



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

**REGULAR MEETING AGENDA**

September 8, 2015 at 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 in October, 2015.
3. **Public Question Period** (*10 minutes in total*)
4. **Adoption of the Agenda**
5. **Approval of Minutes of Prior Meetings and Receipt of Records of Closed Meetings**
  - a. Regular Meeting – June 9, 2015..... Pg. 3-7
  - b. Special Meeting – June 18, 2015..... Pg. 8-9
  - c. Record of Closed Meeting – June 9, 2015..... Pg. 10
  - d. Record of Special Closed Meeting – July 14, 2015..... Pg. 11
6. **Reports**
  - a. **Executive Reports**
    - i. Strategic Plan Update: Communication..... Pg. 12-13
    - ii. Superintendent’s Report..... Pg. 14-15
      1. Administrative Regulation to be Repealed:
        - a. Regulation 2740 – School Planning Councils..... Pg. 16-18
    - iii. Secretary-Treasurer’s Report
      1. Summer Work..... Pg. 19-20
      2. Audited Financial Statements..... Pg. 21-61
      3. Unrestricted Surplus Allocation Recommendation..... Pg. 62-65
    - iv. Information Items:
      1. Larger Cheques Written in the Months of June, July and August 2015..... Pg. 66-70
  - b. **Board/Committee Reports**
    - i. Board Report..... Pg. 71-75
      1. Strategic Plan 2015/2019
      2. BCSTA Provincial Council
      3. BCPSEA School District and Government Advisory Committee
    - ii. Special Committee of the Whole Notes – June 9, 2015..... Pg. 76
    - iii. Operations Committee Notes – June 18, 2015..... Pg. 77-78

MOTION: “TO receive the reports.”
7. **Correspondence**
  - a. K. Pridmore to SD46 – Employment Practices Liability Program (Ref: 183584)..... Pg. 79-80
  - b. C. Dettling – Safe Stop Program – Increase Fine/Penalties..... Pg. 81-84

MOTION: “TO receive the correspondence.”
8. **Questions and Enquiries from the Public Relating to the Board Meeting**

**9. Next Meeting**

The next public board meeting will be held on October 13, 2015.

MOTION: “TO approve the committee agendas.”

**10. Adjournment**

<b>COMMITTEE MEETINGS 2015 – 2016</b>			
MONTH	EDUCATION School Board Office 1:00 – 2:30 pm	OPERATIONS School Board Office 12:30 – 2:00 pm	COMMITTEE OF THE WHOLE School Board Office 9:30 – 11:30 am
September	16	17	22
October	28	21	27
November	25	19	24
December	16	17	15
January	27	21	26
February	24	18	23
March	23	17	22
April	27	21	26
May	25	19	24
June	22	16	21

**Agendas for Upcoming Meetings:**

Education Committee – *September 16, 2015 from 1:00-2:30 pm at the SBO*

1. Student Sustainable Practices and Outdoor Education
2. Accountability Framework
3. Curriculum (standing item)
4. Inspirational Achievement Award
5. Parent Engagement (standing item)

Operations Committee – *September 17, 2015 from 12:30-2:00 pm at the SBO*

1. Summer Work Review and Discussion
2. Minor Capital Project Applications – Review and Discussion
3. District of Sechelt Referral – Spani Developments OCP and Zoning Amendment
4. Regulation 3350 (Disposal of Surplus Property) Amendment

Committee of the Whole – *September 22, 2015 from 9:30-11:30 pm at the SBO*

1. Strategic Plan Implementation Plan
2. Board Communication Plan



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

Held on Tuesday, June 9, 2015  
At the School Board Office, Gibsons, B.C.

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**PRESENT:**    **TRUSTEES:**    B. Baxter, L. Dixon, D. Mewhort, L. Pratt, G. Russell, P. Ruth,  
C. Younghusband, K. Pritchard (Student Trustee)

**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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#93.    Call to Order

The meeting was called to order at 7:01 p.m.

Chair Baxter opened the meeting with a moment of silence in memory of the recent passing of a school district student.

Following that, Chair Baxter acknowledged that the meeting was taking place on the traditional territory of the Squamish Nation.

#94.    Presentations

- a.    Celebrating Education: Changing Results 4 Young Readers (CR4YR) – B. Craig and K. Deasey

Bev Craig and Kirsten Deasey provided information on the Changing Results 4 Young Readers initiative, currently in its 3<sup>rd</sup> year. The provincial initiative is founded on the premise that the earlier intervention is made available to at risk readers, the greater the improvement. There are 25 teachers involved in the project within the school district and over 700 province wide. Educators receive release time to engage in collaborative learning and inquiry, sharing their own personal experiences with students. Each year, educators involved in the initiative select a student as a case study and share their experiences and successes with each other. Teachers have seen reported improvements in reading skills through 1:1 support, safe and supportive relationships and personalized learning experiences. Primary teachers Patti Dressler, Michelle Smart and Sandi Magnussen shared their experiences with students as case studies and reflected on the success of the initiative. Additional information is available at <http://cr4yr.com/>.

Chair Baxter welcomed members of the audience.

#95.    Public Question Period

- There were no questions.

#96.    Adoption of the Agenda

**MOTION:** Ruth/Pratt

“THAT the agenda of June 9, 2015 be adopted.”

Carried.

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

**MOTION:** Pratt/Younghusband

“THAT the minutes of the Regular Meeting of May 12, 2015 and the Record of the Closed Meeting of May 12, 2015 be adopted as presented.”

Carried.

#98. Reports

a. Executive Reports

i. Strategic Plan Update: Aboriginal Education

The report was submitted as written. Superintendent Bocking highlighted the “Nurturing the Learning Spirit” paddling journey and the shashishalhem language program offerings for Kinnikinnick and Chatelech students.

ii. Superintendent’s Report

The report was provided as written. Superintendent Bocking distributed the recently published “[Learning Together Inquiry 2012-2015](#)”. Learning Together Steering Committee Chair, David Barnum, and Co-Chair, Bev Craig, provided a report on the process of teacher collaboration and inquiry. Thanks were given to the board for their support of the project.

iii. Secretary-Treasurer’s Report

Secretary-Treasurer Weswick provided a brief report:

- Recently met with SCRD representatives in Madeira Park to discuss a system of walkways and bike paths that are being suggested for the area.
- Attended BCASBO AGM where discussion took place on the ministry’s intent to review administrative efficiencies and the capital decision making model.

iv. Information items

1. Larger Cheques Written in the Month of May 2015

The report was submitted as written.

2. Expenditures by Object

The report was submitted as written.

b. Board/Committee Reports

i. Board Report

The report was submitted as written. Chair Baxter highlighted the community-use library in Halfmoon Bay and provided additional information on the collaborative arrangement between the local community school and Sechelt Library.

1. Strategic Plan 2015-2019

Chair Baxter and Superintendent Bocking provided information on a number of small revisions that had been executed in the final Strategic Plan, based on feedback received from principals and the greater community.

**MOTION:** Younghusband/Dixon

“To accept the 2015-2019 Strategic Plan.”

Carried.

Superintendent Bocking reported that a draft implementation plan would be presented to the board at their September meeting, describing how the district plans to achieve the goals presented in the 2015-2019 Strategic Plan.

2. BCPSEA Report

There was no report.

3. Student Trustee / DSLT Report

Student Trustee Pritchard provided a summary of items discussed at the May 14<sup>th</sup> meeting of the District Student Leadership Team (DSLST). The team has been evaluating changes for the Grad Survey and has offered the following suggestions:

- Include questions about financial preparedness.
- Include questions to determine if some grades were more of an obstacle than others.
- Make the survey more personal
- Allow for in-depth responses
- Include non-offensive, non-binary gender option
- Don't offer “skip question” option

The DSLST discussed the process for application for the 2015/16 DSLT and have invited all applicants to attend the final DSLT meeting of the 2014/15 school year. The team also discussed the process for electing a new student trustee for 2015/16.

Student Trustee Pritchard shared her gratitude for the many experiences she enjoyed during her incumbency as student trustee and thanked the board for their support.

ii. Committee of the Whole Notes – May 26, 2015

The meeting notes were submitted as written.

**MOTION:** Russell/Dixon

“THAT the Board of Education of School District No. 46 (Sunshine Coast) reinstate a Policy Committee with regularly scheduled meetings to address a number of requests for policy revision.”

Carried.

iii. Operations Committee Notes – May 20, 2015

Trustee Mewhort noted typographical errors in the notes as presented. All errors will be corrected in the final version of the notes to be posted to the district website.

**MOTION:** Pratt/Mewhort

“THAT the Board of Education of School District No. 46 (Sunshine Coast) endorse the 2015 Joint-Use Guiding Principles.”

Carried.

Opposed: Russell, Dixon

iv. Education Committee Notes – May 27, 2015

Submitted as written. Trustee Younghusband reported her appreciation for the report on Aboriginal Education and the continuation of Parent Engagement as a standing item on the committee’s agenda.

**MOTION:** Mewhort/Pratt

“TO receive the reports.”

Carried.

#99. Correspondence

- a. Min. Fassbender to SD46 – Administrative Savings Plan (Ref: 180930)
- b. M. Maser to SD46 – “Choose News”

**MOTION:** Dixon/Pratt

“TO receive the correspondence.”

Carried.

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

- A member of the audience noted a typographical error in the Strategic Plan (item 2G “SUSTAINABLE”).
- Clarification was made regarding savings required by the Administrative Savings Plan, as summarized in the Operations Committee notes.
- A member of the audience highlighted that savings in expenditures due to lower than budgeted substitution costs. Information was requested as to the intended use of those savings. Secretary-Treasurer Weswick and Chair Baxter stated that the role of the board is to either designate surplus as restricted, for a designated purpose, or unrestricted. In the event of unrestricted surplus, funds are typically returned to schools by way of a board motion in late August or early September.
- An audience member noted her frustration that workers weren’t being replaced throughout the year. Chair Baxter noted that staffing limitations had caused problems over the year, and further pointed that the issue was not due to budgetary restrictions.

#101. Next Meeting

The next public board meeting will be held on September 8, 2015.

**MOTION:** Pratt/Russell

“TO approve the committee agendas.”

Carried.

#102. Adjournment

**MOTION:** Pratt/Younghusband

The meeting adjourned at 8:07 p.m.

Carried.

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Chair

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Secretary-Treasurer

DRAFT



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

Held on Tuesday, June 18, 2015  
At the School Board Office, Gibsons, B.C.

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**PRESENT:**    **TRUSTEES:**    B. Baxter, L. Dixon, D. Mewhort, L. Pratt, G. Russell, P. Ruth,  
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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#103. Call to Order

The meeting was called to order at 2:00 p.m.

#104. Adoption of the Agenda

**MOTION:** Mewhort/Ruth

“THAT the agenda of June 18, 2015 be adopted.”

Carried.

#105. Administrative Savings Plan Amendment

Secretary-Treasurer Weswick provided information regarding a required amendment to the Administrative Savings Plan, which had been presented to the Operations Committee on May 20, 2015. In that plan, the district had indicated that \$30,000 per year in Investment Income (F1) would be applied as savings in both the 2015/16 and 2016/17 years. The ministry has clarified that increased investment income can only be included in the savings plan for 2015/16.

To correct the error, the district has amended the plan to include an additional \$30,000 in expected savings for the Operational Review strategy (O1) for the 2016/17 year, for a total of \$59,500. The specific form of these operational savings will be determined through the budget process for 2016/17. The district may also be able to use interest savings at that time once rates have been established.

**MOTION:** Mewhort/Russell

“TO accept the Administrative Savings Plan as amended.”

Carried.

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

- There were no questions.

#107. Next Meeting

The next public board meeting will be held on September 8, 2015.



#108. Adjournment

**MOTION:** Mewhort/Ruth

The meeting adjourned at 2:07 p.m.

Carried.

\_\_\_\_\_  
Chair

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Secretary-Treasurer

DRAFT



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

**RECORD OF CLOSED MEETING**

Held on Tuesday, June 9, 2015  
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, P. Ruth, 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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**Call to Order**

The meeting was called to order at 6:23 p.m.

- **Motion to Exclude**
- **Adoption of the Agenda**
- **Approval of Minutes of Prior Meetings**
- **Information / Action Items**
  - Students
    - District Accountability
- **Correspondence**
  - No items to disclose.
- **Items for Disclosure**
  - Motion to be disclosed at the September Regular Board meeting:  
“THAT when we do our implementation plan we look at major initiatives to educate about systemic racism and the damage it can do in our community.”

**Adjournment**

The meeting adjourned at 8:58 p.m.

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Chairperson

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Secretary-Treasurer



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

**RECORD OF SPECIAL CLOSED MEETING**

Held on Tuesday, July 14, 2015  
At the School Board Office – Gibsons, B.C

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

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

REGRETS: Trustee L. Dixon, Trustee G. Russell

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**Call to Order**

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

- **Motion to Exclude**
- **Adoption of the Agenda**
- **Information / Action Items**
  - Personnel
    - Executive Compensation Update
    - Exempt Non-Management Staff
    - Superintendent Contract Renewal
    - Draft Superintendent Contract Update
  - Legal/Liability
    - Transportation Contract Update
- **Items for Disclosure**
  - No items for disclosure.

**Adjournment**

The meeting adjourned at 6:46 p.m.

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Chairperson

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Secretary-Treasurer

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

**Strategic Plan Report: Communication**

Submitted by Patrick Bocking

September 8, 2015

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*Whatever words we utter should be chosen with care for people  
will hear them and be influenced by them for good or ill. – Buddha*

**Background:**

Public education is a complicated endeavour. In spite of this (or because of it) everyone has opinions about how education should be “done.” Communication requires that we hear from those who receive their education, those who provide it and those who are impacted by a successful public education as parents or as community. As providers of public education it is also our responsibility to confidently speak of the accomplishments and challenges of our work in as broad a sphere as we can.

