicles	519,402	490,768
Computer Software	3,071	8,098
Computer Hardware	279,965	410,701
Total	\$ 58,597,591	\$ 50,342,047

June 30, 2021

	Opening Cost	Additions	Disposals	Transfers (WIP)	Total 2021
Sites	\$ 3,051,972	\$ -	\$ -	\$ -	\$3,051,972
Buildings	87,542,004	1,769,539			89,311,543
Buildings – WIP	454,589	9,250,840		(725,000)	8,980,429
Furniture & Equipment	1,482,668	102,269	(43,695)		1,541,242
Vehicles	824,977	111,132			936,109
Computer Software	25,134		(9,773)		15,361
Computer Hardware	653,681	-	(167,079)		486,602
Total	\$94,035,025	\$11,233,780	\$ (220,547)	\$ (725,000)	\$104,323,258

	Opening Accumulated Amortization	Increases	Disposals	Total 2021
Buildings	\$ 42,517,265	\$ 1,886,708	\$ -	\$ 44,403,973
Furniture & Equipment	581,488	148,267	(43,695)	686,060
Vehicles	334,209	82,498	-	416,707
Computer Software	17,036	5,027	(9,773)	12,290
Computer Hardware	242,980	130,736	(167,079)	206,637
Total	\$ 43,692,978	\$ 2,253,236	\$(220,547)	\$ 45,725,667

SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 10 TANGIBLE CAPITAL ASSETS *(Continued)*

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

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:

	2021	2020
Vehicles	\$ 111,132	\$ 18,505
Total	\$ 111,132	\$ 18,505

SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 11 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, 2020, the Teachers' Pension Plan has about 49,000 active members and approximately 40,000 retired members. As of December 31, 2020, the Municipal Pension Plan has about 220,000 active members, including approximately 28,000 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.

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 \$3,305,610 for employer contributions to the plans for the year ended June 30, 2021 (2020: \$3,122,627).

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, 2021

NOTE 12 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 13 INTERFUND TRANSFERS

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2021, were as follows:

- Purchase of Capital Assets from Operating Fund \$ 111,132
- Capital Loan payment from Operating Fund \$ 139,056
- Purchase of Capital Assets from Special Purpose Fund \$ 249,516

NOTE 14 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 15 BUDGET FIGURES

Budget figures were approved by the Board through the adoption of an *amended* annual budget on *February 5, 2021*.

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.

SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 16 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, 2021 the liability cannot reasonably be determined.

PS 3280 Asset Retirement Obligations issued August 2018 establishes standards for recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of tangible capital assets and is effective July 1, 2022. A liability will be recognized when, as at the financial reporting date:

- (a) there is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- (b) the past transaction or event giving rise to the liability has occurred;
- (c) it is expected that future economic benefits will be given up; and
- (d) a reasonable estimate of the amount can be made.

A modified retroactive application has been recommended by Government. Management is in the process of assessing the impact of adopting this standard on the School District's financial results.

NOTE 17 EXPENSE BY OBJECT

	2021	2020
Salaries and benefits	\$ 41,185,067	\$ 38,904,315
Services and supplies	7,840,789	6,289,934
Amortization	2,253,236	2,209,644
Interest	3,446	12,181
	\$ 51,282,538	\$ 47,416,074

NOTE 18 INTERNALLY RESTRICTED SURPLUS – OPERATING FUND

Internally Restricted (appropriated) by Board for:		
School Surpluses	\$ 1,790,382	
Appropriated for 2021/22 Year	1,761,223	
Appropriated for Subsequent Years	267,000	
Contractual Obligations	183,613	
District Programs	791,116	
Ministry Holdback Allocation – COVID-19 Recovery	130,035	
Subtotal Internally Restricted		\$ 4,923,369
Unrestricted Operating Surplus (Deficit)		2,425,281
Total Available for Future Operations		\$ 7,348,650

SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 19 ECONOMIC DEPENDENCE

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

NOTE 21 COVID-19 PANDEMIC

The COVID-19 outbreak was declared a pandemic by the World Health Organization in March 2020 and has had a significant financial, market and social dislocating impact worldwide. Under direction of the Provincial Health Officer, all schools suspended in-class instruction in March 2020 and the District remained open to continue to support students and families in a variety of ways. Parents were given the choice to send their children back to school on a gradual and part-time basis beginning June 1, 2020 and full-time beginning September 1, 2020 with new health and safety guidelines. The ongoing impact of the pandemic presents uncertainty over future cash flows, may have a significant impact on future operations including decreases in revenue, impairment of receivables, reduction in investment income and delays in completing capital project work. As the situation is dynamic and the ultimate duration and magnitude of the impact are not known, an estimate of the future financial effect on the School District is not practicable at this time.

NOTE 22 RISK MANAGEMENT

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

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

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

SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 22 RISK MANAGEMENT *(Continued)*

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

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

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

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

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

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

School District No. 46 (Sunshine Coast)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
 Year Ended June 30, 2021

	Operating Fund	Special Purpose Fund	Capital Fund	2021 Actual	2020 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	7,544,307		7,006,651	14,550,958	13,082,090
Changes for the year					
Surplus (Deficit) for the year	54,531	249,516	(459,698)	(155,651)	1,468,868
Interfund Transfers					
Tangible Capital Assets Purchased	(111,132)	(249,516)	360,648	-	
Other	(139,056)		139,056	-	
Net Changes for the year	(195,657)	-	40,006	(155,651)	1,468,868
Accumulated Surplus (Deficit), end of year - Statement 2	7,348,650	-	7,046,657	14,395,307	14,550,958

School District No. 46 (Sunshine Coast)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	41,272,606	41,498,477	40,843,057
Other	13,200	14,200	30,000
Tuition	18,700	33,825	81,085
Other Revenue	767,805	819,682	775,651
Rentals and Leases	70,000	50,694	73,557
Investment Income	125,000	140,398	204,557
Total Revenue	<u>42,267,311</u>	<u>42,557,276</u>	<u>42,007,907</u>
Expenses			
Instruction	38,214,632	34,480,728	32,508,963
District Administration	2,389,039	2,340,736	2,165,388
Operations and Maintenance	4,839,325	4,489,327	4,352,003
Transportation and Housing	1,440,060	1,191,954	1,049,305
Total Expense	<u>46,883,056</u>	<u>42,502,745</u>	<u>40,075,659</u>
Operating Surplus (Deficit) for the year	<u>(4,615,745)</u>	<u>54,531</u>	<u>1,932,248</u>
Budgeted Appropriation (Retirement) of Surplus (Deficit)	<u>4,615,745</u>		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(111,132)	(18,505)
Other		(139,056)	(142,839)
Total Net Transfers	<u>-</u>	<u>(250,188)</u>	<u>(161,344)</u>
Total Operating Surplus (Deficit), for the year	<u>-</u>	<u>(195,657)</u>	<u>1,770,904</u>
Operating Surplus (Deficit), beginning of year		7,544,307	5,773,403
Operating Surplus (Deficit), end of year		<u>7,348,650</u>	<u>7,544,307</u>
Operating Surplus (Deficit), end of year			
Internally Restricted		4,923,369	4,421,084
Unrestricted		2,425,281	3,123,223
Total Operating Surplus (Deficit), end of year		<u>7,348,650</u>	<u>7,544,307</u>

School District No. 46 (Sunshine Coast)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education			
Operating Grant, Ministry of Education	39,355,946	39,577,817	39,038,470
Other Ministry of Education Grants			
Pay Equity	510,381	510,381	510,381
Funding for Graduated Adults	5,426	6,935	9,846
Student Transportation Fund	380,465	380,465	380,465
Carbon Tax Grant			20,415
Employer Health Tax Grant			310,235
Support Staff Wage Increase Funding			176,932
Teachers' Labour Settlement Funding	934,351	934,351	385,785
Early Career Mentorship Funding	75,000	75,000	
FSA Scorer Grant	8,696	8,187	8,187
ELF	2,341	2,341	2,341
Equity In Action		3,000	
Total Provincial Grants - Ministry of Education	41,272,606	41,498,477	40,843,057
Provincial Grants - Other	13,200	14,200	30,000
Tuition			
International and Out of Province Students	18,700	33,825	81,085
Total Tuition	18,700	33,825	81,085
Other Revenues			
Other School District/Education Authorities	618,750	634,596	632,489
Miscellaneous			
Miscellaneous	149,055	185,086	143,162
Total Other Revenue	767,805	819,682	775,651
Rentals and Leases	70,000	50,694	73,557
Investment Income	125,000	140,398	204,557
Total Operating Revenue	42,267,311	42,557,276	42,007,907

School District No. 46 (Sunshine Coast)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
Salaries			
Teachers	16,186,694	15,962,460	15,439,822
Principals and Vice Principals	2,615,925	2,620,727	2,487,602
Educational Assistants	3,588,876	3,697,726	3,521,316
Support Staff	4,512,883	4,235,101	4,122,221
Other Professionals	1,375,600	1,438,026	1,330,928
Substitutes	2,671,292	1,938,701	1,583,138
Total Salaries	30,951,270	29,892,741	28,485,027
Employee Benefits	7,348,430	6,872,321	6,593,529
Total Salaries and Benefits	38,299,700	36,765,062	35,078,556
Services and Supplies			
Services	906,579	754,286	542,220
Student Transportation	1,365,712	1,133,825	983,191
Professional Development and Travel	240,300	108,481	124,820
Rentals and Leases	10,000	6,967	6,967
Dues and Fees	59,500	59,257	59,326
Insurance	88,000	85,759	81,373
Supplies	5,271,065	2,928,563	2,527,892
Utilities	642,200	660,545	671,314
Total Services and Supplies	8,583,356	5,737,683	4,997,103
Total Operating Expense	46,883,056	42,502,745	40,075,659

School District No. 46 (Sunshine Coast)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2021

	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	13,352,730	307,790		665,420		1,699,548	16,025,488
1.03 Career Programs	96,471					5,863	102,334
1.07 Library Services	107,600			56,384			163,984
1.08 Counselling	717,942			165,405			883,347
1.10 Special Education	1,153,978	264,050	3,558,308	332,046	71,348	168,000	5,547,730
1.30 English Language Learning	66,075						66,075
1.31 Indigenous Education	467,664	137,350	139,418	9,319		6,800	760,551
1.41 School Administration		1,756,805		554,501			2,311,306
1.62 International and Out of Province Students							-
1.64 Other				41,494		52,056	93,550
Total Function 1	15,962,460	2,465,995	3,697,726	1,824,569	71,348	1,932,267	25,954,365
4 District Administration							
4.11 Educational Administration		154,732			318,122		472,854
4.40 School District Governance					139,695		139,695
4.41 Business Administration				130,739	695,758	6,434	832,931
Total Function 4	-	154,732	-	130,739	1,153,575	6,434	1,445,480
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				49,950	186,525		236,475
5.50 Maintenance Operations				2,105,147			2,105,147
5.52 Maintenance of Grounds				115,396			115,396
5.56 Utilities							-
Total Function 5	-	-	-	2,270,493	186,525	-	2,457,018
7 Transportation and Housing							
7.41 Transportation and Housing Administration					26,578		26,578
7.70 Student Transportation				9,300			9,300
Total Function 7	-	-	-	9,300	26,578	-	35,878
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	15,962,460	2,620,727	3,697,726	4,235,101	1,438,026	1,938,701	29,892,741

School District No. 46 (Sunshine Coast)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2021

