



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

REGULAR MEETING AGENDA

Wednesday, September 12th, 2018 at 7:00 p.m.
At the School Board Office, Gibsons, B.C.

1. Call to Order
2. Celebrating Education: Energy Matters – J. Stroman and R. Collison
3. Public Question Period (10 minutes in total)
4. Adoption of the Agenda
5. Audited Financial Statements
 - a. Auditor’s Report
6. Approval of Minutes of Prior Meetings and Receipt of Records of Closed Meetings
 - a. Regular Meeting – June 13, 2018 Pg. 3-7
 - b. Record of Closed Meeting – June 13, 2018 Pg. 8
 - c. Record of Special Closed Meeting – August 13, 2018 Pg. 9
7. Reports
 - a. Executive Reports
 - i. Superintendent’s Report Pg. 10-11
 - ii. Secretary-Treasurer’s Report Pg. 12
 1. Audited Financial Statements Pg. 13-53
 - a. Management Discussion and Analysis Pg. 54-69
 - MOTION:** “THAT the Board of Education of School District No. 46 (Sunshine Coast) approve the 2018-19 Audited Financial Statements.”
 2. Larger Cheques Written in the Month of June, July and August 2018 Pg. 70-74
 3. Administrative Regulations:
 - a. Circulating to October 1, 2018 Prior to being Repealed
 - i. Reg. 2320 – Career Programs Pg. 75-76
 - ii. Reg. 2350 – Distance Education / Distributed Learning Pg. 77
 - iii. Reg. 1950 – Visitors Pg. 78
 - iv. Reg. 3870 – Use of Potentially Dangerous Equipment Pg. 79
 - b. Revised and Circulating until November 5, 2018:
 - i. Reg. 1170 – Internet Appropriate Use and District Wide Network Pg. 80-84
 - ii. Reg. 3050 – Animals in Schools Pg. 85-86
 - iii. Reg. 3260 – Trespassing and Maintaining Order Pg. 87-88
 - iv. Reg. 3280 – Video Surveillance Pg. 89-92
 - c. Regulations to be Repealed:
 - i. Reg. 2150 – Alternative Programs Pg. 93
 - ii. Reg. 2920 – Students Over School Age Pg. 94
 - d. Regulations to be Received:
 - i. Reg. 1020 – Assessment & Evaluation of Student Learning Pg. 95
 - ii. Reg. 1165 – Inclusive Education Pg. 96
 - iii. Reg. 1180 – International and Non-Resident Students Pg. 97-99
 - iv. Reg. 1190 – Partnerships & Corporate Sponsorships Pg. 100-101
 - v. Reg. 1320 – Student Suspensions Pg. 102-104
 - vi. Reg. 3150 – Medical Exclusions Pg. 105-106

- vii. Reg. 4010 – Access to Facilities / School Keys Pg. 107-108
- b. Board/Committee Reports
 - i. Board Report Pg. 109
 - 1. BCSTA Report
 - 2. BCPSEA Report
 - ii. Committee of the Whole Notes – June 19, 2018 Pg. 110-128
 - iii. Education Committee Notes – June 19, 2018 Pg. 129-130
 - iv. Operations Committee Notes – June 21, 2018 Pg. 131-132

MOTION: “TO receive the reports.”

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

9. Next Meeting

The next public board meeting will be held on October 10th, 2018.

MOTION: “TO approve the committee agendas.”

10. Adjournment

COMMITTEE MEETINGS 2018 – 2019				
MONTH	EDUCATION COMMITTEE	OPERATIONS COMMITTEE	POLICY COMMITTEE	COMMITTEE OF THE WHOLE
September	26 from 2:30 – 4 pm	20 from 12:30 – 2 pm	Cancelled	25 from 9:30 – 11:30 am
October	24 from 2:30 – 4 pm	19 from 12:30 – 2 pm	23 from 11:30 – 1 pm	23 from 9:30 – 11:30 am
November	28 from 2:30 – 4 pm	22 from 12:30 – 2 pm	27 from 11:30 – 1 pm	27 from 9:30 – 11:30 am
December	19 from 2:30 – 4 pm	20 from 12:30 – 2 pm	18 from 11:30 – 1 pm	18 from 9:30 – 11:30 am
January	23 from 2:30 – 4 pm	17 from 12:30 – 2 pm	22 from 11:30 – 1 pm	22 from 9:30 – 11:30 am
February	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
March	13 from 2:30 – 4 pm	14 from 12:30 – 2 pm	12 from 11:30 – 1 pm	12 from 9:30 – 11:30 am
April	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
May	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
June	26 from 2:30 – 4 pm	20 from 12:30 – 2 pm	25 from 11:30 – 1 pm	25 from 9:30 – 11:30 am
SEPTEMBER AGENDAS:	1. Outdoor Education (1.g) 2. Parent Communication (2.d) 3. Grad Report 4. Regs for Review: a. 1070 – Coaching b. 1150 – Graduation Ceremonies c. 1255 – Awards and Bursaries d. 1275 – Split Family e. 3180 – Responding to a Threat 5. Curriculum (standing item) 6. Parent Engagement (standing item)	1. Summer Work Review 2. Regs for Review: a. 1090 – Copyright b. 1260 – School Calendar 3. SCR D Water Sourcing Policy and Regional Growth Strategy 4. Local Government OCP and Zoning Referrals (standing item)	<i>Cancelled – No meeting</i>	1. Implementation Plan (Year 4) 2. Select Standing Committee on Finance and Government Services Discussion 3. Partners in Learning Event Update 4. Regs for Review: a. 1230 – Process for Administrative Regulations 5. Communication (standing item)
All committee meetings take place at the School Board Office, unless otherwise noted.				