**Discussion:**

Currently, social media is topical. Many students, parents and staff communicate using Twitter, Facebook, email, websites and other programs. Some district staff are investigating student reporting using Freshgrade (Freshgrade.com). The potential reach of technology for communication is challenging to anticipate. The district actively utilizes social media (Twitter, Facebook, email, website) to share messages of student and staff success and celebration, as well as to inform the community of important events.

Face-to-face communication is frequently required for the complex issues of learning and the social world of education. While social media, newsletters and student planners are superb for detailed homework assignments and simple reminders, staff, students, parents and community members also meet together to discuss challenges and opportunities to support student learning.

District committees ensure that we have the right people in the room at the right time to make excellent, student-focused decisions that work for staff and the community as well. Currently, our district committees are: Program (all things curricular), Management (operational items that require various managerial perspectives), Reading, Environmental Education, Parent–Teacher Communication, Educational Leadership, Education Implementation, District Student Leadership, Senior Management, Finance Team, Labour-Management and other union/management meetings and countless interactions between district employees and other employees and external agencies. Staying connected is a challenge due to time and personnel constraints, but critical to our ongoing work of delivering an organization that is showing remarkable progress for student wellbeing and academic growth.

Strategic Plan Update: Communication

Regardless of the situation, our communication always begins with a district that values the human being in every situation with every child, youth and adult.

**Next Steps:**

The district will maintain an ongoing “gap analysis” of interactions with key questions:

- Are we good listeners?
- Are we sharing our stories?
- Are we missing anyone?
- Are we acting on what we hear?
- Are others acting on what we say?

The district’s communication plan will align with the strategic plan and other priorities across our many committees, social media and other dialogue opportunities.

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

**Superintendent's Report**  
September 8, 2015

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**1. Students**

- a. **Early Years Centres:** Our future students and their families have taken full advantage of our EYCs through the summer. We are all set to have an exciting year of early learning throughout the year!
- b. **Music** – Elementary: Four district music teachers are ensuring that every primary child receives an hour of music with a professional music educator every week, and that we have an active band program for all grade seven students and most grade six students. A music teacher supports students at Elphinstone and Chatelech Secondary Schools with a number of exciting band classes.
- c. **Secondary students** have been into our schools already to be all set for the first day of classes with lockers and schedules arranged, meetings with counselors and greeting old and new friends.

**2. Staff**

- a. The district is fully staffed for the first day of school. Schools are glistening and ready for learning. Many staff have taken part in professional development activities during the summer and are excited to apply their learning to the education of children and youth.
- b. The district is very pleased that the **Aboriginal Education Team** is fully staffed this year. Amongst many other resources, the team will be utilizing the Truth and Reconciliation Commission recommendations to plan for further awareness of Canadian aboriginal issues for students and staff.

**3. Community**

- a. **Regional Round Table on Sustainability:** This Sunshine Coast Regional District (SCRD) committee has a mandate to, “To implement, facilitate action, monitor and report on actions of the (lower) Sunshine Coast’s Regional Sustainability Plan entitled, *We Envision: One Coast, Together in Nature, Culture and Community*”. The district monitors the work of this Table and provides input as appropriate.
- b. The district website has been updated to include complete and detailed information regarding **emergency preparedness**.
- c. District staff meets regularly with **Vancouver Coastal Health** and other community agencies to develop strategies to support child and youth mental health.
- d. The SCRD and the district are meeting to consider further partnerships in the future.

Superintendent's Report  
September 8, 2015

- e. District staff met recently with Staff Sergeant Vishal Mathura of the **Sunshine Coast RCMP** detachment. A school liaison officer has been appointed to continue the close relationship between the RCMP and schools.
- f. The district was well represented by staff and board members at the recent **Grand Opening of mem7iman Child Development Centre** for the shishálh Nation. We respect and appreciate our long-standing association with the shishálh Nation.



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

**EDUCATION**

**2740**

**SCHOOL PLANNING COUNCILS**

**Purpose:**

The Board of Education of School District No. 46 (Sunshine Coast) supports the establishment of School Planning Councils for the purposes set out in the *School Act*.

Where a school is able to supply volunteer representatives as contemplated by the Act, the Board will establish a School Planning Council for that school. Where no teacher or parent representatives are put forward within a reasonable period, the Board shall consider whether it will make appointments to a School Planning Council for that school.

No remuneration to members shall be provided other than reasonable and necessary expenses.

The Board shall consult with the School Planning Council as required by the *School Act*. Consultation here is defined as the process where the Board seeks advice from the School Planning Councils, the Board considers the advice and accepts, modifies or rejects the advice given the best information available.

The Board recognizes its responsibility to ensure that School Planning Councils function effectively and in accordance with ethical standards and the *School Act* to represent the school community in the process of school planning.

**Practices:**

**A. Purpose and Role of School Planning Councils**

1. The role of a School Planning Council is:
  - (a) Preparation of a proposed school plan;
  - (b) Consultation on matters referred to it by the Board, the superintendent or the superintendent's designate;
  - (c) Consultation on matters referred to it by the school's community
2. The following are not within the mandate of the School Planning Council:
  - (a) Personal and confidential information on students, parents, teachers and other employees;
  - (b) Performance or conduct of individual employees, students and parents;
  - (c) Terms and conditions of individual employment contracts;
  - (d) Activities beyond the advisory and consultative roles set out in the *School Act* and this regulation.

**Date adopted:** September 18, 2003  
**Revised:** November 2013

**Reference:** Board Policies 11.4, 11.19; *School Act* 8.1-8.3

**Supt. Signature:**





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

**EDUCATION**

**2740**

**SCHOOL PLANNING COUNCILS (continued)**

**B. Support**

1. The superintendent or designate shall act as district liaison for School Planning Councils. This district liaison officer will have the right to attend any meeting of a School Planning Council or a School Planning Council sub-committee, and may designate another board officer or employer to attend in his or her place.

**C. Establishment**

1. If no School Planning Council is in place in a school *by October 15*, the principal shall proceed as in (D-1) below to obtain named representatives and shall report to the board when all representatives have been named. The Board shall then establish a School Planning Council for that school.
2. The Board may appoint a person to fill a vacancy on the School Planning Council if:
  - (a) there is no Planning Council for that school;
  - (b) the Parent Advisory Council does not elect three representatives to the School Planning Council; and
  - (c) the teachers do not elect a representative to the School Planning Council.

**D. Membership**

1. As a minimum, as per legislation, the membership of the School Planning Council for the school is comprised of:
  - (a) the principal of the school;
  - (b) one teacher representative elected by secret ballot by the teachers of the school;
  - (c) one student representative (one Grade 10, 11 or 12 student to be appointed annually by the principal of the school); and
  - (d) three parent representatives elected annually by the Parent Advisory Council. One of the parents must be an elected officer of the Parent Advisory Council.
  - (e) others not specified by legislation that the elected School Planning Council agrees upon (eg. CUPE, etc.) as non-voting members.
2. Membership on the School Planning Council is for one year although a member may be elected to the council for consecutive years. A member is elected only for one year at a time and must be elected again the following year to participate in subsequent years.

**Date adopted:** September 18, 2003  
**Revised:** November 2013

**Reference:** Board Policies 11.4, 11.19; *School Act* 8.1-8.3

**Supt. Signature:**



School District No. 46 (Sunshine Coast)

# Administrative Regulations

## EDUCATION

2740

### SCHOOL PLANNING COUNCILS (continued)

3. Teacher representatives on the council are not subject to the direction of administration and will not suffer any discipline or retaliation through the employer for their participation in the council or for positions taken with respect to council business.
4. Any retaliation by administration or school staff members against parent representatives or their children for their participation in the council or for positions taken with respect to council business will not be tolerated.
5. No employee of any School District can be elected or appointed as a parent representative to a School Planning Council.

REPEALED

**Date adopted:** September 18, 2003  
**Revised:** November 2013

**Reference:** Board Policies 11.4, 11.19; *School Act* 8.1-8.3

**Supt. Signature:**

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

**Secretary-Treasurer's Report  
September 8, 2015**

**Summer Work**

Water Conservation:

- Replaced fifty (50) 13.4 litre flush toilets with 4.6 litre flush toilets
- Removed fifteen (15) standard urinals and replaced with waterless urinals
- Combined savings of over 4 million litres per year!

	Flushes per Day (estimated)	School Days	Units	Litres Saved per Flush	Annual Water Reduction (litres)
Toilets	45	195	50	8.8	3,861,000
Urinals	45	195	15	4	526,500
<b>Total</b>					<b>4,387,500</b>

Energy Conservation:

- Replaced DDC controls at Langdale and re-commissioned building HVAC systems
- Continued with lighting wattage reduction and installing occupancy controls

Painting:

- Exterior repaint at Chatelech
- Playground repaint at Roberts Creek
- Parking lines and student safety reconfigurations at West Sechelt and Cedar Grove

Health and Safety:

- Asbestos abatement – Removed asbestos ceiling tiles in the science wing at Elphinstone
- Removed asbestos flooring at Roberts Creek Elementary, the School Board Office, West Sechelt Elementary and Chatelech Secondary and installed new sheet linoleum

Gym Floors:

- Sand, paint, and re-coat the Sechelt Learning Centre and Kinnikinnick Elementary School
- Re-coated Langdale Elementary and West Sechelt Elementary

Secretary-Treasurer's Report  
September 8, 2015

Roofing:

- Portions of roofing were replaced at both Roberts Creek and Cedar Grove Elementary Schools

Custodial:

- Facilities received the standard “deep clean” and are looking fantastic!
- Schools have been re-mapped as a result staffing reductions
- A couple of schools will need to be finished in September due to renovations

Audited Financial Statements of

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

June 30, 2015

# School District No. 46 (Sunshine Coast)

June 30, 2015

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# School District No. 46 (Sunshine Coast)

## MANAGEMENT REPORT

Version: 3501-2755-9773

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

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

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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

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Signature of the Secretary Treasurer Date Signed



Chartered Accountants and Business Advisors

www.WhiteKennedy.com

Ian S. Kennedy, BA, CPA, CA  
 Michael P. Doherty, BSc, CPA, CA  
 H. Jon Milligan, BCom, CPA, CA

Chris D. Browne, BCom, CPA, CA  
 Jeff Duguid, BSc, BCom, CPA, CA  
 Marielle J. Brûlé, CPA, CA

Peter Macintosh, BA, CPA, CA  
 Darrell Swetishoff, BBA, CPA, CA  
 Aaron Dodsworth, BBA, CPA, CA  
 Jodi Hansen, CPA, CA

DRAFT

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## INDEPENDENT AUDITORS' REPORT

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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, 2015, 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.

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Operating as Incorporated Professionals through White Kennedy LLP



Independent Auditor's Report to the Board of Education of School District No. 46 (Sunshine Coast) and the Ministry of Education (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, 2015, 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*.

**Emphasis of Matter**

Without modifying our opinion, we draw attention to Note 2 to the financial statements which describes the basis of accounting and the significant differences between such basis of accounting and Canadian public sector accounting standards. 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.

**Other Matters**

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The current year's supplementary information included in Schedules 1 through 4D is presented for purposes of additional analysis and is not a required part of the financial statements. Such supplementary information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

**DRAFT**  
Fenticola, British Columbia  
September 8, 2015

CHARTERED PROFESSIONAL ACCOUNTANTS

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

Statement 1

## Statement of Financial Position

As at June 30, 2015

	2015 Actual	2014 Actual (Recast - Note 16)
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	9,357,379	9,075,005
Accounts Receivable		
Due from Province - Ministry of Education	1,732,967	1,652,034
Other (Note 3)	207,006	809,822
<b>Total Financial Assets</b>	<b>11,297,352</b>	<b>11,536,861</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities		
Due to Province - Ministry of Education		687,887
Other (Note 4)	5,029,084	4,050,024
Unearned Revenue (Note 5)	4,200	
Deferred Revenue (Note 6)	1,302,842	1,345,934
Deferred Capital Revenue (Note 7)	39,916,655	35,276,176
Employee Future Benefits (Note 8)	1,945,318	1,845,241
<b>Total Liabilities</b>	<b>48,198,099</b>	<b>43,205,262</b>
<b>Net Financial Assets (Debt)</b>	<b>(36,900,747)</b>	<b>(31,668,401)</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 10)	47,421,104	43,114,305
Prepaid Expenses	140,263	148,053
<b>Total Non-Financial Assets</b>	<b>47,561,367</b>	<b>43,262,358</b>
<b>Accumulated Surplus (Deficit)</b>	<b>10,660,620</b>	<b>11,593,957</b>

Contractual Obligations and Contingencies (Note 14)

Approved by the Board

\_\_\_\_\_  
Signature of the Chairperson of the Board of Education\_\_\_\_\_  
Date Signed\_\_\_\_\_  
Signature of the Superintendent\_\_\_\_\_  
Date Signed\_\_\_\_\_  
Signature of the Secretary Treasurer\_\_\_\_\_  
Date Signed

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

Statement 2

Statement of Operations  
Year Ended June 30, 2015

	2015 Budget	2015 Actual	2014 Actual (Recast - Note 16)
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	35,563,913	<b>35,755,614</b>	35,251,973
Other		<b>50,400</b>	107,051
Tuition	130,000	<b>100,300</b>	100,300
Other Revenue	1,403,546	<b>1,297,570</b>	1,559,361
Rentals and Leases	60,000	<b>57,043</b>	93,342
Investment Income	87,000	<b>139,786</b>	118,445
Amortization of Deferred Capital Revenue	1,231,552	<b>1,231,552</b>	1,273,569
<b>Total Revenue</b>	<u>38,476,011</u>	<u><b>38,632,265</b></u>	<u>38,504,041</u>
<b>Expenses (Note 18)</b>			
Instruction	32,679,049	<b>30,440,035</b>	29,159,347
District Administration	1,838,882	<b>1,820,025</b>	1,702,108
Operations and Maintenance	6,525,357	<b>6,081,267</b>	6,187,216
Transportation and Housing	1,230,471	<b>1,224,275</b>	1,057,389
<b>Total Expense</b>	<u>42,273,759</u>	<u><b>39,565,602</b></u>	<u>38,106,060</u>
<b>Surplus (Deficit) for the year</b>	<u>(3,797,748)</u>	<u><b>(933,337)</b></u>	<u>397,981</u>
<b>Accumulated Surplus (Deficit) from Operations, beginning of year</b>		<b>11,593,957</b>	11,195,976
<b>Accumulated Surplus (Deficit) from Operations, end of year</b>		<u><b>10,660,620</b></u>	<u>11,593,957</u>