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	16,025,488	3,530,423	19,555,911	1,694,292	21,250,203	23,620,261	20,016,605
1.03 Career Programs	102,334	21,204	123,538	9,258	132,796	297,308	141,381
1.07 Library Services	163,984	37,969	201,953	57,393	259,346	348,740	216,953
1.08 Counselling	883,347	220,713	1,104,060		1,104,060	1,237,671	939,908
1.10 Special Education	5,547,730	1,453,000	7,000,730	502,096	7,502,826	8,072,832	7,215,259
1.30 English Language Learning	66,075	1,318	67,393	18,689	86,082	272,048	100,326
1.31 Indigenous Education	760,551	177,420	937,971	87,385	1,025,356	1,436,450	937,551
1.41 School Administration	2,311,306	543,029	2,854,335	65,954	2,920,289	2,754,417	2,805,638
1.62 International and Out of Province Students	-	-	-	10,210	10,210	10,000	4,136
1.64 Other	93,550	9,182	102,732	86,828	189,560	164,905	131,206
Total Function 1	25,954,365	5,994,258	31,948,623	2,532,105	34,480,728	38,214,632	32,508,963
4 District Administration							
4.11 Educational Administration	472,854	97,927	570,781	8,962	579,743	599,833	578,301
4.40 School District Governance	139,695	1,654	141,349	106,469	247,818	287,895	204,115
4.41 Business Administration	832,931	209,439	1,042,370	470,805	1,513,175	1,501,311	1,382,972
Total Function 4	1,445,480	309,020	1,754,500	586,236	2,340,736	2,389,039	2,165,388
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	236,475	52,248	288,723	98,721	387,444	369,782	362,975
5.50 Maintenance Operations	2,105,147	482,273	2,587,420	666,903	3,254,323	3,616,640	3,193,140
5.52 Maintenance of Grounds	115,396	27,832	143,228	63,288	206,516	210,703	192,769
5.56 Utilities	-	-	-	641,044	641,044	642,200	603,119
Total Function 5	2,457,018	562,353	3,019,371	1,469,956	4,489,327	4,839,325	4,352,003
7 Transportation and Housing							
7.41 Transportation and Housing Administration	26,578	4,897	31,475		31,475	29,536	28,092
7.70 Student Transportation	9,300	1,793	11,093	1,149,386	1,160,479	1,410,524	1,021,213
Total Function 7	35,878	6,690	42,568	1,149,386	1,191,954	1,440,060	1,049,305
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	29,892,741	6,872,321	36,765,062	5,737,683	42,502,745	46,883,056	40,075,659

School District No. 46 (Sunshine Coast)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	5,778,114	5,851,044	4,119,842
Other Revenue	1,065,861	913,822	987,435
Investment Income	7,000	7,761	11,313
Total Revenue	<u>6,850,975</u>	<u>6,772,627</u>	<u>5,118,590</u>
Expenses			
Instruction	6,474,387	5,921,335	4,923,165
Operations and Maintenance	376,588	601,776	195,425
Total Expense	<u>6,850,975</u>	<u>6,523,111</u>	<u>5,118,590</u>
Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>249,516</u>	<u>-</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(249,516)	
Total Net Transfers	<u>-</u>	<u>(249,516)</u>	<u>-</u>
Total Special Purpose Surplus (Deficit) for the year	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		<u><u>-</u></u>	<u><u>-</u></u>

School District No. 46 (Sunshine Coast)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2021

	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	169,844		15,481	578,865	580,617		7,714	15,755	
Add: Restricted Grants									
Provincial Grants - Ministry of Education	196,588	142,594				192,000	22,050	15,765	509,458
Other				177,754	390,531				
Investment Income				7,761					
	196,588	142,594	-	185,515	390,531	192,000	22,050	15,765	509,458
Less: Allocated to Revenue	223,773	142,594	15,481	131,100	414,967	192,000	10,108	25,642	509,458
Deferred Revenue, end of year	142,659	-	-	633,280	556,181	-	19,656	5,878	-
Revenues									
Provincial Grants - Ministry of Education	223,773	142,594	15,481			192,000	10,108	25,642	509,458
Other Revenue				123,339	414,967				
Investment Income				7,761					
	223,773	142,594	15,481	131,100	414,967	192,000	10,108	25,642	509,458
Expenses									
Salaries									
Teachers									
Principals and Vice Principals									76,809
Educational Assistants		109,688				147,692			120,689
Support Staff	135,276								
Other Professionals									
Substitutes									
	135,276	109,688	-	-	-	147,692	-	-	197,498
Employee Benefits	32,821	32,906				44,308			64,960
Services and Supplies	55,676		15,481	131,100	414,967		10,108	25,642	247,000
	223,773	142,594	15,481	131,100	414,967	192,000	10,108	25,642	509,458
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 46 (Sunshine Coast)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2021

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	Mental Health in Schools	Changing Results for Young Children	Safe Return to School Grant	Federal Safe Return to Class Fund	Misc Other Grants	Seamless Day Grant
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year				17,334	12,873			181,260	
Add: Restricted Grants									
Provincial Grants - Ministry of Education	193,196	2,883,378	50,018	55,000	25,000	286,313	1,214,959		46,000
Other								349,099	
Investment Income									
	193,196	2,883,378	50,018	55,000	25,000	286,313	1,214,959	349,099	46,000
Less: Allocated to Revenue	193,196	2,883,378	50,018	71,870	17,263	286,313	1,214,959	375,516	14,991
Deferred Revenue, end of year	-	-	-	464	20,610	-	-	154,843	31,009
Revenues									
Provincial Grants - Ministry of Education	193,196	2,883,378	50,018	71,870	17,263	286,313	1,214,959		14,991
Other Revenue								375,516	
Investment Income									
	193,196	2,883,378	50,018	71,870	17,263	286,313	1,214,959	375,516	14,991
Expenses									
Salaries									
Teachers		2,306,703					103,350		
Principals and Vice Principals									
Educational Assistants									11,531
Support Staff	85,773					116,372	144,000		
Other Professionals	10,753								
Substitutes	58,031		40,015				30,247		
	154,557	2,306,703	40,015	-	-	116,372	277,597	-	11,531
Employee Benefits	38,639	576,675	10,003			29,093	90,211		3,460
Services and Supplies				71,870	17,263	140,848	597,635	375,516	
	193,196	2,883,378	50,018	71,870	17,263	286,313	965,443	375,516	14,991
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	249,516	-	-
Interfund Transfers									
Tangible Capital Assets Purchased							(249,516)		
	-	-	-	-	-	-	(249,516)	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 46 (Sunshine Coast)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2021

	<u>TOTAL</u>
	<u>\$</u>
Deferred Revenue, beginning of year	1,579,743
Add: Restricted Grants	
Provincial Grants - Ministry of Education	5,832,319
Other	917,384
Investment Income	<u>7,761</u>
	6,757,464
Less: Allocated to Revenue	<u>6,772,627</u>
Deferred Revenue, end of year	<u><u>1,564,580</u></u>
Revenues	
Provincial Grants - Ministry of Education	5,851,044
Other Revenue	913,822
Investment Income	<u>7,761</u>
	6,772,627
Expenses	
Salaries	
Teachers	2,410,053
Principals and Vice Principals	76,809
Educational Assistants	389,600
Support Staff	481,421
Other Professionals	10,753
Substitutes	<u>128,293</u>
	3,496,929
Employee Benefits	923,076
Services and Supplies	<u>2,103,106</u>
	6,523,111
Net Revenue (Expense) before Interfund Transfers	<u>249,516</u>
Interfund Transfers	
Tangible Capital Assets Purchased	<u>(249,516)</u>
	(249,516)
Net Revenue (Expense)	<u><u>-</u></u>

School District No. 46 (Sunshine Coast)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2021

	2021 Budget	2021 Actual			2020 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
Amortization of Deferred Capital Revenue	1,796,984	1,796,984		1,796,984	1,758,445
Total Revenue	<u>1,796,984</u>	<u>1,796,984</u>	-	<u>1,796,984</u>	<u>1,758,445</u>
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	2,170,738	2,170,738		2,170,738	2,126,077
Transportation and Housing	82,498	82,498		82,498	83,567
Debt Services					
Capital Loan Interest			3,446	3,446	12,181
Total Expense	<u>2,253,236</u>	<u>2,253,236</u>	<u>3,446</u>	<u>2,256,682</u>	<u>2,221,825</u>
Capital Surplus (Deficit) for the year	<u>(456,252)</u>	<u>(456,252)</u>	<u>(3,446)</u>	<u>(459,698)</u>	<u>(463,380)</u>
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased		360,648		360,648	18,505
Capital Loan Payment			139,056	139,056	142,839
Total Net Transfers	<u>-</u>	<u>360,648</u>	<u>139,056</u>	<u>499,704</u>	<u>161,344</u>
Other Adjustments to Fund Balances					
Principal Payment					
Capital Loan		135,610	(135,610)	-	
Total Other Adjustments to Fund Balances		<u>135,610</u>	<u>(135,610)</u>	<u>-</u>	
Total Capital Surplus (Deficit) for the year	<u>(456,252)</u>	<u>40,006</u>	-	<u>40,006</u>	<u>(302,036)</u>
Capital Surplus (Deficit), beginning of year		7,006,651		7,006,651	7,308,687
Capital Surplus (Deficit), end of year		<u>7,046,657</u>	-	<u>7,046,657</u>	<u>7,006,651</u>

School District No. 46 (Sunshine Coast)

Schedule 4A (Unaudited)

Tangible Capital Assets
Year Ended June 30, 2021

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	3,051,972	87,542,004	1,482,668	824,977	25,134	653,681	93,580,436
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		874,766					874,766
Deferred Capital Revenue - Other			22,526				22,526
Operating Fund				111,132			111,132
Special Purpose Funds		169,773	79,743				249,516
Transferred from Work in Progress		725,000					725,000
	-	1,769,539	102,269	111,132	-	-	1,982,940
Decrease:							
Deemed Disposals			43,695		9,773	167,079	220,547
	-	-	43,695	-	9,773	167,079	220,547
Cost, end of year	3,051,972	89,311,543	1,541,242	936,109	15,361	486,602	95,342,829
Work in Progress, end of year		8,980,429					8,980,429
Cost and Work in Progress, end of year	3,051,972	98,291,972	1,541,242	936,109	15,361	486,602	104,323,258
Accumulated Amortization, beginning of year		42,517,265	581,488	334,209	17,036	242,980	43,692,978
Changes for the Year							
Increase: Amortization for the Year		1,886,708	148,267	82,498	5,027	130,736	2,253,236
Decrease:							
Deemed Disposals			43,695		9,773	167,079	220,547
		-	43,695	-	9,773	167,079	220,547
Accumulated Amortization, end of year		44,403,973	686,060	416,707	12,290	206,637	45,725,667
Tangible Capital Assets - Net	3,051,972	53,887,999	855,182	519,402	3,071	279,965	58,597,591

School District No. 46 (Sunshine Coast)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2021

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
Work in Progress, beginning of year	\$ 454,589	\$	\$	\$	\$ 454,589
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	6,756,579				6,756,579
Deferred Capital Revenue - Other	2,494,261				2,494,261
	<u>9,250,840</u>	-	-	-	<u>9,250,840</u>
Decrease:					
Transferred to Tangible Capital Assets	725,000				725,000
	<u>725,000</u>	-	-	-	<u>725,000</u>
Net Changes for the Year	<u>8,525,840</u>	-	-	-	<u>8,525,840</u>
Work in Progress, end of year	<u><u>8,980,429</u></u>	-	-	-	<u><u>8,980,429</u></u>

