



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

**REGULAR MEETING AGENDA**

Wednesday, September 13<sup>th</sup>, 2017 at 7:00 p.m.  
At the School Board Office, Gibsons, B.C.

---

1. Call to Order
2. Public Question Period (10 minutes in total)
3. Adoption of the Agenda
4. Approval of Minutes of Prior Meetings and Receipt of Records of Closed Meetings
  - a. Regular Meeting – June 14, 2017 ..... Pg. 3-7
  - b. Record of Closed Meeting – June 14, 2017 ..... Pg. 8
  - c. Record of Special Closed Meeting – June 14, 2017 ..... Pg. 9
  - d. Record of Special Closed Meeting – June 22, 2017 ..... Pg. 10
5. Reports
  - a. Executive Reports
    - i. Superintendent’s Report ..... Pg. 11
    - ii. Secretary-Treasurer’s Report
      1. Audited Financial Statements ..... Pg. 12-51
        - a. Auditor’s Report
        - b. Management Discussion and Analysis

**MOTION:** “THAT the Board of Education of School District No. 46 (Sunshine Coast) approve the 2016-17 Audited Financial Statements”

    - 2. Larger Cheques Written in the Month of:
      - a. June 2017 ..... Pg. 52-53
      - b. July 2017 ..... Pg. 54-55
      - c. August 2017 ..... Pg. 56
  - b. Board/Committee Reports
    - i. Board Report ..... Pg. 57
      1. BCSTA Report
      2. BCPSEA Report
    - ii. Operations Committee Notes – June 22, 2017 ..... Pg. 58-59
    - iii. Committee of the Whole Notes – June 21, 2017 ..... Pg. 60-62

**MOTION:** “TO receive the reports.”
6. Questions and Enquiries from the Public Relating to the Board Meeting
7. Next Meeting

The next public board meeting will be held on October 11<sup>th</sup>, 2017.

**MOTION:** “TO approve the committee agendas.”
8. Adjournment

**COMMITTEE MEETINGS**  
2017 – 2018

MONTH	EDUCATION COMMITTEE	OPERATIONS COMMITTEE	POLICY COMMITTEE	COMMITTEE OF THE WHOLE
September	27 from 2:30 – 4 pm	21 from 12:30 – 2 pm	26 from 11:30 – 1 pm	26 from 9:30 – 11:30 am
October	18 from 2:30 – 4 pm	19 from 12:30 – 2 pm	24 from 11:30 – 1 pm	24 from 9:30 – 11:30 am
November	22 from 2:30 – 4 pm	16 from 12:30 – 2 pm	28 from 11:30 – 1 pm	28 from 9:30 – 11:30 am
December	20 from 2:30 – 4 pm	21 from 12:30 – 2 pm	19 from 11:30 – 1 pm	19 from 9:30 – 11:30 am
January	24 from 2:30 – 4 pm	18 from 12:30 – 2 pm	23 from 11:30 – 1 pm	23 from 9:30 – 11:30 am
February	28 from 2:30 – 4 pm	15 from 12:30 – 2 pm	27 from 11:30 – 1 pm	27 from 10:30 – 12:00 am
March	15 from 2:30 – 4 pm	15 from 12:30 – 2 pm	13 from 11:30 – 1 pm	13 from 9:30 – 11:30 am
April	25 from 2:30 – 4 pm	26 from 12:30 – 2 pm	24 from 11:30 – 1 pm	24 from 9:30 – 11:30 am
May	23 from 2:30 – 4 pm	24 from 12:30 – 2 pm	22 from 11:30 – 1 pm	22 from 9:30 – 11:30 am
June	20 from 2:30 – 4 pm	21 from 12:30 – 2 pm	19 from 11:30 – 1 pm	19 from 9:30 – 11:30 am

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

**Agendas for Upcoming Meetings:**

Operations Committee – Thursday, September 21 from 12:30 – 2:00 pm at the SBO

1. Summer Work Review
2. Updated Regulations for Review:
  - a. 3600 School Board Vehicles
  - b. 3720 School Vans (to be repealed)
  - c. 3800 Transportation
  - d. 3950 Vehicles not Owned by School District (renamed to Automotive Training Program)

Committee of the Whole – Tuesday, September 26 from 9:30 – 11:30 am at the SBO

1. Implementation Plan (Year 3)
2. Select Standing Committee on Finance and Government Services Discussion
3. Trustee Professional Learning Plan
4. *Partners in Learning* Event Update
5. Communication (standing item)

Education Committee – Wednesday, September 27 from 2:30 – 4:00 pm at the SBO

1. Strategic Plan 1.g. – Outdoor Education
2. Strategic Plan 2.d. – Parent Communication
3. Grad Exit Survey
4. Untargeted Charitable Donations
5. Curriculum (standing item)
6. Parent Engagement (standing item)



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

Held on Wednesday, June 14, 2017  
At the School Board Office, Gibsons, B.C.

PRESENT:	TRUSTEES:	B. Baxter (Chair), D. Mewhort, G. Russell, P. Ruth, L. Pratt, C. Younghusband, M. Baines (Student Trustee)
	STAFF:	P. Bocking, Superintendent of Schools P. Bishop, Director of Instruction V. White, Director of Instruction N. Weswick, Secretary-Treasurer E. Reimer, Executive Assistant (Recording Secretary)
	REGRETS:	L. Dixon, Trustee

#87. Call to Order

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

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

#88. Celebrating Education: Aboriginal History Month and Aboriginal History Day

District Principal Kerry Mahlman supported by aboriginal education staff members; Raven Barudin, Tamara Forsyth-Jacobsen, Rita Poulsen, Melissa Bell, Sheila MacPherson, as well as students from across the district, spoke to some of the many aboriginal education projects.

Teachers and students shared their experiences regarding:

- Welcome pole at Pender Harbour Secondary School. Student shared original drawings for the pole.
- Wampum belt was gifted to the lieutenant governor during a recent visit. Beaded belt represents stories of conflict in nature.
- Project to share messages with residential school survivors. Students created hearts, rocks and tiles with messages of hope.
- Kinnikinnick dance group shares their appreciation of traditional clothing, connection to the dance and to each other. The group is working on new regalia, including elk aprons and paddle vests.
- Programs support learning about the local environment, including identifying local plants and trees and discussing traditional uses.

#89. Public Question Period

Chair Baxter welcomed those in attendance.

- There were no questions.

#90. Adoption of the Agenda**MOTION:** Pratt/Ruth

"THAT the agenda of June 14, 2017 be adopted."

Carried.

#91. Approval of Minutes of Prior Meetings and Receipt of Records of Closed Meetings**MOTION:** Mewhort/Younghusband

"THAT the minutes of the Regular Meeting of May 10, 2017 be adopted."

Carried.

#92. Reports

## a. Executive Reports

## i. Superintendent's Report

The report was submitted as written. Superintendent Bocking highlighted training for "Leveled Literacy Intervention" that will support young students struggling with reading.

A correction was made to the report, the Coastal Voices Celebration planned for June will be rescheduled to September due to publishing issues.

Director Bishop reported on an upcoming thank you event for work experience employers to acknowledge their work in supporting student learning, as well as an end of year celebration for international students.

## ii. Strategic Plan Update:

## 1. Goal 3.f. – Sechelt Indian Band and Squamish Nation &amp; Goal 1.j. – Indigenous and Other Cultures

The report was submitted as written.

## 2. Goal 1.k. – Experiential Learning/Inquiry

The report was submitted as written.

## 3. Goal 2.g. – Celebrations

The report was submitted as written.

## iii. Secretary-Treasurer's Report

Secretary-Treasurer Weswick spoke to his written report and highlighted the following:

- The district is benefiting from ongoing reductions in annual carbon offsets due to the increased efficiency of district sites.
- The Joint-Use Agreement with SCRD will take effect in September. Staff are meeting to determine how to best implement the agreement.
- An application for funding for restorative space has been approved for West Sechelt, Davis Bay Elementary and Cedar Grove Elementary. Funding will be used to

renovate the annex at Davis Bay Elementary and add a portable at both West Sechelt and Cedar Grove Elementary Schools.

1. Expenditure by Object – May 2017  
The report was submitted as written.
2. Larger Cheques Written in the Month of May 2017  
The report was submitted as written.

b. Board/Committee Reports

i. Board Report

Chair Baxter reported on a recent Intergovernmental Meeting, noting that local governments discussed four major issues: sustainable energy, waste management and reduction, water supply and conservation, public safety and affordable housing.

1. BCSTA Report

Trustee Ruth recently attended a BCSTA professional learning committee meeting to discuss the fall training academy, the committee will meet again in October. Trustees were reminded that motions to BCSTA Provincial Council are due by September 22, 2017.

2. BCPSEA Report

Trustee Younghusband reported on a recent regional meeting where parties discussed, among other items, establishing a vision statement for 2019 bargaining.

3. Student Trustee Report

Student Trustee Haines reported that the DSLT were taking part in Graduation Exit Interviews, to gain a better understanding of how SD46 prepares students for post-secondary learning and other opportunities. Student Trustee Haines thanked trustees for their support during her term. Chair Baxter thanked Student Trustee Haines for her work in representing the students of School District No. 46.

ii. Operations Committee Notes – May 30, 2017

The notes were submitted as written. Vice-Chair Pratt noted that the capital plan discussed at the May 30<sup>th</sup> meeting required a motion for approval.

1. 2018/19 Capital Plan

**MOTION:** Pratt/Russell

“THAT the Board of Education of School District No. 46 (Sunshine Coast) approve the 2018/2019 Capital Plan as presented.”

Carried.

2. 2017/18 Budget

**MOTION:** Pratt/Russell

“THAT School District No. 46 (Sunshine Coast) Annual Budget Bylaw for the fiscal year 2017/18, in the amount of \$44,683,696, be read for a first time.”

Carried.

**MOTION:** Pratt/Russell

“THAT School District No. 46 (Sunshine Coast) Annual Budget Bylaw for the fiscal year 2017/18, in the amount of \$44,683,696, be read for a second time.”

Carried.

Trustees unanimously approved to a third reading of the bylaw.

**MOTION:** Pratt/Russell

“THAT School District No. 46 (Sunshine Coast) Annual Budget Bylaw for the fiscal year 2017/18, in the amount of \$44,683,696, be read for a third time, passed and adopted.”

Carried.

Secretary-Treasurer Weswick noted that the district had not yet received approval for their CEF plan and indicated that the board might need to consider a special meeting prior to the end of June.

iii. Committee of the Whole Notes – May 16, 2017

The notes were submitted as written.