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

Statement 4

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

Year Ended June 30, 2015

	2015 Budget	2015 Actual	2014 Actual (Recast - Note 16)
	\$	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(3,797,748)</u>	<u>(933,337)</u>	397,981
<b>Effect of change in Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets	(3,700,000)	<b>(5,902,561)</b>	(8,883,353)
Amortization of Tangible Capital Assets	1,595,762	<b>1,595,762</b>	1,648,364
<b>Total Effect of change in Tangible Capital Assets</b>	<u>(2,104,238)</u>	<u>(4,306,799)</u>	<u>(7,234,989)</u>
Acquisition of Prepaid Expenses		<b>(140,263)</b>	(148,053)
Use of Prepaid Expenses		<b>148,053</b>	137,499
<b>Total Effect of change in Other Non-Financial Assets</b>	<u>-</u>	<u>7,790</u>	<u>(10,554)</u>
<b>(Increase) Decrease in Net Financial Assets (Debt), before Net Remeasurement Gains (Losses)</b>	<u>(5,901,986)</u>	<u>(5,232,346)</u>	(6,847,562)
<b>Net Remeasurement Gains (Losses)</b>			
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>		<u>(5,232,346)</u>	(6,847,562)
<b>Net Financial Assets (Debt), beginning of year</b>		<u>(31,668,401)</u>	(24,820,839)
<b>Net Financial Assets (Debt), end of year</b>		<u>(36,900,747)</u>	<u>(31,668,401)</u>

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

Statement 5

Statement of Cash Flows

Year Ended June 30, 2015

	2015 Actual	2014 Actual (Recast - Note 16)
	\$	\$
<b>Operating Transactions</b>		
Surplus (Deficit) for the year	(933,337)	397,981
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	521,883	(741,765)
Prepaid Expenses	7,790	(10,554)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	291,173	265,509
Unearned Revenue	4,200	(4,250)
Deferred Revenue	(43,092)	4,657
Employee Future Benefits	100,077	125,407
Amortization of Tangible Capital Assets	1,595,762	1,648,364
Amortization of Deferred Capital Revenue	(1,231,552)	(1,273,569)
<b>Total Operating Transactions</b>	<b>312,904</b>	<b>411,780</b>
<b>Capital Transactions</b>		
Tangible Capital Assets Purchased	(1,011,226)	(849,715)
Tangible Capital Assets -WIP Purchased	(4,891,335)	(8,033,638)
<b>Total Capital Transactions</b>	<b>(5,902,561)</b>	<b>(8,883,353)</b>
<b>Financing Transactions</b>		
Capital Revenue Received	5,872,031	8,754,598
<b>Total Financing Transactions</b>	<b>5,872,031</b>	<b>8,754,598</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>282,374</b>	<b>283,025</b>
<b>Cash and Cash Equivalents, beginning of year</b>	<b>9,075,005</b>	<b>8,791,980</b>
<b>Cash and Cash Equivalents, end of year</b>	<b>9,357,379</b>	<b>9,075,005</b>
<b>Cash and Cash Equivalents, end of year, is made up of:</b>		
Cash	9,357,379	9,075,005
	<b>9,357,379</b>	<b>9,075,005</b>

**SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2015**

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**NOTE 1      AUTHORITY AND PURPOSE**

The School District operates under authority of the *School Act* of British Columbia as a corporation under the name of "The Board of Education of School District No. 46 (Sunshine Coast)", and operates as "School District No. 46 (Sunshine Coast)." A board of education ("Board") elected for a three-year term governs the School District. The School District provides educational programs to students enrolled in schools in the district, and is principally funded by the Province of British Columbia through the Ministry of Education. School District No. 46 (Sunshine Coast) is exempt from federal and provincial corporate income taxes.

**NOTE 2      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

a) Basis of Accounting

These financial statements have been prepared in accordance with Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia. This Section requires that the financial statements be prepared in accordance with Canadian public sector accounting standards except in regard to the accounting for government transfers as set out in Notes 2(f) and 2(m).

In November 2011, Treasury Board provided a directive through Restricted Contributions Regulation 198/2011 providing direction for the reporting of restricted contributions whether they are received or receivable by the School District before or after this regulation was in effect.

As noted in Notes 2(f) and 2(m), Section 23.1 of the *Budget Transparency and Accountability Act* and its related regulations require the School District to recognize government transfers for the acquisition of capital assets into revenue on the same basis as the related amortization expense. As these transfers do not contain stipulations that create a liability, Canadian public sector accounting standards would require these grants to be fully recognized into revenue. The impact of this difference on the financial statements of the School District is as follows:

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

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

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, 2015**

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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

The School District occasionally has investments in GIC's and term deposits that either have no maturity dates or have a maturity of greater than 3 months at the time of acquisition. GIC's, term deposits and other investments not quoted in an active market are reported at cost or amortized cost.

Portfolio investments in equity instruments that are quoted in an active market are recorded at fair value and the associated transaction costs are expensed upon initial recognition. The change in the fair value is recognized in the Statement of Remeasurement Gains and Losses as a remeasurement gain or loss until the portfolio investments are realized on disposal. Upon disposal, any accumulated remeasurement gains or losses associated with the portfolio investments are reclassified to the Statement of Operations.

Impairment is defined as a loss in value of a portfolio investment that is other than a temporary decline and is included in the Statement of Operations. In the case of an item in the fair value category, a reversal of any net remeasurement gains recognized in previous reporting periods up to the amount of the write-down is reported in the Statement of Remeasurement Gains and Losses. The loss is not reversed if there is a subsequent increase in value.

e) Unearned Revenue

Unearned revenue includes tuition fees received for courses to be delivered in future periods and receipt of proceeds for services or products to be delivered in a future period. Revenue will be recognized in that future period when the courses, services, or products are provided.

**SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2015**

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

f) Deferred Revenue and Deferred Capital Revenue

Deferred revenue includes contributions received with stipulations that meet the description of restricted contributions in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. When restrictions are met, deferred revenue is recognized as revenue in the fiscal year in a manner consistent with the circumstances and evidence used to support the initial recognition of the contributions received as a liability as detailed in Note 2 (m).

Funding received for the acquisition of depreciable tangible capital assets is recorded as deferred capital revenue and amortized over the life of the asset acquired as revenue in the statement of operations. This accounting treatment is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer contains a stipulation that creates a liability in which case the transfer is recognized as revenue over the period that the liability is extinguished. See Note 2 (a) for the impact of this policy on these financial statements.

g) Employee Future Benefits

The School District provides certain post-employment benefits including vested and non-vested benefits for certain employees pursuant to certain contracts and union agreements.

The School District accrues its obligations and related costs including both vested and non-vested benefits under employee future benefit plans. Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime and death benefits. The benefits cost is actuarially determined using the projected unit credit method pro-rated on service and using management's best estimate of expected salary escalation, termination rates, retirement rates and mortality. The discount rate used to measure obligations is based on the cost of borrowing.

The cumulative unrecognized actuarial gains and losses are amortized over the expected average remaining service lifetime (EARSL) of active employees covered under the plan.

The most recent valuation of the obligation was performed at March 31, 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, 2015**

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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

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost, which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.
- Donated tangible capital assets are recorded at their fair market value on the date of donation, except in circumstances where fair value cannot be reasonably determined, which are then recognized at nominal value. Transfers of capital assets from related parties are recorded at carrying value.
- Work-in-progress is recorded as an acquisition to the applicable asset class at substantial completion.
- Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the School District to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the Statement of Operations.
- Buildings that are demolished or destroyed are written-off.
- Works of art, historic assets and other intangible assets are not recorded as assets in these financial statements.

**SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2015**

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

i) Tangible Capital Assets *(Continued)*

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

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

j) Capital Leases

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

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

k) Prepaid Expenses

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

l) Funds and Reserves

Certain amounts, as approved by the Board are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund when approved (see Note 12 – Interfund Transfers and Note 19 – Internally Restricted Surplus). Funds and reserves are disclosed on Schedules 2, 3 and 4.

**SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2015**

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

m) Revenue Recognition

Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable.

Contributions received or where eligibility criteria have been met are recognized as revenue except where the contribution meets the criteria for deferral as described below. Eligibility criteria are the criteria that the School District has to meet in order to receive the contributions including authorization by the transferring government.

For contributions subject to a legislative or contractual stipulation or restriction as to their use, revenue is recognized as follows:

- Non-capital contributions for specific purposes are recorded as deferred revenue and recognized as revenue in the year related expenses are incurred,
- Contributions restricted for site acquisitions are recorded as revenue when the sites are purchased, and
- Contributions restricted for tangible capital assets acquisitions other than sites are recorded as deferred capital revenue and amortized over the useful life of the related assets.

Donated tangible capital assets other than sites are recorded at fair market value and amortized over the useful life of the assets. Donated sites are recorded as revenue at fair market value when received or receivable

The accounting treatment for restricted contributions is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer contains a stipulation that meets the criteria for liability recognition in which case the transfer is recognized as revenue over the period that the liability is extinguished. See Note 2 (a) for the impact of this policy on these financial statements.

Revenue related to fees or services received in advance of the fee being earned or the service is performed is deferred and recognized when the fee is earned or service performed.

Investment income is reported in the period earned. When required by the funding party or related Act, investment income earned on deferred revenue is added to the deferred revenue balance.

**SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2015**

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

n) Expenditures

Expenses are reported on an accrual basis. The cost of all goods consumed and services received during the year is expensed.

Categories of Salaries

- Principals, Vice-Principals, and Directors of Instruction employed under an administrative officer contract are categorized as Principals and Vice-Principals.
- Superintendents, Assistant Superintendents, Secretary-Treasurers, Trustees and other employees excluded from union contracts are categorized as Other Professionals.

Allocation of Costs

- Operating expenses are reported by function, program, and object. Whenever possible, expenditures are determined by actual identification. Additional costs pertaining to specific instructional programs, such as special and aboriginal education, are allocated to these programs. All other costs are allocated to related programs.
- Actual salaries of personnel assigned to two or more functions or programs are allocated based on the time spent in each function and program. School-based clerical salaries are allocated to school administration and partially to other programs to which they may be assigned. Principals and Vice-Principals salaries are allocated to school administration and may be partially allocated to other programs to recognize their other responsibilities.
- Employee benefits and allowances are allocated to the same programs, and in the same proportions, as the individual's salary.
- Supplies and services are allocated based on actual program identification.

o) Endowment Contributions

Endowment contributions are reported as revenue on the Statement of Operations when received. Investment income earned on endowment principal is recorded as deferred revenue if it meets the definition of a liability and is recognized as revenue in the year related expenses (disbursements) are incurred. If the investment income earned does not meet the definition of a liability, it is recognized as revenue in the year it is earned. Endowment assets are reported as restricted non-financial assets on the Statement of Financial Position.

**SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2015**

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

p) Financial Instruments

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

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

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

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

q) Measurement Uncertainty

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

**SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2015**

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**NOTE 3      ACCOUNTS RECEIVABLE – OTHER RECEIVABLES**

	2015	2014
Due from Other School Districts	\$ -	\$ -
Other : GST receivable	65,292	683,408
PST receivable	-	266
Other	141,714	126,148
	<u>\$207,006</u>	<u>\$809,822</u>

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

	2015	2014
Trade payables	\$ 2,374,344	\$ 2,066,344
Salaries and benefits payable	2,173,292	1,501,359
Accrued vacation pay	481,448	478,382
Other	-	3,939
	<u>\$ 5,029,084</u>	<u>\$ 4,050,024</u>

**NOTE 5      UNEARNED REVENUE**

	2015	2014
Balance, beginning of year	\$ -	\$ 4,250
Changes for the year:		
Increase:		
License Fees	4,200	
Decrease:		
Tuition fees	-	(4,250)
Net changes for the year	<u>4,200</u>	<u>(4,250)</u>
Balance, end of year	<u>\$ 4,200</u>	<u>\$ -</u>

**SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2015**

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**NOTE 6 DEFERRED REVENUE**

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

**NOTE 7 DEFERRED CAPITAL REVENUE**

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

**SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2015**

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**NOTE 8 EMPLOYEE FUTURE BENEFITS**

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

	<b>2015</b>	<b>2014</b>
<b>Reconciliation of Accrued Benefit Obligation</b>		
Accrued Benefit Obligation - April 1	1,778,306	1,836,197
Service Cost	150,480	149,875
Interest Cost	59,085	55,973
Benefit Payments - April 1 to March 31 - VESTED (111,426)		
Benefit Payments - April 1 to March 31 - NON-VESTED (21,711)	(133,137)	(85,900)
Increase (Decrease) in obligation due to plan amendment	0	0
Actuarial (Gain)/Loss	5,707	(177,839)
Accrued Benefit Obligation - March 31	1,860,441	1,778,306
<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	133,137	85,900
Benefit Payments - April 1 to March 31	(133,137)	(85,900)
Market Value of Plan Assets - March 31	0	0
<b>Reconciliation of Funded Status at End of Fiscal Year</b>		
Accrued Benefit Obligation - March 31	1,860,441	1,778,306
Market Value of Plan Assets - March 31	0	0
Funded Status - Surplus (Deficit)	(1,860,441)	(1,778,306)
Employer Contributions After Measurement Date - April 1 to June 30 - VESTED	7,885	36,234
Benefit Expense After Measurement Date - April 1-June 30	(52,795)	(52,391)
Unamortized Net Actuarial (Gain)/Loss	(39,965)	(50,777)
Accrued Benefit (Liability) Asset - June 30	(1,945,316)	(1,845,240)



**SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2015**

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**NOTE 8 EMPLOYEE FUTURE BENEFITS (Continued)****Components of Net Benefit Expense**

Service Cost - July 1 to March 31	112,860	112,406
Service Cost - April 1 to June 30	41,976	37,620
Interest Cost - July 1 to March 31	44,314	41,980
Interest Cost - April 1 to June 30	10,820	14,771
Immediate Recognition of Plan Amendment	0	0
Amortization of Net Actuarial (Gain)/Loss	(5,105)	17,406
Net Benefit Expense (Income)	<u>204,864</u>	<u>224,183</u>

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

Accrued Benefit Liability (Asset) - July 1	1,845,240	1,719,832
Recognize Benefit Expense April 1 - June 30		
Accrued Benefit Liability (Asset) - July 1 (restated)	1,845,240	1,719,832
Net Expense for Fiscal Year	204,864	224,183
Employer Contributions - July 1 to March 31	(96,903)	(62,541)
Employer Contributions - April 1 to June 30	(7,885)	(36,234)
Accrued Benefit Liability (Asset) - June 30	<u>1,945,316</u>	<u>1,845,240</u>

**Assumptions**

Discount Rate - April 1	3.25%	3.00%
Discount Rate - March 31	2.25%	3.25%
Long Term Salary Growth - April 1	2.50%	2.50%
Long Term Salary Growth - March 31	2.50%	2.50%
EARSL - March 31	7.9	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, 2014 as previously reported	\$ 511,406
Reductions during the year	<u>0</u>
Unfunded liability, as at June 30, 2015	<u>\$ 511,406</u>

**SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2015**

**NOTE 10 TANGIBLE CAPITAL ASSETS****Net Book Value:**

	Net Book Value 2015	Net Book Value 2014
Sites	\$ 3,051,972	\$ 3,051,972
Buildings	43,129,526	29,076,241
Buildings – WIP	-	9,733,944
Furniture & Equipment	762,100	602,669
Furniture & Equipment – WIP	-	60,520
Vehicles	476,344	585,280
Computer Hardware	1,162	3,679
<b>Total</b>	<b>\$ 47,421,104</b>	<b>\$ 43,114,305</b>

**June 30, 2015**

	Opening Cost	Additions	Disposals	Transfers (WIP)	Total 2015
Sites	\$ 3,051,972	\$ -	\$ -	\$ -	\$ 3,051,972
Buildings	61,548,471	980,696		14,362,725	76,891,892
Buildings – WIP	9,733,944	4,628,781		(14,362,725)	-
Furniture & Equipment	1,941,733	30,530	(568,237)	323,074	1,727,100
Furniture & Equipment. – WIP	60,520	262,554		(323,074)	-
Vehicles	1,089,366		(76,607)		1,012,759
Computer Hardware	12,584		(6,778)		5,806
<b>Total</b>	<b>\$ 77,438,590</b>	<b>\$ 5,902,561</b>	<b>\$ (651,622)</b>	<b>\$ -</b>	<b>\$ 82,689,529</b>

	Opening Accumulated Amortization	Increases	Disposals	Total 2015
Buildings	\$ 32,472,230	\$ 1,290,136	\$ -	\$ 33,762,366
Furniture & Equipment	1,339,064	194,173	(568,237)	965,000
Vehicles	504,086	108,936	(76,607)	536,415
Computer Hardware	8,905	2,517	(6,778)	4,644
<b>Total</b>	<b>\$ 34,324,285</b>	<b>\$ 1,595,762</b>	<b>\$(651,622)</b>	<b>\$ 35,268,425</b>

**SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2015**

**NOTE 10 TANGIBLE CAPITAL ASSETS (Continued)****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
Total	\$69,150,777	\$ 8,883,353	(\$595,540)	\$ -	\$77,438,590

	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
Total	\$ 33,271,461	\$ 1,648,364	(\$595,540)	\$ 34,324,285

Contributed tangible capital assets:

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

	2015	2014
Maintenance Equipment	\$ 20,380	\$ 14,482
School Furniture	10,150	
Various Replacement Vehicles for Fleet		114,273
Total	\$ 30,530	\$ 128,755

**SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2015**

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**NOTE 11 EMPLOYEE PENSION PLANS**

The school district and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan, jointly trustee pension Plans. The board of trustees for these plans represents plan members and employers and is responsible for the management of the pension plan including investment of the assets and administration of benefits. The pension plans are multi-employer contributory pension plans. Basic pension benefits provided are based on a formula. As at December 31, 2013, the Teachers' Pension Plan has about 45,000 active members, and approximately 33,000 retired members. The Municipal Pension Plan has about 182,000 active members, of which approximately 24,000 are from school districts.

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

The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2011 indicated a \$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, assets and cost to individual employers participating in the Plan.

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

School District No. 46 (Sunshine Coast) paid \$2,963,675 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, 2015, were as follows:

- Purchase of capital assets from the Operating fund: \$20,380
- Purchase of capital assets from Special Purpose funds: \$10,150

**SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2015**

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**NOTE 13 RELATED PARTY TRANSACTIONS**

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

**NOTE 14 CONTRACTUAL OBLIGATIONS**

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

The Rebuild of Gibsons Elementary School was substantially complete at June 30, 2015, with only \$39,915 in remaining work to be completed. There was also a holdback account set up related to the project to protect the District against liens and deficiencies. At June 30, 2015 the balance in this holdback account was \$1,106,535.

The School District also maintains various leases for computer hardware with expiry of less than five years, with payments due as follows:

2016	\$	107,729
2017		107,729
2018		106,667
2019		37,859
2020		1,551
Thereafter		0
Total minimum lease payments	\$	361,535

**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 10, 2015*.

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

**SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2015**

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**NOTE 16      RESTATEMENT OF COMPARATIVE FIGURES**

In order to conform to the current year's presentation, 2013/14 strike savings have been re-classified. Whereas this amount was previously included in the Operating Grant on Schedule 2A, it has now been revised to specifically identify the savings.

**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, 2015 the liability cannot reasonably be determined.

**NOTE 18      EXPENSE BY OBJECT**

	2015	2014
Salaries and benefits	\$ 31,767,609	\$ 30,123,715
Services and supplies	6,202,231	6,333,981
Amortization	1,595,762	1,648,364
	\$ 39,565,602	\$ 38,106,060

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

Internally Restricted (appropriated) by Board for:		
School Surpluses	\$ 529,289	
Financial Provisions	800,000	
Contractual Obligations	207,858	
District Programs	783,003	
Subtotal Internally Restricted		\$ 2,320,150
Unrestricted Operating Surplus (Deficit)		1,314,308
Unfunded Accrued Employee Future Benefits		(511,406)
Total Available for Future Operations		\$ 3,123,052

**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, 2015**

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**NOTE 21 RISK MANAGEMENT**

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

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

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

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

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

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

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

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

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

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

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

# School District No. 46 (Sunshine Coast)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2015

	Operating Fund	Special Purpose Fund	Capital Fund	2015 Actual	2014 Actual (Recast - Note 16)
	\$	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	3,722,709		7,871,248	<b>11,593,957</b>	11,195,976
<b>Changes for the year</b>					
Surplus (Deficit) for the year	(579,277)	10,150	(364,210)	<b>(933,337)</b>	397,981
Interfund Transfers					
Tangible Capital Assets Purchased	(20,380)	(10,150)	30,530	-	
<b>Net Changes for the year</b>	<b>(599,657)</b>	-	<b>(333,680)</b>	<b>(933,337)</b>	<b>397,981</b>
<b>Accumulated Surplus (Deficit), end of year - Statement 2</b>	<b>3,123,052</b>	-	<b>7,537,568</b>	<b>10,660,620</b>	11,593,957



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

## Schedule of Operating Operations

Year Ended June 30, 2015

	2015 Budget	2015 Actual	2014 Actual (Recast - Note 16)
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	33,756,738	34,015,972	34,041,963
Other		50,400	107,051
Tuition	130,000	100,300	100,300
Other Revenue	502,700	483,218	543,213
Rentals and Leases	60,000	57,043	93,342
Investment Income	80,000	130,709	108,805
<b>Total Revenue</b>	<u>34,529,438</u>	<u>34,837,642</u>	<u>34,994,674</u>
<b>Expenses</b>			
Instruction	30,284,234	28,187,020	27,025,332
District Administration	1,838,882	1,820,025	1,702,108
Operations and Maintenance	4,718,325	4,294,535	4,437,069
Transportation and Housing	1,121,535	1,115,339	1,057,389
<b>Total Expense</b>	<u>37,962,976</u>	<u>35,416,919</u>	<u>34,221,898</u>
<b>Operating Surplus (Deficit) for the year</b>	<u>(3,433,538)</u>	<u>(579,277)</u>	<u>772,776</u>
<b>Budgeted Appropriation (Retirement) of Surplus (Deficit)</b>	<u>3,722,709</u>		
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased		(20,380)	(128,755)
<b>Total Net Transfers</b>	<u>-</u>	<u>(20,380)</u>	<u>(128,755)</u>
<b>Total Operating Surplus (Deficit), for the year</b>	<u>289,171</u>	<u>(599,657)</u>	<u>644,021</u>
<b>Operating Surplus (Deficit), beginning of year</b>		3,722,709	3,078,688
<b>Operating Surplus (Deficit), end of year</b>		<u>3,123,052</u>	<u>3,722,709</u>
<b>Operating Surplus (Deficit), end of year</b>			
Internally Restricted		2,320,150	2,564,441
Unrestricted		1,314,308	1,669,674
Unfunded Accrued Employee Future Benefits		(511,406)	(511,406)
<b>Total Operating Surplus (Deficit), end of year</b>		<u>3,123,052</u>	<u>3,722,709</u>

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

## Schedule of Operating Revenue by Source

Year Ended June 30, 2015

	2015 Budget	2015 Actual	2014 Actual (Recast - Note 16)
	\$	\$	\$
<b>Provincial Grants - Ministry of Education</b>			
Operating Grant, Ministry of Education	33,531,832	<b>33,723,938</b>	34,238,141
Strike Savings Recovery	(950,944)	<b>(947,621)</b>	(763,276)
Other Ministry of Education Grants			
Labour Settlement Funding	626,650	<b>626,650</b>	
Pay Equity	510,381	<b>510,381</b>	510,381
Education Guarantee	5,123	<b>4,154</b>	1,938
Carbon tax Reimbursement	25,000	<b>28,023</b>	46,083
FSA Scorer Funds	8,696	<b>8,696</b>	8,696
Teacher Benefit Levelling Up Grant		<b>61,751</b>	
<b>Total Provincial Grants - Ministry of Education</b>	<b>33,756,738</b>	<b>34,015,972</b>	34,041,963
<b>Provincial Grants - Other</b>	-	<b>50,400</b>	107,051
<b>Tuition</b>			
Offshore Tuition Fees	130,000	<b>100,300</b>	100,300
<b>Total Tuition</b>	<b>130,000</b>	<b>100,300</b>	100,300
<b>Other Revenues</b>			
Other School District/Education Authorities	495,000	<b>458,993</b>	518,627
Miscellaneous			
Art Start Grant	7,700	<b>7,800</b>	4,914
Asset Investment Recovery			15,670
Other		<b>16,425</b>	4,002
<b>Total Other Revenue</b>	<b>502,700</b>	<b>483,218</b>	543,213
<b>Rentals and Leases</b>	<b>60,000</b>	<b>57,043</b>	93,342
<b>Investment Income</b>	<b>80,000</b>	<b>130,709</b>	108,805
<b>Total Operating Revenue</b>	<b>34,529,438</b>	<b>34,837,642</b>	34,994,674

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

Schedule 2B

## Schedule of Operating Expense by Object

Year Ended June 30, 2015

	2015 Budget	2015 Actual	2014 Actual (Recast - Note 16)
	\$	\$	\$
<b>Salaries</b>			
Teachers	13,498,755	<b>13,375,449</b>	12,449,721
Principals and Vice Principals	1,710,566	<b>1,736,699</b>	1,725,218
Educational Assistants	2,677,426	<b>2,588,459</b>	2,464,251
Support Staff	3,994,644	<b>3,863,876</b>	3,827,064
Other Professionals	1,186,147	<b>1,118,909</b>	1,091,807
Substitutes	2,396,440	<b>1,692,861</b>	1,793,756
<b>Total Salaries</b>	<b>25,463,978</b>	<b>24,376,253</b>	<b>23,351,817</b>
<b>Employee Benefits</b>	<b>5,900,234</b>	<b>6,157,076</b>	<b>5,897,690</b>
<b>Total Salaries and Benefits</b>	<b>31,364,212</b>	<b>30,533,329</b>	<b>29,249,507</b>
<b>Services and Supplies</b>			
Services	686,205	<b>691,317</b>	593,262
Student Transportation	1,080,900	<b>1,069,643</b>	1,015,668
Professional Development and Travel	268,364	<b>146,258</b>	125,546
Rentals and Leases	33,000	<b>31,890</b>	32,924
Dues and Fees	49,500	<b>42,079</b>	41,953
Insurance	83,000	<b>68,840</b>	78,129
Supplies	3,651,795	<b>2,269,344</b>	2,339,792
Utilities	746,000	<b>564,219</b>	745,117
<b>Total Services and Supplies</b>	<b>6,598,764</b>	<b>4,883,590</b>	<b>4,972,391</b>
<b>Total Operating Expense</b>	<b>37,962,976</b>	<b>35,416,919</b>	<b>34,221,898</b>

