



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

**REGULAR MEETING AGENDA**

September 9, 2014

7:00 p.m. at the School Board Office, Gibsons, B.C.

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**1. Call to Order**

**2. Presentations**

- a. To commence next month.

**3. Public Question Period (10 minutes in total)**

**4. Adoption of the Agenda**

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

- a. Special Meeting – August 27, 2014 ..... Pg. 3-5  
b. Regular Meeting – June 10, 2014 ..... Pg. 6-12  
c. Record of Closed Meeting – June 10, 2014 ..... Pg. 13-14

**6. Reports**

a. Executive Reports

i. Strategic Plan Update:

1. Learning Environments: Safe and Welcoming Schools ..... Pg. 15-16

ii. Other Reports

1. Superintendent's Report ..... Pg. 17-18

a. Administrative Regulations to be Received: (*motion*)

- 5350 (How to Communicate with Us) ..... Pg. 19  
• 5630 (Maintaining a Respectful Workplace) ..... Pg. 20-21  
• 3850 (Use of Board Property by a Licensed Child Care Provider) ..... Pg. 22-23

2. Secretary-Treasurer's Report

- a. Audited Financial Statements ..... Pg. 24-67  
b. Shared Services ..... Pg. 68

iii. Information Items

1. Larger Cheques Written in the Month of June, July and August 2014 ..... Pg. 69-71

b. Board/Committee Reports

i. Board Report

- ii. Board Evaluation Working Session Notes - August 27, 2014 ..... Pg. 73-76

**7. Correspondence**

- a. SCRD – Youth Funding Fall Meeting ..... Pg. 77  
b. M. Coulter – Public Education ..... Pg. 78

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

**9. Next Meeting**

The next public board meeting will be held on October 14, 2014.

MOTION:  
 “TO approve the committee agendas.”

**10. Adjournment**

<b>COMMITTEE MEETINGS 2014 – 2015</b>			
MONTH	EDUCATION School Board Office	OPERATIONS School Board Office	COMMITTEE OF THE WHOLE School Board Office
September	24	18	24
October	22	30	28
November	26	20	25
December	16	18	16
January	28	15	27
February	25	19	24
March	26	19	24
April	22	23	28
May	27	21	26
June	24	18	23

**Agendas for Upcoming Meetings:**

Education Committee – September 24, 2014 from 1:00-2:30 pm at Gibsons Elementary School

- 1) Achievement Contract
- 2) Draft Regulation – Student Leadership
- 3) Technology Plan
- 4) Parent Engagement

Operations Committee – September 18, 2014 from 12:30-2:00 pm at the SBO

- 1) Joint Use Update
- 2) Facilities – Summer work update
- 3) Revised Regulation # 4410- Honoraria
- 4) Surplus Funds Allocation

Committee of the Whole – September 24, 2014 from 9:30-11:30 am at the SBO

- 1) Strategic Plan Review
  - a. Implementation Update
  - b. Process Review
- 2) Communications Plan



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

Held on Wednesday, August 27, 2014  
At the School Board Office, Gibsons, B.C.

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

**STAFF:** P. Bocking, Superintendent of Schools  
G. Kitchen, Assistant Superintendent of Schools  
N. Weswick, Secretary-Treasurer  
E. Reimer, Administrative Assistant (Recording Secretary)

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#1. Call to Order

The meeting was called to order at 11:05 a.m.

#2. Adoption of the Agenda

**MOTION:** Mewhort/Younghusband

"THAT the agenda of August 27, 2014 be adopted."

Carried.

#3. Trustee Elections Bylaw

Secretary-Treasurer Weswick indicated that changes to the existing trustee elections bylaw were required due to recent changes in legislature. Trustees discussed suggested changes to match the elections bylaw to the ministerial order describing trustee electoral areas for the school district.

**MOTION:** White/Russell

"THAT School District No. 46 (Sunshine Coast) Trustee Elections Bylaw No. 74 be read for a first time."

Opposed: Dixon  
Carried.

**MOTION:** Mewhort/Younghusband

"THAT School District No. 46 (Sunshine Coast) Trustee Elections Bylaw No. 74 be read for a second time."

Trustees engaged in a discussion.

Carried.

Trustees unanimously agreed to move to a third reading of the bylaw.

**MOTION:** White/Mewhort

"THAT School District No. 46 (Sunshine Coast) Trustee Elections Bylaw No. 74 be read for a third time, passed and adopted."

**AMENDMENT:** White/Russell

"THAT the definition of Rural Area 2 contained in item 74.1 within School District No. 46 (Sunshine Coast) Trustee Elections Bylaw No. 74 be amended as follows:

*'Rural Area 2' refers to Electoral Areas D, E and F of Sunshine Coast Regional District as defined in the British Columbia Gazette dated January 24, 1991 and the Sechelt Indian Government District.*

Carried.

Trustees proceeded to vote on the motion as amended. Upon voting, the motion carried.

Carried.

a. Appointment of Chief Election Officer and Deputy Chief Election Officer

**MOTION:** Russell/White

"THAT pursuant to Section 41(1) and (2) of the *Local Government Act* Nicholas Weswick be appointed Chief Election Officer for conducting the 2014 general local elections with power to appoint other election officials as required for the administration and conduct of the 2014 general local elections;

AND THAT Erica Reimer be appointed Deputy Chief Election Officer for the 2014 general local elections."

Carried.

#4. Surplus

Secretary-Treasurer Weswick provided a report. A recommendation was made that \$1,200,000 of the \$1,669,674 unrestricted surplus be distributed immediately for school-based decision-making. A copy of the surplus presentation, including detailed figures, is attached to these minutes.

**MOTION:** White/Russell

"THAT the Board of Education of School District No. 46 (Sunshine Coast) accept the recommendation to immediately direct \$1,200,000 for school-based decision making."

Carried.

Trustees engaged in a discussion on the restricted surplus.

#5. Bargaining

Assistant Superintendent Kitchen provided a brief report, indicating that the school district remains hopeful that a settlement could be reached soon. It was noted that the school district might require a short period of time before schools could open after a settlement is reached. Chair Baxter indicated that the board sent two letters during the summer months to advocate for a settlement. The board has not received a response to either letter.

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

- A member of the audience asked for clarification on the boards' intent to allocate the unrestricted surplus earlier than in prior years. Chair Baxter provided a response.
- A member of the audience asked if the ministry's headcount date would be adjusted if school doesn't begin on schedule. Secretary-Treasurer Weswick provided a response.

- A member of the audience requested clarification on the average teacher salary and the restricted surplus. Chair Baxter and Secretary-Treasurer Weswick provided a response.
- Members of the audience asked what additional plans the board had to advocate for an end to the current labour dispute. A response was provided by Chair Baxter.
- A member of the audience asked for clarification on the response provided by Chair Baxter. Clarification was provided.
- Clarification was sought on Assistant Superintendent Kitchen's report on bargaining. A response was provided.
- Information was requested regarding the new Gibsons Elementary School. Chair Baxter provided a response.

#7. Next Meeting

The next public board meeting will be held on September 9, 2014.

#8. Adjournment

**MOTION:** White/Youngusband

The meeting adjourned at 12:27 p.m.

Carried.

\_\_\_\_\_  
Chair

\_\_\_\_\_  
Secretary-Treasurer



MINUTES OF THE REGULAR MEETING OF THE  
BOARD OF EDUCATION OF  
SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)  
Held on Tuesday, June 10, 2014  
At the School Board Office, Gibsons, B.C.

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PRESENT: TRUSTEES: B. Baxter (Chair), L. Pratt (Vice-Chair), L. Dixon, D. Mewhort,  
G. Russell, M. Trouheit, S. White, C. Younghusband

STAFF: P. Bocking, Superintendent of Schools  
G. Kitchen, Assistant Superintendent of Schools  
N. Weswick, Secretary-Treasurer  
E. Reimer, Administrative Assistant

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#82. Call to Order

The meeting was called to order at 7:03 p.m.

#83. Presentations

a. Celebrating Education: SPIDER – N. Smith and E. Graham

SPIDER instructors, Nick Smith and Fiona Graham, provided information on blended learning SPIDER course options offered in School District No. 46. These courses combine the benefits of online learning with face-to-face support, allowing students to complete course work at their own pace in supportive environment.

b. District Literacy Plan/Literacy Coalition – S. Middleton

Sandy Middleton provided an update on work being done by the Sunshine Coast Literacy Coalition, highlighting the *Community without Borders* and *Coast Reads* events that took place during the year. The events support their efforts to expand people's idea of literacy and to raise awareness of literacy as a part of a continuum of learning. Ms. Middleton shared a digital story created by a team that included two young adults from the Sechelt Nation, a member of the immigrant community, and a Capilano University faculty. The digital story can be viewed at: <http://docs.google.com/file/d/0BzrN8zK2zQpyN2RrMDh2LUUjleGc/edit?pli=1>.

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

#84. Public Question Period

There were no questions.

#85. Adoption of the Agenda

MOTION: White/Pratt

"THAT the agenda of June 10, 2014 be adopted."

Carried.

#86. Approval of Minutes of Prior Meetings

**MOTION:** Mewhort/Pratt

"THAT the Record of the Closed Meeting of May 13, 2014 and the minutes of the Regular Meeting of May 13, 2014 be adopted as presented."

Carried.

#87. Reports

a. Executive Report

i. Strategic Plan Update: Aboriginal Education

Superintendent Bocking spoke to his written report, indicating that the district has seen successful relationship building with the Sechelt Indian Band and the Squamish Nation, in addition to a marked improvement in transition rates for aboriginal student. It was noted that a full discussion and presentation on Aboriginal Education took place at the Education Committee on May 28, 2014 and that a summary can be found in the notes of that meeting.

ii. Student Voice: Summary of Student Trustee Activities

Student Trustee Maya Treubert spoke to her experience as the school district's first student trustee and thanked the board for their support during her tenure as a student trustee.

Superintendent Bocking and Chair Baxter thanked Student Trustee Treubert for a job well done. The Board presented Student Trustee Treubert with flowers, a letter of appreciation and a card of thanks.

Superintendent Bocking spoke to his written report and detailed the plan for the District Student Leadership Team (DSLTT) for the coming school year. He reported that DSLTT members have been selected for next year's team and have met once to review information gathered at the Student Forum. The DSLTT will meet with the board prior to the September board meeting and a student trustee will be selected from the team for inauguration at the October board meeting.

Trustees discussed timelines for the inauguration of the student trustee and the application process for the team.

iii. Superintendent's Report

Superintendent Bocking spoke to his written report, highlighting the district's focus on reading proficiency and the goal to have all students reading at grade level by the end of grade three. A discussion followed regarding student success and the BCTF strike.

1. District Literacy Plan

**MOTION:** Russell/White

"THAT the Board of Education of School District No. 46 (Sunshine Coast) approve the 2014/2015 District Literacy Plan as presented."

Carried.

iv. Secretary-Treasurer's Report

The report was provided as written. Secretary-Treasurer Weswick spoke to his report, reporting that the occupancy permit for the new Gibsons Elementary School would be delivered by the last week of August. He indicated that there is room for potential delays and



that a decision for the demolition of the existing school site would wait until there is assurance of delivery of the occupancy permit.

v. Information Items:

The following reports were submitted as written.

1. Larger Cheques Written in the Month of May 2014
2. Expenditures by Object

b. Board/Committee Reports

i. Board Report

The report was submitted as written. Chair Baxter highlighted ongoing trustee work being done outside of the school district, including Trustee White's role at provincial bargaining, Trustee Younghusband's position on the board of BCSTA, and Trustee Pratt's role as chair of the South Coast Branch, which represents Powell River, Squamish and Sunshine Coast school districts.

Trustee Russell was presented with a long-term service award from BCSTA, in recognition of his twelve years of service.

Chair Baxter disclosed a motion, which the board unanimously carried at their closed board meeting earlier that evening, to write to the Minister of Education regarding teacher bargaining. The motion reads:

"THAT the Board of Education for School District 46 write a letter to the Minister of Education, requesting that he support a freely negotiated agreement with the BCTF by:

- ensuring that government apply more thought to BCPSEA's communications and consultation with the field before employing confusing, miscalculated directives such as the May 21, 2014 lockout announcement;
- instructing BCPSEA to immediately propose to the BCTF to re-affirm the Framework Agreement in Committee for the 2013 Round of Bargaining to a) re-engage the common data study of data related to compensation, working conditions, demographics and other relevant collective bargaining matters and b) revise the date of the facilitator's report that was never issued last year to June 30, 2014;
- maximizing the use of Mark Brown as the mutually contracted facilitator, at a neutral bargaining location with no spectators/guests who are not senior decision-makers for their respective parties;
- committing on behalf of government sufficient funds to address the outstanding dispute over class size and composition and learning specialist ratios as new language at the bargaining table, rather than continue to drag the K-12 public education system down in over a decade of legal wrangling;
- and ensuring that BCPSEA offers the BCTF a fair wage proposal in line with other BC public sector employees who have recently received raises."

ii. Education Committee Notes – May 28, 2014

The meeting notes were submitted as written. Trustee Younghusband highlighted the report from District Principal Mahlman regarding Aboriginal Education and reported potential future agenda items.



iii. Operations Committee Notes – May 15, 2014

The meeting notes were submitted as written. Trustee Mewhort reported that if and when the ministry requests an update to the Five Year Plan, capacity increases at West Sechelt Elementary will be listed as a top priority.

iv. Committee of the Whole Notes – May 27, 2014

The notes were submitted as written. Chair Baxter clarified that the committee was unable to reach consensus regarding a proposed policy updated and as such two options were presented in the notes.