Chair Baxter reported on the trustee evaluation process and highlighted outcomes:

- Trustees expressed interest in professional learning regarding:
  - collective bargaining,
  - chairing skills (Roberts’ Rules) and
  - improved understanding of financial documents.
- Areas for extra attention include:
  - succession planning and community outreach, such as information sessions for individuals interested in seeking office as a trustee;
  - staff/board relations, including clarity of roles and how to best support staff while maintaining a governance role; and
  - an increased opportunity for informal meetings for trustees to provide a better understanding of each other at the table.

iv. Education Committee Notes – May 24, 2017

The notes were submitted as written. Trustee Ruth highlighted the report from District Principal Mahlman regarding aboriginal education in the district.

Superintendent Bocking presented the new website that forms the District Report to the Ministry, available online at [www.sd46studentexcellence.ca](http://www.sd46studentexcellence.ca). Trustees spoke in favour of the website as a reporting mechanism.

**MOTION:** Ruth/Youngusband

“THAT the Board of Education of School District No. 46 (Sunshine Coast) approve the 2016/17 District Report to the Ministry available at [www.sd46studentexcellence.ca](http://www.sd46studentexcellence.ca)”

Carried.

**MOTION:** Russell/Youngusband

“TO receive the reports.”

Carried.

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

- A member of the audience inquired as to the nature of the cheques to Stephen McNichols. Secretary-Treasurer Weswick reported that the payments were for consulting fees relating to heating and ventilation upgrades at Davis Bay Elementary School and Pender Harbour Secondary School.
- A member of the audience asked for clarification on the district’s CEF application. Chair Baxter reported that the funding amount was notional and that the district was only able to apply for a justifiable amount under the guidelines.
- A member of the audience noted shared concerns that the budget line for substitutions be maintained as the district continues to hire additional on call staff. Secretary-Treasurer Weswick indicated that the Substitutes line item in the Expenditure by Object report includes teacher professional development along with other object items.
- A public meeting announcement will be made should a special meeting of the board be required.

#94. Next Meeting

The next public board meeting will be held on September 13<sup>th</sup>, 2017.

**MOTION:** Pratt/Youngusband

“TO approve the committee agendas.”

Carried.

#95. Adjournment

**MOTION:** Mewhort/Ruth

The meeting adjourned at 8:17 p.m.

Carried.

\_\_\_\_\_  
Chair

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



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

**RECORD OF CLOSED MEETING**

Held on Wednesday, June 14<sup>th</sup>, 2017  
At the School Board Office – Gibsons, B.C

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

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

REGRETS: L. Dixon, Trustee; V. White, Director of Instruction

The meeting was chaired by Vice-Chair Pratt.

**Call to Order**

The meeting was called to order at 5:36 p.m.

- **Financial Audit**
- **Motion to Exclude**
- **Adoption of the Agenda**
- **Approval of Minutes of Prior Meetings**
- **Information / Action Items**
  - Personnel
    - Grievances Report
  - Property
    - Property Update
  - *The meeting recessed at 6:37 p.m. and reconvened at 8:26 p.m.*
  - Legal/Liability
    - BCHRT Update
- **Items for Disclosure**
  - No items to disclose

**Adjournment**

The meeting adjourned at 8:58 p.m.

Chairperson

Secretary-Treasurer





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

**RECORD OF SPECIAL CLOSED MEETING**

Held on Wednesday, June 14<sup>th</sup>, 2017  
At the School Board Office – Gibsons, B.C

PRESENT:	TRUSTEES:	B. Baxter (Chair), L. Pratt (Vice-Chair), D. Mewhort, G. Russell, P. Ruth, C. Younghusband
	STAFF:	N. Weswick, Secretary-Treasurer
REGRETS:		L. Dixon, Trustee

The meeting was chaired by Vice-Chair Pratt.

**Call to Order**

The meeting was called to order at 5:00 p.m.

- **Motion to Exclude**
- **Adoption of the Agenda**
- **Information / Action Items**
  - Personnel
    - Superintendent Contract
- **Items for Disclosure**
  - No items to disclose

**Adjournment**

The meeting adjourned at 5:30 p.m.

---

Chairperson

---

Secretary-Treasurer



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

**RECORD OF SPECIAL CLOSED MEETING**

Held on Wednesday, June 22<sup>nd</sup>, 2017  
At the School Board Office – Gibsons, B.C

PRESENT: TRUSTEES: B. Baxter (Chair), D. Mewhort, P. Ruth, C. Youngusband

STAFF: N. Weswick, Secretary-Treasurer

REGRETS: Trustees G. Russell, L. Dixon, L. Pratt

The meeting was chaired by Chair Baxter.

**Call to Order**

The meeting was called to order at 2:05 p.m.

- **Motion to Exclude**
- **Adoption of the Agenda**
- **Information / Action Items**
  - Personnel
    - Superintendent Contract
- **Items for Disclosure**
  - No items to disclose

**Adjournment**

The meeting adjourned at 2:32 p.m.

\_\_\_\_\_  
Chairperson

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

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

**Superintendent's Report**  
September 13, 2017

---

**1. Students**

- a. Vancouver Coastal Health will join our staff to survey our **kindergarten** students for a variety of skills in literacy, numeracy, fine and gross motor development, speech and language development, dental, hearing and vision. The process has been designed to be fun and playful for the students. (1a)
- b. **Students are in place** for the year in almost all classes across the district. At the elementary level students participate in culture and team building exercises and academic work for up to a few days and are then placed in their classrooms. At the secondary level students were organized for lockers and timetables prior to the first day of school with adjustments taking place as needed based on enrolment changes and student learning needs.
- c. **Foundation Skills Assessments** will take place using a different format. The assessments can be completed between October 2<sup>nd</sup> and November 10<sup>th</sup>. *The redesigned Foundation Skills Assessment (FSA) is aligned with the redesigned curriculum and reflects the recommendations from the Advisory Group on Provincial Assessment (AGPA). The FSA has a focus on collaboration, communication, critical thinking, and the foundations of literacy and numeracy.* (1b, c)
- d. **Terry Fox** runs are taking place this month in many of our schools. (1e)

**2. Staff**

- a. **Reading** supports in place for elementary.
  - i. **Levelled Literacy Intervention** – a comprehensive approach for supporting our most vulnerable students.
  - ii. **CARE** – school teams working collaboratively to enhance reading capacity for all of our students. (2b)
- b. Principals have worked with their staff to ensure **optimum learning conditions** in all of our classes while working within the provincially negotiated Memorandum of Agreement. Communication is a priority with our staff and union partners as we navigate new staffing parameters.(2c)
- c. The overall **DPAC** schedule with topics and locations will be finalized this week. (2d)
- d. The Math Committee considers primary math to be critical for supporting our students learning needs. The first **Primary Math Support** with Carole Fullerton took place on September 12<sup>th</sup>. Further training will take place using our CAMP (Collaborating About Math in Primary) program. (2e)

**3. Community**

- a. Aboriginal Education staff have met with **Sechelt Indian Band** administration to review SIB student data and the success of students. (3f)

Audited Financial Statements of

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

June 30, 2017



# School District No. 46 (Sunshine Coast)

June 30, 2017

## Table of Contents

Management Report .....	1
Independent Auditors' Report .....	2-3
Statement of Financial Position - Statement 1 .....	4
Statement of Operations - Statement 2 .....	5
Statement of Changes in Net Financial Assets (Debt) - Statement 4 .....	6
Statement of Cash Flows - Statement 5 .....	7
Notes to the Financial Statements .....	8-25
Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1 .....	26
Schedule of Operating Operations - Schedule 2 .....	27
Schedule 2A - Schedule of Operating Revenue by Source .....	28
Schedule 2B - Schedule of Operating Expense by Object .....	29
Schedule 2C - Operating Expense by Function, Program and Object .....	30
Schedule of Special Purpose Operations - Schedule 3 .....	32
Schedule 3A - Changes in Special Purpose Funds and Expense by Object .....	33
Schedule of Capital Operations - Schedule 4 .....	35
Schedule 4A - Tangible Capital Assets .....	36
Schedule 4B - Tangible Capital Assets - Work in Progress .....	37
Schedule 4C - Deferred Capital Revenue .....	38
Schedule 4D - Changes in Unspent Deferred Capital Revenue .....	39

# School District No. 46 (Sunshine Coast)

## MANAGEMENT REPORT

Version: 5797-5051-3068

### Management's Responsibility for the Financial Statements.

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

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

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

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

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

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

---

Signature of the Chairperson of the Board of Education

Date Signed

---

Signature of the Superintendent

Date Signed

---

Signature of the Secretary Treasurer

Date Signed

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

## Statement of Financial Position

As at June 30, 2017

	2017 Actual \$	2016 Actual \$
<b>Financial Assets</b>		
Cash and Cash Equivalents	10,357,452	9,291,498
Accounts Receivable		
Due from Province - Ministry of Education	26,405	28,570
Other (Note 3)	173,267	202,077
<b>Total Financial Assets</b>	<b>10,557,124</b>	<b>9,522,145</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	3,819,746	3,575,862
Unearned Revenue (Note 5)	181,474	34,588
Deferred Revenue (Note 6)	1,282,338	1,398,728
Deferred Capital Revenue (Note 7)	41,161,151	40,392,727
Employee Future Benefits (Note 8)	2,010,315	1,912,600
Debt (Note 10)	239,863	-
Capital Lease Obligations (Note 11)	-	342,366
<b>Total Liabilities</b>	<b>48,694,887</b>	<b>47,656,871</b>
<b>Net Financial Assets (Debt)</b>	<b>(38,137,763)</b>	<b>(38,134,726)</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 12)	48,538,993	48,162,583
Prepaid Expenses	91,954	165,629
<b>Total Non-Financial Assets</b>	<b>48,630,947</b>	<b>48,328,212</b>
<b>Accumulated Surplus (Deficit)</b>	<b>10,493,184</b>	<b>10,193,486</b>

Contractual Obligations and Contingencies

Approved by the Board

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

Signature of the Superintendent	Date Signed
---------------------------------	-------------