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

Held on Wednesday, June 13th, 2018
At the School Board Office, Gibsons, B.C.

PRESENT: **TRUSTEES:** L. Pratt (Chair), B. Baxter; D. Mewhort, G. Russell, P. Ruth,
C. Youngusband; P. Deasey (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

#72. Call to Order

The meeting was called to order at 7:06 p.m.

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

#73. Celebrating Education: Aboriginal Education Month – K. Mahlman

District Principal Kerry Mahlman, supported by aboriginal education team members, Honey Williams, Sheila Macpherson, Melissa Bell and Tamara Forsyth-Jacobsen, in addition to students from Kinnikinnick Elementary, Langdale Elementary and Pender Harbour Secondary, spoke to the learning initiatives in indigenous learning taking place in School District No. 46. Students shared their experiences learning their traditional language and dances at Kinnikinnick Elementary, their participation in “Have a Heart Day” at Langdale Elementary, the completion of the second pole at Pender Harbour Secondary as well as a blanket exercise, and the strong emotional and cultural support received from aboriginal education staff in general.

#74. Public Question Period

Chair Pratt welcomed members of the audience.

- There were no questions from the public.

#75. Adoption of the Agenda

MOTION: Russell/Ruth

“THAT the agenda of June 13, 2018 be adopted.”

Carried.

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

- a. Regular Meeting – May 9, 2019

MOTION: Russell/Mewhort

“THAT the minutes of Regular Meeting of May 9th, 2018 be adopted.”

Carried.

#77. Reports**a. Executive Reports****i. Superintendent’s Report**

Superintendent Bocking highlighted recent events, including the district track and field day and the grade 7 Band Blast. Director Bishop reported on activities for international students. Director White shared the success of the first annual Family Expo with trustees. Additionally, staff commented on FreshGrade student reporting, a recent visit with the Sea to Sky school district educational leaders and SD46 staff participation in a cross ministerial mental health conference.

1. Strategic Plan Reports:**a. Goal 1.h – Experiential Learning**

The report was submitted as written.

b. Goal 2.g. – Celebrations

The report was submitted as written.

c. Goal 1.h. – Indigenous Learning / Goal 3.f. – Sechelt and Squamish Nations

The report was submitted as written.

2. Administrative Regulations:**a. Circulating prior to being repealed (until July 2, 2018):**

The following regulations were deemed redundant or unnecessary and are scheduled to be repealed.

i. Regulation 2150 – Alternative Programs**ii. Regulation 2920 – Students over School Age****b. Revised and Circulating until August 8, 2018:**

Additional information on revisions can be found in the committee notes of meetings taking place in May, 2018.

i. Regulation 1040 – International & Non-Resident Students**ii. Regulation 1480 – Medical Exclusions****iii. Regulation 1650 – Partnerships & Corporate Sponsorship****iv. Regulation 2200 – Assessment & Evaluation of Student Learning****v. Regulation 2800 – Inclusive Education****vi. Regulation 2900 – Student Suspensions****vii. Regulation 3700 – Access to Facilities / School Keys**

c. Regulations to be received:

The following regulations have completed the circulation phase with no significant changes.

- i. Regulation 1740 – Responding to Suicidal Behaviour & Self-Harm
- ii. Regulation 3400 – Moving Classrooms
- iii. Regulation 3800 – Transportation of Students

ii. Secretary-Treasurer's Report

Secretary-Treasurer Weswick shared a draft mail-out that will describe the recent Trustee Electoral Area (TEA) changes to residents on the coast. The mail-out will be distributed during the summer months.

Secretary-Treasurer Weswick spoke to the surplus recommendations described in his written report.

1. Expenditure by Object – May 2018

Trustees reviewed the report, noting underspending in the areas of utilities (line 540), substitutes (line 140), and support staff (line 120). Trustees Secretary-Treasurer Weswick reported that line 140 is typically an underspent item, due in part to contractual provisions included in the budget line.