School District No. 46 (Sunshine Coast)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2021

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	42,274,543	167,614		42,442,157
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	874,766	22,526		897,292
Transferred from Work in Progress	725,000			725,000
	<u>1,599,766</u>	<u>22,526</u>	<u>-</u>	<u>1,622,292</u>
Decrease:				
Amortization of Deferred Capital Revenue	1,778,001	18,983		1,796,984
	<u>1,778,001</u>	<u>18,983</u>	<u>-</u>	<u>1,796,984</u>
Net Changes for the Year	<u>(178,235)</u>	<u>3,543</u>	<u>-</u>	<u>(174,692)</u>
Deferred Capital Revenue, end of year	<u>42,096,308</u>	<u>171,157</u>	<u>-</u>	<u>42,267,465</u>
Work in Progress, beginning of year	427,494	27,095		454,589
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	6,756,579	2,494,261		9,250,840
	<u>6,756,579</u>	<u>2,494,261</u>	<u>-</u>	<u>9,250,840</u>
Decrease				
Transferred to Deferred Capital Revenue	725,000			725,000
	<u>725,000</u>	<u>-</u>	<u>-</u>	<u>725,000</u>
Net Changes for the Year	<u>6,031,579</u>	<u>2,494,261</u>	<u>-</u>	<u>8,525,840</u>
Work in Progress, end of year	<u>6,459,073</u>	<u>2,521,356</u>	<u>-</u>	<u>8,980,429</u>
Total Deferred Capital Revenue, end of year	<u>48,555,381</u>	<u>2,692,513</u>	<u>-</u>	<u>51,247,894</u>

School District No. 46 (Sunshine Coast)

Changes in Unspent Deferred Capital Revenue
Year Ended June 30, 2021

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year		33,119	1,726,456			1,759,575
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	7,631,345					7,631,345
Provincial Grants - Other			790,331			790,331
	7,631,345	-	790,331	-	-	8,421,676
Decrease:						
Transferred to DCR - Capital Additions	874,766		22,526			897,292
Transferred to DCR - Work in Progress	6,756,579		2,494,261			9,250,840
	7,631,345	-	2,516,787	-	-	10,148,132
Net Changes for the Year	-	-	(1,726,456)	-	-	(1,726,456)
Balance, end of year	-	33,119	-	-	-	33,119

DATE 30-Jun-2021 02:36 PM

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

PAGE 1

START DATE: 01-Jun-2021 TO END DATE: 30-Jun-2021

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

ON-LINE CHEQUES : ISSUED BETWEEN 01-Jun-2021 AND 30-Jun-2021						
00LCET4594	0001	*****	28094	RECEIVER GENERAL FOR CANADA	03-Jun-21	98,549.13
00LCET4595	0001	*****	28095	RECEIVER GENERAL FOR CANADA	03-Jun-21	22,533.27
00LCET4597	0001	*****	28094	RECEIVER GENERAL FOR CANADA	03-Jun-21	17,990.37
00LCET4599	0001	*****	23290	MUNICIPAL PENSION PLAN	03-Jun-21	64,681.52
00LCET4600	0001	*****	28093	RECEIVER GENERAL FOR CANADA	03-Jun-21	415,306.49
00LCET4601	0001	*****	30209	TEACHERS' PENSION PLAN	03-Jun-21	473,987.75
00LCET4602	0001	*****	16719	MINISTER OF FINANCE	11-Jun-21	178,101.47
00LCET4603	0001	*****	28093	RECEIVER GENERAL FOR CANADA	18-Jun-21	200,000.00
00LCET4604	0001	*****	28094	RECEIVER GENERAL FOR CANADA	16-Jun-21	100,456.05
00LCET4607	0001	*****	23290	MUNICIPAL PENSION PLAN	16-Jun-21	65,472.13
00LCET4609	0001	*****	28094	RECEIVER GENERAL FOR CANADA	16-Jun-21	17,620.66
00LCET4612	0001	*****	28094	RECEIVER GENERAL FOR CANADA	30-Jun-21	17,495.37
00LCET4613	0001	*****	28094	RECEIVER GENERAL FOR CANADA	30-Jun-21	98,528.57
00LCET4616	0001	*****	23290	MUNICIPAL PENSION PLAN	30-Jun-21	64,444.84

TOTALS FOR BANK - 0001

1,835,167.6:

TOTAL NUMBER OF CHEQUES

1.

TOTAL NUMBER OF CHEQUES WITH MICR

1

COMPUTER PREPARED CHEQUES : ISSUED BETWEEN 01-Jun-2021 AND 30-Jun-2021

2198000002	0001	0000054987	12012	BC HYDRO & POWER AUTHORITY	02-Jun-21	33,578.17
2198000008	0001	0000054993	17650	GUILD YULE LLP - IN TRUST	02-Jun-21	62,500.00
2198ET0009	0001	*****	12021	BC TEACHERS FEDERATION	02-Jun-21	36,072.70
2198ET0010	0001	*****	12111	BC TEACHERS FEDERATION	02-Jun-21	34,173.09
2198ET0025	0001	*****	12337	BRAVO FLOORS & DECOR INC	02-Jun-21	26,718.25
2198ET0030	0001	*****	33068	BUNZL CLEANING & HYGIENE	02-Jun-21	13,012.89
2198ET0049	0001	*****	14045	DISTRICT OF SECHELT	02-Jun-21	29,494.00
2198ET0052	0001	*****	11909	DR. DEBORAH AMARAL	02-Jun-21	19,850.00
2198ET0064	0001	*****	17057	GIBSONS LANDING COMMUNITY SOCIETY	02-Jun-21	13,575.00
2198ET0114	0001	*****	14991	MINISTER OF FINANCE	02-Jun-21	21,735.00
2198ET0140	0001	*****	28139	ROBERTS CREEK COMMUNITY	02-Jun-21	15,417.00
2198ET0165	0001	*****	29102	SUNSHINE COAST TEACHERS ASSOCIATION	02-Jun-21	13,156.61
2198ET0183	0001	*****	17414	WEBER / MCCALL ELECTRIC LTD.	02-Jun-21	24,567.05
2199000001	0001	0000055006	17678	0875401 BC LTD	16-Jun-21	22,050.00
2199000003	0001	0000055008	15590	ALLIED PLUMBING, HEATING &	16-Jun-21	44,951.32
2199000014	0001	0000055019	16920	INTERCONTINENTAL TRUCK BODY	16-Jun-21	11,597.60
2199ET0001	0001	*****	15210	AIRPLUS INDUSTRIAL GROUP CORP	16-Jun-21	21,105.85
2199ET0006	0001	*****	12001	BA BLACKTOP	16-Jun-21	49,438.18
2199ET0017	0001	*****	33068	BUNZL CLEANING & HYGIENE	16-Jun-21	90,545.61
2199ET0027	0001	*****	14493	CORPORATE EXPRESS CANADA, INC.	16-Jun-21	10,157.93
2199ET0029	0001	*****	15521	DDP CIVIL WORKS LTD.	16-Jun-21	30,030.00
2199ET0035	0001	*****	11909	DR. DEBORAH AMARAL	16-Jun-21	20,050.00
2199ET0068	0001	*****	17552	LEADERS INTERNATIONAL EXECUTIVE SEARCH	16-Jun-21	15,259.05
2199ET0082	0001	*****	26207	PACIFIC BLUE CROSS/MSA	16-Jun-21	81,599.20
2199ET0119	0001	*****	15238	SURD-BA ROBINSON CO LTD	16-Jun-21	36,191.83
2199ET0127	0001	*****	14647	TEMPLETON PROJECT MANAGEMENT LTD.	16-Jun-21	12,184.95
2199ET0128	0001	*****	30172	THIRDWAVE BUS SERVICES	16-Jun-21	104,483.79

DATE 30-Jun-2021 02:36 PM

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

PAGE 2

START DATE: 01-Jun-2021 TO END DATE: 30-Jun-2021

CHEQUE #	BANK	MICR #	VENDOR #	VENDOR NAME	ISSUE DATE	CHEQUE AMOUNT
2199ET0133	0001	*****	11904	UNITECH CONSTRUCTION MGT. LTD.	16-Jun-21	451,903.18
2200000003	0001	0000055037	12012	BC HYDRO & POWER AUTHORITY	30-Jun-21	29,143.94
2200ET0010	0001	*****	12021	BC TEACHERS FEDERATION	30-Jun-21	35,928.30
2200ET0011	0001	*****	12111	BC TEACHERS FEDERATION	30-Jun-21	34,284.02
2200ET0022	0001	*****	33068	BUNZL CLEANING & HYGIENE	30-Jun-21	14,843.86
2200ET0044	0001	*****	15521	DDP CIVIL WORKS LTD.	30-Jun-21	11,261.25
2200ET0064	0001	*****	16148	GIBSONS MARINE EDUCATION CENTRE SOCIETY	30-Jun-21	21,000.00
2200ET0069	0001	*****	17306	GRADSBC PHOTOGRAPHY & VIDEO INC.	30-Jun-21	13,839.00
2200ET0072	0001	*****	17620	GREAT CANADIAN LANDSCAPING COMPANY LTD	30-Jun-21	63,955.45
2200ET0109	0001	*****	22077	LONG AND MCQUADE LIMITED	30-Jun-21	71,357.19
2200ET0121	0001	*****	26207	PACIFIC BLUE CROSS/MSA	30-Jun-21	79,613.72
2200ET0141	0001	*****	28139	ROBERTS CREEK COMMUNITY	30-Jun-21	14,288.11
2200ET0160	0001	*****	29102	SUNSHINE COAST TEACHERS ASSOCIATION	30-Jun-21	13,211.19
2200ET0162	0001	*****	30172	THIRDWAVE BUS SERVICES	30-Jun-21	115,647.27

TOTALS FOR BANK - 0001 1,863,771.50

TOTAL NUMBER OF CHEQUES 4

TOTAL NUMBER OF CHEQUES WITH MICR 1

ON-LINE CHEQUES : ISSUED BETWEEN 01-Jun-2021 AND 30-Jun-2021

00LCET4610	0005	*****	12144	BANK OF MONTREAL	09-Jun-21	139,705.68
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TOTALS FOR BANK - 0005 139,705.68

TOTAL NUMBER OF CHEQUES :

TOTAL NUMBER OF CHEQUES WITH MICR 1

GRAND TOTAL 3,838,644.80

CANCELLED TOTAL 0.00

NET GRAND TOTAL 3,838,644.80

GRAND TOTAL NUMBER OF CHEQUES 5

GRAND TOTAL NUMBER OF CHEQUES WITH MICR 1

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

DATE 09-Aug-2021 08:30 AM

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

PAGE 1

START DATE: 01-Jul-2021 TO END DATE: 31-Jul-2021

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

ON-LINE CHEQUES : ISSUED BETWEEN 01-Jul-2021 AND 31-Jul-2021						
00LCET4618	0001	*****	28093	RECEIVER GENERAL FOR CANADA	06-Jul-21	387,744.37
00LCET4619	0001	*****	28095	RECEIVER GENERAL FOR CANADA	06-Jul-21	29,265.11
00LCET4620	0001	*****	30209	TEACHERS' PENSION PLAN	06-Jul-21	474,947.36
00LCET4622	0001	*****	28094	RECEIVER GENERAL FOR CANADA	19-Jul-21	16,647.57
00LCET4623	0001	*****	28094	RECEIVER GENERAL FOR CANADA	19-Jul-21	94,041.22
00LCET4626	0001	*****	23290	MUNICIPAL PENSION PLAN	08-Jul-21	64,626.10
00LCET4627	0001	*****	33038	WORKERS' COMPENSATION BOARD	14-Jul-21	102,314.02
00LCET4638	0001	*****	23290	MUNICIPAL PENSION PLAN	26-Jul-21	38,702.97