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



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

Statement of Operations

Year Ended June 30, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	37,873,324	<b>38,726,760</b>	37,096,095
Other	35,000	<b>45,400</b>	61,400
Tuition	78,408	<b>106,418</b>	77,264
Other Revenue	1,531,976	<b>1,919,609</b>	1,635,761
Rentals and Leases	55,000	<b>75,816</b>	81,640
Investment Income	96,000	<b>94,627</b>	96,005
Amortization of Deferred Capital Revenue	1,604,043	<b>1,604,041</b>	1,582,843
<b>Total Revenue</b>	<u>41,273,751</u>	<u><b>42,572,671</b></u>	<u>40,631,008</u>
<b>Expenses</b>			
Instruction	33,250,265	<b>32,669,839</b>	31,796,185
District Administration	1,972,326	<b>1,975,843</b>	1,776,653
Operations and Maintenance	6,657,366	<b>6,422,740</b>	6,441,605
Transportation and Housing	1,594,805	<b>1,200,244</b>	1,167,924
Debt Services		<b>4,307</b>	6,538
<b>Total Expense</b>	<u>43,474,762</u>	<u><b>42,272,973</b></u>	<u>41,188,905</u>
<b>Surplus (Deficit) for the year</b>	<u>(2,201,011)</u>	<u><b>299,698</b></u>	<u>(557,897)</u>
<b>Accumulated Surplus (Deficit) from Operations, beginning of year</b>		<b>10,193,486</b>	10,751,383
<b>Accumulated Surplus (Deficit) from Operations, end of year</b>		<u><b>10,493,184</b></u>	<u>10,193,486</u>

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

Statement of Changes in Net Financial Assets (Debt)

Year Ended June 30, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
<b>Surplus (Deficit) for the year</b>	(2,201,011)	<b>299,698</b>	(557,897)
<b>Effect of change in Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets	(2,200,000)	<b>(2,461,391)</b>	(2,327,141)
Amortization of Tangible Capital Assets	2,084,981	<b>2,084,981</b>	2,026,438
<b>Total Effect of change in Tangible Capital Assets</b>	(115,019)	<b>(376,410)</b>	(300,703)
Acquisition of Prepaid Expenses		<b>(91,954)</b>	(165,629)
Use of Prepaid Expenses		<b>165,629</b>	140,263
<b>Total Effect of change in Other Non-Financial Assets</b>	-	<b>73,675</b>	(25,366)
<b>(Increase) Decrease in Net Financial Assets (Debt), before Net Remeasurement Gains (Losses)</b>	<u>(2,316,030)</u>	<b>(3,037)</b>	(883,966)
<b>Net Remeasurement Gains (Losses)</b>			
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>		<b>(3,037)</b>	(883,966)
<b>Net Financial Assets (Debt), beginning of year</b>		<b>(38,134,726)</b>	(37,250,760)
<b>Net Financial Assets (Debt), end of year</b>		<u><b>(38,137,763)</b></u>	<u>(38,134,726)</u>

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

Statement of Cash Flows

Year Ended June 30, 2017

	2017 Actual \$	2016 Actual \$
<b>Operating Transactions</b>		
Surplus (Deficit) for the year	299,698	(557,897)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(11,865)	1,709,326
Prepaid Expenses	73,675	(25,366)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	243,884	(1,453,222)
Unearned Revenue	189,726	30,388
Deferred Revenue	(116,390)	95,886
Employee Future Benefits	97,715	(32,718)
Amortization of Tangible Capital Assets	2,084,981	2,026,438
Amortization of Deferred Capital Revenue	(1,604,041)	(1,582,843)
<b>Total Operating Transactions</b>	<u>1,257,383</u>	<u>209,992</u>
<b>Capital Transactions</b>		
Tangible Capital Assets Purchased	(974,004)	(1,558,559)
Tangible Capital Assets -WIP Purchased	(1,461,286)	(667,502)
<b>Total Capital Transactions</b>	<u>(2,435,290)</u>	<u>(2,226,061)</u>
<b>Financing Transactions</b>		
Loan Payments	(23,540)	
Capital Revenue Received	2,372,465	2,058,915
Capital Lease Principal Payments Made	(105,064)	(108,727)
<b>Total Financing Transactions</b>	<u>2,243,861</u>	<u>1,950,188</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<u>1,065,954</u>	<u>(65,881)</u>
<b>Cash and Cash Equivalents, beginning of year</b>	<u>9,291,498</u>	<u>9,357,379</u>
<b>Cash and Cash Equivalents, end of year</b>	<u>10,357,452</u>	<u>9,291,498</u>
<b>Cash and Cash Equivalents, end of year, is made up of:</b>		
Cash	<u>10,357,452</u>	<u>9,291,498</u>
	<u>10,357,452</u>	<u>9,291,498</u>
Supplementary Cash Flow Information		

**SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2017**

---

**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(n).

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(n), 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, 2017 - increase in annual surplus by \$2,372,465

June 30, 2017 - increase in accumulated surplus and decrease in deferred contributions by \$41,161,151.

Year-ended June 30, 2016 - increase in annual surplus by \$2,058,915

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

**SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2017**

---

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

b) Cash and Cash Equivalents

Cash and cash equivalents include deposits with the Provincial Treasury's Central Deposit Program that are readily convertible to known amounts of cash and that are subject to an insignificant risk of change in value. These cash equivalents generally have a maturity of three months or less at acquisition and are held for the purpose of meeting short-term cash commitments rather than for investing.

c) Accounts Receivable

Accounts receivable are measured at amortized cost and shown net of allowance for doubtful accounts.

d) Portfolio Investments

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

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

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

e) Unearned Revenue

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

**SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2017**

---

**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 (n).

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, 2017 and projected to March 31, 2019. The next valuation will be performed at March 31, 2019 for use at June 30, 2019. For the purposes of determining the financial position of the plans and the employee future benefit costs, a measurement date of March 31 was adopted for all periods subsequent to July 1, 2004.

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

**SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2017**

---

**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, 2017**

---

**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 21 – 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, 2017**

---

**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, 2017**

---

**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, 2017**

---

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

p) Financial Instruments

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

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

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

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

q) Measurement Uncertainty

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

**NOTE 3 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES**

	<u>2017</u>	<u>2016</u>
GST receivable	\$ 83,899	\$ 63,910
Other	89,368	138,167
	<u>\$173,267</u>	<u>\$202,077</u>

**SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2017**

---

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

	2017	2016
Trade payables	\$ 1,051,458	\$ 1,004,661
Salaries and benefits payable	2,367,845	2,202,268
Accrued vacation pay	400,443	368,933
Other	-	-
	\$ 3,819,746	\$ 3,575,862

**NOTE 5      UNEARNED REVENUE**

	2017	2016
Balance, beginning of year	\$ 34,588	\$ 4,200
Changes for the year:		
Increase:		
Aboriginal Support Workers - SIGD	134,447	-
Spani Payment	4,305	-
Facilities Booking Fees	-	613
ISP-Homestay Fees	42,722	33,975
Decrease:		
License Fees	-	(4,200)
Homestay Fees	(33,975)	-
Facilities Booking Fees	(613)	-
Net changes for the year	181,474	34,588
Balance, end of year	\$ 181,474	\$ 34,588

**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, 2017**

**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.

	<u>2017</u>	<u>2016</u>
<b>Reconciliation of Accrued Benefit Obligation</b>		
Accrued Benefit Obligation – April 1	1,976,379	1,860,441
Service Cost	171,924	167,902
Interest Cost	49,981	43,279
Benefit Payments	-148,843	-229,613
Increase (Decrease) in obligation due to Plan Amendment	0	0
Actuarial (Gain) Loss	-172,965	134,370
Accrued Benefit Obligation – March 31	<u>1,876,476</u>	<u>1,976,379</u>
<b>Reconciliation of Funded Status at End of Fiscal Year</b>		
Accrued Benefit Obligation - March 31	1,876,476	1,976,379
Market Value of Plan Assets - March 31	<u>0</u>	<u>0</u>
Funded Status - Surplus (Deficit)	-1,876,476	1,976,379
Employer Contributions After Measurement Date	9,666	20,467
Benefits Expense After Measurement Date	-56,259	-55,476
Unamortized Net Actuarial (Gain) Loss	<u>-87,245</u>	<u>98,788</u>
Accrued Benefit Asset (Liability) - June 30	<u>-2,010,315</u>	<u>1,912,600</u>
<b>Reconciliation of Change in Accrued Benefit Liability</b>		
Accrued Benefit Liability (Asset) - July 1	1,912,600	1,945,316
Net Expense for Fiscal Year	235,757	209,479
Employer Contributions	<u>-138,042</u>	<u>-242,195</u>
Accrued Benefit Liability (Asset) - June 30	<u>2,010,315</u>	<u>1,912,600</u>
<b>Components of Net Benefit Expense</b>		
Service Cost	172,092	168,908
Interest Cost	50,597	44,955
Immediate Recognition of Plan Amendment	0	0
Amortization of Net Actuarial (Gain)/Loss	<u>13,068</u>	<u>-4,383</u>
Net Benefit Expense (Income)	<u>235,757</u>	<u>209,479</u>

**SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2017**

---

**NOTE 8 EMPLOYEE FUTURE BENEFITS**

*(Continued)*

**Assumptions**

Discount Rate - April 1	2.50%	2.25%
Discount Rate - March 31	2.75%	2.50%
Long Term Salary Growth - April 1	2.50%	2.50%
Long Term Salary Growth - March 31	2.50%	2.50%
EARSL - March 31	7.7	7.7

**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, 2016 as previously reported	\$ 511,406
Reductions during the year	<u>0</u>
Unfunded liability, as at June 30, 2017	<u>\$ 511,406</u>

**SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2017**

---

**NOTE 10 DEBT**

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

Type	Year Borrowed	Interest Rate	Term	Amount Borrowed	Principal Repaid	2017 Balance	Payment Amount	Maturity Date
Term	2016	1.74%	5 Years	\$74,961	20,693	54,268	\$1,293	01/31/21
Term	2016	1.74%	5 Years	26,120	5,937	20,183	451	04/30/21
Term	2016	1.74%	5 Years	26,101	3,799	22,302	450	09/30/21
Term	2017	1.74%	1 Year	1,027	-	1,027	172	12/31/17
Term	2017	1.74%	1 Years	78,588	-	78,588	6,096	07/31/18
Term	2017	1.74%	2 Years	57,021	-	57,021	2,412	06/30/19
Term	2017	1.74%	3 Years	6,474	-	6,474	206	02/29/20
				<u>\$270,292</u>	<u>30,429</u>	<u>239,863</u>	<u>\$11,081</u>	

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

2018	\$128,899
2019	62,757
2020	27,404
2021	19,296
2022	1,507
Thereafter	-
	<u>\$239,863</u>

**NOTE 11 CAPITAL LEASE OBLIGATIONS**

The School District repaid several capital leases held by the Municipal Finance Authority for multi-function business devices and technology in the classroom.