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

Operating Expense by Function, Program and Object

Year Ended June 30, 2015

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	10,180,796	318,237	-	441,275	8,327	1,600,443	12,549,078
1.03 Career Programs	49,981	21,986					71,967
1.07 Library Services	255,118			87,813			342,931
1.08 Counselling	402,280			135,593			537,873
1.10 Special Education	2,039,843	211,884	2,588,459	259,887		80,878	5,180,951
1.30 English Language Learning	73,615						73,615
1.31 Aboriginal Education	373,816	39,430					413,246
1.41 School Administration		1,145,162		543,628			1,688,790
1.62 Off Shore Students							-
1.64 Other				52,358		-	52,358
<b>Total Function 1</b>	<b>13,375,449</b>	<b>1,736,699</b>	<b>2,588,459</b>	<b>1,520,554</b>	<b>8,327</b>	<b>1,681,321</b>	<b>20,910,809</b>
<b>4 District Administration</b>							
4.11 Educational Administration					371,005		371,005
4.40 School District Governance					99,253		99,253
4.41 Business Administration				101,803	506,154	11,540	619,497
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>101,803</b>	<b>976,412</b>	<b>11,540</b>	<b>1,089,755</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				41,142	107,376		148,518
5.50 Maintenance Operations				2,127,222	-		2,127,222
5.52 Maintenance of Grounds				62,424			62,424
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,230,788</b>	<b>107,376</b>	<b>-</b>	<b>2,338,164</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration					26,794		26,794
7.70 Student Transportation				10,731			10,731
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,731</b>	<b>26,794</b>	<b>-</b>	<b>37,525</b>
<b>9 Debt Services</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>13,375,449</b>	<b>1,736,699</b>	<b>2,588,459</b>	<b>3,863,876</b>	<b>1,118,909</b>	<b>1,692,861</b>	<b>24,376,253</b>

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

Operating Expense by Function, Program and Object

Year Ended June 30, 2015

	<b>Total Salaries</b>	<b>Employee Benefits</b>	<b>Total Salaries and Benefits</b>	<b>Services and Supplies</b>	<b>2015 Actual</b>	<b>2015 Budget</b>	<b>2014 Actual</b> (Recast - Note 16)
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	12,549,078	2,960,975	15,510,053	1,443,314	16,953,367	18,288,176	16,476,911
1.03 Career Programs	71,967	17,516	89,483	1,259	90,742	90,541	71,622
1.07 Library Services	342,931	93,060	435,991	53,529	489,520	502,427	456,768
1.08 Counselling	537,873	106,854	644,727	957	645,684	629,973	472,188
1.10 Special Education	5,180,951	1,513,612	6,694,563	202,915	6,897,478	7,081,024	6,775,109
1.30 English Language Learning	73,615	21,785	95,400	-	95,400	233,233	100,675
1.31 Aboriginal Education	413,246	106,512	519,758	150,371	670,129	1,001,280	726,283
1.41 School Administration	1,688,790	411,950	2,100,740	106,994	2,207,734	2,150,897	1,819,038
1.62 Off Shore Students	-	-	-	17,430	17,430	112,467	519
1.64 Other	52,358	12,755	65,113	54,423	119,536	194,216	126,219
<b>Total Function 1</b>	<b>20,910,809</b>	<b>5,245,019</b>	<b>26,155,828</b>	<b>2,031,192</b>	<b>28,187,020</b>	<b>30,284,234</b>	<b>27,025,332</b>
<b>4 District Administration</b>							
4.11 Educational Administration	371,005	83,664	454,669	18,228	472,897	466,887	448,621
4.40 School District Governance	99,253	1,064	100,317	99,413	199,730	211,270	182,978
4.41 Business Administration	619,497	143,369	762,866	384,532	1,147,398	1,160,725	1,070,509
<b>Total Function 4</b>	<b>1,089,755</b>	<b>228,097</b>	<b>1,317,852</b>	<b>502,173</b>	<b>1,820,025</b>	<b>1,838,882</b>	<b>1,702,108</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	148,518	38,282	186,800	91,569	278,369	299,776	236,651
5.50 Maintenance Operations	2,127,222	620,777	2,747,999	591,957	3,339,956	3,547,281	3,338,085
5.52 Maintenance of Grounds	62,424	16,730	79,154	32,837	111,991	125,268	113,823
5.56 Utilities	-	-	-	564,219	564,219	746,000	748,510
<b>Total Function 5</b>	<b>2,338,164</b>	<b>675,789</b>	<b>3,013,953</b>	<b>1,280,582</b>	<b>4,294,535</b>	<b>4,718,325</b>	<b>4,437,069</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration	26,794	4,941	31,735	-	31,735	26,270	25,380
7.70 Student Transportation	10,731	3,230	13,961	1,069,643	1,083,604	1,095,265	1,032,009
<b>Total Function 7</b>	<b>37,525</b>	<b>8,171</b>	<b>45,696</b>	<b>1,069,643</b>	<b>1,115,339</b>	<b>1,121,535</b>	<b>1,057,389</b>
<b>9 Debt Services</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>24,376,253</b>	<b>6,157,076</b>	<b>30,533,329</b>	<b>4,883,590</b>	<b>35,416,919</b>	<b>37,962,976</b>	<b>34,221,898</b>

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

## Schedule of Special Purpose Operations

Year Ended June 30, 2015

	2015 Budget	2015 Actual	2014 Actual (Recast - Note 16)
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	1,807,175	<b>1,739,642</b>	1,210,010
Other Revenue	900,846	<b>814,352</b>	1,016,148
Investment Income	7,000	<b>9,077</b>	9,640
<b>Total Revenue</b>	<u>2,715,021</u>	<u><b>2,563,071</b></u>	<u>2,235,798</u>
<b>Expenses</b>			
Instruction	2,394,815	<b>2,253,015</b>	2,134,015
Operations and Maintenance	320,206	<b>299,906</b>	101,783
<b>Total Expense</b>	<u>2,715,021</u>	<u><b>2,552,921</b></u>	<u>2,235,798</u>
<b>Special Purpose Surplus (Deficit) for the year</b>	<u>-</u>	<u><b>10,150</b></u>	<u>-</u>
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased		<b>(10,150)</b>	
<b>Total Net Transfers</b>	<u>-</u>	<u><b>(10,150)</b></u>	<u>-</u>
<b>Total Special Purpose Surplus (Deficit) for the year</b>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
<b>Special Purpose Surplus (Deficit), beginning of year</b>			
<b>Special Purpose Surplus (Deficit), end of year</b>		<u><u>-</u></u>	<u><u>-</u></u>

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

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2015

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	106,884	20,533	3,523	24,851	599,768	504,218	-	-	29,490
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	213,322	676,596		15,096			192,000	24,500	15,235
Other					72,820	733,241			
Investment Income					9,077				
	213,322	676,596	-	15,096	81,897	733,241	192,000	24,500	15,235
<b>Less:</b> Allocated to Revenue	320,206	697,129	3,523	2,343	96,700	666,437	192,000	24,500	-
<b>Deferred Revenue, end of year</b>	-	-	-	<b>37,604</b>	<b>584,965</b>	<b>571,022</b>	-	-	<b>44,725</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education	320,206	697,129	3,523	2,343	-		192,000	24,500	
Federal Grants									
Other Revenue					87,623	666,437			
Investment Income					9,077				
	320,206	697,129	3,523	2,343	96,700	666,437	192,000	24,500	-
<b>Expenses</b>									
Salaries									
Teachers		481,065							
Principals and Vice Principals		106,939							
Educational Assistants		-					118,000		
Support Staff	90,000								
Other Professionals	24,750								
Substitutes		-							
	114,750	588,004	-	-	-	-	118,000	-	-
Employee Benefits		106,516					44,000		
Services and Supplies	195,306	2,609	3,523	2,343	96,700	666,437	30,000	24,500	
	310,056	697,129	3,523	2,343	96,700	666,437	192,000	24,500	-
<b>Net Revenue (Expense) before Interfund Transfers</b>	10,150	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	(10,150)								
	(10,150)	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

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

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2015

	Community- LINK	Service Delivery Transformation	Literacy Misc-MOE	Misc Other-Grants	TOTAL
	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	13,890		1,931	40,846	1,345,934
<b>Add:</b> Restricted Grants					
Provincial Grants - Ministry of Education	484,120	25,000			1,645,869
Other				58,972	865,033
Investment Income					9,077
	484,120	25,000	-	58,972	2,519,979
<b>Less:</b> Allocated to Revenue	498,010	-	1,931	60,292	2,563,071
<b>Deferred Revenue, end of year</b>	-	<b>25,000</b>	-	<b>39,526</b>	<b>1,302,842</b>
<b>Revenues</b>					
Provincial Grants - Ministry of Education	498,010		1,931	-	1,739,642
Federal Grants				-	-
Other Revenue				60,292	814,352
Investment Income					9,077
	498,010	-	1,931	60,292	2,563,071
<b>Expenses</b>					
Salaries					
Teachers	73,503				554,568
Principals and Vice Principals					106,939
Educational Assistants	138,633				256,633
Support Staff					90,000
Other Professionals					24,750
Substitutes					-
	212,136	-	-	-	1,032,890
Employee Benefits	50,874				201,390
Services and Supplies	235,000		1,931	60,292	1,318,641
	498,010	-	1,931	60,292	2,552,921
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	10,150
<b>Interfund Transfers</b>					
Tangible Capital Assets Purchased					(10,150)
	-	-	-	-	(10,150)
<b>Net Revenue (Expense)</b>	-	-	-	-	-



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

Schedule 4

## Schedule of Capital Operations

Year Ended June 30, 2015

	2015 Budget	2015 Actual			2014 Actual (Recast - Note 16)
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Provincial Grants					
Amortization of Deferred Capital Revenue	1,231,552	1,231,552		1,231,552	1,273,569
<b>Total Revenue</b>	1,231,552	1,231,552	-	1,231,552	1,273,569
<b>Expenses</b>					
Amortization of Tangible Capital Assets					
Operations and Maintenance	1,486,826	1,486,826		1,486,826	1,648,364
Transportation and Housing	108,936	108,936		108,936	
<b>Total Expense</b>	1,595,762	1,595,762	-	1,595,762	1,648,364
<b>Capital Surplus (Deficit) for the year</b>	(364,210)	(364,210)	-	(364,210)	(374,795)
<b>Net Transfers (to) from other funds</b>					
Tangible Capital Assets Purchased		30,530		30,530	128,755
<b>Total Net Transfers</b>	-	30,530	-	30,530	128,755
<b>Total Capital Surplus (Deficit) for the year</b>	(364,210)	(333,680)	-	(333,680)	(246,040)
<b>Capital Surplus (Deficit), beginning of year</b>		7,871,248		7,871,248	8,117,288
<b>Capital Surplus (Deficit), end of year</b>		7,537,568	-	7,537,568	7,871,248

# School District No. 46 (Sunshine Coast)

Tangible Capital Assets  
Year Ended June 30, 2015

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
<b>Cost, beginning of year</b>	3,051,972	61,548,471	1,941,733	1,089,366		12,584	67,644,126
<b>Changes for the Year</b>							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		980,696					980,696
Operating Fund			20,380				20,380
Special Purpose Funds			10,150				10,150
Transferred from Work in Progress		14,362,725	323,074				14,685,799
	-	15,343,421	353,604	-	-	-	15,697,025
Decrease:							
Deemed Disposals			568,237	76,607		6,778	651,622
	-	-	568,237	76,607	-	6,778	651,622
<b>Cost, end of year</b>	3,051,972	76,891,892	1,727,100	1,012,759	-	5,806	82,689,529
<b>Work in Progress, end of year</b>							-
<b>Cost and Work in Progress, end of year</b>	3,051,972	76,891,892	1,727,100	1,012,759	-	5,806	82,689,529
<b>Accumulated Amortization, beginning of year</b>		32,472,230	1,339,064	504,086		8,905	34,324,285
<b>Changes for the Year</b>							
Increase: Amortization for the Year		1,290,136	194,173	108,936		2,517	1,595,762
Decrease:							
Deemed Disposals			568,237	76,607		6,778	651,622
			568,237	76,607	-	6,778	651,622
<b>Accumulated Amortization, end of year</b>		33,762,366	965,000	536,415	-	4,644	35,268,425
<b>Tangible Capital Assets - Net</b>	<b>3,051,972</b>	<b>43,129,526</b>	<b>762,100</b>	<b>476,344</b>	<b>-</b>	<b>1,162</b>	<b>47,421,104</b>

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

Schedule 4B

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2015

	<b>Buildings</b>	<b>Furniture and Equipment</b>	<b>Computer Software</b>	<b>Computer Hardware</b>	<b>Total</b>
	\$	\$	\$	\$	\$
<b>Work in Progress, beginning of year</b>	9,733,944	60,520			9,794,464
<b>Changes for the Year</b>					
Increase:					
Deferred Capital Revenue - Bylaw	4,628,781	262,554			4,891,335
	4,628,781	262,554	-	-	4,891,335
Decrease:					
Transferred to Tangible Capital Assets	14,362,725	323,074			14,685,799
	14,362,725	323,074	-	-	14,685,799
<b>Net Changes for the Year</b>	(9,733,944)	(60,520)	-	-	(9,794,464)
<b>Work in Progress, end of year</b>	-	-	-	-	-