TOTALS FOR BANK - 0001 1,208,288.72

TOTAL NUMBER OF CHEQUES 8

TOTAL NUMBER OF CHEQUES WITH MICR 0

COMPUTER PREPARED CHEQUES : ISSUED BETWEEN 01-Jul-2021 AND 31-Jul-2021

2201000025	0001	0000055094	17720	PROCUREMENT SERVICES BRANCH	15-Jul-21	60,381.60
2201000026	0001	0000055095	13810	QUANTUM LIGHTING, INC.	15-Jul-21	10,939.95
2201ET0002	0001	*****	11229	ALKINS PROJECT SERVICES INC.	15-Jul-21	13,325.56
2201ET0005	0001	*****	15581	ARI FINANCIAL SERVICES T46163	15-Jul-21	17,203.00
2201ET0030	0001	*****	16388	GREEN ROOTS PLAY EQUIPMENT INC.	15-Jul-21	51,527.60
2201ET0054	0001	*****	26207	PACIFIC BLUE CROSS/MSA	15-Jul-21	10,655.44
2201ET0056	0001	*****	15924	POWERSCHOOL CANADA ULC	15-Jul-21	58,340.96
2201ET0060	0001	*****	12694	SCHOOLHOUSE PRODUCTS INC.	15-Jul-21	15,450.98
2201ET0068	0001	*****	29376	SUNSHINE COAST TEACHERS ASSOCIATION	15-Jul-21	25,770.33
2201ET0071	0001	*****	30172	THIRDWAVE BUS SERVICES	15-Jul-21	23,053.01
2201ET0075	0001	*****	11904	UNITECH CONSTRUCTION MGT. LTD.	15-Jul-21	705,418.10
2201ET0076	0001	*****	15945	UNIVERSAL SHEET METAL LTD.	15-Jul-21	14,647.50
2201ET0077	0001	*****	14368	UNIVERSITY OF BRITISH COLUMBIA	15-Jul-21	13,500.00
2201ET0078	0001	*****	17273	WEB ENGINEERING LTD	15-Jul-21	10,461.92
2203000007	0001	0000055106	17374	FOCUSED EDUCATION RESOURCES SOCIETY	23-Jul-21	19,334.84
2203000010	0001	0000055109	15576	MCGILL UNIVERSITY	23-Jul-21	11,250.00
2203000011	0001	0000055110	17674	SPECIALTY SURFACES INC	23-Jul-21	137,387.25
2203000018	0001	0000055117	16796	UNIVERSITY OF VICTORIA	23-Jul-21	10,100.00
2203ET0002	0001	*****	12020	BC SCHOOL TRUSTEES ASSOC.	23-Jul-21	27,759.83
2203ET0009	0001	*****	13429	CDW CANADA INC.	23-Jul-21	32,104.19
2203ET0034	0001	*****	23257	MORNEAU SHEPELL LTD.	23-Jul-21	58,470.49
2203ET0035	0001	*****	17646	NETZERO SOLAR	23-Jul-21	85,805.80
2203ET0038	0001	*****	26207	PACIFIC BLUE CROSS/MSA	23-Jul-21	74,795.15
2203ET0040	0001	*****	15924	POWERSCHOOL CANADA ULC	23-Jul-21	17,325.00
2203ET0059	0001	*****	16185	WASTE MANAGEMENT OF CANADA CORPORATION	23-Jul-21	11,926.41

TOTALS FOR BANK - 0001 1,516,934.91

TOTAL NUMBER OF CHEQUES 25

TOTAL NUMBER OF CHEQUES WITH MICR 6

ON-LINE CHEQUES : ISSUED BETWEEN 01-Jul-2021 AND 31-Jul-2021

DATE 09-Aug-2021 08:30 AM

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

PAGE 2

START DATE: 01-Jul-2021 TO END DATE: 31-Jul-2021

CHEQUE #	BANK	MICR #	VENDOR #	VENDOR NAME	ISSUE DATE	CHEQUE AMOUNT
00LCET4621	0005	*****	12144	BANK OF MONTREAL	09-Jul-21	127,899.08
TOTALS FOR BANK - 0005						127,899.08
TOTAL NUMBER OF CHEQUES						1
TOTAL NUMBER OF CHEQUES WITH MICR						0
GRAND TOTAL						2,853,122.71
CANCELLED TOTAL						0.00
NET GRAND TOTAL						2,853,122.71
GRAND TOTAL NUMBER OF CHEQUES						34
GRAND TOTAL NUMBER OF CHEQUES WITH MICR						6

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

DATE 02-Sep-2021 08:32 AM

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

PAGE 1

START DATE: 01-Aug-2021 TO END DATE: 31-Aug-2021

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

ON-LINE CHEQUES : ISSUED BETWEEN 01-Aug-2021 AND 31-Aug-2021						
00LCET4634	0001	*****	28094	RECEIVER GENERAL FOR CANADA	04-Aug-21	16,394.05
00LCET4635	0001	*****	28094	RECEIVER GENERAL FOR CANADA	04-Aug-21	44,008.24
00LCET4639	0001	*****	28093	RECEIVER GENERAL FOR CANADA	04-Aug-21	40,990.55
00LCET4641	0001	*****	30209	TEACHERS' PENSION PLAN	04-Aug-21	42,179.92
00LCET4656	0001	*****	28094	RECEIVER GENERAL FOR CANADA	11-Aug-21	22,271.97
00LCET4657	0001	*****	28094	RECEIVER GENERAL FOR CANADA	11-Aug-21	35,045.09
00LCET4660	0001	*****	23290	MUNICIPAL PENSION PLAN	06-Aug-21	26,193.08
00LCET4661	0001	*****	16719	MINISTER OF FINANCE	19-Aug-21	199,210.81
00LCET4663	0001	*****	28094	RECEIVER GENERAL FOR CANADA	25-Aug-21	15,644.15
00LCET4664	0001	*****	28094	RECEIVER GENERAL FOR CANADA	25-Aug-21	25,990.93
00LCET4667	0001	*****	23290	MUNICIPAL PENSION PLAN	20-Aug-21	23,632.35
TOTALS FOR BANK - 0001						491,561.14
TOTAL NUMBER OF CHEQUES						11
TOTAL NUMBER OF CHEQUES WITH MICR						0
COMPUTER PREPARED CHEQUES : ISSUED BETWEEN 01-Aug-2021 AND 31-Aug-2021						
2205000002	0001	0000055122	17531	A.H. PLUMBING WORKS	11-Aug-21	50,002.42
2205000003	0001	0000055123	12012	BC HYDRO & POWER AUTHORITY	11-Aug-21	23,504.27
2205ET0001	0001	*****	11229	ALKINS PROJECT SERVICES INC.	11-Aug-21	17,889.34
2205ET0028	0001	*****	23257	MORNEAU SHEPELL LTD.	11-Aug-21	53,556.38
2205ET0039	0001	*****	29376	SUNSHINE COAST TEACHERS ASSOCIATION	11-Aug-21	30,000.00
2205ET0044	0001	*****	31023	UNITED WAY BRITISH COLUMBIA	11-Aug-21	12,941.00
2205ET0045	0001	*****	15945	UNIVERSAL SHEET METAL LTD.	11-Aug-21	162,540.00
2205ET0047	0001	*****	17273	WEB ENGINEERING LTD	11-Aug-21	13,100.85
2206000003	0001	0000055145	17674	SPECIALTY SURFACES INC	18-Aug-21	66,920.70
2206ET0011	0001	*****	11904	UNITECH CONSTRUCTION MGT. LTD.	18-Aug-21	828,817.25
TOTALS FOR BANK - 0001						1,259,272.21
TOTAL NUMBER OF CHEQUES						10
TOTAL NUMBER OF CHEQUES WITH MICR						3
GRAND TOTAL						1,750,833.35
CANCELLED TOTAL						0.00
NET GRAND TOTAL						1,750,833.35
GRAND TOTAL NUMBER OF CHEQUES						21
GRAND TOTAL NUMBER OF CHEQUES WITH MICR						3

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 Amanda Amaral
September 8th, 2021

September is the only month in the Board's schedule without a theme from our strategic plan to focus our reflection and work. Naturally when I thinking about preparing for our first board meeting and the start of the school year I turn to beginnings.

Having the board focus our reflection and work this month on beginnings will allow us to re-imagine our work as a board, and a district, as if brand new. We have many opportunities to harness this idea and be open to the possibility it creates.

At the student level we have a brand-new expansion to welcome the students of West Sechelt Elementary into. We are proud and pleased to have the expansion complete and ready to welcome students to on the first day of school. Although we are not back to normal in the classroom and COVID continues to have an impact on how schools look and students experience education there are many new beginnings here too. Students and staff have the opportunity to return to a larger school community as cohort learning is no longer required. Extracurricular activities will start to resume and we will naturally ease into spending more time at and outside of school together.

At the district level there has been significant changes with our senior leadership team with the addition of Kate Kerr as Superintendent and Christa Rive as the Director of Instruction. Many principals have moved into different schools and we have a new student trustee. The board welcomes all staff back to school and for those of you that remain in your same positions you have important roles as knowledge keepers and as leaders as we all create our new learning community together. What do each of you want from this school year? What can you contribute to make that a reality?

At the community level we have the privilege to honour September 30th as a day for Truth and Reconciliation. After years of wearing orange shirts and guiding our students in conversations about residential schools we now are able to rest, pause and create space for deep reflection. This additional non-instructional day will provide further opportunity in our classrooms, and in our communities, to honour and legitimize the experience of those who attended and have been impacted by residential schools. It is an opportunity to start a new relationship between Indigenous learners, their communities and our district. What do we want to learn together? How do we make education a positive life experience? What do we need to do so that our current and future Indigenous learnings feel connected to their school community, to learning and to an identity as a student?

At the board level our board meetings will continue online for the month of September and we will re-evaluate returning to in person meeting regularly. We thank our interested public for your continued engagement in our work as a board. We look forward to reconnecting online and eventually in person. As part of our work as a board we will be posting more on our district blog spot. We will be sharing our advocacy work, important communications and each trustee will take on authoring a blog post. We hope you enjoy our efforts to share about our work, our reflections and our experience as trustees. It's the beginning of new conversation!

Welcome back to SD46 and the 2021/2022 school year.

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

Tuesday, June 22, 2021, 12:00 p.m.
Online via Zoom

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

STAFF: P. Bocking, Superintendent; N. Weswick, Secretary-
Treasurer; P. Bishop, Director of Instruction; K. Kerr, Director
of Instruction; S. Mackenzie, CUPE 801; E. Reimer,
Executive Assistant (Recording Secretary)

REGRETS: S. Girard, Trustee

1. Call to Order

Vice-Chair Hampvent called the meeting to order at 12:03 p.m.

2. Strategic Plan Year in Review

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/2021-06-CoW-Presentations.pdf>.

3. Trustee Evaluation Process

Vice-Chair Hampvent highlighted professional development and engagement opportunities that took place over the year. Trustees discussed opportunities for ongoing training in areas of public speaking, facilities and finance, cultural competency and legal accountability. Trustees also considered continued learning in the area of “board as employer”. Trustees continue to see the need for additional training in the area of legal accountability.