2. Larger Cheques Written in the Month of May 2018

Trustees reviewed the report and questioned payments to the Town of Gibsons. Secretary-Treasurer Weswick indicated that the payments were relating to water and sewer usage.

b. Board/Committee Reports

i. Board Report

Chair Pratt spoke to the written report. A special presentation was made to Trustee Baxter, in recognition of her time served as board chair. Trustee Mewhort was presented an updated certificate from BCSTA reflecting his seven terms of service as a school board trustee. Student Trustee Deasey was presented with a token of appreciation for her time served as student trustee.

1. BCSTA Report

Vice-Chair Ruth shared information from the Professional Learning Committee meeting that took place at the end of May. It was noted that the BCSTA AGM would take place at a different location in the lower mainland area in 2019.

2. BCPSEA Report

There was no report.

3. Student Trustee Report

Student Trustee Deasey reported on the following events taking place at secondary schools:

- SCAS Sports Day

- Chatelech Secondary's Amazing Race
- Elphinstone Secondary's Awards Ceremony
- Pender Harbour Secondary's Pole Raising Ceremony

The District Student Leadership Team is reevaluating their selection process, highlighting goal setting, introductions and monthly questions.

Student Trustee Deasey thanked the board for their support during her incumbency.

ii. Committee of the Whole Notes – May 22, 2018

The notes were presented as written.

1. District Report to the Ministry

MOTION: Baxter/Russell

“THAT the Board of Education of School District No. 46 (Sunshine Coast) approve the District Report to the Ministry: www.sd46studentexcellence.ca”

Carried.

Trustees noted their appreciation of the interactive, dynamic format of the district report.

2. Appointment of Chief Elections Officer and Deputy Chief Elections Officer

MOTION: Ruth/Russell

“THAT Nicholas Weswick be appointed Chief Election Officer for conducting the 2018 general local elections and that Erica Reimer be appointed Deputy Chief Election Officer for the 2018 general local elections.”

Carried.

iii. Education Committee Notes – May 23, 2018

The notes were submitted as written.

iv. Operations Committee Notes – May 31, 2018

The notes were submitted as written.

1. Catchment Area Updates

MOTION: Russell/Baxter

“THAT the Board of Education of School District No. 46 (Sunshine Coast) accept the proposed catchment area adjustments for the 2019/20 school year, as described in the notes of the Operations Committee meeting of May 31, 2018”

Carried.

2. Five Year Capital Plan

MOTION: Russell/Mewhort

“THAT the Board of Education of School District No. 46 (Sunshine Coast) approve the 2019/2020 Five-Year Capital Plan.”

Carried.

MOTION: Russell/Mewhort

“TO receive the reports.”

Carried.

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

- A member of the audience commented that a shortage of casual support staff positions has been reported across the province.
- A member of the audience asked when the nomination period begins for the upcoming election. Chair Pratt responded that the nomination period runs from September 4th to the 14th.

#79. Next Meeting

The next public board meeting will be held on September 12th, 2018.

Chair Pratt shared a recent request for feedback from BCSTA regarding co-governance. The item will be added to the Committee of Whole agenda for June 19th, 2018.

MOTION: Russell/Ruth

“TO approve the committee agendas with addition of “BCSTA Board Co-Governance Survey” to the Committee of the Whole”

Carried.

#80. Adjournment

MOTION: Mewhort/Ruth

The meeting adjourned at 8:29 p.m.

Carried.

Lori Pratt
Chair

Nicholas Weswick
Secretary-Treasurer



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

RECORD OF CLOSED MEETING

Held on Wednesday, June 13th, 2018
At the School Board Office – Gibsons, B.C.

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

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

The meeting was chaired by Vice-Chair Ruth.

Call to Order

The meeting was called to order at 5:35 p.m.

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

Adjournment

The meeting adjourned at 6:54 p.m.

Lori Pratt
Chair

Nicholas Weswick
Secretary-Treasurer



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

RECORD OF SPECIAL CLOSED MEETING

Held on Monday, August 13th, 2018
At the School Board Office – Gibsons, B.C.

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

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

Call to Order

The meeting was called to order at 9:05 a.m.

- **Motion to Exclude**
- **Information / Action Items**
 - Personnel
 - Employee Issue

Adjournment

The meeting adjourned at 12:16 p.m.