**MOTION:** Youngusband/Mewhort

“THAT there be no change to the existing language in policy 3.12.”

Carried.

**MOTION:** Russell/Mewhort

“THAT the following changes be made to policy 4.6:

*“In accordance with policy 2.5, Make-make decisions and representations on behalf of the Board which fall within and are consistent with any reasonable interpretation of Board policy, motions and planning, and keep the Board informed of such decisions and representations.”*

Trustee debated the motion, upon voting the motion was defeated.

Opposed: Dixon, Mewhort,  
Youngusband, White, Pratt

Defeated.

v. Ad Hoc Trustee Pro-D Committee – May 28 & June 2, 2014

Trustee Pratt spoke to the meeting notes and provided clarification regarding the various recommendations being offered.

**MOTION:** White/Youngusband

“THAT the Board of Education of School District No. 46 (Sunshine Coast) adopt the points agreed to by the Ad Hoc Trustee Pro-D Committee as a guideline for trustee professional development:

- Trustee personal professional development is important for the development and trusteeship of individuals on the board.
- There is a distinction between personal professional development and board professional development, which would include the BCSTA Academy and Annual General Meeting.
- Committee members support a cap for personal professional development. Once that cap is reached, trustees may apply for additional funds.
- Trustees engaging in personal professional development shall report back to the board in a timely manner.
- The board should consider bringing professional development opportunities to the coast to save on travel expenses.

- In cases where the parent organization pays for travel expenses directly or reimburses the district, those costs will not go towards a trustee's personal PD claim."

Carried.

**MOTION: White/Pratt**

"TO update Policy 6 – Trustee Orientation, as follows:

"6 **TRUSTEE ORIENTATION AND PROFESSIONAL DEVELOPMENT**

*The Board believes an orientation and professional development program is necessary for effective trusteeship.*

6.1 *The district will offer an orientation program prior to January 31 after an election for all newly elected trustees that provides information on The Board Chair, Vice-Chair and Superintendent are responsible for updating an ongoing Trustee Orientation Handbook within three months prior to a trustee election period, and then implementing an orientation program for newly elected trustees prior to the January 31 after the election that covers:*

- a) role of the trustee and the Board;*
- b) organizational structures and procedures of the district;*
- c) Board policy, agendas and minutes;*
- d) existing district initiatives, annual reports, budgets, financial statements and long-range plans;*
- e) district programs and services;*
- f) the Board's function as an appeal body; and*
- g) statutory and regulatory requirements, including responsibilities with regard to conflict of interest.*

*Incumbent trustees are expected to participate in orientation and help newly elected trustees become informed about functions, policies and procedures.*

6.2 *The Board will provide financial support for trustees to attend British Columbia School Trustees' Association sponsored orientation seminars, professional development activities through, but not limited to, the BC School Trustees Association and BC Public Schools Employers' Association in order to support their own effective trusteeships, Strategic Plan priorities and any opportunities for improvements as identified through the Board Self-Evaluation process.*

6.3 *The Board Chair and Superintendent are responsible for developing and implementing the District's orientation program for newly elected trustees.*

6.4 *Incumbent trustees are expected to participate in orientation and help newly elected trustees become informed about functions, policies, and procedures.*

6.5 *The Policy Committee will review and update the previous Trustee Orientation Handbook within the three months prior to the election period."*

Carried.

**MOTION:** Pratt/Dixon

"TO add the following to Policy 4 (Role of the Chair):

"4.8 Coordinate and provide oversight of trustee professional development activities and budget as set through the Annual Budget Process."

**AMENDMENT:** White/Russell

"4.8 Coordinate and provide oversight of trustee professional development activities and budget."

Opposed: Dixon

Carried.

**SECOND AMENDMENT:** Youngusband/Russell

"4.8 Coordinate and provide oversight of trustee professional development activities and expenditures."

Opposed: Pratt

Carried.

Trustees proceed to vote on the motion as amended. Upon voting, the motion carried.

Opposed: Dixon

Carried.

**MOTION:** Pratt/Dixon

"TO make the following change to Policy 3 – Role of the Trustee:

*3.13 Share any materials or ideas gained from external professional development activities with the Board in a timely manner."*

Trustees debated the motion. As voting was tied, the chair's vote defeated the motion.

Opposed: Youngusband, White, Russell, Baxter

Defeated.

**MOTION:** Pratt/Mewhort

"TO make the following change to Policy 3 – Role of the Trustee:

*"3.11 Refrain from getting involved in or expressing judgments on any school-level disputes or concerns, but listen to complainants and refer them to the district's communication-Complaints-and/or-Appeals process."*

**MOTION:** Pratt/Russell

"TO refer discussion to Committee of the Whole."

Carried.

**MOTION:** Russell/Younghusband  
"THAT the reports be received."

Carried.

#88. Correspondence

- a. SCR D – Youth Services & Meeting
- b. Music LSA – Support for Music

**MOTION:** Mowhorst/Pratt

"TO receive the correspondence."

Carried.

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

- A member of the audience asked if plans remain in place to move furnishings to the new building at Gibsons Elementary on June 24<sup>th</sup>. Secretary-Treasurer Weswick responded that there are number of factors that could influence the move date, including job action, and that the date could not be confirmed.
- A member of the audience requested an emergency response plan specific to district employees. Chair Baxter requested that Assistant Superintendent Kitchen consult with the inquirer and bring back information to the board table.
- A member of the audience indicated appreciation for the motion to write a letter to Minister Fassbender.
- A member of the audience indicated they had heard a rumour of water contamination due to mould at the new Gibsons Elementary School. Secretary-Treasurer Weswick responded that no such issue had been reported.
- A member of the audience reported that the Ministry of Education's website guarantees that all students will have an opportunity to write provincial examinations and graduate. Chair Baxter acknowledged that the board's understanding is the same and that the district would continue with their efforts to support students.

#90. Next Meeting

The next public board meeting will be held on September 9, 2014.

There are no committee meetings scheduled during the month of June.

#91. Adjournment

**MOTION:** Pratt/Younghusband

The meeting adjourned at 8:56 p.m.

Carried.

\_\_\_\_\_  
Chair

\_\_\_\_\_  
Secretary-Treasurer



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

**RECORD OF CLOSED MEETING**

Held on Tuesday, June 10, 2014

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

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<b>PRESENT:</b>	<b>TRUSTEES:</b>	B. Baxter (Chair), L. Pratt (Vice-Chair), L. Dixon, D. Mewhort, G. Russell, S. White, C. Younghusband
	<b>STAFF:</b>	P. Bocking, Superintendent of Schools G. Kitchen, Assistant Superintendent of Schools N. Weswick, Secretary-Treasurer E. Reimer, Administrative Assistant (Recording Secretary)

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**Call to Order**

The meeting was called to order at 5:01 p.m.

- **Motion to Exclude**
- **Adoption of the Agenda**
- **Approval of Minutes of Prior Meetings**
- **Information / Action Items**
  - **Personnel**
    - Grievance Update
    - Superintendent Evaluation Committee Notes – May 6, 2014
    - Bargaining Update
  - **Property**
    - Property Update
    - Facility Rentals
- **Items for Disclosure**
  - **Motion passed at meeting:**

“THAT the Board of Education for School District 46 write a letter to the Minister of Education, requesting that he support a freely negotiated agreement with the BCTF by:

    - ensuring that government apply more thought to BCPSEA’s communications and consultation with the field before employing confusing, miscalculated directives such as the May 21, 2014 lockout announcement;
    - instructing BCPSEA to immediately propose to the BCTF to re-affirm the Framework Agreement in Committee for the 2013 Round of Bargaining to a) re-engage the common data study of data related to compensation, working conditions, demographics and other relevant collective bargaining

matters and b) revise the date of the facilitator's report that was never issued last year to June 30, 2014;

- maximizing the use of Mark Brown as the mutually contracted facilitator, at a neutral bargaining location with no spectators/guests who are not senior decision-makers for their respective parties;
- committing on behalf of government sufficient funds to address the outstanding dispute over class size and composition and learning specialist ratios as new language at the bargaining table, rather than continue to drag the K-12 public education system down in over a decade of legal wrangling;
- and ensuring that BCPSEA offers the BCTF a fair wage proposal in line with other BC public sector employees who have recently received raises.

Carried.

**Adjournment**

The meeting adjourned at 6:36 p.m.

\_\_\_\_\_  
Chairperson

\_\_\_\_\_  
Secretary-Treasurer

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

**Strategic Plan Report: Learning Environments: Safe and Welcoming Schools**  
Submitted by Superintendent Patrick Bocking  
September 9, 2014

*"Today you are You, that is truer than true. There is no one alive who is Youer than You."*  
— Dr. Seuss

**Background:**

The children, youth and adults in our schools learn and work best when they feel safe and welcome. This not surprising conclusion is supported by American Psychological Association which indicates that "bullying and school climate are linked to children's academic achievement, learning and development." School District No. 46 Board direction is very clear on this matter both in the Strategic Plan, "we will promote safe and healthy learning environments...", and in board policy 1.3(iii), "It is essential that our students and employees are safe, healthy and comfortable in their working environments. Emotional and physical health must be free from bullying and discrimination..."

Our students and our staff are free and encouraged to think and be the way that their individual and special make up requires of them. Our schools accept and encourage diversity in thought, lifestyle, developmental level, and learning styles. At the same time, we embrace a commonality of vision and a consistency of behaviour that allows for us to co-exist in meaningful purpose together.

**Discussion:**

We have excellent sources of information in our district that provides good and precise information about the social and emotional conditions that our students experience. The Early Developmental Instrument (BDI - Kindergarten), the Middle Years Developmental Instrument (MDI - Grades 4 and 7), the McCreary Report, the Satisfaction Survey and, most importantly, observations and analysis from our teachers, educational assistants, parents and principals/vice-principals all support the learning environment and support structures needed.

**Next Steps:**

Ensuring a healthy and safe learning environment is an ongoing activity. Some of the next step initiatives are:

- Our Student Support Services department has researched and are implementing the following:
  - Providing a Sexual Health Unit and "Let's Talk About Touching" document for all elementary schools.



- Providing for each elementary school, one K-8 kit of "Kids in the Know" Personal Safety kit as recommended by the Canadian Centre for Child Protection and strongly endorsed last week by the Ministry of Education.
  - All schools will receive a guide on how to deal with cyber safety and media guidelines.
  - "Second Step" for our Social responsibility curriculum, for each counsellor for now as they are very pricey.
- Schools continue to include a Social Responsibility goal in their school plans.

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

**Superintendent's Report  
September 2014**

**1. Academic Programming**

- a. Summer StrongStart programs continued to offer opportunity for our students for the second year. The Sechelt Early Learning StrongStart Centre and the Roberts Creek StrongStart Centre both welcomed many children and their caregivers for literacy, social play and support. The StrongStart Outreach Bookmobile made its rounds throughout the summer to our smaller communities that do not have ready access to books.
- b. A new longhouse! The Sechelt Learning Centre has acquired a child-sized longhouse to further represent the Coast Salish culture in our learning environments.
- c. Kindergarten students will be screened by the Early Learning team when schools resume so that our teachers have the information to meet the needs of our youngest students.
- d. David Barnum has been hired as Coordinator of Transitions. In this role David will work with the superintendent and educational staff in four areas:
  - i. Support for schools as they address transition issues, particularly between elementary and secondary school.
  - ii. Support the Learning Together program.
  - iii. Support parent engagement initiatives.
  - iv. Curriculum implementation coordination
- e. Principals and senior staff met together in August to affirm their commitment to all students reading at grade level in elementary, and course completion as our fundamental areas of focus for this year.

**2. Operational**

- a. **BCTF Strike:** Our schools have now been on full strike since mid-June. To manage the situation we have:
  - i. ensured that our school leaders have the very best information available on an ongoing basis,
  - ii. ensured that we keep the community informed of latest developments,
  - iii. continued regular communication with the Sunshine Coast Teachers' Association and CUPE 801,
  - iv. continued to value and respect the teachers in our district and will work with them for a successful return to school as soon as the strike is resolved.

- b. **Gibsons Elementary School:** We are anticipating students beginning their school year in the new school. The building is not complete, but the classroom section is ready to go and the rest of the school, including former school demolition, landscaping, parking, etc., will be completed through the fall. The new Gibsons Elementary will be a beautiful school that will fully meet the needs of our students, staff and community.



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

**PERSONNEL**

**5350**

**HOW TO COMMUNICATE WITH US**

This communication protocol provides a framework for finding solutions to differences that arise throughout the school district. Confidentiality will be maintained throughout the process. If a student initiates an appeal, an adult may be present at any stage of the process.

**Step 1 School District Employees** (try to resolve the issue at the source)

- Identify the problem, meet with the person with whom you have the concern, ensure mutual understanding of the concern, explore possible solutions together, set up an action plan with times, dates and follow-up plans, as appropriate.
- If a resolution cannot be reached, inform the other party and move to Step 2.

**Step 2 Immediate Supervisor**

- Meet with the immediate supervisor, identify the concern and what has been done to reach a solution, explore further options to resolve the concern, set up an action plan.
- If a resolution cannot be reached, move to Step 3.