4. Risk Management

The committee discussed engaging in a risk management review that considers the current state of the district. Secretary-Treasurer Weswick proposed meeting with key stakeholder to initiate the development of a risk management model. Trustees spoke in favour of engaging in such a process. The committee identified recruitment and retention due to the housing challenge as a risk to consider.

5. Policy Review (standing item)

a. Neighborhood Schools (16)

The committee reviewed the policy, which outlines operational requirements that the board must consider should a school closure be required. There were no changes to the existing policy.

b. Closed Meetings (54)

The committee reviewed the board bylaw that outlines the conditions in which the board may discuss items in camera, without a public audience. Secretary-Treasurer Weswick suggested removing items that are no longer discussed in closed meetings, specifically “medical reports of a personal nature”, and agreed to provide additional recommendations at a future Committee of the Whole.

6. Regulations for Review

a. Reg. 3170 - Physical Restraint

Director Kerr reported that the regulation was updated to reflect current staff titles within the district. The remainder of the regulation was left unchanged.

7. Communication Plan (standing item)

The committee requested the following items be added to the plan:

- Risk Management
- CSBA Equity Inclusion Conference Debrief at September Committee of the Whole
- Strategic Plan Process at September Committee of the Whole
- Governance Core / Reflections to Action at September Committee of the Whole

8. Adjourn

The meeting adjourned at 2:00 p.m.

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

Tuesday, June 22, 2021, 2:30 p.m.
Online via Zoom

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

STAFF: P. Bocking, Superintendent; P. Bishop, Director of
Instruction; K. Kerr, Director of Instruction; S. Mackenzie,
CUPE 801; E. Reimer, Executive Assistant (Recording
Secretary)

1. Call to Order

Trustee Girard called the meeting to order at 2:31 p.m.

2. Elementary Reporting Four-Point Scale

Superintendent Bocking provided a summary of the ministry's reporting order and the provincial four-point proficiency scale for students in kindergarten through to grade nine.

Principal Jeff Marshall reported on the history of the use of Freshgrade in the district and the associated three-point proficiency scale that was adopted when the digital portfolio program was first adopted. Those teachers who elected to use option A reporting (Freshgrade) switched to a three-point scale while those who continued to report under option B (traditional reporting) continued to use a four-point scale.

School teams were established in the 2020-21 school year to review the reporting practice and proficiency scales and unanimously agreed to shift to a consistent four-point reporting scale across the two reporting options. The proposed shift would align with a change in language at the ministerial level that is being considered for the fall of 2022.

District Principal Deasey reported on the benefits of the new four-point proficiency scale and its alignment to the curriculum's "Know, Do, Understand" (KDU) model. The four-point proficiency scale being considered for both reporting options would use the following terms:

- *Emerging*: the student demonstrates an initial understanding of the concepts and competencies

- *Developing*: the student demonstrates a partial understanding of the concepts and competencies.
- *Proficient*: the student demonstrates a complete understanding of the concepts and competencies.
- *Extending*: the student demonstrates a sophisticated understanding of the concepts and competencies.

The board of education must approve any locally developed reporting structures. The district will continue to review these recommendations and bring a formal proposal to the board in September.

Presentations made to the committee are available at: <https://sd46.bc.ca/wp-content/uploads/2021-06-Ed-Presentations.pdf>

3. Enhancing Student Learning Report

Superintendent Bocking shared the draft Enhancing Student Learning Report for 2021. The report provides an overview of the district, summarizes strategic plan goals, and links to strategic plan reports that are presented to the board at their regular meetings throughout the year. The report conforms to the ministry's requirements for the Framework for Enhancing Student Learning and will require board approval prior to September 30, 2021. The report, as well as materials formerly hosted on the Student Excellence website, are available will be available at: <https://sd46.bc.ca/district-information/strategic-plan/>.

RECOMMENDATION:

"That the Enhancing Student Learning Report be forwarded to the September Regular Meeting for approval by the board."

6. Adjourn

The meeting adjourned at 3:50 p.m.

ENHANCING STUDENT LEARNING REPORT

2021



**SCHOOL DISTRICT 46
SUNSHINE COAST**

Superintendent Kate Kerr
kkerr@sd46.bc.ca
sd46.bc.ca



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Overview

LOCAL CONTEXT

We are honoured to live, learn, play and work on the unceded territories of the Skwxwú7mesh Úxwumixw and the shíshálh Nation.

Vision

We are a community engaged in lifelong learning and educational excellence.

Mission

We support and inspire each student to experience joy and fulfillment in realizing their potential as a knowledgeable, confident, and contributing citizen in the global community.

Affirmation

The Board of School District 46 affirms its commitment to Indigenous Peoples and Reconciliation by building relationships and deepening understanding of Indigenous history, worldviews, and ways of knowing.

The Sunshine Coast of British Columbia is located 30 kilometres northwest of Vancouver and stretches 96 kilometres along the picturesque shores of the Salish Sea. Reached by a 40-minute ferry ride across Howe Sound from Horseshoe Bay, the Coast offers a wide range of recreational and educational opportunities for students and their families.

The district provides public education to over 3,200 students supported by 600 dedicated staff in the beautiful coastal communities of the Sunshine Coast, from Earls Cove to Port Mellon, including Langdale, Gibsons, Roberts Creek, Davis Bay, Sechelt, West Sechelt, Halfmoon Bay, Madeira Park, Pender Harbour and Egmont. SD46 is dedicated to creating a safe, caring and healthy learning and working environment that is inclusive of the diversity of our entire learning community. The district is focused through its [strategic plan](#) on providing meaningful learning opportunities for all students and staff and in partnership with families, First Nations, community agencies, and associations.

SD46 has [nine elementary schools](#), [four secondary schools](#), and a wide range of innovative programs including [prenatal and early education supports](#), a [K-7 nature based learning program](#), [alternative education](#), [online learning programs](#), and [Indigenous learning and support programs](#). A wide variety of extra-curricular activities complete the comprehensive student experience.

We are very pleased to provide this Enhanced Student Learning Report to our community.



ONGOING ENGAGEMENT | EDUCATION STAKEHOLDERS & INDIGENOUS PEOPLES

Consultation and collaboration are central to our students’ and staff’s success. Internal and external committees ensure that information sharing, dialogue and student-centred action is assured.

Board Committees	Membership
Education	Members of the Board of Education with staff support. Board committees are open to the public unless closed due to personnel, legal or property matters.
Operations	
Policy-Governance Level	
Committee of the Whole (C.O.W.)	
Superintendent Evaluation	
Superintendent/ Chair/Vice Chair meetings	
Ad Hoc	
Board Evaluation – annual review	
Agenda Setting – for General meeting and committees	
Monthly General Meeting (Closed – personnel, legal, property) Public – reports for the month	
Intergovernmental	
South Coast Branch	
District Internal Committees	
Family Engagement	Internal committees may include staff, students, parents/caregivers and community members.
Literacy	
Numeracy	
Technology	
Physical Health and Education	
Health and Safety	
SOGI	
Environmental Education Action	
Fine Arts	
Program	
Educational Leadership Meetings	
Executive Team Meeting	
District Student Leadership Team (DSLTL)	
Secondary Literacy	
Teacher Librarians	
Staff Wellness Working Group	
Equity in Action Steering Group	
External Committees	Membership
Healthy Schools	External committees are comprised of staff and community members.
Indigenous Education Advisory Circle	
Community Schools	
DPAC	
Early Years Council	
SCRD and SD46 Joint Use	

Early Intervention and Advocacy	
Sunshine Coast Literacy Coalition	
School Committees	
Staff meetings	School committees may include staff, students, and parents/caregivers.
Staff committees	
Professional Development Committees	
Principal/ Director of Instruction/ Superintendent visits	
PACs	
Student Leadership Groups	
Health and Safety	
Critical Incident	
Active Travel	
SCTA and CUPE Committees	
Professional Development and Mentorship (SCTA and CUPE)	SCTA and CUPE committees are comprised of union, staff reps, and district staff
Occupational Health and Safety (SCTA and CUPE)	
Social Justice (SCTA)	
Indigenous Education (SCTA)	
Teachers Teaching on Call and New Teachers (SCTA)	
Labour Management (CUPE)	
Education Implementation Committee (EIC)	

BUDGET

Community engagement regarding the budget is based on the strategic plan. The annual engagement cycle occurs during the Winter and includes input from most of the internal, external committees and includes direct consultation with union groups and the public.

QUALITATIVE/ QUANTITATIVE DATA | ANALYSIS & INTERPRETATION OF RESULTS

The following data and research inform our goals' initiatives, highlights emerging areas of need, and drives our practices.

- [Enhancing Student Learning Report Data | Ministry of Education](#)
- [Aboriginal Report | How are we doing? | 2015-2020 | Ministry of Education](#)
- [SD46 Contextual, Achievement and Special Reports | Ministry of Education](#)
- [EDI | Early Years Development Instrument](#)
- [MDI | Middle Years Development Instrument](#)
- [District Annual Elementary Data | Reading, Writing, & Numeracy](#)
- [District Annual Elementary Data | Indigenous and All Students | Meeting/Exceeding %](#)
- [District Annual Kindergarten End of Year Survey Data | Literacy](#)
- [District Annual Kindergarten Fall Start Survey Data | Numeracy](#)
- [OECD PISA 2018 Study](#)



ANNUAL REVIEW PROCESS

The district’s continuous improvement model includes an annual cycle of implementation, monitoring, evaluation and adaptations for each goal.

The implementation plan is an internal four-year working document that operationalizes the strategic plan. It is paired with a communication plan (*Appendix, Diagram 2*) that ensures engagement with all stakeholder groups and each goal is met through the full annual cycle.

The implementation plan includes the annual initiatives, Indigenous connections, resources required, and goal progress with evidence. Included is an example of our implementation plan for the goal 1b: Early Learning (*Appendix Diagram 3*). Public reports on strategic plan goals are presented monthly to the Board of Education and include qualitative and quantitative analysis and, “Next Steps”.

- [BOARD REPORT MINUTES](#)
- [YEAR 2 STRATEGIC PLAN REPORTS](#)

The remainder of this report is a summary of the extensive work to enhance student learning. Readers who wish to delve deeper into any particular goal are invited to click on the report link provided with each goal.

Strategic Plan 2019-2023 | Goal Summaries | Year 2

[LINK TO OUR STRATEGIC PLAN | VISION, MISSION, AFFIRMATION, VALUES & GOALS](#)

CIRCLE OF CARE | STUDENTS:

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

School District 46 is a leader in student voice. The Board is proud to have welcomed its eighth student trustee to the table this year! The District Student Leadership Team (DSLTL) meets monthly with the superintendent, principals and vice principals to review matters of importance to students. Much of the DSLTL 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. [LINK TO YEAR 2 GOAL 1A BOARD REPORT](#)

1b. Our students will thrive in their early years, and throughout their education, within schools, families, and communities that inspire learning, respect and connection.