Lori Pratt
Chair

Nicholas Weswick
Secretary-Treasurer

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

Superintendent's Report

Submitted by Superintendent Patrick Bocking
September 12th, 2018

1. Students

- a. **#SunshineCoastGrlPower** Girls in grades 6, 7, and 8 from all of our schools will participate in a leadership conference on September 14th. High profile women in sports will speak to the girls about empowerment and leadership. (1d)
- b. Chatelech has a new Rainbow crosswalk. This was a true student-led, staff supported initiative of the **SAGA (Sexual and Gender Acceptance)** group who have been instrumental in making Chatelech safe and accepting of all students. The district continues to be engaged in providing SOGI (Sexual Orientation and Gender Identity) education in our schools to teach diversity and respect and actively support inclusive learning practices. (1d)
- c. **Terry Fox Runs** Most schools have some involvement with Terry Fox runs. Along with fundraising for the Terry Fox Foundation, (*A single dream, a world of hope*), students learn through Terry's story and their participation about perseverance and wellness and that they can make a difference in their world. (1e)
- d. **Elementary Music Program** Staffing changes have resulted in some modifications to our music programs including adding some flexibility at the school level to accommodate part time teacher arrangements. (1f).
- e. The Professional Cook Program has started at Elpinstone Secondary with nine students and our Carpentry program currently has sixteen students registered. We are very pleased that all secondary schools are represented in our **Professional Programs**. Also, we are now able to enroll students who have recently graduated supporting them towards meaningful employment and training. We will have 6 recent graduates participating in our programs this year. (1k)

2. Staff

- a. Inspirational stories of staff discussions to **build culture and educational excellence** are bursting from our schools. A wonderful start to the school year! (2e)
- b. Our district has sent a team of 3 people to train under Dr. Stan Kutcher with the **Mental Health Literacy** program so we can bring it in to our secondary schools this year. This is an evidence-based well-researched program that is showing very promising results for both the students and the teachers who are involved. (2h)
- c. Our **maintenance team** has done superb work during the first week of school following a mishap on seven of our fields. The district is truly fortunate to have such dedicated people taking care of the students in our care. (2i)
- d. We have hired over 25 teachers since last June to fill our teaching ranks for this year. We will run postings as new positions are identified to take changing student numbers into account. (2e)

3. Community

- a. **Sunshine Coast Community Schools** have had another successful summer season including a strong effort to have reading a part of their activities. The district appreciates its close relationship with our community schools and the benefit to students they provide in the summer and throughout the year. (3e)

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

Secretary-Treasurer's Report

Submitted by Secretary-Treasurer Nicholas Weswick
September 12th, 2018

Joint-Use Update: SD46 Use of SCR D Facilities

The SCR D provided preliminary numbers from their booking systems relating to SD46 use of SCR D facilities under the Joint-Use Agreement. During the period of February 2018 to May 18, 2018, SCR D facilities were used on 64 occasions by 1601 students.

SCR D Building Use by SD46 Feb. 28 to May. 18, 2018	# of Students	# of Visits
Pender Harbour Pool/Fitness Rm	216	18
Sechelt Ice/Dry Floor Surface	673	9
Sechelt Pool	151	7
Sechelt Weight Room/Multipurpose Rm	66	6
Gibsons Ice/Dry Floor Surface	359	6
Gibsons Weight Room/Multipurpose	116	17
Coopers Green Hall	20	1
Totals:	1601	64

Net Metering Solar Arrays

BC Hydro has confirmed that the district's three solar projects are the largest of all school district projects across the province. The largest net metering solar projects in school district facilities are listed below:

Customer Name	Customer Details	Size, kW
School District 46	Pender Harbour Elementary	81
School District 46	Langdale Elementary School	53.5
School District 46	Davis Bay Elementary	45
School District 69	Ecole Oceanside Elementary School	40
School District 50	Multiplex	40
School District 69	Kwalikum Secondary School	40
School District 10	Nakusp Elementary School	37.5
School District 10	Lucerne Secondary School	30
School District 50	Queen Charlotte Secondary	22.8
School District 64	Pender Island School	22.6

BC Hydro has informed the district that under their Net Metering Program, the maximum allowable net metering is 100kW.

Audited Financial Statements of

School District No. 46 (Sunshine Coast)

June 30, 2018

School District No. 46 (Sunshine Coast)

June 30, 2018

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School District No. 46 (Sunshine Coast)

MANAGEMENT REPORT

Version: 4144-3399-1416

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, The Coast Group, 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

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of School District No. 46 (Sunshine Coast), which comprise the statement of financial position as at June 30, 2018, and the statement of operations, statement of changes in net financial assets (net debt) and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements of School District No. 46 (Sunshine Coast) for the year ended June 30, 2018, are prepared, in all material respects, in accordance with the accounting requirements of section 23.1 of the *Budget Transparency and Accountability Act* of the Province of British Columbia.

Emphasis of Matter

Without modifying our opinion, we draw attention to Note 2(a) to the financial statements which disclose that the accounting requirements of section 23.1 of the *Budget Transparency and Accountability Act* of the Province of British Columbia are in accordance with Canadian public sector accounting standards except in regard to the accounting treatment of government transfers. Note 2(a) to the financial statements discloses the impact of these differences.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The supplementary information included in Schedules 1 through 4D is presented for purposes of additional information and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied, only to the extent necessary to express an opinion, in the audit of the financial statements taken as a whole.