Total interest on leases for the year ended June 30, 2017 was \$2,850 (2016: \$6,538).

**SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2017**

**NOTE 12 TANGIBLE CAPITAL ASSETS****Net Book Value:**

	Net Book Value 2017	Net Book Value 2016
Sites	\$ 3,051,972	\$ 3,051,972
Buildings	43,412,114	42,629,039
Buildings – WIP	433,317	667,502
Furniture & Equipment	986,268	1,000,963
Vehicles	331,535	425,417
Computer Software	23,179	9,773
Computer Hardware	300,609	377,917
<b>Total</b>	<b>\$ 48,538,994</b>	<b>\$ 48,162,583</b>

**June 30, 2017**

	Opening Cost	Additions	Disposals	Transfers (WIP)	Total 2017
Sites	\$ 3,051,972	\$ -	\$ -	\$ -	\$ 3,051,972
Buildings	78,056,248	772,679		1,695,471	80,524,398
Buildings – WIP	667,502	433,317		(667,502)	433,317
Furniture & Equipment	2,003,706	185,678	(567,232)		1,622,152
Vehicles	938,852		(151,083)		787,769
Computer Software	9,773	15,361			25,134
Computer Hardware	518,476	26,387			544,863
<b>Total</b>	<b>\$ 85,246,529</b>	<b>\$ 1,433,422</b>	<b>\$ (718,315)</b>	<b>\$ 1,027,969</b>	<b>\$ 86,989,605</b>

	Opening Accumulated Amortization	Increases	Disposals	Total 2017
Buildings	\$ 35,427,209	\$ 1,685,075	\$ -	\$ 37,112,284
Furniture & Equipment	1,002,743	200,370	(567,232)	635,881
Vehicles	513,435	93,885	(151,083)	456,237
Computer Hardware	140,559	103,696		244,255
Computer Software	-	1,955		1,955
<b>Total</b>	<b>\$ 37,083,946</b>	<b>\$ 2,084,981</b>	<b>\$(718,315)</b>	<b>\$ 38,450,612</b>



**SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2017**

**NOTE 12 TANGIBLE CAPITAL ASSETS (Continued)**

**June 30, 2016**

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

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

Contributed tangible capital assets:

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

	2017	2016
Maintenance Equipment	\$ -	\$ -
School Furniture	-	-
Furniture & Equipment	159,577	157,319
Computers & Software	41,748	176,852
Vehicles	-	50,349
<b>Total</b>	<b>\$ 201,325</b>	<b>\$ 384,520</b>

**SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2017**

---

**NOTE 13      EMPLOYEE PENSION PLANS**

The school district and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan, jointly trustee pension Plans. The board of trustees for these plans represents plan members and employers and is responsible for the management of the pension plan including investment of the assets and administration of benefits. The pension plans are multi-employer contributory pension plans. Basic pension benefits provided are based on a formula. As at December 31, 2015, the Teachers' Pension Plan has about 45,000 active members, and approximately 36,000 retired members. As of December 31, 2015, the Municipal Pension Plan has about 189,000 active members, including approximately 24,000 from school districts.

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

The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2014, indicated a \$449 million surplus for basic pension benefits on a going concern basis.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2015, indicated a \$2,224 million funding surplus for basic pension benefits on a going concern basis.

The school district paid \$3,166,935 for employer contributions to the plans for the year ended June 30, 2017 (2016: \$3,373,341)

The next valuation for the Teachers' Pension Plan will be as at December 31, 2017, with results available in 2018. The next valuation for the Municipal Pension Plan will be as at December 31, 2018, with results available in 2019.

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

**NOTE 14      RELATED PARTY TRANSACTIONS**

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

**SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2017**

---

**NOTE 15 INTERFUND TRANSFERS**

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2017, were as follows:

• Purchase of Capital Assets from Operating Fund	\$ 49,458
• Purchase of Capital Assets from Special Purpose Fund	\$151,867
• Capital Lease payment from Operating Fund	\$107,914
• Capital Loan payment from Operating Fund	\$ 24,997

**NOTE 16 CONTRACTUAL OBLIGATIONS**

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

The Rebuild of Gibsons Elementary School was substantially complete at June 30, 2015. There was a holdback account set up related to the project to protect the District against liens and deficiencies. At June 30, 2017 the balance in this holdback account was \$118,847, which represents the amount of outstanding work to be performed.

**NOTE 17 BUDGET FIGURES**

Budget figures included in the financial statements are not audited. They were approved by the Board through the adoption of an *amended* annual budget on *February 9, 2016*.

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

**NOTE 18 CONTINGENCIES**

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

**NOTE 19 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, 2017 the liability cannot reasonably determined.

**SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2017**

---

**NOTE 20 EXPENSE BY OBJECT**

	2017	2016
Salaries and benefits	\$ 33,556,892	\$ 33,001,101
Services and supplies	6,626,793	6,154,828
Amortization	2,084,981	2,026,438
Interest	4,307	6,538
	<u>\$ 42,272,973</u>	<u>\$ 41,188,905</u>

**NOTE 21 INTERNALLY RESTRICTED SURPLUS – OPERATING FUND**

Internally Restricted (appropriated) by Board for:

School Surpluses	\$ 595,947	
Appropriated for 2017/18 Year	349,112	
Financial Provisions	800,000	
Contractual Obligations	265,999	
District Programs	<u>716,245</u>	
Subtotal Internally Restricted		\$ 2,727,303
Unrestricted Operating Surplus (Deficit)		750,315
Unfunded Accrued Employee Future Benefits		<u>(511,406)</u>
Total Available for Future Operations		<u>\$ 2,966,212</u>

**NOTE 22 ECONOMIC DEPENDENCE**

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

**NOTE 23 RISK MANAGEMENT**

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

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

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

**SCHOOL DISTRICT NO. 46 (SUNSHINE COAST)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2017**

---

**NOTE 23     RISK MANAGEMENT (*Continued*)**

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, 2017

	Operating Fund	Special Purpose Fund	Capital Fund	2017 Actual	2016 Actual
	\$	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	2,515,503		7,677,983	<b>10,193,486</b>	10,751,383
<b>Changes for the year</b>					
Surplus (Deficit) for the year	633,078	151,867	(485,247)	<b>299,698</b>	(557,897)
Interfund Transfers					
Tangible Capital Assets Purchased	(49,458)	(151,867)	201,325	-	
Other	(132,911)		132,911	-	
<b>Net Changes for the year</b>	<b>450,709</b>	-	<b>(151,011)</b>	<b>299,698</b>	<b>(557,897)</b>
<b>Accumulated Surplus (Deficit), end of year - Statement 2</b>	<b>2,966,212</b>	-	<b>7,526,972</b>	<b>10,493,184</b>	10,193,486

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

Schedule of Operating Operations

Year Ended June 30, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	36,154,665	<b>36,617,123</b>	35,462,150
Other	35,000	<b>45,400</b>	61,400
Tuition	78,408	<b>106,418</b>	77,264
Other Revenue	711,976	<b>691,104</b>	585,246
Rentals and Leases	55,000	<b>75,816</b>	81,640
Investment Income	90,000	<b>87,308</b>	91,537
<b>Total Revenue</b>	<u>37,125,049</u>	<u><b>37,623,169</b></u>	<u>36,359,237</u>
<b>Expenses</b>			
Instruction	30,918,928	<b>29,666,998</b>	29,320,579
District Administration	1,972,326	<b>1,975,843</b>	1,776,653
Operations and Maintenance	4,452,948	<b>4,240,891</b>	4,303,121
Transportation and Housing	1,500,920	<b>1,106,359</b>	1,066,648
<b>Total Expense</b>	<u>38,845,122</u>	<u><b>36,990,091</b></u>	<u>36,467,001</u>
<b>Operating Surplus (Deficit) for the year</b>	<u>(1,720,073)</u>	<u><b>633,078</b></u>	<u>(107,764)</u>
<b>Budgeted Appropriation (Retirement) of Surplus (Deficit)</b>	<u>1,720,073</u>		
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased		<b>(49,458)</b>	(384,520)
Other		<b>(132,911)</b>	(115,265)
<b>Total Net Transfers</b>	<u>-</u>	<u><b>(182,369)</b></u>	<u>(499,785)</u>
<b>Total Operating Surplus (Deficit), for the year</b>	<u>-</u>	<u><b>450,709</b></u>	<u>(607,549)</u>
<b>Operating Surplus (Deficit), beginning of year</b>		<b>2,515,503</b>	3,123,052
<b>Operating Surplus (Deficit), end of year</b>		<u><b>2,966,212</b></u>	<u>2,515,503</u>
<b>Operating Surplus (Deficit), end of year</b>			
Internally Restricted		<b>2,727,303</b>	2,488,811
Unrestricted		<b>750,315</b>	538,098
Unfunded Accrued Employee Future Benefits		<b>(511,406)</b>	(511,406)
<b>Total Operating Surplus (Deficit), end of year</b>		<u><b>2,966,212</b></u>	<u>2,515,503</u>

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

Schedule of Operating Revenue by Source

Year Ended June 30, 2017

	2017 Budget \$	2017 Actual \$	2016 Actual \$
<b>Provincial Grants - Ministry of Education</b>			
Operating Grant, Ministry of Education	35,110,063	<b>35,321,865</b>	34,858,835
Other Ministry of Education Grants			
Pay Equity	510,381	<b>510,381</b>	510,381
Funding for Graduated Adults	4,565	<b>2,284</b>	3,425
Transportation Supplement	380,465	<b>380,465</b>	
Economic Stability Dividend		<b>16,887</b>	23,163
Return of Administrative Savings		<b>182,072</b>	
Carbon Tax Grant	25,000	<b>19,668</b>	24,000
Student Learning Grant		<b>157,813</b>	
FSA Scorer Funds	8,696	<b>8,188</b>	8,696
Supplemental Mid Year Enrollment	115,495		
Curriculum Implementation			8,650
Shoulder Tappers		<b>17,500</b>	25,000
<b>Total Provincial Grants - Ministry of Education</b>	<b>36,154,665</b>	<b>36,617,123</b>	<b>35,462,150</b>
<b>Provincial Grants - Other</b>	<b>35,000</b>	<b>45,400</b>	<b>61,400</b>
<b>Tuition</b>			
International and Out of Province Students	78,408	<b>105,868</b>	72,314
Student Fees		<b>550</b>	4,950
<b>Total Tuition</b>	<b>78,408</b>	<b>106,418</b>	<b>77,264</b>
<b>Other Revenues</b>			
Other School District/Education Authorities	536,000	<b>537,333</b>	543,813
Miscellaneous			
Miscellaneous	175,976	<b>153,771</b>	41,433
<b>Total Other Revenue</b>	<b>711,976</b>	<b>691,104</b>	<b>585,246</b>
<b>Rentals and Leases</b>	<b>55,000</b>	<b>75,816</b>	<b>81,640</b>
<b>Investment Income</b>	<b>90,000</b>	<b>87,308</b>	<b>91,537</b>
<b>Total Operating Revenue</b>	<b>37,125,049</b>	<b>37,623,169</b>	<b>36,359,237</b>