The district has a deeply-established series of programs that support families with children from birth through to grade 3 with all aspects of learning & development, and include: SPARK!, KinderSPARK, StrongStart Centres, WonderWheels Bookmobile, Changing Results for Young Children, Strengthening Early Years to Kindergarten, Family Resource Programs, Early Years Centres, Imagination Library, Parenting Classes, Family Support Navigators and the ‘Seamless Day’ pilot project. [LINK TO YEAR 2 GOAL 1B BOARD REPORT](#)

1c. Our students will engage in ongoing reflection, experiential learning, and personalized inquiry through the application of the **Core Competencies.**

The Core Competencies are sets of intellectual, personal, and social and emotional proficiencies that all students need in order to engage in deep, lifelong learning. Along with literacy and numeracy foundations, they are central to British Columbia's K-12 curriculum and assessment system and directly support students in their growth as educated citizens. [LINK TO YEAR 2 GOAL 1C BOARD REPORT](#)

1d. Our students will be **literate. They will be effective communicators, critical thinkers, and engaged citizens.**

Literacy is a foundation for the academic and life success of a well-informed citizen. In partnership with our community, including our students' parents, our district has many supports in place to ensure our students are effective communicators, critical thinkers, and engaged citizens. Literacy intersects with many of our strategic plan goals. [LINK TO YEAR 2 GOAL 1D BOARD REPORT](#)

1e. Our students will be **numerate. They will have the skills and tenacity to interpret and apply mathematical understandings in flexible, functional, and creative ways.**

Numeracy is one of the key skills sets that young people need when they complete their formal education. The Ministry of Education defines numeracy as, "the ability, willingness and perseverance to interpret and apply mathematical understanding to solve problems in contextualized situations, and to analyze and communicate these solutions in ways relevant to the given context." Accordingly, the district created a numeracy committee to develop teacher and student confidence and competence in numeracy. [LINK TO YEAR 2 GOAL 1E BOARD REPORT](#)

1f. Our students will develop and apply **social and emotional skills to successfully live, work, and play together. They will have the resilience and attitude to deal with life's challenges and to manage their **mental health**.**

Three elements from the [Mental Health in Schools Strategy](#) relate particularly well to our district: Compassionate Systems Leadership, Capacity Building, and Mental Health in Classrooms. [LINK TO YEAR 2 GOAL 1F BOARD REPORT](#)

1g. Our students will develop and apply skills and habits to support their **physical health.**

The district's focus on physical health and well-being is supported through our committee work, as well as through the long-standing work of our partners in the community. Our outdoor environments encourage active and healthy lifestyles, and create opportunities for place-based learning, Indigenous connections and curricular competencies in Physical Health and Development. Our longstanding strategies of supporting students to prioritize their physical health both within school time and in our after-school environments have continued despite the new challenges posed by the pandemic. [LINK TO YEAR 2 GOAL 1G BOARD REPORT](#)

1h. Our students will explore **Indigenous cultures in our community and the **diversity of cultures** in the world.**

School District 46 has a long tradition of working in close partnership with the shíshálh Nation and the Squamish Úxwumixw as well as with other First Nations, Inuit and Métis families who are living on the Sunshine Coast. Additionally, staff in all of our schools work with determination, understanding and compassion to ensure that each student achieves success in their learning and in their community. We continue this effort as we respond to the Calls to Action of the Truth and Reconciliation Commission. [LINK TO YEAR 2 GOAL 1H BOARD REPORT](#)

1i. Our students will have the knowledge and skills to contribute to the care of our planet and its changing climate.

Environmental education results in longer attention spans, more creativity, higher levels of self-confidence, greater academic success, improvements in cognitive development, self-discipline, imaginative and creative expression, language skills and social interactions. Here, on the remarkably beautiful Sunshine Coast, our students experience the wonders of nature as a normal part of their learning and are discovering the positive impact that they can make in their part of the world. Also, our facilities team have made remarkable strides over the last decade to reduce the district’s carbon foot print. [LINK TO YEAR 2 GOAL 1I BOARD REPORT](#)

1j. Our students will have the digital literacy skills to enhance and communicate their learning, and to responsibly navigate technology.

Digital Literacy is the interest, attitude and ability of individuals to use digital technology and communication tools appropriately to access, manage, integrate, analyze and evaluate information, construct new knowledge, and create and communicate with others. Digital Literacy offers students the opportunities to communicate their learning and ideas in many ways. We offer students and teachers in SD46 the district license of the software Read and Write for Mac, iPad and Google Chrome. [LINK TO YEAR 2 GOAL 1J BOARD REPORT](#)

1k. Our students will actively participate in expanded fine arts programs.

The arts are key for many students’ joyful engagement in inquiry, Core Competency development, and sense of community. The curriculum includes dance, drama, music, and visual arts. The district Fine Arts Committee is beginning its exploration of marrying the curriculum with the talents of our staff and the unique opportunities possible on the Sunshine Coast and beyond. [LINK TO YEAR 2 GOAL 1K BOARD REPORT](#)

1l. Our students will graduate with specific life skills to enable them to navigate their personal future directions.

Our staff recognize that socio-economic needs, technology skills and strategies, in addition to current academic progress are all necessary to ensure student success. Our staff have developed an extensive range of programs and additional supports. This has resulted in our Indigenous completion rate matching all students. [LINK TO YEAR 2 GOAL 1L BOARD REPORT](#)

CIRCLE OF CARE | STAFF:

2a. Our staff will be a healthy and inspired team in which everyone feels respected for their individual gifts, skills, and contributions.

Staff wellness is directly related to the success of our mission and the health of its people. Our district team works diligently to ensure that our staff is supported in all of their work. The value statements of the Board are reflected in our decisions, initiatives and ways of being together. Our district seeks to inspire our staff with a culture that believes deeply in each person as professionals whom we expect to care for themselves as well as they care for their work and home responsibilities. This has been a particular focus during this year of COVID-19 pandemic. A great deal of consultation and follow up communications has resulted in a team of people who are pulling together to make a difference for their students, colleagues and community. [LINK TO YEAR 2 GOAL 2A BOARD REPORT](#)

2b. Our staff will be fully supported for the work that we ask of them and that they ask of themselves through research-based **professional development.**

It is a district priority, supported through the strategic plan, to train our staff to best meet the needs of our students. The Board invests significant resources to ensure that students receive the very best learning from talented, well informed and trained teachers, principals and support staff. Further, it is an important part of our district belief that employees find joy in learning more about their professions and to be continually expanding their knowledge to meet the changing needs of our students. [LINK TO YEAR 2 GOAL 2B BOARD REPORT](#)

2c. Our staff will apply a deep understanding of **inclusive education practices.**

A newly established 3-year pilot program for a District Inclusion Team supports inclusive practices in every classroom. Having two Inclusion Teachers allows for a breadth of expertise and experience to support multiple dimensions in classroom. The Family Support Navigators has also provided such a rich dimension to the team building a bridge from family to school. Having Educational Assistants on the team has deepened our understanding of that role, widened our vision and provided important mentorship in supporting such an integral position working with our most complex students.

Bringing our team or members of the team into the school setting to collaborate, co-plan, problem solve and learn together provides both learning in context and learning over time –the diversity in the team allows for multiple access points for staff.

[LINK TO YEAR 2 GOAL 2C BOARD REPORT](#)

2d. Our staff will be **leaders in their work.**

Leadership takes place across the district in a variety of ways to support exceptional educational experiences in safe, well-managed schools. All staff in the district have opportunities to participate in activities to improve work-related skills, and to further the work of their colleagues in a positive way. [LINK TO YEAR 2 GOAL 2D BOARD REPORT](#)

2e. Our staff will engage in **positive partnerships with students and their families.**

Family engagement in their child’s learning leads to happier, healthier, and more successful students. We support family engagement through communication structures and initiatives and through positive partnerships with students and families. [LINK TO YEAR 2 GOAL 2E BOARD REPORT](#)

CIRCLE OF CARE | COMMUNITY:

3a. Our district will effectively **communicate** with students, staff, and the community.

Communicating effectively with our students, staff, and community through a number of different methods and supported by current technology is essential to establishing trust, transparency, and connection with all stakeholders. The Board and district staff do their very best to model effective communication. [LINK TO YEAR 2 GOAL 3A BOARD REPORT](#)

3b. Our district will actively engage in **visioning and planning** with local governments.

The Board improves conversations with local governments on the Sunshine Coast through some of the following highlighted initiatives:

- BCSTA Chairs meeting take place frequently
- Intergovernmental Meetings
- Meeting with Minister & Deputy Minister
- Chair/Vice-chair meeting with the SCR D
- VCH webinars available throughout the COVID crisis
- BCSTA South Coast Branch meeting

[LINK TO YEAR 2 GOAL 3B BOARD DISCUSSION](#)

3c. Our district will pursue opportunities that **enhance collaboration and deepen partnerships** throughout our local and global community.

The mandate of many of our community agencies, governments and associations intersects in many ways with our mandate of successfully preparing students for their futures. The impact on our ability to achieve the Board's mission is significant when we work together. [LINK TO YEAR 2 GOAL 3C BOARD REPORT](#)

3d. Our district will support comprehensive **environmental initiatives**.

Our facilities team have made remarkable strides over the last decade to reduce the district's carbon foot print. SD46 is a provincial leader in school solar installations and is making significant strides in upgrading all systems to lower our carbon footprint and build toward a healthier environment. [LINK TO YEAR 2 GOAL 3D BOARD REPORT](#)

3e. Our **district facilities** will be safe, engaging, and energy efficient.

Our staff have developed extensive environmental initiatives in our facilities to reduce environmental impact, effectively align resources, and be leaders in environmental change. We use environmentally sensitive products which also supports the health of our students and staff. We also endeavor to have our spaces reflect the local culture. [LINK TO YEAR 2 GOAL 3E BOARD REPORT | COMING SOON | SEPTEMBER 2021](#)

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



We are pleased to provide transportation and services for many of our students. This upcoming year, the district will be completing an extensive review of the transportation system to ensure financial efficiency, safety, and reliability. We also continue to develop strategies to support and encourage our students and staff to choose active travel. [LINK TO YEAR 2 GOAL 3F BOARD REPORT](#)

3g. Our district will recruit students from around the world to live and learn with us in a welcoming international student program.

Our international program is a high-quality program as expected by students and agents overseas along with our partners across British Columbia and national affiliates across Canada. The International Education program is a significant benefit to our local students as well by providing global awareness and cross-cultural learning opportunities. The program reflects the beautiful and natural location that we are fortunate to call home. [LINK TO YEAR 2 GOAL 3G BOARD REPORT](#)

Conclusion

Strategic planning has been a key element for many years in our district. Systems of collaboration, communication and organization ensure that our learning communities are pulling together for student success. As a key indicator, we are very pleased to see the improving Indigenous student completion rate matching the success of all of our students. We are witnessing the joy of our students in their schools as they feel the support of the adults who care for them even as we continue to strive to achieve the Board’s mission:

We support and inspire each student to experience joy and fulfillment in realizing their potential as a knowledgeable, confident, and contributing citizen in the global community.