Sechelt, British Columbia

Chartered Professional Accountants

School District No. 46 (Sunshine Coast)

Statement of Financial Position

As at June 30, 2018

	2018 Actual	2017 Actual
	\$	\$
Financial Assets		
Cash and Cash Equivalents	11,164,738	10,357,452
Accounts Receivable		
Due from Province - Ministry of Education	38,592	26,405
Other	176,311	173,267
Total Financial Assets	11,379,641	10,557,124
Liabilities		
Accounts Payable and Accrued Liabilities		
Other	3,571,303	3,819,746
Unearned Revenue	165,252	181,474
Deferred Revenue	1,495,215	1,282,338
Deferred Capital Revenue	42,271,344	41,161,151
Employee Future Benefits	1,945,863	2,010,315
Debt	126,944	239,863
Total Liabilities	49,575,921	48,694,887
Net Financial Assets (Debt)	(38,196,280)	(38,137,763)
Non-Financial Assets		
Tangible Capital Assets	49,887,977	48,538,993
Prepaid Expenses	119,288	91,954
Total Non-Financial Assets	50,007,265	48,630,947
Accumulated Surplus (Deficit)	11,810,985	10,493,184

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, 2018

	2018 Budget \$	2018 Actual \$	2017 Actual \$
Revenues			
Provincial Grants			
Ministry of Education	41,047,259	41,116,910	38,726,760
Other	35,000	84,050	45,400
Tuition	78,408	118,188	106,418
Other Revenue	1,840,700	1,910,543	1,919,609
Rentals and Leases	30,000	86,396	75,816
Investment Income	87,000	145,523	94,627
Amortization of Deferred Capital Revenue	1,635,441	1,635,441	1,604,041
Total Revenue	44,753,808	45,097,051	42,572,671
Expenses			
Instruction	36,134,310	34,050,171	32,669,839
District Administration	2,257,716	1,994,457	1,975,843
Operations and Maintenance	6,481,130	6,419,170	6,422,740
Transportation and Housing	1,916,295	1,311,738	1,200,244
Debt Services		3,714	4,307
Total Expense	46,789,451	43,779,250	42,272,973
Surplus (Deficit) for the year	(2,035,643)	1,317,801	299,698
Accumulated Surplus (Deficit) from Operations, beginning of year		10,493,184	10,193,486
Accumulated Surplus (Deficit) from Operations, end of year		11,810,985	10,493,184

School District No. 46 (Sunshine Coast)

Statement of Changes in Net Financial Assets (Debt)

Year Ended June 30, 2018

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Surplus (Deficit) for the year	(2,035,643)	1,317,801	299,698
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(2,800,000)	(3,441,878)	(2,461,391)
Amortization of Tangible Capital Assets	2,092,893	2,092,893	2,084,981
Total Effect of change in Tangible Capital Assets	(707,107)	(1,348,985)	(376,410)
Acquisition of Prepaid Expenses		(119,288)	(91,954)
Use of Prepaid Expenses		91,955	165,629
Total Effect of change in Other Non-Financial Assets	-	(27,333)	73,675
(Increase) Decrease in Net Financial Assets (Debt), before Net Remeasurement Gains (Losses)	<u>(2,742,750)</u>	(58,517)	(3,037)
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Financial Assets (Debt)		(58,517)	(3,037)
Net Financial Assets (Debt), beginning of year		(38,137,763)	(38,134,726)
Net Financial Assets (Debt), end of year		<u>(38,196,280)</u>	<u>(38,137,763)</u>

School District No. 46 (Sunshine Coast)

Statement of Cash Flows

Year Ended June 30, 2018

	2018 Actual \$	2017 Actual \$
Operating Transactions		
Surplus (Deficit) for the year	1,317,801	299,698
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(15,231)	(11,865)
Prepaid Expenses	(27,334)	73,675
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	(248,442)	243,884
Unearned Revenue	(16,222)	189,726
Deferred Revenue	212,877	(116,390)
Employee Future Benefits	(64,452)	97,715
Amortization of Tangible Capital Assets	2,092,893	2,084,981
Amortization of Deferred Capital Revenue	(1,635,441)	(1,604,041)
Total Operating Transactions	<u>1,616,449</u>	<u>1,257,383</u>
Capital Transactions		
Tangible Capital Assets Purchased	(1,750,725)	(974,004)
Tangible Capital Assets -WIP Purchased	(1,672,979)	(1,461,286)
Total Capital Transactions	<u>(3,423,704)</u>	<u>(2,435,290)</u>
Financing Transactions		
Loan Payments	(131,093)	(23,540)
Capital Revenue Received	2,745,634	2,372,465
Capital Lease Principal Payments Made		(105,064)
Total Financing Transactions	<u>2,614,541</u>	<u>2,243,861</u>
Net Increase (Decrease) in Cash and Cash Equivalents	807,286	1,065,954
Cash and Cash Equivalents, beginning of year	<u>10,357,452</u>	9,291,498
Cash and Cash Equivalents, end of year	<u><u>11,164,738</u></u>	<u>10,357,452</u>
Cash and Cash Equivalents, end of year, is made up of:		
Cash	<u>11,164,738</u>	10,357,452
	<u><u>11,164,738</u></u>	<u>10,357,452</u>

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 \$768,424.