**Step 3 Superintendent of Schools or Designate**

- Within 30 days after Step 2, contact the superintendent in writing to identify your concern and explain what has been done to resolve it. A meeting will be set with the superintendent or designate and the Superintendent's decision will be communicated in writing.
- If a resolution cannot be reached, move to Step 4.

**Step 4 The Board of Education**

- Within 15 days a completed Notice of Appeal form must be submitted to the Secretary-Treasurer. You will be invited to explain your position to the Board of Education and will be notified in writing, within 45 days, of the Board of Education's decision on the matter.
- If the decision significantly affects the education, health or safety of a student and falls within the allowable grounds, the decision of the Board of Education may be appealed under Section 11.1 of the *School Act*.

**Step 5 Superintendent of Achievement** (Section 11.1 of the *School Act*)

- A Notice of Appeal form ([http://www.bced.gov.bc.ca/student\\_appeals/](http://www.bced.gov.bc.ca/student_appeals/)) and copy of the Board's decision must be submitted within 30 days after receiving the Board of Education's decision to the Student Appeals Branch.

Page 1 of 1

Date adopted: February 5, 1997  
Revised: March 29, 1999

Reference: Appeals Bylaw 70

Supt. Signature:



School District No. 46 (Sunshine Coast)

## Administrative Regulations

### PERSONNEL

5630

#### MAINTAINING A RESPECTFUL WORKPLACE

**Purpose:**

The Board of Education of School District No. 46 (Sunshine Coast) is committed to supporting the right of all employees to work in an environment free from bullying, harassment and discrimination.

**Practices:**

The following represents the District's expectations for maintaining a respectful workplace for all employees. Please note the list is not intended to be all-inclusive and may include other actions/intentions not specifically listed below.

1. All employees engaged in School District activities are to conduct themselves in a professional manner that is courteous, respectful of and responsive to the needs of others.
2. All employees are responsible for their actions and are accountable for the consequences. Employees are responsible for ensuring that their workplace conduct and communication with others (including electronic communication) is professional, fair and reasonable.
3. Employees need to be mindful of their conduct in the workplace at all times and refrain from unprofessional or disrespectful comments or actions including (but not limited to) the following:
  - An action by any person which humiliates, insults or degrades another person;
  - Verbal abuse in any form, such as swearing at or displaying unnecessary shows of temper or anger toward another person;
  - Physical abuse/intimidation or threats;
  - Making jokes or comments that a reasonable person would find offensive by spoken word, gestures, on paper, or through electronic communication;
  - Spreading malicious rumours and gossip;
  - Personal insults and name calling;
  - Undermining or deliberately impeding a person's work;
  - Intruding on a person's privacy by pestering, spying or stalking;

Date adopted:  
Revised:

Reference:  
Board Policy 1.3 (iii), 11.5, 11.6

Supt. Signature:



School District No. 46 (Sunshine Coast)

## Administrative Regulations

### PERSONNEL

5630

#### MAINTAINING A RESPECTFUL WORKPLACE (continued)

- Criticizing another person persistently or constantly;
  - Tampering with a person's personal belongings or work equipment.
4. Employees are expected to comply with the district's policies and procedures on bullying and harassment in the workplace. This includes:
- Attempting to resolve interpersonal conflict with the individual. Ask yourself if the issue could be resolved by speaking directly with the person you are in conflict with;
  - Asking for guidance from your supervisor, a member of the Harassment Awareness Team in your school or from a union representative when necessary;
  - Not engaging in bullying or harassment of other workers, the employer or persons acting on behalf of the employer;
  - Reporting if bullying or harassment is observed or experienced in the workplace to your supervisor or directly to the Human Resources Manager.
5. Being able to work in a harmonious, harassment free workplace requires effort from everyone – workers and managers alike. Here are a few simple guidelines to help create and maintain a respectful workplace:
- Be polite, courteous and respectful to others;
  - Treat others equitably and fairly;
  - Listen to what others have to say and be open to hearing people's ideas, comments and suggestions;
  - Recognize the value and diversity of others;
  - Refrain from engaging in workplace gossip.

Date adopted:  
Revised:

Reference:  
Board Policy 1.3 (iii), 11.5, 11.6

Supt. Signature:



School District No. 46 (Sunshine Coast)

## Administrative Regulations

### FACILITIES

3850

#### USE OF BOARD PROPERTY BY LICENSED CHILD CARE PROVIDERS

**Purpose:**

The Board of Education of School District No. 46 supports the use of board property by licensed child care between the hours of 7 a.m. and 6 p.m., at a minimum.

**Practices:**

**1. Definitions:**

The terms "board property", "business day", "educational activities", and "licensed child care provider" shall have the meanings set out in section 85.1 of the School Act.

"Direct and indirect costs" include:

- a. Utilities;
- b. Maintenance and repair;
- c. A reasonable allowance for the cost of providing custodial services;
- d. A reasonable allowance for time school district administrators and other staff spend on matters relating to the use of board property by licensed child care providers.

**2. General Conditions:**

- a. The use of board property by licensed child care providers must not disrupt or otherwise interfere with the provision of educational activities including early learning programs and extracurricular school activities.
- b. Revenue obtained by the board from the use of board property by licensed childcare providers on business days between the hours of 7 a.m. and 6 p.m. will not be more than the direct and indirect costs incurred and to be incurred by the board as a result of making that use available.
- c. This regulation does not apply to any arrangement in place on March 14, 2013 under which board property is being made available to licensed child care provider(s) but does apply to any renewal or extension of that arrangement.

Date adopted:

Revised:

Reference: School Act Section 85.1, Board Policy 12.2.

Supt. Signature:





School District No. 46 (Sunshine Coast)

## Administrative Regulations

### FACILITIES

3850

- d. The Secretary-Treasurer is responsible for determining rental rates on a cost recovery basis.
- e. Opportunities for proposals to occupy available space will be posted to BC Bid.
- f. When proposing a full-time child care program, proponents must be open to collaborating with early learning educators and should also be comfortable with the Early Learning Vision established by the school district.
- g. Licensed child care providers must sign a license agreement which specifies license rates, terms and conditions for the use of board property.
- h. The site will be offered "as-is" and the cost of improvements and furnishings to facilitate child care activities will be borne by the child care provider.
- i. Licensed child care providers are responsible for ensuring that they comply with regulatory requirements associated with operating a licensed child care facility.

Date adopted:  
Revised:

Reference: School Act Section 85 J, Board Policy  
12.2.

Sept. Signature:



Chartered Accountants and Business Advisors

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September 3, 2014

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

Dear Board of Education of School District No. 46:

We have been engaged to audit the financial statements of School District No. 46 (Sunshine Coast) for the year ending June 30, 2014. Canadian audit standards for audit engagements require that we communicate the following information with you in relation to your audit.

#### Evaluation of Internal Controls

Audits include a review and evaluation of the system of internal controls to assist in determining the level of reliance that may or should be placed on the system in assessing the nature and extent of audit procedures to be undertaken.

#### Significant Accounting Principles

Management is responsible for the appropriate selection and application of accounting policies. Our role is to review the appropriateness and application as part of our audit. The accounting policies used by School District No. 46 (Sunshine Coast) are described in Note 3, Summary of Significant Accounting Policies and Reporting Practices, in the financial statements.

There were no new accounting policies adopted or changes to the application of accounting policies of School District No. 46 (Sunshine Coast) during the year.

#### Significant Unusual Transactions

We are not aware of any significant or unusual transactions entered into by School District No. 46 (Sunshine Coast) that you should be informed about.

#### Accounting Estimates

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

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

- Calculation of accounting estimates;

(1)

- Analyzing of key factors such as underlying management assumptions;
- Materiality of estimates individually and in the aggregate in relation to the financial statements as a whole;
- Estimate's sensitivity to variation and deviation from historical patterns;
- Estimate's consistency with the entity's business plans; and
- Other audit evidence.

#### **Disagreements with Management**

We are required to communicate any disagreements with management, whether or not resolved, about matters that are individually or in aggregate significant to the District's financial statements or auditor's report. Disagreements may arise over:

- Selection or application of accounting principles;
- Assumptions and related judgments for accounting estimates;
- Financial statement disclosures;
- Scope of the audit; or
- Wording of the auditor's report.

We are pleased to inform you that we had no disagreements with management during the course of our audit.

#### **Consultation with Other Accountants (Second Opinions)**

Management may consult with other accountants about auditing and accounting matters to obtain a "second opinion". When an entity requests that another accountant provide a written report or oral advice on the application of accounting principles to a specific transaction or the type of opinion that may be rendered on the entity's financial statements, we are required to ensure that the accountant has ensured that the reporting accountant has knowledge of all facts and circumstances and has conducted the engagement in accordance with Canadian generally accepted auditing standards on the Reports on the Application of Accounting Principles.

We are not aware of any consultations that have taken place with other accountants.

#### **Issues Discussed**

The auditor generally discusses, amongst other matters, the application of accounting principles and auditing standards, and fees, etc. with management in during the initial or recurring appointment of the auditor. There were no major issues discussed during our audit with regards to our retention that were not in the normal course of business.

#### **Difficulties Encountered During the Audit**

We encountered no significant difficulties during our audit that should be brought to the attention of the audit committee.

We would be pleased to discuss any matters mentioned above with you at your convenience.

This communication is prepared solely for the information of the audit committee and is not intended for any other purpose. We accept no responsibility to a third party who uses this communication.

To ensure there is a clear understanding and record of the matters discussed, we ask that members of the audit committee sign their acknowledgement in the spaces provided below. Should any member of the audit committee wish to discuss or review any matter addressed in this letter, or any other matters related to financial reporting, please do not hesitate to contact us at any time.

Yours truly,



White Kennedy LLP, Chartered Accountants

**Acknowledgement of Board of Education of School District No. 46:**

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

Per: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

Per: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

Audited Financial Statements of

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

June 30, 2014

# School District No. 46 (Sunshine Coast)

June 30, 2014

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# School District No. 46 (Sunshine Coast)

## MANAGEMENT REPORT

Version: 8122-7376-3294

### 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, White Kennedy, 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 Auditor's 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)

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Signature of the Chairperson of the Board of Education	Date Signed
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Signature of the Superintendent	Date Signed
---------------------------------	-------------

---

Signature of the Secretary Treasurer	Date Signed
--------------------------------------	-------------





Your Partners in Prosperity™

Chartered Accountants and Business Advisors

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**DRAFT**

**INDEPENDENT AUDITORS' REPORT**

To the Board of Education of School District No. 46 (Sunshine Coast) and the Ministry of Education

We have audited the accompanying financial statements of School District No. 46 (Sunshine Coast), which comprise the statement of financial position as at June 30, 2014, and the statements of operations, changes in net financial assets (debt), cash flows for the year then ended, schedules, and notes, comprising a summary of significant accounting policies and other explanatory information. The financial statements have been prepared by management of School District No. 46 (Sunshine Coast) based on the Section 23.1 of the *Budget Transparency and Accountability Act of the Province of British Columbia* which requires that the financial statements be prepared in accordance with Canadian Public Sector Accounting standards except in regard to the accounting for government transfers.

**Management's Responsibility for the Financial Statements**

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

**Auditor's Responsibility**

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Operating as an incorporated Professional through White Kennedy LLP

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Independent Auditor's Report to the Trustees of School District No. 46 (Sunshine Coast)  
(continued)

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

**Opinion**

In our opinion the financial statements present fairly, in all material respects, the financial position of School District No. 46 (Sunshine Coast) as at June 30, 2014, and the results of its operations and its cash flows for the year then ended in accordance with Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

**Basis of Accounting and Restrictions on Use and Distribution**

Without modifying our opinion, we draw attention to Note 2 to the financial statements which describes the basis of accounting. The financial statements are prepared to assist School District No. 46 (Sunshine Coast) in complying with the reporting requirements of the Province of British Columbia. As a result, the financial statements may not be suitable for any other purpose.