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

Schedule of Operating Expense by Object

Year Ended June 30, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
<b>Salaries</b>			
Teachers	13,957,500	<b>14,185,694</b>	14,204,121
Principals and Vice Principals	1,920,000	<b>1,920,788</b>	1,798,672
Educational Assistants	2,895,648	<b>2,760,629</b>	2,837,242
Support Staff	3,946,851	<b>3,834,399</b>	3,595,955
Other Professionals	1,335,001	<b>1,361,797</b>	1,207,479
Substitutes	2,111,631	<b>1,715,444</b>	1,673,314
<b>Total Salaries</b>	<b>26,166,631</b>	<b>25,778,751</b>	<b>25,316,783</b>
<b>Employee Benefits</b>	<b>6,235,036</b>	<b>6,156,053</b>	<b>6,456,930</b>
<b>Total Salaries and Benefits</b>	<b>32,401,667</b>	<b>31,934,804</b>	<b>31,773,713</b>
<b>Services and Supplies</b>			
Services	739,058	<b>679,537</b>	666,947
Student Transportation	1,456,999	<b>1,054,191</b>	1,025,947
Professional Development and Travel	154,364	<b>146,224</b>	147,436
Rentals and Leases	40,200	<b>37,717</b>	29,702
Dues and Fees	54,500	<b>60,634</b>	58,214
Insurance	83,000	<b>53,766</b>	72,847
Supplies	3,219,831	<b>2,352,026</b>	2,068,455
Utilities	695,503	<b>671,192</b>	623,740
<b>Total Services and Supplies</b>	<b>6,443,455</b>	<b>5,055,287</b>	<b>4,693,288</b>
<b>Total Operating Expense</b>	<b>38,845,122</b>	<b>36,990,091</b>	<b>36,467,001</b>

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

Operating Expense by Function, Program and Object

Year Ended June 30, 2017

	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	10,574,337	289,547		606,319		1,588,566	13,058,769
1.03 Career Programs	140,128					165	140,293
1.07 Library Services	244,779			77,443			322,222
1.08 Counselling	400,416			124,770			525,186
1.10 Special Education	2,235,859	109,019	2,664,481	242,007	130,555	76,822	5,458,743
1.30 English Language Learning	131,850						131,850
1.31 Aboriginal Education	458,325	110,379	96,148				664,852
1.41 School Administration		1,411,843		524,479			1,936,322
1.62 International and Out of Province Students							-
1.64 Other				43,315			43,315
<b>Total Function 1</b>	<b>14,185,694</b>	<b>1,920,788</b>	<b>2,760,629</b>	<b>1,618,333</b>	<b>130,555</b>	<b>1,665,553</b>	<b>22,281,552</b>
<b>4 District Administration</b>							
4.11 Educational Administration					412,144		412,144
4.40 School District Governance					103,984		103,984
4.41 Business Administration				133,359	557,282	29,238	719,879
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>133,359</b>	<b>1,073,410</b>	<b>29,238</b>	<b>1,236,007</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				45,880	135,654	9,064	190,598
5.50 Maintenance Operations				1,964,287		11,089	1,975,376
5.52 Maintenance of Grounds				62,135			62,135
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,072,302</b>	<b>135,654</b>	<b>20,153</b>	<b>2,228,109</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration					22,178		22,178
7.70 Student Transportation				10,405		500	10,905
7.73 Housing							-
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,405</b>	<b>22,178</b>	<b>500</b>	<b>33,083</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>14,185,694</b>	<b>1,920,788</b>	<b>2,760,629</b>	<b>3,834,399</b>	<b>1,361,797</b>	<b>1,715,444</b>	<b>25,778,751</b>

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

Operating Expense by Function, Program and Object

Year Ended June 30, 2017

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2017 Actual	2017 Budget	2016 Actual
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	13,058,769	2,829,946	15,888,715	1,605,204	17,493,919	18,015,426	17,500,301
1.03 Career Programs	140,293	35,872	176,165	3,224	179,389	241,000	238,090
1.07 Library Services	322,222	89,700	411,922	43,576	455,498	478,512	441,941
1.08 Counselling	525,186	134,206	659,392	236	659,628	661,136	789,225
1.10 Special Education	5,458,743	1,522,948	6,981,691	205,708	7,187,399	7,423,470	7,048,276
1.30 English Language Learning	131,850	33,753	165,603	4,275	169,878	256,038	158,763
1.31 Aboriginal Education	664,852	148,916	813,768	64,514	878,282	1,324,061	757,947
1.41 School Administration	1,936,322	439,084	2,375,406	77,533	2,452,939	2,311,692	2,229,447
1.62 International and Out of Province Students	-	-	-	44,811	44,811	66,558	31,684
1.64 Other	43,315	8,090	51,405	93,850	145,255	141,035	124,905
<b>Total Function 1</b>	<b>22,281,552</b>	<b>5,242,515</b>	<b>27,524,067</b>	<b>2,142,931</b>	<b>29,666,998</b>	<b>30,918,928</b>	<b>29,320,579</b>
<b>4 District Administration</b>							
4.11 Educational Administration	412,144	95,268	507,412	24,383	531,795	495,705	493,627
4.40 School District Governance	103,984	2,859	106,843	104,287	211,130	189,293	188,804
4.41 Business Administration	719,879	157,504	877,383	355,535	1,232,918	1,287,328	1,094,222
<b>Total Function 4</b>	<b>1,236,007</b>	<b>255,631</b>	<b>1,491,638</b>	<b>484,205</b>	<b>1,975,843</b>	<b>1,972,326</b>	<b>1,776,653</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	190,598	40,793	231,391	68,453	299,844	306,184	299,267
5.50 Maintenance Operations	1,975,376	592,856	2,568,232	571,853	3,140,085	3,322,958	3,287,543
5.52 Maintenance of Grounds	62,135	16,482	78,617	51,153	129,770	128,303	92,571
5.56 Utilities	-	-	-	671,192	671,192	695,503	623,740
<b>Total Function 5</b>	<b>2,228,109</b>	<b>650,131</b>	<b>2,878,240</b>	<b>1,362,651</b>	<b>4,240,891</b>	<b>4,452,948</b>	<b>4,303,121</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration	22,178	4,389	26,567	-	26,567	27,060	26,792
7.70 Student Transportation	10,905	3,387	14,292	1,064,546	1,078,838	1,473,860	1,039,856
7.73 Housing	-	-	-	954	954	-	-
<b>Total Function 7</b>	<b>33,083</b>	<b>7,776</b>	<b>40,859</b>	<b>1,065,500</b>	<b>1,106,359</b>	<b>1,500,920</b>	<b>1,066,648</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>25,778,751</b>	<b>6,156,053</b>	<b>31,934,804</b>	<b>5,055,287</b>	<b>36,990,091</b>	<b>38,845,122</b>	<b>36,467,001</b>

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

Schedule of Special Purpose Operations

Year Ended June 30, 2017

	2017 Budget \$	2017 Actual \$	2016 Actual \$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	1,718,659	2,109,637	1,633,945
Other Revenue	820,000	1,228,505	1,050,515
Investment Income	6,000	7,319	4,468
<b>Total Revenue</b>	<u>2,544,659</u>	<u>3,345,461</u>	<u>2,688,928</u>
<b>Expenses</b>			
Instruction	2,331,337	3,002,841	2,475,606
Operations and Maintenance	213,322	190,753	213,322
<b>Total Expense</b>	<u>2,544,659</u>	<u>3,193,594</u>	<u>2,688,928</u>
<b>Special Purpose Surplus (Deficit) for the year</b>	<u>-</u>	<u>151,867</u>	<u>-</u>
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased		(151,867)	
<b>Total Net Transfers</b>	<u>-</u>	<u>(151,867)</u>	<u>-</u>
<b>Total Special Purpose Surplus (Deficit) for the year</b>	<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>

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

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2017

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	Service Delivery Transformation	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			32,601	552,271	25,000	533,257			59,274
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	213,322	727,873					193,472	22,050	15,235
Other				86,911		969,856			
Investment Income				7,319					
	213,322	727,873	-	94,230	-	969,856	193,472	22,050	15,235
<b>Less:</b> Allocated to Revenue	190,955	727,873	11,612	126,936	25,000	927,830	193,472	22,050	59,279
<b>Deferred Revenue, end of year</b>	<b>22,367</b>	<b>-</b>	<b>20,989</b>	<b>519,565</b>	<b>-</b>	<b>575,283</b>	<b>-</b>	<b>-</b>	<b>15,230</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education	190,955	727,873	11,612		25,000		193,472	22,050	59,279
Other Revenue				119,617		927,830			
Investment Income				7,319					
	190,955	727,873	11,612	126,936	25,000	927,830	193,472	22,050	59,279
<b>Expenses</b>									
Salaries									
Teachers		444,579							
Educational Assistants		132,321					118,000		
Support Staff	82,016								
Substitutes									
	82,016	576,900	-	-	-	-	118,000	-	-
Employee Benefits	22,555	150,973					44,000		
Services and Supplies	86,384		11,612	126,936	25,000	927,830	31,472	22,050	59,279
	190,955	727,873	11,612	126,936	25,000	927,830	193,472	22,050	59,279
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2017