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

Year-ended June 30, 2018 - increase in annual surplus by \$1,110,193.

June 30, 2018 - increase in accumulated surplus and decrease in deferred contributions by \$42,271,344.

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.

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, 2016 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.

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.

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.

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.

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.

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

	2018	2017
GST receivable	\$ 78,497	\$ 83,899
Other	97,814	89,368
	\$176,311	\$173,267

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER

	2018	2017
Trade payables	\$ 737,383	\$ 1,051,458
Salaries and benefits payable	2,429,768	2,367,845
Accrued vacation pay	404,152	400,443
Other	-	-
	<u>\$ 3,571,303</u>	<u>\$ 3,819,746</u>

NOTE 5 UNEARNED REVENUE

	2018	2017
Balance, beginning of year	\$ 181,474	\$ 34,588
Changes for the year:		
Increase:		
Aboriginal Support Workers - SIGD	131,176	134,447
Sunshine Coast Community Services	525	
Prepayment of ACE-IT Supplies Fees	672	
Spani Payment	-	4,305
Facilities Booking Fees	999	-
ISP-Homestay Fees	31,880	42,722
Decrease:		
Aboriginal Support Workers – SIGD	(134,447)	
Spani Payment	(4,305)	-
Homestay Fees	(42,722)	(33,975)
Facilities Booking Fees	-	(613)
Net changes for the year	<u>-16,222</u>	<u>146,886</u>
Balance, end of year	<u>\$ 165,252</u>	<u>\$ 181,474</u>

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.

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>2018</u>	<u>2017</u>
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	1,876,476	1,976,379
Service Cost	172,594	171,924
Interest Cost	52,444	49,981
Benefit Payments	-244,002	-148,843
Increase (Decrease) in obligation due to Plan Amendment	0	0
Actuarial (Gain) Loss	-38,836	-172,965
Accrued Benefit Obligation – March 31	<u>1,818,676</u>	<u>1,876,476</u>
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation - March 31	1,818,676	1,876,476
Market Value of Plan Assets - March 31	<u>0</u>	<u>0</u>
Funded Status - Surplus (Deficit)	-1,818,676	1,876,476
Employer Contributions After Measurement Date	46,848	9,666
Benefits Expense After Measurement Date	-57,350	-56,259
Unamortized Net Actuarial (Gain) Loss	-116,686	-87,245
Accrued Benefit Asset (Liability) - June 30	<u>-1,945,864</u>	<u>2,010,315</u>
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability (Asset) - July 1	2,010,315	1,912,600
Net Expense for Fiscal Year	216,733	235,757
Employer Contributions	-281,184	-138,042
Accrued Benefit Liability (Asset) - June 30	<u>1,945,864</u>	<u>2,010,315</u>
Components of Net Benefit Expense		
Service Cost	173,987	172,092
Interest Cost	52,142	50,597
Immediate Recognition of Plan Amendment	0	0
Amortization of Net Actuarial (Gain)/Loss	-9,395	13,068
Net Benefit Expense (Income)	<u>216,733</u>	<u>235,757</u>

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

Discount Rate - April 1	2.75%	2.50%
Discount Rate - March 31	2.75%	2.75%
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, 2017 as previously reported	\$	511,406
Reductions during the year		<u>0</u>
Unfunded liability, as at June 30, 2018	\$	<u><u>511,406</u></u>

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	2.32%	5 Years	\$ 74,961	\$ 35,289	\$ 39,672	\$ 1,293	01-31-21
Term	2016	2.32%	5 Years	26,120	11,007	15,112	451	04-30-21
Term	2016	2.32%	5 Years	26,101	8,819	17,282	450	09-30-21
Term	2017	2.32%	1 Years	78,588	72,307	6,281	6,096	07-31-18
Term	2017	2.32%	2 Years	57,021	28,099	28,922	2,412	06-30-19
Term	2017	2.32%	3 Years	6,474	2,373	4,101	206	02-29-20
Term	2018	2.32%	5 Years	18,174	2,600	15,573	317	09-30-22
				<u>\$ 287,439</u>	<u>\$160,495</u>	<u>\$126,944</u>	<u>\$11,226</u>	

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

2019	\$ 66,018
2020	30,763
2021	23,533
2022	5,484
2023	1,145
Thereafter	-
	<u>\$ 126,944</u>

NOTE 11 CAPITAL LEASE OBLIGATIONS

The School District converted several capital leases held by the Municipal Finance Authority to capital loans, also held by the Municipal Finance Authority. These obligations were for multi-function business devices and technology in the classroom.