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

Schedule 4C

Deferred Capital Revenue

Year Ended June 30, 2015

	<b>Bylaw Capital</b>	<b>Other Provincial</b>	<b>Other Capital</b>	<b>Total Capital</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Deferred Capital Revenue, beginning of year</b>	25,384,311		64,282	<b>25,448,593</b>
<b>Changes for the Year</b>				
Increase:				
Transferred from Deferred Revenue - Capital Additions	980,696			<b>980,696</b>
Transferred from Work in Progress	14,685,799			<b>14,685,799</b>
	<u>15,666,495</u>	-	-	<b>15,666,495</b>
Decrease:				
Amortization of Deferred Capital Revenue	1,210,124		21,428	<b>1,231,552</b>
	<u>1,210,124</u>	-	21,428	<b>1,231,552</b>
<b>Net Changes for the Year</b>	<u>14,456,371</u>	-	(21,428)	<b>14,434,943</b>
<b>Deferred Capital Revenue, end of year</b>	<u>39,840,682</u>	-	42,854	<b>39,883,536</b>
<b>Work in Progress, beginning of year</b>	9,794,464			<b>9,794,464</b>
<b>Changes for the Year</b>				
Increase				
Transferred from Deferred Revenue - Work in Progress	4,891,335			<b>4,891,335</b>
	<u>4,891,335</u>	-	-	<b>4,891,335</b>
Decrease				
Transferred to Deferred Capital Revenue	14,685,799			<b>14,685,799</b>
	<u>14,685,799</u>	-	-	<b>14,685,799</b>
<b>Net Changes for the Year</b>	<u>(9,794,464)</u>	-	-	<b>(9,794,464)</b>
<b>Work in Progress, end of year</b>	<u>-</u>	-	-	<b>-</b>
<b>Total Deferred Capital Revenue, end of year</b>	<u>39,840,682</u>	-	42,854	<b>39,883,536</b>

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

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2015

	<b>Bylaw Capital</b>	<b>MEd Restricted Capital</b>	<b>Other Provincial Capital</b>	<b>Land Capital</b>	<b>Other Capital</b>	<b>Total</b>
	\$	\$	\$	\$	\$	\$
<b>Balance, beginning of year</b>		33,119				<b>33,119</b>
<b>Changes for the Year</b>						
Increase:						
Provincial Grants - Ministry of Education	5,872,031					<b>5,872,031</b>
	5,872,031	-	-	-	-	<b>5,872,031</b>
Decrease:						
Transferred to DCR - Capital Additions	980,696					<b>980,696</b>
Transferred to DCR - Work in Progress	4,891,335					<b>4,891,335</b>
	5,872,031	-	-	-	-	<b>5,872,031</b>
<b>Net Changes for the Year</b>	-	-	-	-	-	-
<b>Balance, end of year</b>	-	<b>33,119</b>	-	-	-	<b>33,119</b>

## 2014-15 School Year



## Audit/Financial Results

### Total Surplus

Internally Restricted (appropriated) by Board for:	2014	+/-	2015
School Surpluses	\$548,495	( 19,206)	\$529,289
Financial Provisions	800,000	-	800,000
Contractual Obligations	221,823	( 13,965)	207,858
District Programs	994,123	( 211,120)	783,003
Subtotal Internally Restricted	\$2,564,441	( 244,291)	\$2,320,150
Unfunded Accrued Employee Future Benefits	( 511,406)	-	( 511,406)
Unrestricted Operating Surplus (Deficit)	1,669,674	( 355,366)	1,314,308
Total Available for Future Operations	\$3,722,709	( 599,657)	\$3,123,052

## Restricted Surplus

<b>Obligations</b>	2013/14	2014/15
School Surpluses	548,495	529,289
Financial Provision	800,000	800,000
Unfunded Future Benefits	( 511,406)	( 511,406)
Teacher Pro-D	106,508	88,522
CUPE Pro-D	58,946	61,383
PEBT Contingency	46,980	51,882
Other Contracts	9,389	6,071
<b>Total</b>	<b>1,058,912</b>	<b>1,025,741</b>
<b>District Programs</b>	<b>2013/14</b>	<b>2014/15</b>
Aboriginal Education	290,394	309,822
English Language Learning	73,773	87,705
BC Ed Plan	29,894	18,318
Inquiry Credit	22,501	28,211
Stf Training and Leadership Prgrm	21,488	7,072
Student Support Services	53,967	-
International Education	104,467	90,242
Health and Safety Training	70,877	20,000
GES Rebuild/Consultant Fees	75,000	55,000
Green Initiatives	10,822	9,645
<b>Total</b>	<b>753,183</b>	<b>626,015</b>

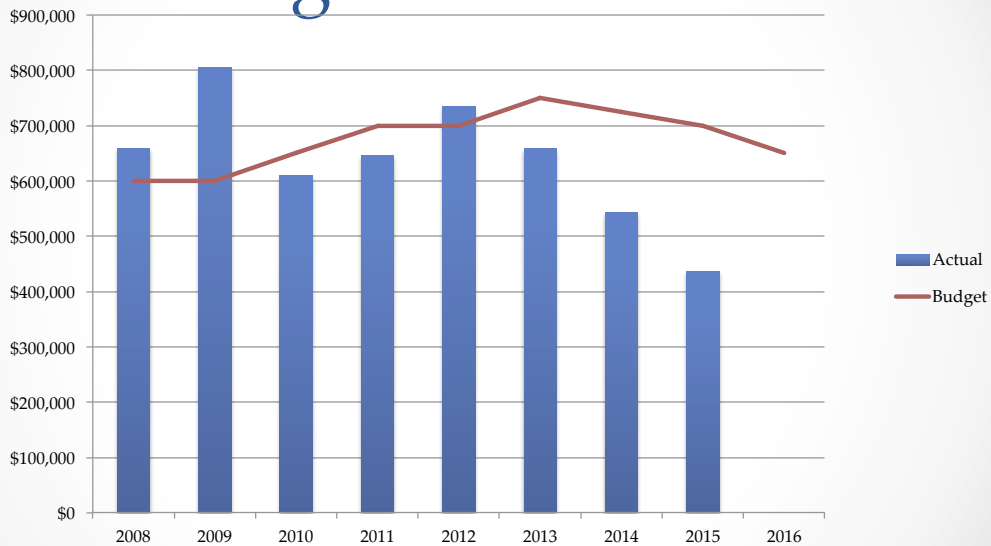
## Reallocation to Support Curriculum Implementation

Learning Together	43,046
Tech Teacher Workshops	3,348
Curriculum Support	2,033
Work Experience Seed Funds	4,115
Student Serv Staff Training	29,749
Celebration re EA	3,820
Health and Safety Training	50,877
GES Rebuild/Consultant Fees	20,000
<b>Total Reallocated to Curriculum Implementation</b>	<b>156,988</b>

## Unrestricted Surplus

	2013/14	2014/15	2015/16 Budget Adjustments
<b>Revenue</b>			
Interest Income	33,000	<b>50,000</b>	( 30,000)
Teacher Benefits Funding	-	<b>61,000</b>	
Ministry Holdback Allocation	78,471	<b>233,000</b>	?
Rentals and Leases	33,000	<b>3,000</b>	
<b>Total Unexpected Revenue</b>	<b>144,471</b>	<b>347,000</b>	<b>( 30,000)</b>
<b>Expenditures</b>			
Average Teacher Salary	763,000	<b>375,000</b>	( 250,000)
Support Staff	208,000	<b>138,000</b>	
Long Term Sick	180,000	<b>264,000</b>	( 50,000)
Short Term Sick	60,000	-	
Utilities-Electricity	-	<b>64,000</b>	( 25,000)
Utilities-Natural gas	-	<b>88,000</b>	( 10,000)
Utilities-Water and Sewage	-	<b>35,000</b>	( 20,000)
Teacher strike savings	170,000	-	
Transportation	70,000	-	
<b>Total savings</b>	<b>1,451,000</b>	<b>964,000</b>	<b>( 355,000)</b>
<b>Unrestricted Surplus Explained</b>	<b>1,595,471</b>	<b>1,311,000</b>	<b>( 385,000)</b>

## Long-term Illness





## Unrestricted Surplus Recommendation

- Immediate surplus allocation for *School-based Decision-making*
  - E.g. - Divisions, resources, course offerings, other staffing
- \$100,000 Allocated to support Strategic Plan initiatives
- \$30,000 Allocated to support Next Generation Network
- Holdback - Exempt Compensation
- Holdback - Potential for significant enrolment decline due to mill closure

## Unrestricted Surplus Recommendation

Total Surplus	1,314,308
2/3 Allocation to School Sites	( 875,000)
Allocated to Strategic Plan Initiatives	( 100,000)
Allocated to NGN Hardware	(30,000)
<u>2015/16 Exempt Compensation Increases</u>	<u>( 130,000)</u>
Holdback (Potential Enrolment Decline)	179,308

Regular Meeting Agenda Package - September 8, 2015

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

DATE 01-Sep-2015 09:43 AM

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

PAGE 1

START DATE: 01-Jun-2015 TO END DATE: 30-Jun-2015

CHEQUE #	BANK	MICR #	VENDOR #	VENDOR NAME	ISSUE DATE	AMOUNT
-----						
ON-LINE CHEQUES : ISSUED BETWEEN 01-Jun-2015 AND 30-Jun-2015						
00LCET2494	0001	*****	23290	MUNICIPAL PENSION PLAN	05-Jun-15	53,917.96
00LCET2496	0001	*****	28094	RECEIVER GENERAL FOR CANADA	10-Jun-15	85,669.75
00LCET2498	0001	*****	28093	RECEIVER GENERAL FOR CANADA	03-Jun-15	352,676.26
00LCET2501	0001	*****	28093	RECEIVER GENERAL FOR CANADA	24-Jun-15	150,000.00
00LCET2502	0001	*****	28095	RECEIVER GENERAL FOR CANADA	24-Jun-15	10,847.69
00LCET2504	0001	*****	30209	TEACHERS' PENSION PLAN	12-Jun-15	464,146.11
00LCET2508	0001	*****	23290	MUNICIPAL PENSION PLAN	22-Jun-15	53,536.71
00LCET2509	0001	*****	28094	RECEIVER GENERAL FOR CANADA	03-Jun-15	89,790.82
00LCET2511	0001	*****	28094	RECEIVER GENERAL FOR CANADA	24-Jun-15	88,897.00

TOTALS FOR BANK - 0001 1,349,482.30

TOTAL NUMBER OF CHEQUES 9

TOTAL NUMBER OF CHEQUES WITH MICR 0

COMPUTER PREPARED CHEQUES : ISSUED BETWEEN 01-Jun-2015 AND 30-Jun-2015

1846000004	0001	0000046531	14045	DISTRICT OF SECHELT	01-Jun-15	14,291.00
1846000015	0001	0000046542	23268	MINISTRY OF PROVINCIAL REVENUE	01-Jun-15	46,953.00
1846000020	0001	0000046547	26243	PEBT IN TRUST	01-Jun-15	102,088.77
1846000032	0001	0000046559	12649	WENGER CANADA	01-Jun-15	12,449.92
1846ET0005	0001	*****	12021	BC TEACHERS FEDERATION	01-Jun-15	27,491.02
1846ET0006	0001	*****	12111	BC TEACHERS FEDERATION	01-Jun-15	27,635.14
1846ET0036	0001	*****	26207	PACIFIC BLUE CROSS/MSA	01-Jun-15	51,931.84
1846ET0045	0001	*****	29037	SECHELT SCHOOL BUS SERVICE LTD	01-Jun-15	45,876.67
1846ET0048	0001	*****	29549	SRB EDUCATION SOLUTIONS INC.	01-Jun-15	29,840.16
1846ET0052	0001	*****	29102	SUNSHINE COAST TEACHERS ASSOCIATION	01-Jun-15	10,638.47
1849000004	0001	0000046563	12012	BC HYDRO & POWER AUTHORITY	12-Jun-15	32,759.59
1849ET0005	0001	*****	11050	APPLE CANADA INC. C3120	12-Jun-15	13,361.43
1849ET0017	0001	*****	13003	C.U.P.E. - LOCAL 801	12-Jun-15	20,077.91
1849ET0087	0001	*****	26026	PENDER HARBOUR TRANSPORTATION	12-Jun-15	17,595.90
1849ET0095	0001	*****	29037	SECHELT SCHOOL BUS SERVICE LTD	12-Jun-15	42,126.25
1849ET0101	0001	*****	29376	SUNSHINE COAST TEACHERS ASSOCIATION	12-Jun-15	27,509.73
1850000006	0001	0000046626	14910	HENDERSON RECREATION EQUIPMENT LTD.	18-Jun-15	41,319.53
1850ET0001	0001	*****	11229	ALKINS PROJECT SERVICES INC.	18-Jun-15	11,490.02
1850ET0021	0001	*****	29376	SUNSHINE COAST TEACHERS ASSOCIATION	18-Jun-15	15,134.16
1851000025	0001	0000046663	23268	MINISTRY OF PROVINCIAL REVENUE	24-Jun-15	18,513.00

TOTALS FOR BANK - 0001 609,083.51

TOTAL NUMBER OF CHEQUES 20

TOTAL NUMBER OF CHEQUES WITH MICR 7

ON-LINE CHEQUES : ISSUED BETWEEN 01-Jun-2015 AND 30-Jun-2015

00LCET2506	0005	*****	12144	BANK OF MONTREAL	09-Jun-15	41,492.46
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TOTALS FOR BANK - 0005 41,492.46

TOTAL NUMBER OF CHEQUES 1

TOTAL NUMBER OF CHEQUES WITH MICR 0

Regular Meeting Agenda Package - September 8, 2015

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

DATE 01-Sep-2015 09:43 AM

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

PAGE 2

START DATE: 01-Jun-2015 TO END DATE: 30-Jun-2015

CHEQUE #	BANK	MICR #	VENDOR #	VENDOR NAME	ISSUE DATE	AMOUNT
-----						
GRAND TOTAL						2,000,058.27
CANCELLED TOTAL						0.00
NET GRAND TOTAL						2,000,058.27
GRAND TOTAL NUMBER OF CHEQUES						30
GRAND TOTAL NUMBER OF CHEQUES WITH MICR						7