Board Approval

MOTION, September 2021 Board Meeting:

“THAT the Board of School District No. 46 (Sunshine Coast) approve the district’s Enhancing Student Learning Report”

Amanda Amaral, Board Chair

Appendix

DATA

- [Enhancing Student Learning Report Data | Ministry of Education](#)
- [Aboriginal Report | How are we doing? | 2015-2020 | Ministry of Education](#)
- [SD46 Contextual, Achievement and Special Reports | Ministry of Education](#)
- [EDI | Early Years Development Instrument](#)
- [MDI | Middle Years Development Instrument](#)
- [District Annual Elementary Data | Reading, Writing, & Numeracy](#)
- [District Annual Elementary Data | Indigenous and All Students | Meeting/Exceeding %](#)
- [District Annual Kindergarten End of Year Survey Data | Literacy](#)
- [District Annual Kindergarten Fall Start Survey Data | Numeracy](#)
- [OECD PISA 2018 Study](#)



TABLES AND DIAGRAMS

1. Committees Overview:

Board Committees	Membership
Education	Members of the Board of Education with staff support. Board committees are open to the public unless closed due to personnel, legal or property matters.
Operations	
Policy-Governance Level	
Committee of the Whole (C.O.W.)	
Superintendent Evaluation	
Superintendent/ Chair/Vice Chair meetings	
Ad Hoc	
Board Evaluation - annual review	
Agenda Setting - for General meeting and committees	
Monthly General Meeting (Closed - personnel, legal, property) Public - reports for the month	
Intergovernmental	
South Coast Branch	
District Internal Committees	
Family Engagement	Internal committees may include staff, students, parents/caregivers and community members.
Literacy	
Numeracy	
Technology	
Physical Health and Education	
Health and Safety	
SOGI	
Environmental Education Action	
Fine Arts	
Program	
Educational Leadership Meetings	
Executive Team Meeting	
District Student Leadership Team (DSLTL)	
Secondary Literacy	
Teacher Librarians	
Staff Wellness Working Group	
Equity in Action Steering Group	
External Committees	
Healthy Schools	External committees are comprised of staff and community members.
Indigenous Education Advisory Circle	
Community Schools	
DPAC	
Early Years Council	
SCRD and SD46 Joint Use	
Early Intervention and Advocacy	
Sunshine Coast Literacy Coalition	
School Committees	



Staff meetings	School committees may include staff, students, and parents/caregivers.
Staff committees	
Professional Development Committees	
Principal/ Director of Instruction/ Superintendent visits	
PACs	
Student Leadership Groups	
Health and Safety	
Critical Incident	
Active Travel	
SCTA and CUPE Committees	
Professional Development and Mentorship (SCTA and CUPE)	SCTA and CUPE committees are comprised of union, staff reps, and district staff
Occupational Health and Safety (SCTA and CUPE)	
Social Justice (SCTA)	
Indigenous Education (SCTA)	
Teachers Teaching on Call and New Teachers (SCTA)	
Labour Management (CUPE)	
Education Implementation Committee (EIC)	



2. Strategic Plan Communications Plan Sample:

SD46 Strategic Plan Communications Plan												
	August	September	October	November	December	January	February	March	April	May	June	July
Board Meeting		Strategic Plan format adoption. 1 (a) Student Voice D&T.	Vision 2 (a) positive partnerships 1 (d) core competencies 3 (b) visioning and planning.	Mission 3 (a) communicate 1 (d) literacy 1 (f) digital literacy	Affirmation 1 (h) indigenous cultures & diversity 3 (c) international student program	Ethics 2 (a) healthy & inspired team 1 (g) physical health 1 (d) early years.	Inclusion 2 (c) inclusive education 1 (f) mental health	Collaboration & Equity 2 (b) professional development 2 (d) numeracy 3 (c) partnerships 2 (e) Family Engagement	Innovation 2 (d) leaders 1 (b) care of our planet 3 (d) environmental initiatives	Respect & Responsibility 1 (e) fine arts 2 (f) transportation strategies	Celebration 1 (f) graduates 3 (e) district facilities.	
Education Committee		2 (e) positive partnerships 1 (c) core competencies	3 (c) literacy 3 (i) digital literacy	3 (b) indigenous cultures & diversity 3 (g) international student program	1 (g) physical health 1 (b) early years	2 (c) inclusive education 1 (f) mental health	2 (a) Family Engagement 2 (b) professional development 1 (b) numeracy.	2 (d) leaders 2 (f) care of our planet 3 (d) environmental initiatives	3 (b) fine arts	3 (i) graduate		
Operations Committee							3 (c) partnerships		3 (f) transportation strategies	3 (a) district facilities		
Committee of the Whole		implementation plan 3 (a) reporting and planning communication	communication 3 (a) communicate	communication	2 (a) healthy & inspired team communication	communication	communication	communication	communication	communication	communication first year Strat Plan report	Board Evaluation
District Program Committee		EduCoaster articles: 2 (a) healthy & inspired team 3 (a) communicate	EduCoaster articles: 2 (c) leaders 1 (b) Move throughout education 1 (k) fine arts.	EduCoaster articles: 1 (b) indigenous cultures	EduCoaster articles: 2 (b) professional development.	EduCoaster articles: 2 (d) inclusive education	EduCoaster articles: 3 (c) partnerships	EduCoaster articles: 3 (d) digital literacy 3 (e) environmental initiatives 3 (i) graduate	EduCoaster articles: 1 (g) digital literacy 3 (e) environmental initiatives 3 (i) graduate	CDW Strat Plan June Report Prep EduCoaster articles: 3 (i) graduate		
Ed Leadership Meeting	Draft Strategic Plan implementation, School, & Personal Growth Plans	implementation plan Student Vote: FSA (Cathy McCubbin Notes), Reg. 1170	2 (a) positive partnerships 3 (c) core competencies 3 (b) visioning and planning	3 (a) communicate 1 (d) literacy 1 (b) fine arts	2 (a) healthy & inspired team 3 (g) international student program curriculum	1 (g) physical health 1 (b) early years	2 (c) inclusive education 1 (f) mental health Budget Input	3 (e) numeracy 3 (c) partnerships	2 (d) leaders 1 (b) care of our planet 3 (d) environmental initiatives	3 (i) digital literacy 3 (f) transportation strategies	3 (f) graduates 3 (e) district facilities	
District Parent Advisory Committee (DPAC)		New Strat Plan & 3(a) Student Voice with Superintendent	1 (b) indigenous cultures with DP of Indigenous Learning 1 (d) Core competencies with Superintendent	1 (f) digital literacy with Superintendent	XXXXX	1 (f) mental health with DP Inclusive Ed. 1 (g) Physical Health with DP Inclusive Ed.	1 (i) changing climate with Superintendent 1 (a) numerate Budget Input	XXXXX	1 (d) literacy 1 (b) early years with DP of Learning & Innovation	3 (i) graduate	XXXXX	
District Student Leadership Team (DSLTL)		New Strategic Plan: 1 (a) Student Voice	1 (a) Student voice	3 (b) N. vs. 5 hockey fundraiser (December) 2 (d) positive partnerships 1 (d) core competencies	XXXXX	1 (a) communicate 1 (b) indigenous cultures & diversity 1 (g) international student program	3 (c) SD46's Got Talent fundraiser (April) 1 (g) physical health Facilities Input Budget Input	2 (c) inclusive education 2 (f) mental health 3 (c) SD46's Got Talent fundraiser (April) DSLTL Selection Process	1 (a) SD46 Student Forum	3 (i) care of our planet 3 (d) environmental initiatives 3 (f) transportation strategies DSLTL Selection Process	3 (f) graduates 3 (e) district facilities New DSLTL Members alerted Alert new students DSLTL	
District Indigenous Advisory Circle			Strategic Plan Review Mission Affirmation 1 (b) indigenous cultures & diversity		1 (c) student voice 2 (c) inclusive education 2 (c) Family Engagement		1 (b) early years 1 (g) physical health 1 (f) mental health		1 (b) care of our planet 3 (c) partnerships 3 (d) environmental initiatives		3 (f) graduates 3 (e) fine arts 3 (f) transportation strategies	
SD46 EduCoaster for Staff		New Strategic Plan & 3 (a) District Facilities & 2 (a) positive partnerships		Mission: 2 (d) leaders & 3 (b) Move throughout education & 1 (b) fine arts	Affirmation: 1 (h) indigenous cultures	Ethics: 2 (b) professional development	Inclusion: 2 (c) inclusive education	Collaboration & Equity: 3 (c) partnerships	Innovation: 3 (d) environmental initiatives	Respect & Responsibility: 1 (e) digital literacy	Celebration: 1 (f) graduates	
Website/ Social Media (Facebook, Twitter, YouTube, Instagram)		New Strategic Plan	Vision	Mission	Affirmation	Ethics	Inclusion	Collaboration & Equity	Innovation	Respect & Responsibility	Celebration	
Other Meetings/ Communication	Coast Reporter: Report to the Community		Superintendent visit to all PSC and Staff Meetings to present new strategic plan or check in during year 2-4			Trustee School visits Annual Budget Consultation Engagement						Coast Reporter: Celebration & thank you to students, staff and community



3. Implementation Plan Sample:

SD No. 46 Implementation Plan 2019-2023	Circles of Care: Students			
	2019-2020 Initiative	2020-2021 Initiative	2021-2022 Initiative	2022-2023 Initiative
Goal				
1. b. Our students will thrive in their early years, and throughout their education, within schools, families, and communities that inspire learning, respect, and connection.	Revised Early Learning Framework Strengthening Early Years to Kindergarten (SEY2K) Family Resource Programs (FRP)	SPARK! Program Re-Design -Early Learning Framework & Indigenization WonderWheels Strengthen EY to K connections - Wonder Child focus with goals co-developed with community partners	Early Years Hub- Create physical space & wrap around supports SPARK! & Child Development Programs promote ELF SEY2K - community of practice - pedagogical narratives; child-centred; strength-based	Supporting children to THRIVE by Creating a Culture of Joy & Fulfillment— through developing a Pedagogy of Play newborn to gr. 12, focused on JOY, Fulfillment, Creativity and Engagement. Vehicle: Re-Designing SPARK! SEY2K: A culture where early years educators and support services respect each others contributions and connect regularly to learn, exchange perspectives and share ideas for supporting children & families to thrive. Child Centred/ Strength-based Early Years Hub/Family Resource Programs full of children & families who can access the supports and services to ensure they will thrive in their early years.
Indigenous Connection	Early Learning Framework – support the Indigenous Focus Highlight in our workshops Strengthening Early Years to Kindergarten (SEY2K) - partnering with & Mem7iman in StrongStart Outreach Family Resource Programs – District Principal & Mem7iman; Family Support Navigator with Indigenous Focus Mat6 Family Support Navigators Early Years Fair Theme Participation of Mem7iman in Early Years Fair	SPARK! Program redesign will highlight Indigenization of content & will be reflective of Early Learning Framework StrongStart Team - will participate in Professional Development with Indigenous focus (ie Cherokee Song in August 2020, Outdoor/Natural in Sept & Talking Trees in Oct. 2020 Strengthening Early Years to K - Partnership with Mem7iman Changing Results for Young Children - Partnership with Mem7iman	Continue to embed Indigenous content into SPARK! Early Years Hub- focus on physical space to be welcoming & reflective of Indigenous culture.	
Resources	Grant for Ready, Set, Learn Grant for SPARK! Re-Design Grant for Strengthening Early Years to Kindergarten (SEY2K) Grant for Family Resource Programs Grant for Changing Results for Young Children for Well-Being/Playful Learning	Grant for Ready, Set, Learn Grant for SPARK! Re-Design Grant for Strengthening Early Years to Kindergarten (SEY2K) Grant for Family Resource Program Grant for Changing Results for Young Children for Well-Being/Playful Learning		
Progress/Evidence	Early Years Framework – Document # of presentations/workshops; Attendance; SEY2K: document planning sessions; # of components in our annual cycle FRPs: Increase # of adults and children who participate in FRP; Increase # of parents who participate in Parenting Classes; Increase # of clients family navigators support Kindergarten Survey & EDI	SPARK! - # of collaborative planning sessions; document edits to program SEY2K: document planning sessions; # of components in our annual cycle FRPs: Increase # of adults and children who participate in FRP; Increase # of parents who participate in Parenting Classes; Increase # of clients family navigators support Kindergarten Survey & EDI		



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

Tuesday, June 22, 2021, 10:00 p.m.
Online via Zoom

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

STAFF: P. Bocking, Superintendent; N. Weswick, Secretary-
Treasurer; P. Bishop, Director of Instruction; K. Kerr, Director
of Instruction; P. Luporini, District Principal; R. Collison,
Manager of Facilities; S. Mackenzie, CUPE 801; E. Reimer,
Executive Assistant (Recording Secretary)

1. Call to Order

Trustee Haines called the meeting to order at 10:01 a.m.