	CommunityLINK	Coding and Curriculum Implementation	Priority Measures	Misc Other Grants	TOTAL
	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>				196,325	1,398,728
<b>Add:</b> Restricted Grants					
Provincial Grants - Ministry of Education	490,787	54,941	357,132		2,074,812
Other				90,173	1,146,940
Investment Income					7,319
	490,787	54,941	357,132	90,173	3,229,071
<b>Less:</b> Allocated to Revenue	490,787	31,477	357,132	181,058	3,345,461
<b>Deferred Revenue, end of year</b>	-	<b>23,464</b>	-	<b>105,440</b>	<b>1,282,338</b>
<b>Revenues</b>					
Provincial Grants - Ministry of Education	490,787	31,477	357,132		2,109,637
Other Revenue				181,058	1,228,505
Investment Income					7,319
	490,787	31,477	357,132	181,058	3,345,461
<b>Expenses</b>					
Salaries					
Teachers	69,755		274,362		788,696
Educational Assistants	124,049				374,370
Support Staff					82,016
Substitutes		14,725	14,400		29,125
	193,804	14,725	288,762	-	1,274,207
Employee Benefits	61,983		68,370		347,881
Services and Supplies	235,000	16,752		29,191	1,571,506
	490,787	31,477	357,132	29,191	3,193,594
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	151,867	151,867
<b>Interfund Transfers</b>					
Tangible Capital Assets Purchased				(151,867)	(151,867)
	-	-	-	(151,867)	(151,867)
<b>Net Revenue (Expense)</b>	-	-	-	-	-

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

## Schedule of Capital Operations

Year Ended June 30, 2017

	2017 Budget	2017 Actual			2016 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Amortization of Deferred Capital Revenue	1,604,043	1,604,041		1,604,041	1,582,843
<b>Total Revenue</b>	1,604,043	1,604,041	-	1,604,041	1,582,843
<b>Expenses</b>					
Amortization of Tangible Capital Assets					
Operations and Maintenance	1,991,096	1,991,096		1,991,096	1,925,162
Transportation and Housing	93,885	93,885		93,885	101,276
Debt Services					
Capital Lease Interest			2,850	2,850	6,538
Capital Loan Interest			1,457	1,457	
<b>Total Expense</b>	2,084,981	2,084,981	4,307	2,089,288	2,032,976
<b>Capital Surplus (Deficit) for the year</b>	(480,938)	(480,940)	(4,307)	(485,247)	(450,133)
<b>Net Transfers (to) from other funds</b>					
Tangible Capital Assets Purchased		201,325		201,325	384,520
Capital Lease Payment			107,914	107,914	115,265
Capital Loan Payment			24,997	24,997	
<b>Total Net Transfers</b>	-	201,325	132,911	334,236	499,785
<b>Other Adjustments to Fund Balances</b>					
Principal Payment					
Capital Lease		105,064	(105,064)	-	
Capital Loan		23,540	(23,540)	-	
<b>Total Other Adjustments to Fund Balances</b>		128,604	(128,604)	-	
<b>Total Capital Surplus (Deficit) for the year</b>	(480,938)	(151,011)	-	(151,011)	49,652
<b>Capital Surplus (Deficit), beginning of year</b>		7,677,983		7,677,983	7,628,331
<b>Capital Surplus (Deficit), end of year</b>		7,526,972	-	7,526,972	7,677,983

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

Tangible Capital Assets  
Year Ended June 30, 2017

	<b>Sites</b>	<b>Buildings</b>	<b>Furniture and Equipment</b>	<b>Vehicles</b>	<b>Computer Software</b>	<b>Computer Hardware</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Cost, beginning of year</b>	3,051,972	78,056,248	2,003,706	938,852	9,773	518,476	<b>84,579,027</b>
<b>Changes for the Year</b>							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		772,679					<b>772,679</b>
Operating Fund			7,710		15,361	26,387	<b>49,458</b>
Special Purpose Funds			151,867				<b>151,867</b>
Capital Leases			26,101				<b>26,101</b>
Transferred from Work in Progress		1,695,471					<b>1,695,471</b>
	-	2,468,150	185,678	-	15,361	26,387	<b>2,695,576</b>
Decrease:							
Deemed Disposals			567,232	151,083			<b>718,315</b>
	-	-	567,232	151,083	-	-	<b>718,315</b>
<b>Cost, end of year</b>	3,051,972	80,524,398	1,622,152	787,769	25,134	544,863	<b>86,556,288</b>
<b>Work in Progress, end of year</b>		433,317					<b>433,317</b>
<b>Cost and Work in Progress, end of year</b>	3,051,972	80,957,715	1,622,152	787,769	25,134	544,863	<b>86,989,605</b>
<b>Accumulated Amortization, beginning of year</b>		35,427,209	1,002,743	513,435	-	140,559	<b>37,083,946</b>
<b>Changes for the Year</b>							
Increase: Amortization for the Year		1,685,075	200,370	93,885	1,955	103,696	<b>2,084,981</b>
Decrease:							
Deemed Disposals			567,232	151,083			<b>718,315</b>
			567,232	151,083			<b>718,315</b>
<b>Accumulated Amortization, end of year</b>		37,112,284	635,881	456,237	1,955	244,255	<b>38,450,612</b>
<b>Tangible Capital Assets - Net</b>	<b>3,051,972</b>	<b>43,845,431</b>	<b>986,271</b>	<b>331,532</b>	<b>23,179</b>	<b>300,608</b>	<b>48,538,993</b>



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

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2017

	<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>	667,502				667,502
<b>Changes for the Year</b>					
Increase:					
Deferred Capital Revenue - Bylaw	1,461,286				1,461,286
	1,461,286	-	-	-	1,461,286
Decrease:					
Transferred to Tangible Capital Assets	1,695,471				1,695,471
	1,695,471	-	-	-	1,695,471
<b>Net Changes for the Year</b>	(234,185)	-	-	-	(234,185)
<b>Work in Progress, end of year</b>	433,317	-	-	-	433,317

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

Deferred Capital Revenue

Year Ended June 30, 2017

	<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>	39,453,306		21,426	39,474,732
<b>Changes for the Year</b>				
Increase:				
Transferred from Deferred Revenue - Capital Additions	772,679			772,679
Transferred from Work in Progress	1,695,471			1,695,471
	<u>2,468,150</u>	-	-	<u>2,468,150</u>
Decrease:				
Amortization of Deferred Capital Revenue	1,582,615		21,426	1,604,041
	<u>1,582,615</u>	-	<u>21,426</u>	<u>1,604,041</u>
<b>Net Changes for the Year</b>	<u>885,535</u>	-	<u>(21,426)</u>	<u>864,109</u>
<b>Deferred Capital Revenue, end of year</b>	<u>40,338,841</u>	-	-	<u>40,338,841</u>
<b>Work in Progress, beginning of year</b>	667,502			667,502
<b>Changes for the Year</b>				
Increase				
Transferred from Deferred Revenue - Work in Progress	1,461,286			1,461,286
	<u>1,461,286</u>	-	-	<u>1,461,286</u>
Decrease				
Transferred to Deferred Capital Revenue	1,695,471			1,695,471
	<u>1,695,471</u>	-	-	<u>1,695,471</u>
<b>Net Changes for the Year</b>	<u>(234,185)</u>	-	-	<u>(234,185)</u>
<b>Work in Progress, end of year</b>	<u>433,317</u>	-	-	<u>433,317</u>
<b>Total Deferred Capital Revenue, end of year</b>	<u>40,772,158</u>	-	-	<u>40,772,158</u>

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

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2017

	<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>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Balance, beginning of year</b>	217,374	33,119				<b>250,493</b>
<b>Changes for the Year</b>						
Increase:						
Provincial Grants - Ministry of Education	2,262,665					<b>2,262,665</b>
Provincial Grants - Other			109,800			<b>109,800</b>
	<u>2,262,665</u>	<u>-</u>	<u>109,800</u>	<u>-</u>	<u>-</u>	<u><b>2,372,465</b></u>
Decrease:						
Transferred to DCR - Capital Additions	772,679					<b>772,679</b>
Transferred to DCR - Work in Progress	1,461,286					<b>1,461,286</b>
	<u>2,233,965</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u><b>2,233,965</b></u>
<b>Net Changes for the Year</b>	<u>28,700</u>	<u>-</u>	<u>109,800</u>	<u>-</u>	<u>-</u>	<u><b>138,500</b></u>
<b>Balance, end of year</b>	<u><b>246,074</b></u>	<u><b>33,119</b></u>	<u><b>109,800</b></u>	<u><b>-</b></u>	<u><b>-</b></u>	<u><b>388,993</b></u>

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

DATE 30-Aug-2017 04:09 PM

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

PAGE 1

START DATE: 01-Jun-2017 TO END DATE: 30-Jun-2017

CHEQUE #	BANK	MICR #	VENDOR #	VENDOR NAME	ISSUE DATE	CHEQUE AMOUNT
-----						
ON-LINE CHEQUES : ISSUED BETWEEN 01-Jun-2017 AND 30-Jun-2017						
00LCET3144	0001	*****	28095	RECEIVER GENERAL FOR CANADA	05-Jun-17	12,494.23
00LCET3146	0001	*****	28093	RECEIVER GENERAL FOR CANADA	05-Jun-17	348,752.48
00LCET3147	0001	*****	30209	TEACHERS' PENSION PLAN	13-Jun-17	446,771.67
00LCET3148	0001	*****	23268	MINISTRY OF PROVINCIAL REVENUE	15-Jun-17	28,800.00
00LCET3150	0001	*****	23290	MUNICIPAL PENSION PLAN	07-Jun-17	56,039.76
00LCET3151	0001	*****	28094	RECEIVER GENERAL FOR CANADA	12-Jun-17	15,145.52
00LCET3152	0001	*****	28094	RECEIVER GENERAL FOR CANADA	12-Jun-17	81,753.93
00LCET3155	0001	*****	23268	MINISTRY OF PROVINCIAL REVENUE	15-Jun-17	22,275.00
00LCET3156	0001	*****	23290	MUNICIPAL PENSION PLAN	16-Jun-17	55,978.51
00LCET3159	0001	*****	28094	RECEIVER GENERAL FOR CANADA	26-Jun-17	12,776.99
00LCET3160	0001	*****	28094	RECEIVER GENERAL FOR CANADA	26-Jun-17	75,517.86
00LCET3168	0001	*****	28095	RECEIVER GENERAL FOR CANADA	26-Jun-17	13,081.25
00LCET3170	0001	*****	28093	RECEIVER GENERAL FOR CANADA	26-Jun-17	150,000.00