Penticton, British Columbia  
September 9, 2014

**DRAFT**

CHARTERED ACCOUNTANTS

# School District No. 46 (Sunshine Coast)

Statement 1

## Statement of Financial Position

As at June 30, 2014

	2014 Actual	2013 Actual
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	9,075,095	8,791,980
Accounts Receivable		
Due from Province - Ministry of Education	1,652,804	1,365,563
Other (Note 3)	889,823	354,528
<b>Total Financial Assets</b>	<u>11,536,361</u>	<u>10,512,071</u>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities		
Due to Province - Ministry of Education	487,887	
Other (Note 4)	4,899,824	4,672,402
Unearned Revenue (Note 5)	-	4,290
Deferred Revenue (Note 6)	1,345,934	1,341,277
Deferred Capital Revenue (Note 7)	35,276,176	21,795,147
Employee Future Benefits (Note 8)	1,845,341	1,719,834
District Entailed	-	-
<b>Total Liabilities</b>	<u>43,265,362</u>	<u>28,532,950</u>
<b>Net Financial Assets (Debt)</b>	<u>(31,668,481)</u>	<u>(24,820,879)</u>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 10)	43,114,385	35,879,316
Prepaid Expenses	148,853	137,499
Other Assets	-	-
<b>Total Non-Financial Assets</b>	<u>43,262,368</u>	<u>36,016,815</u>
<b>Accumulated Surplus (Deficit)</b>	<u>11,593,997</u>	<u>11,195,936</u>

Contractual Obligations and Contingencies (Note 14 & 16)

Approved by the Board

\_\_\_\_\_  
Signature of the Chairperson of the Board of Education

\_\_\_\_\_  
Date Signed

\_\_\_\_\_  
Signature of the Superintendent

\_\_\_\_\_  
Date Signed

\_\_\_\_\_  
Signature of the Secretary/Treasurer

\_\_\_\_\_  
Date Signed

# School District No. 46 (Sunshine Coast)

Statement of Operations  
Year Ended June 30, 2014

Statement 2

	2014 Budget	2014 Actual	2013 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	36,054,647	36,251,973	35,726,877
Other		187,651	95,751
Tuition	105,000	189,389	100,300
Other Revenue	1,487,583	1,599,361	1,494,479
Rentals and Leases	60,000	83,342	94,740
Investment Income	82,000	158,445	83,388
Amortization of Deferred Capital Revenue	1,247,976	1,273,569	1,214,478
<b>Total Revenues</b>	<u>39,077,206</u>	<u>38,584,641</u>	<u>38,812,013</u>
<b>Expenses (Note 18)</b>			
Instruction	32,672,117	29,159,347	29,531,385
District Administration	1,762,882	1,782,188	1,565,014
Operations and Maintenance	6,362,436	6,187,216	6,393,802
Transportation and Housing	1,179,518	1,697,389	1,112,030
<b>Total Expenses</b>	<u>42,136,953</u>	<u>38,186,660</u>	<u>38,626,231</u>
<b>Surplus (Deficit) for the year</b>	<u>(3,059,747)</u>	<u>397,981</u>	<u>225,782</u>
<b>Accumulated Surplus (Deficit) from Operations, beginning of year</b>		11,185,976	10,970,194
<b>Accumulated Surplus (Deficit) from Operations, end of year</b>		<u>11,583,957</u>	<u>11,195,976</u>

# School District No. 46 (Sunshine Coast)

## Statement of Changes in Net Financial Assets (Debt)

Year Ended June 30, 2014

Statement 4

	2014 Budget	2014 Actual	2013 Actual
	\$	\$	\$
Surplus (Deficit) for the year	(3,099,745)	397,883	321,782
<b>Effect of change in Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets	(7,436,000)	(8,383,353)	(2,691,699)
Amortization of Tangible Capital Assets	1,611,179	1,648,364	1,663,213
<b>Total Effect of change in Tangible Capital Assets</b>	<b>(5,824,821)</b>	<b>(6,734,989)</b>	<b>(1,028,486)</b>
Acquisition of Prepaid Expenses		(148,853)	(137,499)
Use of Prepaid Expenses		137,499	
<b>Total Effect of change in Other Non-Financial Assets</b>	<b>-</b>	<b>(11,354)</b>	<b>(137,499)</b>
<b>(Increase) Decrease in Net Financial Assets (Debt), before Net Reassessment Gains (Losses)</b>	<b>(8,924,626)</b>	<b>(6,347,542)</b>	<b>(940,203)</b>
Net Reassessment Gains (Losses)			
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>		<b>(6,347,542)</b>	<b>(940,203)</b>
Net Financial Assets (Debt), beginning of year		(24,826,839)	(23,886,636)
<b>Net Financial Assets (Debt), end of year</b>		<b>(31,174,381)</b>	<b>(24,826,839)</b>

# School District No. 46 (Sunshine Coast)

Statement 5

Statement of Cash Flows  
Year Ended June 30, 2014

	2014 Actual	2013 Actual
<b>Operating Transactions</b>	<b>\$</b>	<b>\$</b>
Surplus (Deficit) for the year	397,961	225,762
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(741,765)	(1,390,055)
Prepaid Expenses	(38,854)	(137,699)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	265,589	1,565,381
Unearned Revenue	(4,250)	4,250
Deferred Revenue	4,667	(5,631)
Employee Future Benefits	125,487	37,819
Amortization of Tangible Capital Assets	1,648,364	1,663,213
Amortization of Deferred Capital Revenue	(1,273,569)	(1,254,478)
<b>Total Operating Transactions</b>	<b>611,780</b>	<b>757,962</b>
<b>Capital Transactions</b>		
Tangible Capital Assets Purchased	(849,715)	(1,031,636)
Tangible Capital Assets - RFP Purchased	(8,833,638)	(1,660,063)
<b>Total Capital Transactions</b>	<b>(9,683,353)</b>	<b>(2,691,699)</b>
<b>Financing Transactions</b>		
Capital Revenue Received	8,794,898	2,560,340
<b>Total Financing Transactions</b>	<b>8,794,898</b>	<b>2,560,340</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>283,025</b>	<b>626,603</b>
Cash and Cash Equivalents, beginning of year	8,791,968	8,165,377
<b>Cash and Cash Equivalents, end of year</b>	<b>9,075,093</b>	<b>8,791,980</b>
Cash and Cash Equivalents, end of year, is made up of:		
Cash	9,075,093	8,791,980

**School District No. 46 (Sunshine Coast)**  
 Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
 Year Ended June 30, 2014

Schedule 1

	Operating Fund	Special Purpose Fund	Capital Fund	2014 Actual	2013 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	3,075,088		8,111,268	15,098,976	11,919,194
Prior Period Adjustments					(48,000)
Accumulated Surplus (Deficit), beginning of year, as restated	3,075,088	-	8,111,268	15,098,976	11,871,194
Changes for the year					
Surplus (Deficit) for the year	711,719		(174,719)	267,063	221,782
Interfund Transfers					
Tangible Capital Assets Purchased	(118,115)		(18,711)	-	
Net Changes for the year	593,604	-	(193,430)	267,063	221,782
Accumulated Surplus (Deficit), end of year - Statement 2	3,668,692	-	7,917,838	15,366,039	12,092,976

# School District No. 46 (Sunshine Coast)

Schedule of Operating Operations

Year Ended June 30, 2014

Schedule 2

	2014 Budget	2014 Actual	2013 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	34,663,966	34,641,963	34,230,961
Other		187,851	95,751
Tuition	101,000	188,388	188,300
Other Revenue	112,085	543,213	581,009
Rentals and Leases	60,000	93,342	94,740
Investment Income	75,000	188,885	78,371
<b>Total Revenue</b>	<b>35,418,011</b>	<b>36,094,674</b>	<b>35,181,132</b>
<b>Expenses</b>			
Instruction	30,509,603	27,625,332	27,466,558
District Administration	1,762,882	1,782,368	1,565,014
Operations and Maintenance	4,722,639	4,437,869	4,405,613
Transportation and Housing	1,139,518	1,657,389	1,117,000
<b>Total Expense</b>	<b>38,134,642</b>	<b>34,521,998</b>	<b>34,545,613</b>
<b>Operating Surplus (Deficit) for the year</b>	<b>(2,716,582)</b>	<b>772,776</b>	<b>634,517</b>
<b>Budgeted Appropriation (Retirement) of Surplus (Deficit)</b>	<b>2,716,582</b>		
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased		(128,755)	(192,587)
<b>Total Net Transfers</b>	<b>-</b>	<b>(128,755)</b>	<b>(192,587)</b>
<b>Total Operating Surplus (Deficit), for the year</b>	<b>-</b>	<b>644,021</b>	<b>441,930</b>
<b>Operating Surplus (Deficit), beginning of year</b>		<b>3,078,688</b>	<b>2,685,708</b>
Price Period Adjustments			
April - June 2013 EPB Expense Restatement			(49,000)
June 2013 EPB Restatement			-
<b>Operating Surplus (Deficit), beginning of year, as restated</b>		<b>3,078,688</b>	<b>2,636,708</b>
<b>Operating Surplus (Deficit), end of year</b>		<b>3,722,709</b>	<b>3,078,688</b>
<b>Operating Surplus (Deficit), end of year</b>			
Internally Restricted		2,564,441	2,661,899
Unrestricted		1,649,674	838,195
Unfunded Accrued Employee Future Benefits		(511,484)	(511,406)
<b>Total Operating Surplus (Deficit), end of year</b>		<b>3,722,709</b>	<b>3,078,688</b>



# School District No. 46 (Sunshine Coast)

Schedule 2A

Schedule of Operating Revenue by Source  
Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual
	\$	\$	\$
<b>Provincial Grants - Ministry of Education</b>			
Operating Grant, Ministry of Education	34,116,768	33,474,865	33,671,843
Other Ministry of Education Grants			
Pay Equity	110,381	918,380	100,381
Education Guarantee	1,123	1,938	8,000
Carbon Tax Reimbursement	21,000	46,893	32,011
FSA Score Funds	8,696	8,696	8,696
<b>Total Provincial Grants - Ministry of Education</b>	<u>34,667,968</u>	<u>34,941,763</u>	<u>34,730,961</u>
<b>Provincial Grants - Other</b>		<u>197,651</u>	<u>55,721</u>
<b>Tuition</b>			
Offshore Tuition Fees	101,000	186,389	100,300
<b>Total Tuition</b>	<u>101,000</u>	<u>186,389</u>	<u>100,300</u>
<b>Other Revenues</b>			
Other School District/Education Authorities	509,385	518,627	578,309
Miscellaneous			
Art Start Grant	2,700	6,914	2,700
Asset Investment Recovery		15,678	
Other		4,893	
<b>Total Other Revenues</b>	<u>512,085</u>	<u>545,213</u>	<u>581,009</u>
<b>Rentals and Leases</b>	<u>60,000</u>	<u>85,342</u>	<u>94,740</u>
<b>Investment Income</b>	<u>75,000</u>	<u>188,895</u>	<u>78,371</u>
<b>Total Operating Revenue</b>	<u>35,418,051</u>	<u>34,994,674</u>	<u>35,185,132</u>

# School District No. 46 (Sunshine Coast)

Schedule of Operating Expense by Object  
Year Ended June 30, 2014

Schedule 2B

	2014 Budget	2014 Actual	2013 Actual
	\$	\$	\$
<b>Salaries</b>			
Teachers	13,815,060	12,449,721	13,532,206
Principals and Vice Principals	1,732,549	1,728,218	1,733,123
Educational Assistants	2,963,799	2,464,251	2,435,020
Support Staff	3,963,072	3,827,664	3,493,908
Other Professionals	1,132,730	1,091,897	1,032,387
Substitutes	2,537,557	1,795,796	1,799,860
<b>Total Salaries</b>	<b>24,744,767</b>	<b>23,391,837</b>	<b>24,030,504</b>
<b>Employer Benefits</b>	<b>3,879,719</b>	<b>5,897,699</b>	<b>5,739,186</b>
<b>Total Salaries and Benefits</b>	<b>28,624,486</b>	<b>29,289,537</b>	<b>29,769,700</b>
<b>Services and Supplies</b>			
Services	664,870	593,262	515,286
Student Transportation	1,099,230	1,015,668	1,074,925
Professional Development and Travel	235,182	125,546	177,442
Books and Loans	36,000	32,924	33,051
Dues and Fees	43,500	41,953	39,742
Insurance	83,000	78,129	80,096
Supplies	3,598,574	2,339,792	2,183,054
Utilities	750,000	745,137	678,319
<b>Total Services and Supplies</b>	<b>6,310,356</b>	<b>4,972,391</b>	<b>4,776,915</b>
<b>Total Operating Expense</b>	<b>34,934,842</b>	<b>34,261,928</b>	<b>34,546,615</b>

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

Operating Expense by Function, Program and Object

Year Ended June 30, 2014

Schedule 3C

	Teacher Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1 02 Regular Instruction	5,171,000	544,085	18,492	443,446	21,396	1,091,340	11,130,360
1 03 Career Programs	29,000	21,986					51,086
1 07 Library Services	112,454	17,630		89,673			219,757
1 08 Counseling	149,494			127,044			276,538
1 10 Special Education	2,073,200	238,021	2,441,739	230,601	1,120	18,211	4,994,892
1 20 English Language Learning	79,028						79,028
1 21 At-Risk/Good Education	429,933	95,431					525,364
1 41 School Administration		944,061		301,063	11,636		1,256,760
1 62 Off-Site Students					80		80
1 64 Other				28,794		1,730	30,524
<b>Total Function 1</b>	<b>11,449,731</b>	<b>1,719,218</b>	<b>2,460,231</b>	<b>1,003,734</b>	<b>34,841</b>	<b>1,791,376</b>	<b>17,012,721</b>
<b>4 District Administration</b>							
4 11 Educational Administration					143,000		143,000
4 40 School District Governance					97,300		97,300
4 41 Business Administration				87,480	489,177	11,481	588,138
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>87,480</b>	<b>639,577</b>	<b>11,481</b>	<b>1,025,105</b>
<b>5 Operations and Maintenance</b>							
5 11 Operations and Maintenance Administration				41,733	84,764		126,497
5 20 Maintenance Operations				2,175,130			2,175,130
5 21 Maintenance of Grounds				10,439			10,439
5 26 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,227,302</b>	<b>89,524</b>	<b>-</b>	<b>2,316,826</b>
<b>7 Transportation and Housing</b>							
7 41 Transportation and Housing Administration					21,791		21,791
7 70 Student Transportation				13,156			13,156
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,156</b>	<b>21,791</b>	<b>-</b>	<b>34,947</b>
<b>9 Debt Service</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>11,449,731</b>	<b>1,719,218</b>	<b>2,460,231</b>	<b>2,627,864</b>	<b>1,091,807</b>	<b>1,791,376</b>	<b>19,240,247</b>