2. Goal 3.e. - District Facilities

Manager of Facilities Rob Collison provided an update on custodial and maintenance projects, including:

- General daily disinfection, with high touch points being done twice daily during the year due to the COVID-19 pandemic requirements.
- Daytime custodial staff to continue in 2021/2022.
- Fields have been fertilized, aerated, top dressed, and slit seeded. Field conditions are beginning to show significant improvement.
- New swing sets added with cedar borders and engineered wood fibre surfacing at Roberts Creek Elementary and Langdale Elementary
- Upgraded HVAC air filtration to MERV-13 filters. The filters have virus filtration ability.
- Upgrading washroom faucets to 1 touch style.
- Asbestos abatement project at Chatelech Secondary taking place in the summer of 2021. New flooring to follow.
- Outdoor learning shelters are being installed.
- Halfmoon Bay Elementary interior renovation ongoing. Once complete, the team will move on to Chatelech Secondary.
- Kinnikinnick Elementary HVAC change over to heat pumps and the addition of 100 kW solar array. Completed.

- Halfmoon Bay Elementary, new ventilation units in the original wing, and the addition of 100 kW solar array. Completed.
- Pender Harbour Secondary dust collector system replacement, and addition of glass wall fire separation between wood and metal shops. Glass wall for visibility between shops.
- Kinnikinnick flooring moisture mitigation and new flooring in 50% of the building. The remaining 50% will be done in 2022/2023.
- Elphinstone Secondary 100% LED lighting retrofit.
- Playground at Halfmoon Bay Elementary being replaced through Playground Equipment Program.
- Halfmoon Bay playground retaining walls, stairs and accessibility improvements summer 2021.
- 2021 summer roofing at Pender Harbour Secondary, Langdale Elementary, and Cedar Grove Secondary.

Energy upgrades have resulted in the equivalent of \$2.2 million in savings since the district began tracking the savings in 2011. This equates to 1,856 tCO₂e emissions avoided since 2011.

Secretary-Treasurer Weswick provided an update on the renovation at the Early Years Centre (formerly known as the Sechelt Learning Centre) and the expansion at West Sechelt Elementary.

Trustee Leech left the meeting at 10:30 a.m.

3. Emergency Preparedness

Director Bishop provided a report on protocols implemented due to the pandemic. School based health and safety committees and the district health and safety committee have had a strong role in ensuring safety plans are followed at all sites. Vancouver Coastal Health have recommended that current safety plans continue through the summer to September 7.

The district has engaged a consultant to review emergency bins at school sites. The schools continue to review the emergency supplies stored on site to ensure items are clean and regularly turned over, and are dry and ready to use as needed. The consultant will review the placement of the storage bins, as well as ventilation and shelving options to ensure storage is safe and secure. The project will continue into the 2021-22 school year.

Daytime custodial staffing will continue for the 2021-22 school year using surplus funds. The district will revisit the need for daytime custodial staffing in the spring for the 2022-23 budget year.

4. West Sechelt Catchment Review

Secretary-Treasurer Weswick reported that a catchment review for the West Sechelt Elementary catchment is being planned for fall. Currently, the standard 2km walk-limit is larger than the West Sechelt Elementary catchment area.

The district has been advised that substantial development is being planned in the area, which could bring up to 850 additional homes in the area. The information will be considered during the consultation around catchment area review. A committee member requested that streets are not divided across two catchment areas in the revised catchment area. The review will be completed prior to kindergarten registration opens in February 2022.

Trustee Ste. Marie joined the meeting at 10:31 am.

The expansion at the school will increase capacity by 150 students, with a six-classroom addition according to the design. Five portables are being removed from the site as a result of the expansion. Secretary-Treasurer noted that classroom composition will affect the overall capacity of the site as operational capacity differs from design capacity.

5. Food Review Committee

Director Kerr provided an update on the Food Review Committee and reported on the composition of the committee:

- Megan Molnar and Alison Dobby, Vancouver Coastal Health,
- Three community school representatives, one from Pender, Sechelt and Gibsons areas
- Jacquie Shelemey, SCTA representative
- Sharon MacKenzie, CUPE representative
- Principals John Brisebois and Bernadette Marie,
- District Principals Kerry Mahlman and Kirsten Deasey
- DPAC representative (TBD)
- Trustees Haines and Ste. Marie

The committee will meet in the fall and consider next steps.

6. Transportation Review

Secretary-Treasurer Weswick reported that registration has opened for the 2021-22 school year and bus lists will be developed over the summer.

Two stop arm cameras are being installed on routes with the highest level of illegal pass-bys. An extended stop arm has been delivered and will be installed over the summer.

The committee discussed cameras in buses. Secretary-Treasurer Weswick reported that the footage would only be reviewed if an incident required it. In that case, the district's [regulation 3280 \(Video Surveillance\)](#) would guide the review of the footage, with student and staff privacy ensured.

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

a. Ebbitide Development - District of Sechelt

The committee discussed the development. While the district's interest is not affected by the development, Secretary-Treasurer Weswick suggested that consideration of active transportation routes to Chatelech Secondary be included.

Trustee Leech returned to the meeting at 11:00 a.m.

b. Holland Lands / Cultural Corner - Town of Gibsons

Secretary-Treasurer Weswick will be sitting on a committee struck by the Town of Gibsons to review the overall use of the Holland Lands area.

7. Adjourn

The meeting adjourned at 11:01 a.m.

Erica Reimer

From: Ho, Sandy MMHA:EX <Sandy.Ho@gov.bc.ca>
Sent: August 9, 2021 4:52 PM
To: Erica Reimer
Cc: 'MCFD.Minister@gov.bc.ca'
Subject: 1191439 - Response Amaral

Sent on behalf of Nick Grant, ADM

August 9, 2021

1191439

Amanda Amaral
Board Chair
School District 46
ereimer@sd46.bc.ca

Dear Amanda Amaral:

Thank you for your letter of March 1, 2021. Your email was brought to my attention by the Honourable Mitzi Dean, Minister of Children and Family Development, and I am pleased to respond to your inquiry on her behalf. I apologize for the delay.

It is clear that your district has gone to great lengths over the years to support children and youth with mental health and substance use challenges by building a strong foundation of integrated approaches and innovative processes. Other communities could benefit from your experience.

Mental health and substance use care for children, youth, and young adults is a priority for government and, through [A Pathway to Hope](#), efforts are focused on wellness promotion, prevention, early identification, and access to integrated, culturally safe, and effective care. The initiatives that government are undertaking are intended to begin the transformation of child, youth, and young adult mental health and substance use care from fragmented services to an integrated and seamless system in which young people and their families are identified early and supported by an interconnected continuum of care. This work is being implemented by the ministries of Mental Health and Addictions, Children and Family Development, Education, and Health in partnership with First Nations, Métis Nation BC, urban Indigenous organizations, school districts, health authorities, primary care networks, and community agencies.

Integrated Child and Youth (ICY) teams include a variety of service partners, including mental health clinicians, substance use workers, education counsellors, Indigenous supports, family and youth peer supports and others. ICY teams are being launched in five school districts over the next year (one in each regional health authority), including Maple Ridge-Pitt Meadows, Comox Valley, Richmond, Coast Mountains, and Okanagan-Similkameen. Budget 2021 includes funding to quadruple the number of school districts with ICY teams in the province, bringing the total number of districts with ICY teams to 20 by 2023/24 (5 existing, 15 new).

Selection criteria for the first five school districts included a number of different considerations including both service operational readiness (e.g. the area has strong existing partnerships and relationships among child and youth mental health and substance use services), infrastructural readiness (e.g. existing services in school district, size of school district), and the needs of young people and their families.


Selection also considered opportunities for reconciliation and to partner with First Nations communities and schools, Métis chartered communities and Indigenous service delivery organizations, as well as ensuring a mix of communities with representation from rural, remote, and urban areas with diverse populations and demographics.

We are currently working with the provincial leadership committee on defining the selection process; more details will be available this fall.

Your school district clearly shows a great commitment to collaboration in support of student mental health and wellbeing as well as readiness in terms of the services and infrastructure to support ICY teams. We encourage your school district to continue to express interest and look forward to the possibility of working with you and your community in the future.

Thank you for your commitment and passion for supporting children and youth mental health and wellness on the Sunshine Coast. I appreciate the opportunity to respond.

Sincerely,



Nick Grant
Strategic Policy and Planning

pc: Honourable Mitzi Dean, Minister of Children and Family Development

Sandy Ho

Executive Administrative Assistant
STRATEGIC POLICY & PLANNING
Ministry of Mental Health & Addictions
250-952-1876



BOARD COMMITTEE MEETING SCHEDULE
 2021-2022

MONTH	OPERATIONS COMMITTEE	COMMITTEE OF THE WHOLE	EDUCATION COMMITTEE
September 28, 2021	10:00 to 11:30 AM	12:00 to 2:00 PM	2:30 to 4:00 PM
October 26, 2021	10:00 to 11:30 AM	12:00 to 2:00 PM	2:30 to 4:00 PM
November 23, 2021	10:00 to 11:30 AM	12:00 to 2:00 PM	2:30 to 4:00 PM
December 14, 2021	10:00 to 11:30 AM	12:00 to 2:00 PM	2:30 to 4:00 PM
January 25, 2022	10:00 to 11:30 AM	12:00 to 2:00 PM	2:30 to 4:00 PM
February 22, 2022	10:00 to 11:30 AM	12:00 to 2:00 PM	2:30 to 4:00 PM
March 29, 2022	10:00 to 11:30 AM	12:00 to 2:00 PM	2:30 to 4:00 PM
April 26, 2022	10:00 to 11:30 AM	12:00 to 2:00 PM	2:30 to 4:00 PM
May 24, 2022	10:00 to 11:30 AM	12:00 to 2:00 PM	2:30 to 4:00 PM
June 14, 2022	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. West Sechelt Catchment Review 4. Regulations for final review: <ol style="list-style-type: none"> a. Renovations (4110) b. Use of Board Property as Licensed Child Care Facility (4170) 5. Local Government OCP and Zoning Referrals (standing item) <ol style="list-style-type: none"> a. Referral of Islands Trust Policy Statement 	<ol style="list-style-type: none"> 1. Strategic Plan Process 2. CSBA Equity Inclusion Conference Debrief 3. Trustee Social Media Advocacy 4. Policy Review (standing item) <ol style="list-style-type: none"> a. K-12 Financial Management Policies b. Closed Meeting Bylaw (54) 5. Regulations for final review: <ol style="list-style-type: none"> a. Conflict of Interest (2050) b. Working Alone (2150) c. First Aid (3080) d. Scent Considerate Environment (3190) 6. Board Evaluation <ol style="list-style-type: none"> a. Governance Core - Reflections to Action 7. Communication Plan (standing item) 	<ol style="list-style-type: none"> 1. Strategic Plan Goals: <ol style="list-style-type: none"> a. Partnerships (3.c) b. Core Competencies (1.c.) 2. Communicating Student Learning