Total interest on leases for the year ended June 30, 2018 was \$0 (2017: \$2,850).

NOTE 12 TANGIBLE CAPITAL ASSETS

Net Book Value:

	Net Book Value 2018	Net Book Value 2017
Sites	\$ 3,051,972	\$ 3,051,972
Buildings	44,974,176	43,412,114
Buildings – WIP	51,157	433,317
Furniture & Equipment	980,200	986,268
Vehicles	613,476	331,535
Computer Software	18,152	23,179
Computer Hardware	198,844	300,609
Total	\$ 49,887,977	\$ 48,538,994

June 30, 2018

	Opening Cost	Additions	Disposals	Transfers (WIP)	Total 2018
Sites	\$ 3,051,972	\$ -	\$ -	\$ -	\$3,051,972
Buildings	80,524,399	3,299,962			83,824,361
Buildings – WIP	433,317	51,157		(433,317)	51,157
Furniture & Equipment	1,622,150	156,146	(412,631)		1,365,665
Vehicles	787,768	360,722	(181,515)		966,975
Computer Software	25,134				25,134
Computer Hardware	544,864	7,208			552,072
Total	\$86,989,604	\$3,875,195	\$ (594,146)	\$ (433,317)	\$89,837,336

	Opening Accumulated Amortization	Increases	Disposals	Total 2018
Buildings	\$ 37,112,284	\$ 1,737,901	\$ -	\$ 38,450,185
Furniture & Equipment	635,881	162,215	(412,631)	385,465
Vehicles	456,237	78,777	(181,515)	353,499
Computer Software	1,955	5,027	-	6,982
Computer Hardware	244,255	108,973	-	353,228
Total	\$ 38,450,612	\$ 2,092,893	\$(594,146)	\$ 39,949,359

NOTE 12 TANGIBLE CAPITAL ASSETS (Continued)**June 30, 2017**

	Opening Cost	Additions	Disposals	Transfers (WIP)	Total 2017
Sites	\$ 3,051,972	\$ -	\$ -	\$ -	\$ 3,051,972
Buildings	78,056,249	772,679		1,695,471	80,524,399
Buildings – WIP	667,502	433,317		(667,502)	433,317
Furniture & Equipment	2,003,704	185,678	(567,232)		1,622,150
Vehicles	938,851		(151,083)		787,768
Computer Software	9,773	15,361			25,134
Computer Hardware	518,477	26,387			544,864
Total	\$ 85,246,528	\$ 1,433,422	\$ (718,315)	\$ 1,027,969	\$ 86,989,604

	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 Software	-	1,955		1,955
Computer Hardware	140,559	103,696		244,255
Total	\$ 37,083,946	\$ 2,084,981	\$(718,315)	\$ 38,450,612

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

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

	2018	2017
School Furniture & Equipment	\$ 21,297	\$ 159,577
Computers & Software	7,208	41,748
Vehicles	360,722	-
Total	\$ 389,227	\$ 201,325

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, 2016, the Teachers' Pension Plan has about 45,000 active members and approximately 37,000 retired members. As of December 31, 2016, the Municipal Pension Plan has about 193,000 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. As a result of the 2014 basic account actuarial valuation surplus and pursuant to the joint trustee agreement, the employer basic contribution rate decreased.

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. As a result of the 2015 basic account actuarial valuation surplus and pursuant to the joint trustee agreement, \$1,927 million was transferred to the rate stabilization account and \$297 million of the surplus ensured the required contribution rate remained unchanged.

The school district paid \$3,312,599 for employer contributions to the plans for the year ended June 30, 2018 (2017: \$3,166,935)

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.

NOTE 15 INTERFUND TRANSFERS

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2018, were as follows:

- | | |
|--|------------|
| • Purchase of Capital Assets from Operating Fund | \$ 389,227 |
| • Capital Loan payment from Operating Fund | \$ 134,807 |

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, 2018 the balance in this holdback account was \$71,697, 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 14, 2018*.

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, 2018 the liability cannot reasonably determined.