TOTALS FOR BANK - 0001 1,319,387.20

TOTAL NUMBER OF CHEQUES 13

TOTAL NUMBER OF CHEQUES WITH MICR 0

COMPUTER PREPARED CHEQUES : ISSUED BETWEEN 01-Jun-2017 AND 30-Jun-2017

1983000003	0001	0000050008	12012	BC HYDRO & POWER AUTHORITY	07-Jun-17	42,085.77
1983ET0005	0001	*****	12021	BC TEACHERS FEDERATION	07-Jun-17	28,775.76
1983ET0006	0001	*****	12111	BC TEACHERS FEDERATION	07-Jun-17	29,672.96
1983ET0044	0001	*****	26207	PACIFIC BLUE CROSS/MSA	07-Jun-17	64,079.36
1983ET0056	0001	*****	29102	SUNSHINE COAST TEACHERS ASSOCIATION	07-Jun-17	10,978.82
1983ET0057	0001	*****	29376	SUNSHINE COAST TEACHERS ASSOCIATION	07-Jun-17	19,246.67
1984ET0015	0001	*****	13324	CHATELECH SECHELT COMMUNITY SCHOOL	21-Jun-17	12,219.18
1984ET0062	0001	*****	13907	MINISTER OF FINANCE	21-Jun-17	2,000,000.00
1984ET0071	0001	*****	26002	PEARSON CANADA INC. T46254	21-Jun-17	39,688.14
1984ET0077	0001	*****	14628	RAM MECHANICAL	21-Jun-17	56,213.33
1985ET0005	0001	*****	11050	APPLE CANADA INC. C3120	28-Jun-17	29,464.72
1985ET0026	0001	*****	13429	CDW CANADA INC.	28-Jun-17	15,754.68
1985ET0114	0001	*****	33068	WESCLEAN EQUIPMENT &	28-Jun-17	15,361.52

TOTALS FOR BANK - 0001 2,363,540.91

TOTAL NUMBER OF CHEQUES 13

TOTAL NUMBER OF CHEQUES WITH MICR 1

ON-LINE CHEQUES : ISSUED BETWEEN 01-Jun-2017 AND 30-Jun-2017

00LCET3172	0005	*****	12144	BANK OF MONTREAL	09-Jun-17	56,603.42
------------	------	-------	-------	------------------	-----------	-----------

TOTALS FOR BANK - 0005 56,603.42

TOTAL NUMBER OF CHEQUES 1

TOTAL NUMBER OF CHEQUES WITH MICR 0

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

DATE 30-Aug-2017 04:09 PM

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

PAGE 2

START DATE: 01-Jun-2017 TO END DATE: 30-Jun-2017

CHEQUE #	BANK	MICR #	VENDOR #	VENDOR NAME	ISSUE DATE	CHEQUE AMOUNT
-----						
GRAND TOTAL						3,739,531.53
CANCELLED TOTAL						0.00
NET GRAND TOTAL						3,739,531.53
GRAND TOTAL NUMBER OF CHEQUES						27
GRAND TOTAL NUMBER OF CHEQUES WITH MICR						1

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

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

DATE 30-Aug-2017 04:09 PM

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

PAGE 1

START DATE: 01-Jul-2017 TO END DATE: 31-Jul-2017

CHEQUE #	BANK	MICR #	VENDOR #	VENDOR NAME	ISSUE DATE	CHEQUE AMOUNT
-----						
ON-LINE CHEQUES : ISSUED BETWEEN 01-Jul-2017 AND 31-Jul-2017						
00LCET3175	0001	*****	23290	MUNICIPAL PENSION PLAN	04-Jul-17	55,321.32
00LCET3176	0001	*****	30209	TEACHERS' PENSION PLAN	04-Jul-17	10,623.91
00LCET3178	0001	*****	28094	RECEIVER GENERAL FOR CANADA	06-Jul-17	80,086.87
00LCET3179	0001	*****	28094	RECEIVER GENERAL FOR CANADA	06-Jul-17	19,576.54
00LCET3180	0001	*****	28095	RECEIVER GENERAL FOR CANADA	07-Jul-17	10,581.30
00LCET3181	0001	*****	28093	RECEIVER GENERAL FOR CANADA	12-Jul-17	340,004.52
00LCET3182	0001	*****	30209	TEACHERS' PENSION PLAN	13-Jul-17	452,492.41
00LCET3183	0001	*****	23268	MINISTRY OF PROVINCIAL REVENUE	17-Jul-17	22,425.00
00LCET3193	0001	*****	23268	MINISTRY OF PROVINCIAL REVENUE	17-Jul-17	27,525.00
00LCET3197	0001	*****	28094	RECEIVER GENERAL FOR CANADA	19-Jul-17	12,968.94
00LCET3198	0001	*****	28094	RECEIVER GENERAL FOR CANADA	19-Jul-17	70,817.62
00LCET3200	0001	*****	23290	MUNICIPAL PENSION PLAN	14-Jul-17	53,646.63
00LCET3202	0001	*****	33038	WORKERS' COMPENSATION BOARD	20-Jul-17	56,056.03

TOTALS FOR BANK - 0001 1,212,126.09

TOTAL NUMBER OF CHEQUES 13

TOTAL NUMBER OF CHEQUES WITH MICR 0

COMPUTER PREPARED CHEQUES : ISSUED BETWEEN 01-Jul-2017 AND 31-Jul-2017

1986ET0006	0001	*****	11050	APPLE CANADA INC. C3120	05-Jul-17	67,709.94
1986ET0017	0001	*****	13429	CDW CANADA INC.	05-Jul-17	80,572.80
1986ET0076	0001	*****	30172	THIRDWAVE BUS SERVICES	05-Jul-17	124,172.21
1987ET0008	0001	*****	12021	BC TEACHERS FEDERATION	17-Jul-17	28,610.28
1987ET0009	0001	*****	12111	BC TEACHERS FEDERATION	17-Jul-17	29,780.87
1987ET0055	0001	*****	26207	PACIFIC BLUE CROSS/MSA	17-Jul-17	70,817.67
1987ET0079	0001	*****	29102	SUNSHINE COAST TEACHERS ASSOCIATION	17-Jul-17	11,040.26
1987ET0083	0001	*****	30172	THIRDWAVE BUS SERVICES	17-Jul-17	119,330.03
1989000004	0001	0000050235	26243	PEBT IN TRUST	20-Jul-17	97,773.50
1990ET0056	0001	*****	15516	STEPHEN MCNICHOLLS CONSULTING INC.	27-Jul-17	34,650.00
1990ET0059	0001	*****	29376	SUNSHINE COAST TEACHERS ASSOCIATION	27-Jul-17	30,000.00

TOTALS FOR BANK - 0001 694,457.56

TOTAL NUMBER OF CHEQUES 11

TOTAL NUMBER OF CHEQUES WITH MICR 1

ON-LINE CHEQUES : ISSUED BETWEEN 01-Jul-2017 AND 31-Jul-2017

00LCET3195	0005	*****	12144	BANK OF MONTREAL	09-Jul-17	71,905.41
------------	------	-------	-------	------------------	-----------	-----------

TOTALS FOR BANK - 0005 71,905.41

TOTAL NUMBER OF CHEQUES 1

TOTAL NUMBER OF CHEQUES WITH MICR 0

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

DATE 30-Aug-2017 04:09 PM

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

PAGE 2

START DATE: 01-Jul-2017 TO END DATE: 31-Jul-2017

CHEQUE #	BANK	MICR #	VENDOR #	VENDOR NAME	ISSUE DATE	CHEQUE AMOUNT
-----						
GRAND TOTAL						1,978,489.06
CANCELLED TOTAL						0.00
NET GRAND TOTAL						1,978,489.06
GRAND TOTAL NUMBER OF CHEQUES						25
GRAND TOTAL NUMBER OF CHEQUES WITH MICR						1

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

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

DATE 05-Sep-2017 10:53 AM

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

PAGE 1

START DATE: 01-Aug-2017 TO END DATE: 31-Aug-2017

CHEQUE #	BANK	MICR #	VENDOR #	VENDOR NAME	ISSUE DATE	CHEQUE AMOUNT
-----						
ON-LINE CHEQUES : ISSUED BETWEEN 01-Aug-2017 AND 31-Aug-2017						
00LCET3205	0001	*****	28093	RECEIVER GENERAL FOR CANADA	03-Aug-17	36,498.60
00LCET3206	0001	*****	30209	TEACHERS' PENSION PLAN	11-Aug-17	43,789.73
00LCET3207	0001	*****	23268	MINISTRY OF PROVINCIAL REVENUE	15-Aug-17	24,675.00
00LCET3208	0001	*****	23268	MINISTRY OF PROVINCIAL REVENUE	15-Aug-17	18,300.00
00LCET3214	0001	*****	23268	MINISTRY OF PROVINCIAL REVENUE	15-Aug-17	24,675.00
00LCET3215	0001	*****	28094	RECEIVER GENERAL FOR CANADA	17-Aug-17	27,353.29
00LCET3216	0001	*****	28094	RECEIVER GENERAL FOR CANADA	11-Aug-17	41,382.72
00LCET3217	0001	*****	28094	RECEIVER GENERAL FOR CANADA	11-Aug-17	13,836.43
00LCET3218	0001	*****	28094	RECEIVER GENERAL FOR CANADA	17-Aug-17	19,087.06
00LCET3221	0001	*****	23290	MUNICIPAL PENSION PLAN	11-Aug-17	34,984.07
00LCET3222	0001	*****	23290	MUNICIPAL PENSION PLAN	11-Aug-17	25,667.09
00LCET3229	0001	*****	23290	MUNICIPAL PENSION PLAN	24-Aug-17	23,894.08
TOTALS FOR BANK - 0001						334,143.07
TOTAL NUMBER OF CHEQUES						12
TOTAL NUMBER OF CHEQUES WITH MICR						0
COMPUTER PREPARED CHEQUES : ISSUED BETWEEN 01-Aug-2017 AND 31-Aug-2017						
1991000019	0001	0000050274	31041	UNIVERSITY OF BC OKANAGAN	02-Aug-17	21,200.00
1991ET0017	0001	*****	15518	MUSKOKA LANGUAGE INTERNATIONAL INC.	02-Aug-17	15,000.00
1991ET0020	0001	*****	26207	PACIFIC BLUE CROSS/MSA	02-Aug-17	60,706.35
1991ET0025	0001	*****	14628	RAM MECHANICAL	02-Aug-17	15,120.00
1993000001	0001	0000050279	12012	BC HYDRO & POWER AUTHORITY	15-Aug-17	58,844.78
1993000018	0001	0000050296	26243	PEBT IN TRUST	15-Aug-17	44,202.57
1993000020	0001	0000050298	15925	ROYAL BANK OF CANADA	15-Aug-17	14,000.00
1993ET0004	0001	*****	12020	BC SCHOOL TRUSTEES ASSOC.	15-Aug-17	25,864.34
1993ET0006	0001	*****	12184	BRIDGES CANADA INC.	15-Aug-17	10,773.00
1993ET0019	0001	*****	14685	MACK KIRK ROOFING & SHEET METAL LTD.	15-Aug-17	40,582.50
1993ET0028	0001	*****	28049	ROOF TECH CONSULTANTS LTD.	15-Aug-17	10,535.49
TOTALS FOR BANK - 0001						316,829.03
TOTAL NUMBER OF CHEQUES						11
TOTAL NUMBER OF CHEQUES WITH MICR						4
GRAND TOTAL						650,972.10
CANCELLED TOTAL						0.00
NET GRAND TOTAL						650,972.10
GRAND TOTAL NUMBER OF CHEQUES						23
GRAND TOTAL NUMBER OF CHEQUES WITH MICR						4

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 13, 2017

---

Welcome back to the beginning of the 2017-18 School Year!!