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

Operating Expense by Function, Program and Object

Year Ended June 30, 2014

Schedule 3C

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2014 Actual	2014 Budget	2013 Actual
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1 02 Regular Instruction	12,170,209	2,898,191	15,068,400	1,446,311	16,476,713	15,746,401	17,187,813
1 03 Career Programs	59,586	12,556	72,142	7,100	79,822	66,590	82,685
1 07 Library Services	249,157	66,767	315,924	48,844	364,768	407,430	428,222
1 08 Consulting	276,498	60,200	336,698	690	372,888	403,438	422,319
1 10 Special Education	8,804,811	1,407,860	10,212,671	225,028	10,437,699	10,051,079	10,551,846
1 10 English Language Learning	76,928	22,767	99,695	-	109,675	176,460	155,379
1 11 Alternative Education	469,264	123,204	592,468	133,280	725,748	605,220	592,477
1 41 School Administration	1,264,700	238,220	1,502,920	118,828	1,621,748	1,718,407	1,718,759
1 42 Off-Site Students	89	-	89	409	498	113,860	240
1 44 Other	47,514	1,800	49,314	72,815	122,129	277,262	89,121
<b>Total Function 1</b>	<b>19,642,797</b>	<b>5,641,139</b>	<b>25,283,936</b>	<b>1,860,439</b>	<b>27,144,330</b>	<b>26,544,401</b>	<b>27,166,138</b>
<b>4 Student Administration</b>							
4 11 Educational Administration	246,463	66,376	312,839	22,862	341,621	339,128	402,777
4 40 School District Governance	67,866	1,114	68,980	84,236	153,216	198,276	176,777
4 41 Business Administration	186,200	121,724	307,924	22,892	330,816	1,121,424	925,460
<b>Total Function 4</b>	<b>499,529</b>	<b>189,214</b>	<b>688,743</b>	<b>109,990</b>	<b>825,653</b>	<b>1,658,828</b>	<b>1,505,014</b>
<b>5 Operations and Maintenance</b>							
5 21 Operations and Maintenance Administration	126,496	26,763	153,259	83,403	236,662	249,474	229,626
5 20 Maintenance-Operations	2,173,126	614,819	2,787,945	276,140	3,064,085	3,091,106	3,282,128
5 10 Maintenance of Grounds	66,426	13,086	79,512	43,378	122,890	122,810	112,892
5 14 Utilities	-	-	-	549,210	549,210	789,666	678,119
<b>Total Function 5</b>	<b>2,366,048</b>	<b>654,668</b>	<b>3,020,716</b>	<b>862,131</b>	<b>4,472,847</b>	<b>4,253,056</b>	<b>4,422,565</b>
<b>7 Transportation and Housing</b>							
7 41 Transportation and Housing Administration	21,270	4,189	25,459	-	25,459	26,344	24,276
7 20 Student Transportation	13,276	1,982	15,258	1,001,668	1,016,926	1,113,576	1,087,602
<b>Total Function 7</b>	<b>34,546</b>	<b>6,171</b>	<b>40,716</b>	<b>1,001,668</b>	<b>1,042,385</b>	<b>1,139,920</b>	<b>1,111,878</b>
<b>9 Data Service</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>22,601,617</b>	<b>6,481,294</b>	<b>29,082,911</b>	<b>2,863,699</b>	<b>32,221,698</b>	<b>33,134,633</b>	<b>34,246,613</b>

# School District No. 46 (Sunshine Coast)

## Schedule of Special Purpose Operations

Year Ended June 30, 2014

Schedule 3

	2014 Budget	2014 Actual	2013 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	1,188,681	1,210,810	1,405,916
Other			
Other Revenue	973,300	1,816,148	913,470
Investment Income	7,000	9,646	7,017
<b>Total Revenue</b>	<u>2,171,181</u>	<u>2,235,798</u>	<u>2,416,403</u>
<b>Expenses</b>			
Instruction	2,162,514	2,134,815	2,084,827
Operations and Maintenance	208,667	181,783	331,576
<b>Total Expense</b>	<u>2,371,181</u>	<u>2,235,798</u>	<u>2,416,403</u>
Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Total Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		<u>-</u>	<u>-</u>

**School District No. 46 (Sunshine Coast)**  
**Changes in Special Program Funds and Expense by Object**  
**Year Budget June 30, 2014**

Schedule 2A

	General Fund	Learning Improvement Fund	Allypical Education Technology	Special Education Equipment	Scholarships and Fees/Fine	School Government Funds	Energy Fund	Health, Res. Leisure	Other
<b>Balance Forward, beginning of year</b>	176,876	-	3,730	11,833	491,134	407,137	-	-	14,899
<b>Add:</b> Reversal of Charge									
Perennial Grants - Ministry of Education	11,206	414,128	-	4,176	11,077	888,275	170,000	14,500	11,743
Other	-	-	-	-	3,600	-	-	-	-
Investment Income	-	-	-	-	-	-	-	-	-
<b>Less:</b> Allocated to Reserve	11,206	414,128	-	4,176	11,077	888,275	170,000	14,500	11,743
<b>Balance Forward, end of year</b>	165,670	70,872	3,730	7,657	484,757	516,962	-	-	3,156
<b>Revenues</b>									
Perennial Grants - Ministry of Education	141,763	414,128	-	4,176	-	-	170,000	14,500	4,094
Perennial Grants - Other	-	-	-	-	6,142	87,800	-	-	-
Other Revenues	-	-	-	-	3,600	-	-	-	-
Investment Income	-	-	-	-	-	-	-	-	-
<b>Expenses</b>									
Salaries	-	214,248	-	-	-	-	88,436	-	-
Teacher	-	41,878	-	-	-	-	21,340	-	-
Educational Materials	46,898	-	-	-	-	-	-	-	-
Support Staff	-	-	-	-	-	-	-	-	-
Substitutes	-	-	-	-	-	-	-	-	-
Employee Benefits	24,671	70,762	-	-	-	-	35,220	-	-
Services and Supplies	187,762	178,852	-	4,176	11,080	87,800	38,800	14,500	4,094
<b>Net Revenue (Expense) before Transfer</b>	-	-	-	-	-	-	-	-	-
<b>Special Transfer</b>	-	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

**School District No. 46 (Sunshine Coast)**  
**Changes in Special Purpose Funds and Expense by Object**  
**Year Ended June 30, 2014**

Exhibit 24

	Community Fund	Agency Fund	Community Trustee	Misc Other Funds	Total
<b>Deferred Revenues, beginning of year</b>		1,051	17,799	18,850	1,844,877
<b>Add: Revenues From:</b>					
Proposed Grants - Ministry of Education	476,228				1,210,819
Other				15,466	1,016,589
Grants from Donors				5,000	5,000
	476,228	-	-	20,466	1,231,817
<b>Less: Allocated to Revenues</b>	476,228	-	17,799	46,466	1,110,493
<b>Deferred Revenues, end of year</b>	13,800	1,051	-	46,466	1,231,817
<b>Revenues</b>					
Proposed Grants - Ministry of Education	476,228				1,210,819
Proposed Grants - Other					-
Other Revenues			17,799	46,466	1,016,589
Grants from Donors				5,000	5,000
	476,228	-	17,799	46,466	1,231,817
<b>Expenses</b>					
Salaries					
Teachers	15,451				440,597
Educational Assistants	12,846				370,244
Support Staff	1,839		9,556		37,746
Subsidies					10,439
	29,136	-	9,556	-	488,976
Employee Benefits	46,919		2,561		131,277
Services and Supplies	130,148		17,599	46,466	1,101,198
	296,203	-	29,716	46,466	1,711,746
<b>Net Revenues (Expenses) before Interfund Transfers</b>					
	-	-	-	-	-
<b>Interfund Transfers</b>					
	-	-	-	-	-
<b>Net Revenues (Expenses)</b>					
	-	-	-	-	-

# School District No. 46 (Sunshine Coast)

Schedule 4

Schedule of Capital Operations

Year Ended June 30, 2014

	2014 Budget	2014 Actual			2013 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Provincial Grants					
Amortization of Deferred Capital Revenue	1,247,976	1,273,669		1,273,669	1,254,478
<b>Total Revenues</b>	<u>1,247,976</u>	<u>1,273,669</u>	<u>-</u>	<u>1,273,669</u>	<u>1,254,478</u>
<b>Expenses</b>					
Amortization of Tangible Capital Assets					
Operations and Maintenance	1,631,139	1,648,364		1,648,364	1,663,213
<b>Total Expense</b>	<u>1,631,139</u>	<u>1,648,364</u>	<u>-</u>	<u>1,648,364</u>	<u>1,663,213</u>
<b>Capital Surplus (Deficit) for the year</b>	<u>(383,163)</u>	<u>(374,795)</u>	<u>-</u>	<u>(374,795)</u>	<u>(408,735)</u>
<b>Net Transfers (to) from other funds</b>					
Tangible Capital Assets Purchased		128,795		128,795	192,587
<b>Total Net Transfers</b>	<u>-</u>	<u>128,795</u>	<u>-</u>	<u>128,795</u>	<u>192,587</u>
<b>Total Capital Surplus (Deficit) for the year</b>	<u>(383,163)</u>	<u>(246,000)</u>	<u>-</u>	<u>(246,000)</u>	<u>(216,148)</u>
<b>Capital Surplus (Deficit), beginning of year</b>		<u>8,117,288</u>		<u>8,117,288</u>	<u>8,333,436</u>
<b>Capital Surplus (Deficit), end of year</b>		<u>7,871,288</u>	<u>-</u>	<u>7,871,288</u>	<u>8,117,288</u>



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

Tangible Capital Assets  
Year Ended June 30, 2018

Schedule 4A

	Site	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	1,031,972	60,827,211	2,772,096	971,000	-	161,779	67,664,058
<b>Changes for the Year</b>							
<b>Increases</b>							
Purchases from							
Deferred Capital Revenue - Bylaw		738,968					738,968
Operating Fund			34,482	114,273			148,755
-		738,968	34,482	114,273			886,713
<b>Decreases</b>							
General Depreciation			444,843			138,025	582,868
-			444,843			138,025	582,868
Cost, end of year	1,031,972	61,566,179	2,361,733	1,085,273	-	23,754	67,044,129
Work in Progress, end of year		8,773,564	46,520				8,820,084
Cost and Work in Progress, end of year	1,031,972	70,339,743	2,408,253	1,085,273	-	23,754	74,889,095
<b>Accumulated Amortization, beginning of year</b>		31,791,241	1,344,029	406,877		126,844	34,271,091
<b>Changes for the Year</b>							
<b>Increases - Amortization for the Year</b>		1,280,789	217,210	97,800		32,026	1,617,825
<b>Decreases</b>							
General Depreciation			444,843			138,025	582,868
-			444,843			138,025	582,868
Accumulated Amortization, end of year		32,972,030	1,719,244	504,677		8,821	35,204,772
<b>Tangible Capital Assets - Net</b>	1,031,972	28,597,149	689,489	580,596	-	14,933	32,304,139

# School District No. 46 (Sunshine Coast)

Schedule 4B

Tangible Capital Assets - Work in Progress  
 Year Ended June 30, 2014

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
Work in Progress, beginning of year	\$ 1,760,826	\$ -	\$ -	\$ -	\$ 1,760,826
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	7,973,118	60,320	-	-	8,033,438
	<u>7,973,118</u>	<u>60,320</u>	<u>-</u>	<u>-</u>	<u>8,033,438</u>
Net Changes for the Year	<u>7,973,118</u>	<u>60,320</u>	<u>-</u>	<u>-</u>	<u>8,033,438</u>
Work in Progress, end of year	<u>9,733,944</u>	<u>60,320</u>	<u>-</u>	<u>-</u>	<u>9,794,264</u>

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

Schedule 4C

Deferred Capital Revenue  
Year Ended June 30, 2014

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
Deferred Capital Revenue, beginning of year	\$ 25,913,492	\$ -	\$ 85,710	\$ 26,000,202
<b>Changes for the Year</b>				
Increase:				
Transferred from Deferred Revenue - Capital Additions	720,960	-	-	720,960
Decrease:				
Amortisation of Deferred Capital Revenue	1,252,141	-	31,428	1,273,569
<b>Net Changes for the Year</b>	<b>(531,181)</b>	<b>-</b>	<b>(31,428)</b>	<b>(592,609)</b>
Deferred Capital Revenue, end of year	25,384,311	-	64,282	25,448,593
<b>Work in Progress, beginning of year</b>	<b>1,780,820</b>	<b>-</b>	<b>-</b>	<b>1,780,820</b>
<b>Changes for the Year</b>				
Increase:				
Transferred from Deferred Revenue - Work in Progress	8,033,638	-	-	8,033,638
<b>Net Changes for the Year</b>	<b>8,033,638</b>	<b>-</b>	<b>-</b>	<b>8,033,638</b>
Work in Progress, end of year	9,794,454	-	-	9,794,454
<b>Total Deferred Capital Revenue, end of year</b>	<b>35,178,765</b>	<b>-</b>	<b>64,282</b>	<b>35,243,047</b>

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

Changes in Unspent Deferred Capital Revenue  
Year Ended June 30, 2014

Schedule 4B

	State Capital	M&A Restricted Capital	Other Preferential Capital	Lease Capital	Other Capital	Total
Balance, beginning of year	\$	\$ 10,119	\$	\$	\$	\$ 10,119
Changes for the Year						
Increase						
Preferential Grants - Ministry of Education	4,754,000					4,754,000
Decrease						
Transferred to DCR - Capital Additions	720,000					720,000
Transferred to DCR - Work in Progress	4,011,638					4,011,638
Net Change for the Year						
Balance, end of year		\$ 10,119				\$ 10,119

**SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2014**

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**NOTE 1 AUTHORITY AND PURPOSE**

PS 1000, PS 1100

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, 2013 – increase in annual surplus by \$2,560,340

June 30, 2013 – increase in accumulated surplus and decrease in deferred contributions by \$27,795,147

Year-ended June 30, 2014 - increase in annual surplus by \$8,754,598

June 30, 2014 - increase in accumulated surplus and decrease in deferred contributions by \$35,276,176

**SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2014**

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

b) Cash and Cash Equivalents  
PS 1201.104-105

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  
PS 3041.07, .08, .27-.30, PS 3450.20, .30-.31, .34, .36, .39, .41, .53-.54, .81-.84, .85-.96

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  
PS 3100.10-11

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, 2014**

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

f) **Deferred Revenue and Deferred Capital Revenue**  
PS 3410.16, .17, .19, .25

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**  
PS 3250.84, .100-.104, PS 3255.35-.36

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 (EARS<sub>L</sub>) of active employees covered under the plan.