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

Regular Meeting Agenda Package - September 8, 2015

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

DATE 01-Sep-2015 09:27 AM

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

PAGE 1

START DATE: 01-Jul-2015 TO END DATE: 31-Jul-2015

CHEQUE #	BANK	MICR #	VENDOR #	VENDOR NAME	ISSUE DATE	AMOUNT
-----						
ON-LINE CHEQUES : ISSUED BETWEEN 01-Jul-2015 AND 31-Jul-2015						
00LCET2520	0001	*****	28093	RECEIVER GENERAL FOR CANADA	06-Jul-15	343,268.90
00LCET2521	0001	*****	28095	RECEIVER GENERAL FOR CANADA	06-Jul-15	14,410.02
00LCET2522	0001	*****	30209	TEACHERS' PENSION PLAN	13-Jul-15	460,204.10
00LCET2524	0001	*****	28094	RECEIVER GENERAL FOR CANADA	10-Jul-15	80,940.91
00LCET2526	0001	*****	23290	MUNICIPAL PENSION PLAN	03-Jul-15	53,762.68
00LCET2527	0001	*****	33038	WORKERS' COMPENSATION BOARD	20-Jul-15	62,967.27
00LCET2528	0001	*****	23290	MUNICIPAL PENSION PLAN	22-Jul-15	46,376.57
00LCET2531	0001	*****	28094	RECEIVER GENERAL FOR CANADA	24-Jul-15	81,770.24

TOTALS FOR BANK - 0001

1,143,700.69

TOTAL NUMBER OF CHEQUES

8

TOTAL NUMBER OF CHEQUES WITH MICR

0

COMPUTER PREPARED CHEQUES : ISSUED BETWEEN 01-Jul-2015 AND 31-Jul-2015

1852000020	0001	0000046714	26243	PEBT IN TRUST	02-Jul-15	41,988.83
1852ET0016	0001	*****	12184	BRIDGES CANADA INC.	02-Jul-15	12,689.25
1854000006	0001	0000046737	12012	BC HYDRO & POWER AUTHORITY	08-Jul-15	26,451.41
1854000037	0001	0000046768	23268	MINISTRY OF PROVINCIAL REVENUE	08-Jul-15	25,744.50
1854ET0010	0001	*****	12021	BC TEACHERS FEDERATION	08-Jul-15	27,142.07
1854ET0011	0001	*****	12111	BC TEACHERS FEDERATION	08-Jul-15	27,470.60
1854ET0017	0001	*****	13003	C.U.P.E. - LOCAL 801	08-Jul-15	13,229.32
1854ET0065	0001	*****	26207	PACIFIC BLUE CROSS/MSA	08-Jul-15	60,181.98
1854ET0068	0001	*****	26026	PENDER HARBOUR TRANSPORTATION	08-Jul-15	11,783.45
1854ET0077	0001	*****	29037	SECHELT SCHOOL BUS SERVICE LTD	08-Jul-15	43,275.29
1854ET0086	0001	*****	29102	SUNSHINE COAST TEACHERS ASSOCIATION	08-Jul-15	10,581.41
1855ET0001	0001	*****	11229	ALKINS PROJECT SERVICES INC.	15-Jul-15	19,605.15
1855ET0028	0001	*****	34000	XEROX CANADA LTD	15-Jul-15	10,571.87
1858000002	0001	0000046834	15234	BANK OF MONTREAL	22-Jul-15	10,000.00
1858000011	0001	0000046843	15233	HOLLIS WEALTH	22-Jul-15	10,343.04
1858000019	0001	0000046851	27026	QUEST UNIVERSITY CANADA	22-Jul-15	12,000.00
1858000021	0001	0000046853	28106	ROYAL BANK OF CANADA	22-Jul-15	17,500.00
1859000005	0001	0000046868	19010	INSURANCE CORPORATION OF B.C.	29-Jul-15	25,272.00
1859000006	0001	0000046869	23268	MINISTRY OF PROVINCIAL REVENUE	29-Jul-15	23,031.00
1859ET0029	0001	*****	26207	PACIFIC BLUE CROSS/MSA	29-Jul-15	50,243.74
1859ET0044	0001	*****	29376	SUNSHINE COAST TEACHERS ASSOCIATION	29-Jul-15	30,000.00
1860ET0004	0001	*****	29376	SUNSHINE COAST TEACHERS ASSOCIATION	31-Jul-15	28,596.86

TOTALS FOR BANK - 0001

537,701.77

TOTAL NUMBER OF CHEQUES

22

TOTAL NUMBER OF CHEQUES WITH MICR

9

ON-LINE CHEQUES : ISSUED BETWEEN 01-Jul-2015 AND 31-Jul-2015

00LCET2517	0005	*****	12144	BANK OF MONTREAL	09-Jul-15	48,161.40
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TOTALS FOR BANK - 0005

48,161.40

Regular Meeting Agenda Package - September 8, 2015

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

DATE 01-Sep-2015 09:27 AM

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

PAGE 2

START DATE: 01-Jul-2015 TO END DATE: 31-Jul-2015

CHEQUE #	BANK	MICR #	VENDOR #	VENDOR NAME	ISSUE DATE	AMOUNT
-----						
TOTAL NUMBER OF CHEQUES						1
TOTAL NUMBER OF CHEQUES WITH MICR						0
GRAND TOTAL						1,729,563.86
CANCELLED TOTAL						0.00
NET GRAND TOTAL						1,729,563.86
GRAND TOTAL NUMBER OF CHEQUES						31
GRAND TOTAL NUMBER OF CHEQUES WITH MICR						9

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

Regular Meeting Agenda Package - September 8, 2015

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

DATE 01-Sep-2015 09:27 AM

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

PAGE 1

START DATE: 01-Aug-2015 TO END DATE: 31-Aug-2015

CHEQUE #	BANK	MICR #	VENDOR #	VENDOR NAME	ISSUE DATE	AMOUNT
-----						
ON-LINE CHEQUES : ISSUED BETWEEN 01-Aug-2015 AND 31-Aug-2015						
00LCET2539	0001	*****	28094	RECEIVER GENERAL FOR CANADA	05-Aug-15	44,977.29
00LCET2540	0001	*****	28093	RECEIVER GENERAL FOR CANADA	05-Aug-15	32,843.28
00LCET2543	0001	*****	23290	MUNICIPAL PENSION PLAN	06-Aug-15	33,525.44
00LCET2547	0001	*****	23290	MUNICIPAL PENSION PLAN	13-Aug-15	26,162.62
00LCET2549	0001	*****	28094	RECEIVER GENERAL FOR CANADA	19-Aug-15	39,882.48
00LCET2555	0001	*****	23290	MUNICIPAL PENSION PLAN	31-Aug-15	21,881.79
TOTALS FOR BANK - 0001						199,272.90
TOTAL NUMBER OF CHEQUES						6
TOTAL NUMBER OF CHEQUES WITH MICR						0
COMPUTER PREPARED CHEQUES : ISSUED BETWEEN 01-Aug-2015 AND 31-Aug-2015						
1861000002	0001	0000046891	12012	BC HYDRO & POWER AUTHORITY	05-Aug-15	17,042.55
1861000003	0001	0000046892	13908	CALIBER SPORT SYSTEMS	05-Aug-15	17,524.50
1861000013	0001	0000046902	23268	MINISTRY OF PROVINCIAL REVENUE	05-Aug-15	18,513.00
1861000016	0001	0000046905	26243	PEBT IN TRUST	05-Aug-15	41,744.71
1861ET0003	0001	*****	12020	BC SCHOOL TRUSTEES ASSOC.	05-Aug-15	25,047.50
1862000007	0001	0000046919	13587	FISHER COATING	12-Aug-15	67,994.85
1862000015	0001	0000046927	15239	NUCOR ENVIRONMENTAL SOLUTIONS LTD	12-Aug-15	70,087.50
1862000023	0001	0000046935	29035	SECHELT INDIAN BAND	12-Aug-15	44,692.00
1862000025	0001	0000046937	29466	SUNCU FINANCIAL SERVICES INC.	12-Aug-15	21,684.97
1863000007	0001	0000046944	16090	EVERGREEN LANDSCAPING	27-Aug-15	17,430.00
1863000018	0001	0000046955	26243	PEBT IN TRUST	27-Aug-15	38,650.46
1863ET0001	0001	*****	11050	APPLE CANADA INC. C3120	27-Aug-15	13,915.85
1863ET0014	0001	*****	16125	FOLLETT SCHOOL SOLUTIONS, INC	27-Aug-15	12,429.58
TOTALS FOR BANK - 0001						406,757.47
TOTAL NUMBER OF CHEQUES						13
TOTAL NUMBER OF CHEQUES WITH MICR						10
GRAND TOTAL						606,030.37
CANCELLED TOTAL						0.00
NET GRAND TOTAL						606,030.37
GRAND TOTAL NUMBER OF CHEQUES						19
GRAND TOTAL NUMBER OF CHEQUES WITH MICR						10

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

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

**Board Report**  
September 8, 2015

---

**June 30 to July 4 - Canadian School Board Association Congress:** Chair Baxter, Principal Thicke and the NEST teaching team presented at the Canadian School Board Association Congress in Saskatoon, Saskatchewan. The session highlighted the initiation and success of the NEST program in our district. The session was well-attended with trustees from across the country eager to learn more about nature education. Trustee Younghusband also attended the Congress as well as National Trustee Gathering on Aboriginal Education held a few days prior. Congratulations to our team for a job well done. The Sunshine Coast was very well represented.

**July 14 – Intergovernmental Meeting:** Trustees and senior staff attended a Sunshine Coast Intergovernmental Meeting hosted by the Town of Gibsons. There were several presentations including emergency and fire preparedness, opportunities for support from Islands Trust and an introduction to “*This is the Coast*” a marketing initiative to showcase the coast.

**August – Connecting Women:** Trustee Younghusband attended the Community Resource Centre's (CRC) second Status of Women's project, Connecting Women, led by project manager Cheryl McNicol, committee meeting. This was an information session regarding this new project and what it entails. Although Trustee Younghusband was attending the meeting in a different capacity, SD46 played a significant role in the first CRC project, The Progress Plan, and after this recent meeting it is apparent that SD46 may play an advisory role once again in this new project.

**August 27 – mem7iman Child Development Centre Grand Opening:** Chair Baxter, senior staff and several program staff were delighted to celebrate the opening of the mem7iman Child Development Centre with the Sechelt Nation. Congratulations to leadership and staff of the SIB on the completion of a magnificent facility.

**August 27 – Trustee Audit Information Session:** Trustees joined the auditors for a review of the audit findings of the 2014/15 year. As per the Secretary Treasurer's report we were pleased to hear praise for our finance staff and a very positive financial audit.

## **PROPOSED CHANGES SUBMITTED BY TRUSTEE BAXTER**

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### **5 ROLE OF BOARD COMMITTEES**

The Board may meet as a Committee of the Whole and will appoint Standing Committees and Ad Hoc Committees to help carry out its governance responsibilities in accordance with its Procedural Bylaw. Consequently, committees:

- 5.1 Are constituted to directly assist the Board by preparing policy alternatives, considering implications and recommending possible actions to be taken by the Board.
- 5.2 Shall not interfere with the wholeness of the Board's job, nor speak or act for the Board except when formally given such authority for specific, time-limited purposes.
- 5.3 Shall operate within the Terms of Reference approved by the Board, except when given other assignments by Board motion.
- 5.4 Shall have their agendas managed **and set** by Committee chairs, but every item must be either assigned by the Board, or by the Board's agenda-setting process.
- 5.5 Should provide a means of receiving stakeholder/community input, when appropriate, in an open, inviting and efficient manner.
- 5.6 May serve as venues for staff, external or trustee presentations, within each committee's Terms of Reference.
- 5.7 Shall be appointed by the Chair annually at the January regular Board meeting.
- 5.8 Shall include but not be limited to:

(i) Education Standing Committee

Terms of Reference: The Education Committee shall review and consider the governance of education issues including curriculum; programs; education policy; student assessment; and student achievement.

(ii) Operations Standing Committee

Terms of Reference: The Operations Standing Committee shall review and make recommendations on budget issues including the annual budget and consultation process; proposed plans related to school sites and buildings; the Annual Facilities Grant budget and Carbon Neutral Action Report/Plan; the Annual Capital Plan budget submission to the Ministry of Education; matters related to community use of school facilities; finance and facilities policy; local government land-use and planning referrals; and transportation service levels and costs.

**(iii) Policy Standing Committee**

**Terms of reference: The Policy Standing Committee shall review existing policies and consider amendments or new policies to enhance the effectiveness of Board governance**



Proposed changes to Policy 5 – Role of Board Committees

(iv) Superintendent Evaluation Committee

Terms of Reference: The Superintendent Evaluation Committee shall be responsible for promoting professional growth and development through ongoing dialogue with the Superintendent, providing opportunities for reflection and collaboration. The Committee shall be chaired by the Board Chair, and will include two other trustees. Its meetings, called in coordination with the Superintendent Evaluation Cycle, will be Closed Sessions due to personnel matters.

(v) Trustee Honorarium Ad-Hoc Committee

Terms of Reference: At the beginning of the second year of each Board's term, the Chair will strike an Ad Hoc committee to review trustee honorariums and the committee shall bring recommendations to the Board on or before the regular Board meeting in March of that year.