**Board activities: June to September 2017**

**June 20 – Pole Raising Ceremony at Pender Harbour Secondary:** Trustee Mewhort, Chair Baxter and senior staff attended the raising of the new totem pole at Pender Harbour Secondary. What a wonderful celebration and testament to the hard work of students and staff. Special thanks to the support of the shíshálh people and carver Arnie Jones.

**July 5-8 – NTGAE and CSBA Congress:** Trustees Ruth and Youngusband attended the National Trustee Gathering on Aboriginal Education and the Canadian School Board Association Congress in Whistler. Trustee Ruth made speaker introductions for some concurrent sessions and Trustee Youngusband emceed the National Trustee Gathering. It was an excellent opportunity for professional learning and to connect with trustees from across the country.

**July 10 – Habitat for Humanity Opening:** Trustee Pratt attended the official opening celebration of new homes at Habitat for Humanity and spoke on behalf of the board.

**July 24 – Minister of Education / Chair Conversation:** Chair Baxter had a telephone meeting with Minister of Education Rob Fleming. Minister Fleming was calling all school board chairs in the province and asked questions pertaining to the implementation of the Supreme Court decision, our capital project priorities and future plans for strong communication between boards of education and the ministry staff.

**July 30 – Report to the Community:** Chair Baxter and Superintendent Bocking submitted the annual report to the community via the Coast Reporter. Thanks to Stephanie Murawsky for shepherding the report to publication.

**August 24 – Trustee Audit Information Session:** Several trustees and senior staff met with a representative of the auditor to discuss the process and report from the audit of the past budget year. The auditor's report is included in the September Board meeting materials.

**August 28 – Board / SIB Council Lunch:** Trustees and senior staff had an informal lunch with staff and councilors from the shíshálh Indian Band. It was a very worthwhile discussion and we all look forward to a meeting the goals of enhanced relationships with the shíshálh as outlined in our strategic plan.

**August 28 – Trustee / Principal Gathering:** Trustees held an informal gathering with our senior staff, principals and vice-principals to welcome them back and wish them the best of success for the coming school year. Special thanks to Erica Reimer and Stephanie Murawsky for help in making this possible.



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

**OPERATIONS COMMITTEE NOTES**

Held on June 22, 2017 from 12:30-2:00 pm  
At the School Board Office, Gibsons, B.C.

PRESENT: TRUSTEES: Dave Mewhort (Committee Chair), Betty Baxter

STAFF/OTHERS: Patrick Bocking, Superintendent; Nicholas Weswick, Secretary-Treasurer; Phil Luporini, District Principal of Technology; Rob Collison, Manager of Facilities and Transportation; Erica Reimer, Executive Assistant (Recording Secretary)

REGRETS: Lori Pratt, Trustee; Greg Russell, Trustee; Paul Bishop, Director of Instruction

The meeting was called to order at 12:35 p.m. Trustee Mewhort chaired the meeting in Trustee Pratt's absence. Two items were added to the agenda: item 3) Summer Work and item 4) Classroom Enhancement Fund Update.

1) Emergency Preparedness

Secretary-Treasurer Weswick reported on Director Bishop's behalf. Administrators and Teachers In Charge have received emergency preparedness training and have established procedures for an incident command centre. The committee discussed the differences between a lock down and a "hold and secure".

2) Transportation Review

Secretary-Treasurer Weswick reported that the district would be implementing the recommendations coming from the "Bus Route Optimization Project" report, including a recommendation to shift the bell schedule at Elphinstone Secondary in the 2017/18 school year to improve student wait times at that location. The district will proceed with a comprehensive bell schedule and route review after the recommended transportation software has been configured and updated.

3) Summer Work

Rob Collison, Manager of Facilities and Transportation, reviewed the summer work plan included in the meeting package at [http://www.sd46.bc.ca/files/16-17\\_BoardMeetings/cmtes/20170622-Ops\\_Agenda.pdf](http://www.sd46.bc.ca/files/16-17_BoardMeetings/cmtes/20170622-Ops_Agenda.pdf). The committee discussed the solar projects at Langdale Elementary, Davis Bay Elementary and Pender Harbour Secondary. Information was provided on additional portables being added to Cedar Grove Elementary and West Sechelt Elementary in order to accommodate changes to class sizes. The committee reviewed charts that reflect cumulative savings due to energy saving measures being implemented at school sites. Since

2012/13 the district has seen a cumulative savings of 7.6 million equivalent kilowatt hours and has reduced greenhouse emissions by 800 tons of CO<sup>2</sup>. It was noted that water use has increased to due required flushing. The district continues to take steps to reduce lead levels in water pipes by installing filters where appropriate. Any reduction to the current daily flushing schedule would require approval from Vancouver Coastal Health.

4) Classroom Enhancement Fund Update

Secretary-Treasurer Weswick reported that the district's Classroom Enhancement Fund application had been reassessed and approved for \$2.4 million in funding. The district had submitted a plan and requested \$3.1 million of the notional \$4.1 million fund. Secretary-Treasurer Weswick noted that the 2017/18 budget would not be adjusted despite having been built to incorporate the requested amount. The district plans to reevaluate their Classroom Enhancement Fund application in September once enrollment and class structures have been determined. The amended budget will be adjusted to reflect the final approved funding.

The meeting adjourned at 1:28 pm.

**NEXT MEETING:** Thursday, September 21 from 12:30-2:00 pm at the SBO.



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

**COMMITTEE OF THE WHOLE NOTES**

Held on June 21, 2017 from 10:00-11:30 a.m.

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

PRESENT: TRUSTEES: Betty Baxter (Committee Chair), Dave Mewhort, Greg Russell, Christine Younghusband

STAFF/OTHERS: Patrick Bocking, Superintendent; Vanessa White, Director of Instruction; Paul Bishop, Director of Instruction; Sandy Magnussen, Special Education Technology Coordinator; David Barnum, Transitions Coordinator; Kirsten Deasey, Early Learning Coordinator; Kerry Mahlman, District Principal of Aboriginal Programs and Services; Phil Luporini, District Principal of Technology; Erica Reimer, Executive Assistant (Recording Secretary)

REGRETS: Pammila Ruth, Trustee; Lori Pratt, Trustee; Lori Dixon, Trustee; Nicholas Weswick, Secretary-Treasurer

The meeting was called to order at 10:08 a.m.

1. Strategic Plan Year 2 – Year in Review

Superintendent Bocking and program committee members, David Barnum, Kirsten Deasey, Phil Luporini, Sandy Magnussen, Cheryl Wilson and Kerry Mahlman, provided information on a sampling of activities and projects that took place during the 2016/17 school year that support the board's strategic plan.

The full presentation is available online at [http://www.sd46.bc.ca/files/16-17\\_BoardMeetings/cmtes/20170621-CoW\\_Agenda.pdf](http://www.sd46.bc.ca/files/16-17_BoardMeetings/cmtes/20170621-CoW_Agenda.pdf)

The following initiatives were summarized under strategic direction 1 "Our Students Excel!"

*Early Learning*

- SPARK! Program - now in School District No. 48 (Sea to Sky).
- Motivational Interviewing - training for all StrongStart staff.
- Early Years Fair - Mural Project based on Coast Reads.

*Reading*

- Levelled Literacy Intervention (LLI) Training for our vulnerable beginning readers.
- CARE Project - focus on student reading achievement and.
- Initial planning for district-wide reading assessment.

*Math*

- District survey informed District Math Committee strategies.
- Professional Learning opportunities hosted in connection with support networks.
- Local Math Specialty Association established to support teachers.

#### *Social and Emotional*

- Critical Incident Response training provided for school-based teams.
- Comprehensive Sexual Health Education provided for counsellors and HACE teachers.
- Self-harm training for counsellors and SCAS staff.
- Positive Discipline training for teachers, principals and education assistants.

#### *Mental and Physical Health:*

- District took over School-Aged Therapy Program contract.
- Held a Mental Health Panel night for parents in October 2016.
- Director White invited to speak at Sechelt Hospital's first Med Talks on Mental Health.

#### *Music:*

- Consolidated elementary music program.
- Musical Theatre reinforced and funded as a credit program for 2016/2017.

#### *Sustainable Practices:*

- Energy Smarts program engages students in sustainability.
- Numerous outdoor classroom developments.
- Numerous outdoor gardens.

#### *Experiential Learning:*

- SFU Graduate Diploma Program supports environmental/experiential education.
- Creating Atlas to support place-based learning.
- Computational thinking strategy with technical resources support.

#### *Technology:*

- Changing the Way we Communicate in SD46: Exchange. Training/Support for Technology Integration in learning and work.
- Deepened Teachers Empowering Teachers Through Technology (TETT Project Year 2).

#### *Indigenous Cultures:*

- Experience: house post raising, making regalia, Dancers of Damelahamid workshop, eagle medicine, making wampum belts (coding).
- Instruction: slahal in longhouse, tree detective forest walks, story response projects.
- Language: Intergenerational Storycatching, 16 House posts of Language Learning.

#### *Graduation:*

- Began *My Blueprint* pilot project K-12.

- Find your Fit tour at ESS; Presented Women in Trades and Non-Traditional Careers panel.
- Created a School Completion workflow and form to ensure accountability.

## 2. Communication plan

The committee reviewed the plan and added the following items:

- “Annual Report to the Community” added to Other for July
- “Trustee Professional Learning Plan” added to Committee of the Whole for September

The meeting adjourned at 11:28 a.m.

**NEXT MEETING:** Tuesday, September 26 from 9:30 - 11:30 am at the School Board Office.