The most recent valuation of the obligation was performed at March 31, 2013 and projected to June 30, 2016. The next valuation will be performed at March 31, 2016 for use at June 30, 2016. 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, 2014**

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**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**  
PS 3130.22, 31-33, 40-42

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.
- 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



**SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2014**

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

**j) Capital Leases**  
PSG-2.24

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**  
PS 1100.24, PS 1201.67

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**  
PSG-4

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

**m) Revenue Recognition**  
PS 3400.08, .16, .17, .19

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.

SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2014

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

m) Revenue Recognition *(Continued)*

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, 2014**

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

n) Expenditures  
PS 1301.85 - .88

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, 2014**

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

p) **Financial Instruments**

PS 3450.9, .15, 30-31, 34, 32 - 38, 85-96, 99-100

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

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

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

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

q) **Measurement Uncertainty**

PS 2130.05-15

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.

**SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2014**

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**NOTE 3     ACCOUNTS RECEIVABLE – OTHER RECEIVABLES**

	2014	2013
Due from Federal Government	\$ -	\$ -
Due from Other School Districts	-	1,276
Other : GST receivable	683,408	259,438
PST receivable	266	447
Other	126,148	93,367
	\$809,822	\$354,528

**NOTE 4     ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER**  
PS 1201.46

	2014	2013
Trade payables	\$2,066,344	\$2,134,898
Salaries and benefits payable	1,501,359	1,867,893
Accrued vacation pay	478,381	467,408
Other	3,939	2,203
	\$4,050,023	\$4,472,402

**NOTE 5     UNEARNED REVENUE**  
PS 3100.18

	2014	2013
Balance, beginning of year	\$ 4,250	\$ -
Changes for the year:		
Increase:		
Tuition fees		4,250
		4,250
Decrease:		
Tuition fees	-4,250	
	-4,250	4,250
Net changes for the year	-4,250	4,250
Balance, end of year	\$ -	\$ 4,250

**SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2014**

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**NOTE 6      DEFERRED REVENUE**  
PS 3410.35-36

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**  
PS 3410.35-36

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, 2014**

**NOTE 8      EMPLOYEE FUTURE BENEFITS**  
 PS 3255.35-.36

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

	<b>2014</b>	<b>2013 (Recast)</b>
<b>Reconciliation of Accrued Benefit Obligation</b>		
Accrued Benefit Obligation - April 1	1,836,197	1,551,770
Service Cost	149,875	128,311
Interest Cost	55,973	67,688
Benefit Payments - April 1 to March 31 - VESTED	(52,322)	
Benefit Payments - April 1 to March 31 - NON-VESTED	<u>(23,578)</u>	(106,978)
Increase (Decrease) in obligation due to plan amendment	0	7,918
Actuarial (Gain)/Loss	<u>(177,835)</u>	<u>187,488</u>
Accrued Benefit Obligation - March 31	<u>1,778,306</u>	<u>1,836,197</u>
<b>Change in Plan Assets</b>		
Market Value of Plan Assets - April 1	0	0
Actual Return on Plan Assets	0	0
Employer Contributions - April 1 to March 31	65,900	106,978
Benefit Payments - April 1 to March 31	<u>(65,900)</u>	<u>(106,978)</u>
Market Value of Plan Assets - March 31	<u>0</u>	<u>0</u>
<b>Reconciliation of Funded Status at End of Fiscal Year</b>		
Accrued Benefit Obligation - March 31	1,778,306	1,836,197
Market Value of Plan Assets - March 31	<u>0</u>	<u>0</u>
Funded Status - Surplus (Deficit)	(1,778,306)	(1,836,197)
Employer Contributions After Measurement Date - April 1 to June 30 - VESTED	36,234	23,359
Benefit Expense After Measurement Date - April 1-June 30	(52,391)	(51,462)
Unamortized Net Actuarial (Gain)/Loss	<u>(50,777)</u>	<u>144,468</u>
Accrued Benefit (Liability) Asset - June 30	<u>(1,845,240)</u>	<u>(1,719,832)</u>

**SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2014**

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**NOTE 8 EMPLOYEE FUTURE BENEFITS (Continued)**

**Components of Net Benefit Expense**

Service Cost - July 1 to March 31	112,406	96,233
Service Cost - April 1 to June 30	37,620	37,469
Interest Cost - July 1 to March 31	41,080	50,766
Interest Cost - April 1 to June 30	14,771	13,993
Immediate Recognition of Plan Amendment	0	7,918
Amortization of Net Actuarial (Gain)/Loss	17,406	(14,244)
Net Benefit Expense (Income)	<u>224,183</u>	<u>192,135</u>

**Reconciliation of Change in Accrued Benefit Liability (Asset)**

Accrued Benefit Liability (Asset) - July 1	1,719,832	1,597,910
Recognize Benefit Expense April 1 - June 30, 2012	<u>49,000</u>	<u>49,000</u>
Accrued Benefit Liability (Asset) - July 1 (restated)	1,719,832	1,646,910
Net Expense for Fiscal Year	224,183	192,135
Employer Contributions - July 1 to March 31	(62,541)	(95,854)
Employer Contributions - April 1 to June 30	<u>(36,234)</u>	<u>(23,359)</u>
Accrued Benefit Liability (Asset) - June 30	<u>1,845,240</u>	<u>1,719,832</u>

**Assumptions**

Discount Rate - April 1	3.00%	4.25%
Discount Rate - March 31	3.25%	3.00%
Long Term Salary Growth - April 1	2.50%	2.50%
Long Term Salary Growth - March 31	2.50%	2.50%
EARSL - March 31	7.9	7.9

**NOTE 9 UNFUNDED ACCRUED EMPLOYEE FUTURE BENEFITS**

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

Unfunded liability, as at July 1, 2013 as previously reported	\$ 511,406
Reductions during the year	<u>0</u>
Unfunded liability, as at June 30, 2014	<u>\$ 511,406</u>



**SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2014**

**NOTE 10 TANGIBLE CAPITAL ASSETS**  
 PS 3130.40-.43, PSG-2.25

**Net Book Value:**

	Net Book Value 2014	Net Book Value 2013
Sites	\$ 3,051,972	\$ 3,051,972
Buildings	29,076,241	29,636,270
Buildings – WIP	9,733,944	1,760,826
Furniture & Equipment	602,669	825,397
Furniture & Equipment – WIP	60,520	-
Vehicles	585,280	568,516
Computer Hardware	3,679	36,335
<b>Total</b>	<b>\$ 43,114,305</b>	<b>\$ 35,879,316</b>

**June 30, 2014**

	Opening Cost	Additions	Disposals	Transfers (WIP)	Total 2014
Sites	\$ 3,051,972	\$ -	\$ -	\$ -	\$ 3,051,972
Buildings	60,827,511	720,960			61,548,471
Buildings – WIP	1,760,826	7,973,118			9,733,944
Furniture & Equipment	2,372,096	14,482	(444,845)		1,941,733
Furniture & Equipment – WIP		60,520			60,520
Vehicles	975,093	114,273			1,089,366
Computer Hardware	163,279		(150,695)		12,584
<b>Total</b>	<b>\$69,150,777</b>	<b>\$ 8,883,353</b>	<b>(\$595,540)</b>	<b>\$ -</b>	<b>\$77,438,590</b>

	Opening Accumulated Amortization	Additions	Disposals	Total 2014
Buildings	\$ 31,191,241	\$ 1,280,989	\$ -	\$ 32,472,230
Furniture & Equipment	1,546,699	237,210	(444,845)	1,339,064
Vehicles	406,577	97,509		504,086
Computer Hardware	126,944	32,656	(150,695)	8,905
<b>Total</b>	<b>\$ 33,271,461</b>	<b>\$ 1,648,364</b>	<b>(\$595,540)</b>	<b>\$ 34,324,285</b>

**SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2014**

**NOTE 10 TANGIBLE CAPITAL ASSETS (Continued)**

**June 30, 2013**

Cost:	Opening Cost	Additions	Disposals	Transfers (WIP)	Total 2013
Sites	\$3,051,972	\$ -	\$ -	\$ -	\$3,051,972
Buildings	60,138,326	689,185			60,827,511
Buildings – work in progress	100,763	1,660,063			1,760,826
Furniture & Equipment	2,314,185	100,374	(42,463)		2,372,096
Vehicles	1,023,616	242,077	(290,600)		975,093
Computer Hardware	283,982		(120,703)		163,279
<b>Total</b>	<b>\$66,912,844</b>	<b>\$2,691,699</b>	<b>(\$453,766)</b>	<b>\$ -</b>	<b>\$69,150,777</b>

Accumulated Amortization:	Opening Cost	Additions	Disposals	Total 2013
Buildings	\$29,918,604	\$1,272,637	\$ -	\$31,191,241
Furniture & Equipment	1,357,743	231,419	(42,463)	1,546,699
Vehicles	594,816	102,361	(290,600)	406,577
Computer Hardware	190,851	56,796	(120,703)	126,944
<b>Total</b>	<b>\$32,062,014</b>	<b>\$1,663,213</b>	<b>(\$453,766)</b>	<b>\$33,271,461</b>

Contributed tangible capital assets:

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

	2014	2013
Maintenance Equipment	\$ 14,482	\$ 25,374
Various Replacement Vehicles for Fleet	114,273	167,213
<b>Total</b>	<b>\$ 128,755</b>	<b>\$ 192,587</b>

- Buildings – work in progress having a value of \$9,733,944 (2013: \$1,760,826) have not been amortized. Amortization of these assets will commence when the asset is put into service.
- Furniture & Equipment – work in progress having a value of \$60,520 have not been amortized. Amortization of these assets will commence when the asset is put into service.

**SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2014**

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**NOTE 11 EMPLOYEE PENSION PLANS**

PS 3250.100-104

The school district and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan, jointly trustee pension Plans. The board of trustees for these plans represents plan members and employers and is responsible for the management of the pension plan including investment of the assets and administration of benefits. The pension plans are multi-employer contributory pension plans. Basic pension benefits provided are based on a formula. The Teachers' Pension Plan has about 45,000 active members from school districts, and approximately 32,000 retired members from school districts. The Municipal Pension Plan has about 179,000 active members, of which approximately 24,000 are from school districts.

Every three years, an actuarial valuation is performed to assess the financial position of the plans and the adequacy of plan funding. The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2011 indicated an \$855 million funding deficit for basic pension benefits. The next valuation will be as at December 31, 2014 with results available in 2015. The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2012 indicated a \$1,370 million funding deficit for basic pension benefits. The next valuation will be as at December 31, 2015 with results available in 2016. Employers participating in the Plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the Plan records accrued liabilities and accrued assets for the Plan in aggregate with the result that there is no consistent and reliable basis for allocating the obligation, plan assets and cost to individual employers participating in the Plan.

The School District #46 (Sunshine Coast) paid \$2,908,471 for employer contributions to these plans in the year ended June 30, 2014.

**NOTE 12 INTERFUND TRANSFERS**

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2014, were as follows:

- Purchase of capital assets from the Operating fund: \$128,755

**NOTE 13 RELATED PARTY TRANSACTIONS**

CICA HB 3840.46

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

**SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2014**

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**NOTE 14 CONTRACTUAL OBLIGATIONS**

PS 3390.08.09, PS 3070.60(0)

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

Contractual Obligations	2015
Gibsons Elementary Replacement	<u>\$ 3,528,000</u>

The School District also maintains various operating leases for computer hardware with expiry of less than five years.

**NOTE 15 BUDGET FIGURES**

Budget figures included in the financial statements are not audited. They were approved by the Board through the adoption of an amended annual budget on February 11, 2014.

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

**NOTE 16 CONTINGENCIES**

PS 3300.26-32

BC Teachers have been without a contract since June 2013. Negotiations between the BCPSEA and BCTF have been unsuccessful and BC Teachers began job action in late 2014. In May and early June 2014 the union implemented phases I job action which included partial withdrawal of service and rotating strikes and in response the employer imposed a partial lockout and designated specific days for full lockout. In late June the union implemented a full withdrawal of service. Teacher salaries were reduced by 10% for partial lockout days and all unionized staff did not receive pay for full service withdrawal days, including CUPE employees who chose to not cross picket lines.