## **PROPOSED CHANGES SUBMITTED BY TRUSTEE BAXTER**

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### **BYLAWS**

#### **62 Committees**

- 62.1 The Board will establish the mandate of each of its Standing Committees in Board Policy.
- 62.2 Appointments to Standing Committees shall be made annually at the January Regular Board Meeting and otherwise as required. There shall be no more than three trustees officially appointed to a Standing Committee **with the exception of the Policy Standing Committee and the Committee of the Whole which shall consist of seven trustees.**
- 62.3 Each Standing Committee shall choose a regular time to meet throughout the school year. The meetings shall be scheduled so that the meeting notes can be received by the Board Office eight (8) days prior to the Board's regularly scheduled meeting day, to be included in the next Board agenda package.
- 62.4 The Board may meet in a Committee of the Whole "working session" in order to review the Strategic Plan; prepare the Preliminary and Amended Budget; perform major hires and evaluations; conduct trustee orientations; discuss significant facility and program options and processes; and review the Governance section of board policies and bylaws.
- 62.5 Public Committee meetings will have their agendas confirmed in the regular public meeting agenda package and published on the School District No. 46 (Sunshine Coast) website at least seven (7) days prior to Committee Meetings. Committee meeting agenda packages will be distributed to Committee members at least four (4) days prior to the meetings.
- 62.6 The Superintendent of Schools and/or designate, should attend all Committee Meetings.
- 62.7 All Committees will be open to public attendance and participation, except when a Committee is specifically addressing confidential matters covered in Bylaw 54.1. Any trustee may attend any meeting of any Committee, and may participate in the proceedings
- 62.8 Committees' rules of order may be relaxed at the discretion of the Committee Chair to encourage open and in-depth discussion: a Committee including Committee of the Whole shall take no actions that replace debate or actions at a public Board meeting, hence will have no motions or formal votes. Speakers must still be recognized, speak no longer than five (5) minutes at one time, stay relevant to the agenda item under consideration, and the Chair shall offer speaking priority to those who have not yet participated in each discussion.
- 62.9 Committee recommendations to the Board will be reached by consensus. If a single recommendation cannot be agreed upon, the Committee Chair will ensure the notes reflect the differing points of view.
- 62.10 Committees shall make recommendations to the Board in writing, with final wording agreed upon at the Committee meeting. No recommendation of any

Proposed change to Bylaw 62 - Committees

Committee shall be binding on the Board until the action is formally approved by the Board.

- 62.11 Committees shall provide written reports to the Board on any matters discussed by the Committee. It is the responsibility of the Committee Chair (or designate) to record and confirm the meeting notes. The Chair of the Committee of the Whole must report any record or recommendations from Committee of the Whole to regular public Board meeting.
- 62.12 All Ad Hoc Committees are to be appointed by the Board Chair and shall follow the same operating procedures as those of Board Standing Committees. Ad Hoc Committees are time-limited and are normally appointed to complete a task, at which time they cease to exist.
- 62.13 By motion, the Board may move into Committee of the Whole at any regular or closed session to accommodate open and in-depth discussion when deemed necessary.



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

**SPECIAL COMMITTEE OF THE WHOLE NOTES**

**Held on June 9, 2015 at 5:00 p.m.**

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

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

STAFF/OTHERS: Patrick Bocking, Superintendent; Greg Kitchen, Assistant Superintendent; Nicholas Weswick, Secretary-Treasurer; Erica Reimer, Recording Secretary

**REGRETS:** Lori Dixon, Trustee

---

The meeting was called to order at 5:02 p.m.

1. Board Evaluation Process

Trustees discussed the current board self-evaluation process. Trustees weighed the benefits of broadening the survey to include senior administration, excluded management and union officials in the future. For the current evaluation, trustees will be invited to complete a self-evaluation survey, which asks the following questions:

- 1. What do you feel is going well with our work as a collective Board?
- What areas in our work need improvement or attention in the next year?
- What are any new areas of work you think we should be initiating?
- Other comments.

The board agreed to meet in September to discuss the self-evaluation feedback.

2. Ministry's Framework for Enhancing Student Learning (feedback requested)

Superintendent Bocking spoke to the framework and highlighted key points. Boards have been asked to submit feedback on the framework by June 10, 2015. Trustees indicated cautious optimism regarding the plan and highlighted the following:

- tight timeline for feedback, suggestion to provide adequate time for consultation and dialogue
- consultation is promised in the future, common refrain
- improve communication between districts and the Ministry
- clarify the metrics for accountability.

The meeting adjourned at 5:30 p.m.



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

**OPERATIONS COMMITTEE**

**Held on June 18, 2015 at 12:30 p.m.**

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

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**PRESENT:** TRUSTEES: Dave Mewhort, Chair; Lori Pratt; Greg Russell; Betty Baxter  
STAFF/OTHERS: Patrick Bocking, Superintendent; Greg Kitchen, Assistant Superintendent; Nicholas Weswick, Secretary-Treasurer; Rob Collison, Manager of Facilities and Transportation; Erica Reimer, Recording Secretary; Marnie Baba, Tracy Bond, Sharon MacKenzie

**REGRETS:** Patrick Bocking, Superintendent; Phil Luporini, District Principal of Careers and Technology; Allyson Fawcus, DPAC

---

The meeting was called to order at 12:32 p.m.

1. Emergency Preparedness Update

Assistant Superintendent Kitchen provided a report and indicated the following:

- Emergency Preparedness information to be posted to the district website before the beginning of the 2015/16 school year.
- The ministry has published an emergency guide that standardizes processes for schools and school districts.
- Met with local emergency team to discuss current fire hazard concerns due to lack of snowfall and dry weather conditions.
- Plans for a district team to attend an emergency preparedness conference at BCIT.

2. Enrollment Projections

Agenda item to be deferred to a future meeting. The committee requested that enrollment projections be scheduled for the January Operations Committee meeting.

3. Transportation Review

Secretary-Treasurer Weswick provided information on the tendering process for student transportation. He clarified the district's requirement to tender contracts over \$75,000 and indicated that the current service providers were at the end of a five-year contract. Results of the transportation tender will be made available once a decision has been made and negotiations are completed.

Information was shared regarding the district's intention to engage a consultant to perform a transportation review in the coming year with a goal to locate inefficiencies and cost savings opportunities. The committee discussed other items to be considered through the transportation review process, including walk to stop requirements, cross boundary transportation policies and revisions to the current transportation regulation.

4. Capital Plan Submission Update

Secretary-Treasurer Weswick reported back on the ministry's plans to review the Capital Program. He indicated that:

- They are in the process of reviewing the program and that an RFP is underway to hire a consultant to review the program.
- The ministry has abandoned the previous program (WEBCAPS) and will be moving to a new system.
- They are considering looking at a mechanism to provide capital for minor projects.

5. Regulation 1800 – School Attendance Areas

Agenda item to be deferred to a future meeting.

6. Madeira Park Trail Access (additional agenda item)

Chair Baxter requested that the item be added to the agenda for discussion. As reported at the June board meeting, Secretary-Treasurer Weswick met with SCRD and MOTI representatives in Madeira Park to discuss a proposal for a system of public trails in the area. As part of that proposal, the SCRD has requested a statutory right of way on Madeira Park Elementary School property for the purpose of a walkway. The committee discussed the proposal and suggested that the information be received by the board and added to an upcoming board agenda. Additional discussions to take place with both SCRD and the Labour Management committee to clarify the proposed fencing work and timelines for the project.

The meeting adjourned at 1:37 p.m.

**Next Meeting:** Thursday, October 17, 2015 from 12:30 to 2:00 pm at the School Board Office.



August 18, 2015

Ref: 183584

To: All Superintendents  
All School Board Chair  
All Secretary-Treasurers  
HR Directors

Colleagues:

*Re: Employment Practices Liability Program – Go live September 8!*

We are pleased to announce the Employment Practices Liability Program (EPLP) will be ready to go live at the start of this school year! As mentioned in our previous communication on July 27, the contractual issues have been resolved and the labour and employment legal services will be accessible through BCPSEA starting September 8.

Starting September 8, a new web form for reporting incidents in respect to covered labour and employment matters will be ready for use by school districts. The form will be accessible both on the BCPSEA and School Protection Program websites. Information on the EPLP will be provided (e.g. when to report, what type of incident should be reported as well as a 5 minute demo) prior to the start of school.

District staff are encouraged to contact their BCPSEA district liaison as they do so now once a school district requires labour or employment legal services. BCPSEA will endeavour to work closely with school districts to choose counsel. Information on the list of qualified firms and lawyers, including the rates available to school districts for labour and employment matters will be provided by BCPSEA in September.

Thank you for your continued support of this initiative and if you have any questions please do not hesitate to contact myself at: [Kerry.Pridmore@gov.bc.ca](mailto:Kerry.Pridmore@gov.bc.ca).

Yours sincerely,

Kerry Pridmore  
Executive Director

.../2

pc: Renzo Del Negro, BC Public School Employers' Association (BCPSEA)  
Linda Irvine, Risk Management Branch, Ministry of Finance  
Kelvin Stretch, British Columbia Association of School Business Officials (BCASBO)  
Teresa Rezansoff, British Columbia School Trustees Association (BCSTA)  
Sherry Elwood, British Columbia School Superintendents Association (BCSSA)



August 17, 2015

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

Re: Safe Stop - Increase fine/penalties  
 Attention: Board Chairman

Safe Stop is a program that was introduced to School District No. 60 in April of this year. Its sole purpose is to remind the motoring public that driving through the flashing red lights of a school bus is both dangerous and illegal. Between April 15th and June 25th, 2015, the Transportation Department of School District No. 60 recorded every instance of motorists driving through the flashing red lights of the school buses. More than one infraction per day was recorded during this time period.

The fine for "Fail to stop for school bus" in B.C. is only \$167.00 and 3 points, to put this in perspective:

Section	Description	Fine	Points
140	Disobey Construction Signs	\$196-\$253	3
141	Disobey Flagman	\$196	3
144(1)(a)	Drive without Due Care	\$368	6
144(1)(b)	Drive without Consideration	\$196	6
147(1)	Speed in School Zone	\$196-\$253	3
147(2)	Speed in Playground Zone	\$196-\$253	3
151.1(3)	Improper use of leftmost lane	\$167	3

In Alberta, the fine associated with failing to stop for a school bus is \$400.00 and Ontario's fines range between \$400.00 and \$2000.00 depending on the amount of infractions the driver has had. Ontario has an absolute Zero Tolerance for this offense.

Drivers in British Columbia do not take this issue seriously, and it is just a matter of time before another child is injured or killed. Increasing the fine and points to \$368.00 plus 6 points is necessary to reflect the severity of the infraction.

Please lend your voice to this matter by writing letters in support of having the fine/points increased. Contact information and addresses as well as the letter that I have sent out are attached for your convenience. I would be very interested in hearing about your response (or actions) regarding this request and have also included my contact information. Thank you in advance for any consideration or support that you might lend to this endeavor.

Sincerely,



Cindy Detting - Safe Stop Coordinator  
 detting@telus.net  
 Ss2 Site 22 Comp 6  
 Fort St. John, BC V1J 4M7  
 250 262-9965

August 17th, 2015

MLA Peace River North  
 10104 - 100th Street  
 Fort St. John, BC V1J 3Y7  
 V8W 9E2

Re: Section 149, Fail to Stop for School Bus

Attention: Pat Pimm, MLA

Please accept this letter as my formal request to have the fine associated with Section 149 "Fail to stop for School Bus" increased from \$167.00 plus 3 points, to \$368.00 plus 6 points.

To put this in perspective:

Section	Description	Fine	Points
140	Disobey Construction Signs	\$196-\$253	3
141	Disobey Flagman	\$196	3
144(1)(a)	Drive without Due Care	\$368	6
144(1)(b)	Drive without Consideration	\$196	6
147(1)	Speed in School Zone	\$196-\$253	3
147(2)	Speed in Playground Zone	\$196-\$253	3
151.1(3)	Improper use of leftmost lane	\$167	3

Between April 15th and June 25th, 2015, the Transportation Department of School District No. 60 recorded every instance of motorists driving through the flashing red lights of the school buses. During that time, there were 50 days in which the school buses operated, and 51 infractions - at least one per day. This concern is not limited to Northern British Columbia, School District Transportation Supervisors throughout B.C. confirm that the number of "Fail to stop for School Bus" infractions is unacceptable.

At this time, the fine for driving through the flashing red lights of a school bus in BC is \$167 plus 3 points. In Alberta it's \$400 and Ontario it ranges from \$400 to \$2000 depending on the number of repeat infractions the driver has had. Jail time is also an enforcement tool in Ontario where there is a zero tolerance for this infraction.

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Accident statistics clearly show that the most dangerous part of the school bus ride, to and from school, is when the child is outside the bus, i.e. loading and unloading. Over 2200 students ride the school buses every day within our district. With the increasing number of vehicles sharing the road with school buses, more close calls or near misses are happening every day. It is important to get the word out that driving through the flashing red lights of a stopped school bus is both dangerous and illegal.

Safe Stop is a program that was introduced within School District No. 60 intended to remind motorists of the importance of stopping for the flashing red lights of the school buses. School bus drivers and administrators are doing what they can to bring this issue to the public's attention but we need help.

The penalties in BC need to be increased so that drivers take this seriously. I urge this Government to take a proactive step regarding the safety of our school bus passengers, before another child is injured or killed.

I look forward to hearing from you regarding this issue and any resolution that you may come to.  
Sincerely,

Cindy Dettling  
Safe Stop Coordinator  
[dettling@telus.net](mailto:dettling@telus.net)  
250 262-9965  
Ss2 Site 22 Comp 6  
Fort St John BC V1J 4M7

cc: Honourable Christy Clark, Premier  
cc: Honourable Suzanne Anton - Attorney General, Minister of Justice  
cc: Honourable Todd Stone - Minister of Transportation  
cc: Honourable Mike Bernier - Minister of Education  
cc: Superintendent of Motor Vehicles

**Please feel free to invite other areas of local government or organizations to write letters as well.**

**CONTACT INFORMATION IN WHICH TO FORWARD LETTERS**

Christy Clark - Premier of British Columbia  
PO Box 9041 Stn Prov Govt  
Victoria, BC V8W 9E1

Honourable Suzanne Anton - Attorney General and Minister of Justice  
PO BOX 9044 Stn Prov Govt  
Victoria BC V8W 9E2  
Phone: 250 387-1866  
Fax: 250 387-6411

Honourable Todd Stone - Minister of Transportation  
PO Box 9055 Stn Prov Govt  
Victoria, BC V8W 9E2

Superintendent of Motor Vehicles  
RoadSafetyBC  
PO Box 9254, Stn Prov Govt  
Victoria, BC  
V8W 9J2

Honourable Mike Bernier - Minister of Education  
PO Box 9045 Stn Prov Govt  
Victoria, BC V8W 9E2

Pat Pimm, MLA - Peace River North  
10104 - 100 Street  
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