In June BCPSEA and the K-12 Presidents' Council and Support Staff Unions signed a Provincial Framework Agreement in which "the Unions and the Government agree to the principle that support staff union members who have lost wages as a result of not crossing lawful picket lines during full days of the BCTF strike/BCPSEA lockout shall be compensated..." This compensation is contingent on the local parties achieving a collective agreement that incorporates the Provincial Framework Agreement and is ratified by November 30, 2014.

As a result \$325,591 in expense has been recognized in the 2013/14 school year and a liability has been created. This amount represents support staff wages and benefits from June 2014 that are likely to be paid in the 2014/15 school year.

**SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2014**

---

**NOTE 17 ASSET RETIREMENT OBLIGATION**

Legal liabilities may exist for the removal/disposal of asbestos in schools that will undergo major renovations or demolition. As at June 30, 2014 the liability cannot reasonably be determined.

**NOTE 18 EXPENSE BY OBJECT**

PS 1201.86

	2014	2013 (Recast)
Salaries and benefits	\$ 31,624,477	\$ 30,747,835
Services and supplies	6,510,156	6,212,721
Amortization	1,631,139	1,663,213
	\$ 39,765,772	\$ 38,623,769

**NOTE 19 INTERNALLY RESTRICTED SURPLUS – OPERATING FUND**

Internally Restricted (appropriated) by Board for:

School Surpluses	\$ 548,495	
Financial Provisions	800,000	
Contractual Obligations	221,823	
District Programs	994,123	
Subtotal Internally Restricted	\$ 2,564,441	
Unrestricted Operating Surplus (Deficit)		1,669,674
Total Available for Future Operations		\$ 4,234,115

**NOTE 20 ECONOMIC DEPENDENCE**

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

**SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2014**

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**NOTE 21 RISK MANAGEMENT**  
PS 3450.079, .085-.096, A48-A76

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

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

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

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

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

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

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

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

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

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

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

## Shared Services Survey

At BCSTA's 2014 Annual General Meeting a resolution was passed requesting BCSTA to gather examples of shared services of operational efficiencies and partnerships that Boards of Education throughout the Province already have in place, and provide a summary of this information to BCSTA members.

We are therefore asking that each Board provide ONE response per district to the following questions by September 12, 2014

### PLEASE IDENTIFY YOUR DISTRICT

SD46 (Sunshine Coast)

### QUESTION 1

Does your school district currently have any shared services with other districts or groups? If so, please click "YES" and answer questions 2 and 3 below. If not, please click "NO" and "SUBMIT". Thank you.



### QUESTION 2

In the space below, please list any partnerships/shared services that your district currently has that are shared with OTHER SCHOOL DISTRICTS. Point form notes are acceptable.

Telus TSMN (eg. 5023 WorkSafe Claims Management, EDCO Membership, ERAC

### QUESTION 3

In the space below, please list any partnerships/shared services that your district currently has that are shared with EXTERNAL GROUPS/PARTNERS (NOT OTHER SCHOOL DISTRICTS). Point form notes are acceptable.

EDCO membership, ACE\_IT programs through VRI, joint course offers through Caplano University, Joint Use Partnerships, Aboriginal Education Services through the (the Sechelt Indian Band, Habitat for Humanity provides a training facility in return for labour to construct houses, UBC Seismic Program, BC Hydro Energy Programs and Community Schools.



DATE 21-Aug-2014 09:50 AM

SUMMARY - ISSUED CHEQUE REPORT - CREDIT LIMIT = 10,000.00

PAGE 1

START DATE: 01-Jun-2014 TO END DATE: 31-Aug-2014

CHEQUE #	AMT	RISS #	VENOR #	VENOR NAME	ISSUE DATE	AMOUNT
ON-LINE CHEQUES : ISSUED BETWEEN 01-Jun-2014 AND 31-Aug-2014						
00L0944843	0000	*****	19000	INSURANCE CORPORATION OF B.C.	20-Jul-14	28,616.00
00L0944893	0000	*****	14100	BOUYGUES BUILDING CANADA INC.	11-Aug-14	825,948.80
00L0945214	0000	*****	28094	RECEIVER GENERAL FOR CANADA	11-Jun-14	75,286.75
00L0945215	0000	*****	28094	RECEIVER GENERAL FOR CANADA	04-Jun-14	90,279.93
00L0945221	0000	*****	21290	MUNICIPAL PENSION PLAN	04-Jun-14	65,458.95
00L0945223	0000	*****	20200	TEACHERS' PENSION PLAN	13-Jun-14	490,293.33
00L0945225	0000	*****	28093	RECEIVER GENERAL FOR CANADA	04-Jun-14	279,989.54
00L0945226	0000	*****	28093	RECEIVER GENERAL FOR CANADA	18-Jun-14	75,000.00
00L0945227	0000	*****	28094	RECEIVER GENERAL FOR CANADA	25-Jun-14	72,231.38
00L0945228	0000	*****	21290	MUNICIPAL PENSION PLAN	20-Jun-14	61,494.95
00L0945234	0000	*****	13430	CANADA SAVINGS BOND	20-Jun-14	11,750.00
00L0945237	0000	*****	23018	WORKERS' COMPENSATION BOARD	16-Jul-14	67,694.40
00L0945241	0000	*****	28093	RECEIVER GENERAL FOR CANADA	04-Jul-14	164,909.89
00L0945243	0000	*****	28094	RECEIVER GENERAL FOR CANADA	10-Jul-14	19,896.30
00L0945245	0000	*****	28094	RECEIVER GENERAL FOR CANADA	24-Jul-14	67,528.92
00L0945246	0000	*****	21290	MUNICIPAL PENSION PLAN	04-Jul-14	18,179.49
00L0945247	0000	*****	21290	MUNICIPAL PENSION PLAN	17-Jul-14	63,299.32
00L0945249	0000	*****	20200	TEACHERS' PENSION PLAN	14-Jul-14	199,993.95
00L0945250	0000	*****	28093	RECEIVER GENERAL FOR CANADA	23-Aug-14	29,903.38
00L0945260	0000	*****	28094	RECEIVER GENERAL FOR CANADA	17-Aug-14	67,262.48
00L0945282	0000	*****	21290	MUNICIPAL PENSION PLAN	01-Aug-14	23,204.14
00L0945284	0000	*****	20200	TEACHERS' PENSION PLAN	14-Aug-14	42,944.70
00L0945289	0000	*****	28094	RECEIVER GENERAL FOR CANADA	25-Aug-14	44,146.19
00L0945290	0000	*****	21290	MUNICIPAL PENSION PLAN	14-Aug-14	26,162.39

TOTALS FOR BANK - 0001

1,327,241.20

TOTAL NUMBER OF CHEQUES

24

TOTAL NUMBER OF CHEQUES WITH RISS

9

COMPUTER PREPARED CHEQUES : ISSUED BETWEEN 01-Jun-2014 AND 31-Aug-2014

1781000002	0001	0000044599	12012	BC HYDRO & POWER AUTHORITY	05-Jun-14	32,326.10
1781000003	0000	0000044598	14238	BOUYGUES BUILDING CANADA INC.	05-Jun-14	849,813.80
1781000008	0000	0000044601	30211	FORDIS BC-NATURAL GAS	05-Jun-14	29,398.67
1781000019	0000	0000044612	12017	NATURAL GAS	05-Jun-14	11,115.99
1781200009	0000	*****	13003	C.O.P.E. - LOCAL BUS	05-Jun-14	12,583.82
1781200013	0000	*****	29001	SECHelt SCHOOL BUS SERVICE LTD	02-Jun-14	44,217.23
1782000076	0000	*****	16004	VENIER HARBOUR TRANSPORTATION	13-Jun-14	18,264.06
1782000086	0000	*****	29007	SECHelt SCHOOL BUS SERVICE LTD	13-Jun-14	42,847.50
1784000000	0000	0000044704	14259	BOUYGUES BUILDING CANADA INC.	20-Jun-14	749,813.81
1784000007	0000	0000044718	13288	MINISTRY OF PROVINCIAL REVENUE	10-Jun-14	18,079.45
1784000008	0000	0000044712	16143	PORT 19 TRUST	10-Jun-14	43,024.71
1784000013	0000	0000044714	23280	SUNSHINE COAST ASSOCIATION FOR	10-Jun-14	17,740.00
1784800023	0001	*****	29007	SECHelt SCHOOL BUS SERVICE LTD	19-Jun-14	12,109.94
1784800027	0001	*****	29434	SWING TIME DISTRIBUTORS LTD.	10-Jun-14	34,130.55
1784800030	0001	*****	24009	VENIER CANADA LTD	20-Jun-14	24,483.88
1785000027	0001	0000044743	23288	MINISTRY OF PROVINCIAL REVENUE	07-Jul-14	29,323.75
1785200002	0001	*****	11050	APPLE CANADA INC. C1129	07-Jul-14	19,898.82



02 30 48 (SHORELINE COAST)

DATE 03-Aug-2014 09:50 AM

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

PAGE 2

START DATE: 01-Jul-2014 TO END DATE: 31-Aug-2014

CHEQUE #	BANK	KICK #	VENDOR #	VENDOR NAME	ISSUE DATE	AMOUNT
1798000047	0001	*****	24207	PACIFIC BLUE CROSS/WR	07-Jul-14	51,661.30
1798000049	0001	0000044748	12012	BC HYDRO & POWER AUTHORITY	11-Jul-14	28,481.20
1798000053	0001	*****	29174	SHORELINE COAST TEACHERS ASSOCIATION	11-Jul-14	16,907.60
1798000058	0001	0000044818	14639	NOCKWICH FINANCIAL	15-Jul-14	16,000.00
1798000010	0001	0000044820	14637	RBC SECURIT	15-Jul-14	12,000.00
1798000062	0001	*****	11229	ALACRIS PROJECT SERVICES INC.	15-Jul-14	18,178.81
1800000031	0001	0000044847	28074	ROSELL'S HARDWARE	23-Jul-14	12,000.00
1800000019	0001	*****	28189	ROCHELIEU VINCOWER	23-Jul-14	16,483.96
1800000034	0001	*****	28241	SHORELINE COAST COMMUNITY SERVICES	23-Jul-14	16,000.00
1800000027	0001	*****	28276	SHORELINE COAST TEACHERS ASSOCIATION	23-Jul-14	26,000.00
1801000014	0000	0000044879	23288	MINISTERS OF PROVINCIAL REVENUE	30-Jul-14	60,007.23
1801000015	0000	0000044877	14649	ML PETERSON SHAWWOOD FLOOR COMPANY LTD	30-Jul-14	14,170.00
1801000018	0001	0000044878	26243	FIRST IN TRUST	30-Jul-14	43,818.00
1801000012	0000	*****	12189	SHINES CANADA INC.	30-Jul-14	12,759.49
1801000014	0000	*****	19021	EDC AUTOMATION	30-Jul-14	18,134.44
1801000016	0000	*****	24207	PACIFIC BLUE CROSS/WR	30-Jul-14	55,305.90
1802000002	0000	0000044890	12012	BC HYDRO & POWER AUTHORITY	13-Aug-14	14,879.34
1802000017	0000	0000044919	14639	RBC MECHANICAL	13-Aug-14	180,000.00
1802000014	0000	0000044917	21098	UNIVERSITY OF BC	13-Aug-14	12,000.00
1802000016	0000	0000044918	21099	UNIVERSITY OF VICTORIA	13-Aug-14	11,000.00
1802000002	0000	*****	12020	BC SCHOOL TRUSTEES ASSOC.	13-Aug-14	24,787.18
1804000004	0000	0000044920	14239	BOUYGUES BUILDING CANADA INC.	26-Aug-14	62,667.14
1804000011	0000	0000044922	14179	SELKIX LANDSCAPE LTD.	26-Aug-14	10,710.00
1804000014	0000	0000044920	13587	FISHER CONCRETE	26-Aug-14	63,888.00
1804000027	0000	0000044948	12914	M.L. PETERSON SHAWWOOD	26-Aug-14	28,163.00
1804000010	0000	0000044952	26243	FIRST IN TRUST	26-Aug-14	43,420.43
1804000017	0000	0000044958	28074	ROSELL'S HARDWARE	26-Aug-14	14,473.06
1804000019	0000	0000044960	28020	SECURETY INDIAN BAND	26-Aug-14	60,370.00
1804000018	0000	0000044974	28182	VINCOWER SCHOOL BOARD	26-Aug-14	11,708.73
1804000003	0000	*****	11204	AV SOLUTIONS	26-Aug-14	21,264.80
1804000019	0000	*****	14129	FULLETT SCHOOL SOLUTIONS, INC	26-Aug-14	12,429.18
1804000010	0000	*****	20025	TRANE CANADA LLC	26-Aug-14	26,837.00

TOTALS FOR BANK - 0001

2,692,471.77

TOTAL NUMBER OF CHEQUES

89

TOTAL NUMBER OF CHEQUES WITH KICK

28

COMPUTER PREPARED CHEQUES : ISSUED BETWEEN 01-Jul-2014 AND 31-Aug-2014

1797000001	0003	0000011884	11214	COMPTON FOR CHILDREN	03-Jul-14	11,425.12
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TOTALS FOR BANK - 0003

11,425.12

TOTAL NUMBER OF CHEQUES

1

TOTAL NUMBER OF CHEQUES WITH KICK

1

ON-LINE CREDITS : ISSUED BETWEEN 01-Jul-2014 AND 31-Aug-2014

90LC9Y0109	0005	*****	21043	DE BRUIJ VISA	04-Jul-14	28,942.67
90LC9Y0126	0005	*****	21043	DE BRUIJ VISA	27-Jul-14	28,276.85

DATE 01-Aug-2014 09:30 AM

SUMMARY - ISSUED CHEQUE REPORT - CHEQUE LIMIT : 10,000.00  
 START DATE: 01-Jun-2014 TO END DATE: 31-Aug-2014

PAGE 3

CHEQUE #	BANK	KICK #	VENDOR #	VENDOR NAME	ISSUE DATE	AMOUNT
00000000000000000000	0000	*****	11001	DE BANK VTRB	01-Aug-14	10,000.00
TOTALS FOR BANK - 0000						112,000.00
TOTAL NUMBER OF CHEQUES						3
TOTAL NUMBER OF CHEQUES WITH KICK						0
GRAND TOTAL						1,346,998.24
CANCELLED TOTAL						0.00
NET GRAND TOTAL						1,346,998.24
GRAND TOTAL NUMBER OF CHEQUES						77
GRAND TOTAL NUMBER OF CHEQUES WITH KICK						28

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

## **Board Report – September 9, 2014**

**June Graduation Ceremonies-** All our trustees were honoured to attend and many spoke at the graduations ceremonies throughout our district. We wish the best of the future to graduates from Sunshine Coast Alternative School, Pender Harbour Secondary School, Chatelech Secondary School and Elphinstone Secondary School. It was a pleasure to join proud parents and community in celebrating our students' achievements.

**June 26 –** The SCRCD hosted the Intergovernmental meeting at the Gibsons and Area Community Center. Trustees Mewhort, Dixon and Chair Baxter attended with Superintendent Bocking. We updated the other governments on our District Student Leadership Team, the Gibsons Elementary rebuild and progress on childcare initiatives.

**August 11-** Chair Baxter met with the Auditors reviewing the financial statements for SD 46.

**August 14 –** Several trustees attended an open dialog with the Auditors.

**July/August –** BCPSEA rep Trustee Mewhort, senior staff and Chair Baxter took part in a number of conference calls related to the bargaining process with BCPSEA and BCTF.

We wrote two advocacy letters to encourage the parties to reach an agreement in the interest of students and our communities. The letters can be found under Advocacy on the Board section of the district website.

Sadly the last two weeks of our 2013/14 and now the first days of the 2014/15 school year have been disrupted by lockout and strike activities due to the labour dispute between BCPSEA and BCTF. The Board of Education for SD 46 continues to take part in provincial actions to encourage the parties to return to bargaining and reach an agreement. We continue to hope for a resolution in the immediate future.

**September -** Should our Board decide to propose an emergent resolution to the BCSTA the deadline for submission is September 19, 2014.

The Board of Education and the entire district are deeply saddened by the loss of Summer August, Chatelech Secondary School graduate from 2013. She was the grand daughter of the late Donna Joe of the Sechelt Indian Band. Summer was a talented and artistic individual who was admired for her spirit and determination to be successful. She had a very bright future in store for her. Her loss brings a great sadness to all who knew her.

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

**Board Evaluation Minutes  
August 27, 2014 (9:30 am – 11:00 am)**

Present: Betty Baxter, Lori Pratt (telephone), Nicholas Weswick, Greg Kitchen, Lori Dixon, Christine Younghusband, Greg Russell, Silas White, Patrick Bocking, Dave Mewhort, Erica Reimer (recording secretary)

1. The meeting was called to order at 9:34 am.

The agenda was reviewed.

**MOTION:** Silas White, Seconded by Greg Russell:

"**THAT** Board Evaluation be on the agenda of the Committee of the Whole."

Carried

2. *On behalf of the students and citizens of the Sunshine Coast, the Board shall: 2.1 Ensure the school district operates with a clear set of Values, a Vision and a Mission Statement that are reflective of our community, and our students' needs*
  - Comment that the document isn't the board evaluation; it is a guiding tool for purpose of evaluation. Conversation today is about the actual board evaluation.
3. *On behalf of the students and citizens of the Sunshine Coast, the Board shall: 2.2 Develop, carry forward and regularly evaluate a Strategic Plan that sets direction for School District No. 46 (Sunshine Coast)*
  - A draft communications plan has been created by the superintendent.
  - It was felt that at several Committee of the Whole meetings in the past, issues have arisen and the Strategic Plan review was not a part of trustee discussions.
  - Suggestion to the new board that there is a Strategic Plan review committee. Role would be to review the Strategic Plan and report back to the board rather than taking up time at a regular working session. This committee could also review school plans, etc. as a sub committee.
  - The board's role is to be cognizant in its governance role, set Strategic Plan and monitor that staff is supporting it within their role.
  - It was noted that there was significant policy changes from the ministry this year and labour issues. We are doing a good job with the Strategic Plan. Staff is doing a good job focusing on reports. More specific measurement of success would be helpful. Targets have been met.
  - In terms of the Strategic Plan, senior administration uses a checklist. Regular reports and operational plans match the Strategic Plan with a strong priority to follow board direction. Bulk of direction comes through that plan.
  - At the summer working session with principals, a summary of where we are with the Strategic Plan was presented.

4. *On behalf of the students and citizens of the Sunshine Coast, the Board shall: 2.3 Adopt and review policies that establish a clear assignment of roles, responsibilities, accountability and evaluation among the Board and senior administration*
  - There were mixed feelings in survey responses.
  - Since there is not a policy committee, the protocol is to put it in the Committee of the Whole.
  
5. *On behalf of the students and citizens of the Sunshine Coast, the Board shall: 2.4 Protect the integrity of the community, students and public education by fostering an atmosphere of trust, respect and confidence free of discrimination, harassment, and any financial or ethical impropriety*
  - Senior management fulfills the Strategic Plan. If there is a concern, it is brought to the board at an appropriate time.
  
6. *On behalf of the students and citizens of the Sunshine Coast, the Board shall: 2.5 Make decisions and communicate publicly as a corporate body, with individual trustees having no authority to direct staff, or act or speak for the Board or school district, unless otherwise delegated to do so in Board policy.*
  - Trustees are very consistent.
  - It is easy to delegate and take responsibility as board chair.
  
7. *On behalf of the students and citizens of the Sunshine Coast, the Board shall: 2.6 Adopt and amend an annual budget.*
  - Felt that this is a statement of fact – something that the board has to do. For future, look at if the budget reflects the true needs of the board or district.
  - Discussion on next year's evaluation template and changes. It is a guideline. Trustees evaluate themselves against role of the board as stated in policy. This is where we are evaluating ourselves. Can talk about budgeting process here. Easy to check off but a lot of aspects that can be discussed here.
  - School budgets: request for an overview of what's going to schools.
  
8. *On behalf of the students and citizens of the Sunshine Coast, the Board shall: 2.7 Select and evaluate the Superintendent of Schools.*
  - First year Patrick Bocking was appointed superintendent, there was no evaluation process in place.
  - Happy that we now have an evaluation process, engagement, ongoing meetings and reports back to the board.
  
9. *On behalf of the students and citizens of the Sunshine Coast, the Board shall: 2.8 Support the annual selection and participation of a student trustee and District Student Leadership Team (DSL.T).*
  - All recognized that there is work to do in creating and were satisfied with the process.

10. *On behalf of the students and citizens of the Sunshine Coast, the Board shall:* 2.9 Comply with other statutory responsibilities such as the appointment of an auditor, and submission of Achievement Contract, School Plans, Superintendent's Report on Student Achievement, School Calendar and Capital Plan
- Trustees would appreciate plans available in PDF form, then discussed at a Committee of the Whole prior to trustee visits to schools.
11. *On behalf of the students and citizens of the Sunshine Coast, the Board shall:*  
2.10 Emphasize strong and balanced communications in support of the Board's Vision, Mission, Values and Strategic Plan by facilitating community involvement in district and school planning, and informing the community about (a) education issues; (b) services, programs and processes; (c) local and provincial goals, plans and policies; and facilitating community involvement in district and school planning.
- Lots of changes in the last few years.
  - Ask if there are issues to discuss at upcoming meeting, then create agenda based on that.
12. *On behalf of the students and citizens of the Sunshine Coast, the Board shall:*  
2.11 Create appropriate partnerships with other agencies to coordinate effective and efficient delivery of education and other services to the citizens of the Sunshine Coast.
- Feel we are making stronger partnerships.
  - Feel very good around issues of childcare centres, music, entering into an expansive time around partnerships.
  - Feel that there was no real conclusion to piece started with education committee. Celebrate partnerships and discuss more.
13. *On behalf of the students and citizens of the Sunshine Coast, the Board shall:*  
2.12 Promote the continuity of governance capability by training and developing its trustees, including prompt orientation of new members.
- Still need to look at orientation manual as it has recently changed.

### Summary Questions

What is going well? What needs to be reemphasized? Copy of communications plan distributed – to Committee of the Whole for further discussion with titles for various committees and board reports, backgrounder for future meeting.

Agreed that the evaluation process should revolve around the role of the board. Trustees were encouraged to send feedback that can be added to the next round of evaluation.

**MOTION:** Betty Baxter, Seconded by Greg Russell:

"THAT the Board Evaluation be disclosed."

Carried

**MOTION:** Greg Russell, Seconded by Silas White:

"THAT the motion is to come out of Committee of the Whole."

Carried

**MOTION:** Greg Russell, Seconded by Lori Dixon:

"THAT the minutes of the Board Evaluation meeting be disclosed."  
Carried

**MOTION:** Silas White, Seconded by Greg Russell:

"THAT the July 2, 2013 minutes of the Board Evaluation meeting be disclosed."  
Carried

**MOTION:** Greg Russell, Seconded by Christine Younghusband:

"THAT the meeting be adjourned."  
Carried

The meeting adjourned at 10:56 am.

**Sunshine Coast Regional District**

1975 Field Road  
Sechelt, British Columbia  
Canada V0N 3A1

P 604.885.6800  
F 604.885.7509  
Toll free 1.800.687.5753

info@scrd.ca  
www.scrd.ca



July 11, 2014

Ms. Betty Baxter, Chair  
School District #46  
494 South Fletcher Road,  
PO Box 220,  
Gibsons, BC, V0N 1V0

Dear Ms. Baxter,

The Sunshine Coast Regional District Board is committed to working with School District #46 and other community partners in the provision of youth services on the Sunshine Coast.

At the June 26, 2014 regular meeting of the Sunshine Coast Regional District Board the following resolution was adopted:

**Recommendation No. 15** Youth Funding Proposed Fall Meeting

*THAT the report from the General Manager of Community Services regarding Youth Funding Proposed Fall Meeting 2014 be received;*

*AND THAT the SCRD Board confirms topics for discussion, invitations and nature of the meeting or workshop as follows:*

- *in September, inviting only SCRD Directors, hold follow up discussions regarding the youth funding initiated through budget and inform the SD 46 Board the discussion will be on the internal funding model only;*
- *defer to a future date in 2014 or 2015 a facilitated workshop of all of the elected officials and others to review the overall delivery of youth services.*

After our internal September 2014 meeting we look forward to having your organization participate in our facilitated workshop in late 2014 or early 2015. A separate invitation will be sent outlining the particulars of this event at a later date.

Thank you for your commitment to the youth of the Sunshine Coast.

Yours truly,

SUNSHINE COAST REGIONAL DISTRICT

A handwritten signature in black ink, appearing to read "G. Mohr".

Garry Mohr, Chair

**Electoral Areas:** A - Egnart, Pender Harbour B - Hallmoon Bay D - Roberts Creek E - Elphinstone F - West Howe Sound  
**Municipalities:** District of Sechelt / Sechelt Indian Government District / Town of Gibsons



Date: July 21, 2014 10:12:17 PM PDT

To: [bettybaxter@docnet.com](mailto:bettybaxter@docnet.com)

Subject: Public Education

**To the Minister of Education and my MLA / To SD 48 School Board Trustees / To Gibsons & Sechelt Town Council**

Nothing's more important than giving BC children a quality public education.

But too many students are still in crowded classrooms and are receiving less of the one-on-one attention they need.

After 16 months at the bargaining table and advocating for smaller classes, more one-on-one time for all students, especially those with special needs, and a fair salary increase after four years of zero, we still see a government refusing to move forward for either teachers or students.

**In fact, in their latest counter proposal, the government has moved backwards.**

Teachers revised their bargaining proposals and reduced their salary demands because the government said the wage proposals were a stumbling block at the bargaining table. **Shockingly, the government responded by reducing its wage offer.** And the government has put even more roadblocks in the way of improving class size and classroom supports for kids.

The government squandered an opportunity and turned its back on BC students. Now they are refusing to work with a mediator.

Teachers are calling on Minister Fassbender and Premier Christy Clark to return to the bargaining table with proposals that will work for BC students and teachers.

And I couldn't agree more.

The BC Supreme Court has ruled not once but twice that the government illegally stripped collective agreements that provide contractual guarantees for smaller classes and more specialist teachers.

Teachers do not take job action lightly, but they do need to stand up for themselves, our kids, and for public education.

**Mr. Fassbender and Premier Clark, it's time to move forward, not back. It's up to you to bring the needed resources to the table to reach a fair deal for teachers that provides better support for students and our Public Education System.**

Sincerely,

Marney Coulter

Mother of Coulter Prestage, Grade 8.

Marney 'Hasu' Coulter

Yoga by the Sea - Director/ Owner

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