NOTE 20 EXPENSE BY OBJECT

	<u>2018</u>	<u>2017</u>
Salaries and benefits	\$ 35,267,511	\$ 33,556,892
Services and supplies	6,415,132	6,626,793
Amortization	2,092,893	2,084,981
Interest	3,714	4,307
	<u>\$ 43,779,250</u>	<u>\$ 42,272,973</u>

NOTE 21 INTERNALLY RESTRICTED SURPLUS – OPERATING FUND

Internally Restricted (appropriated) by Board for:

School Surpluses	\$ 786,392	
Appropriated for 2018/19 Year	750,000	
Financial Provisions	900,000	
Contractual Obligations	472,766	
District Programs	<u>304,147</u>	
Subtotal Internally Restricted		\$ 3,213,305
Unrestricted Operating Surplus (Deficit)		1,519,246
Unfunded Accrued Employee Future Benefits		<u>(511,406)</u>
Total Available for Future Operations		<u>\$ 4,221,145</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.

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, 2018

	Operating Fund	Special Purpose Fund	Capital Fund	2018 Actual	2017 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	2,966,212		7,526,972	10,493,184	10,193,486
Changes for the year					
Surplus (Deficit) for the year	1,778,967		(461,166)	1,317,801	299,698
Interfund Transfers					
Tangible Capital Assets Purchased	(389,227)		389,227	-	
Other	(134,807)		134,807	-	
Net Changes for the year	1,254,933	-	62,868	1,317,801	299,698
Accumulated Surplus (Deficit), end of year - Statement 2	4,221,145	-	7,589,840	11,810,985	10,493,184

School District No. 46 (Sunshine Coast)

Schedule of Operating Operations

Year Ended June 30, 2018

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	36,872,119	36,995,871	36,617,123
Other	35,000	84,050	45,400
Tuition	78,408	118,188	106,418
Other Revenue	780,700	844,689	691,104
Rentals and Leases	30,000	86,396	75,816
Investment Income	80,000	135,827	87,308
Total Revenue	<u>37,876,227</u>	<u>38,265,021</u>	<u>37,623,169</u>
Expenses			
Instruction	31,088,758	29,193,219	29,666,998
District Administration	2,061,128	1,994,457	1,975,843
Operations and Maintenance	4,467,014	4,065,417	4,240,891
Transportation and Housing	1,837,518	1,232,961	1,106,359
Total Expense	<u>39,454,418</u>	<u>36,486,054</u>	<u>36,990,091</u>
Operating Surplus (Deficit) for the year	<u>(1,578,191)</u>	<u>1,778,967</u>	<u>633,078</u>
Budgeted Appropriation (Retirement) of Surplus (Deficit)	<u>1,578,191</u>		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(389,227)	(49,458)
Other		(134,807)	(132,911)
Total Net Transfers	<u>-</u>	<u>(524,034)</u>	<u>(182,369)</u>
Total Operating Surplus (Deficit), for the year	<u>-</u>	<u>1,254,933</u>	<u>450,709</u>
Operating Surplus (Deficit), beginning of year		2,966,212	2,515,503
Operating Surplus (Deficit), end of year		<u>4,221,145</u>	<u>2,966,212</u>
Operating Surplus (Deficit), end of year			
Internally Restricted		3,213,305	2,727,303
Unrestricted		1,519,246	750,315
Unfunded Accrued Employee Future Benefits		(511,406)	(511,406)
Total Operating Surplus (Deficit), end of year		<u>4,221,145</u>	<u>2,966,212</u>

School District No. 46 (Sunshine Coast)

Schedule of Operating Revenue by Source

Year Ended June 30, 2018

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education			
Operating Grant, Ministry of Education	35,762,423	35,838,970	35,321,865
Other Ministry of Education Grants			
Pay Equity	510,381	510,381	510,381
Funding for Graduated Adults	8,082	11,545	2,284
Transportation Supplement	380,465	380,465	380,465
Economic Stability Dividend		19,144	16,887
Return of Administrative Savings	182,072	182,072	182,072
Carbon Tax Grant	20,000	18,028	19,668
Student Learning Grant			157,813
FSA Scorer	8,696	8,187	8,188
Shoulder Tappers		17,079	17,500
Indigenous Language Grant		10,000	
Total Provincial Grants - Ministry of Education	36,872,119	36,995,871	36,617,123
Provincial Grants - Other	35,000	84,050	45,400
Tuition			
International and Out of Province Students	78,408	118,188	105,868
Student Fees			550
Total Tuition	78,408	118,188	106,418
Other Revenues			
Other School District/Education Authorities	575,000	582,722	537,333
Miscellaneous			
Miscellaneous	205,700	261,967	153,771
Total Other Revenue	780,700	844,689	691,104
Rentals and Leases	30,000	86,396	75,816
Investment Income	80,000	135,827	87,308
Total Operating Revenue	37,876,227	38,265,021	37,623,169

School District No. 46 (Sunshine Coast)

Schedule of Operating Expense by Object

Year Ended June 30, 2018

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Salaries			
Teachers	13,462,280	13,550,071	14,185,694
Principals and Vice Principals	2,105,257	2,071,857	1,920,788
Educational Assistants	3,146,264	2,833,792	2,760,629
Support Staff	3,792,263	3,727,326	3,834,399
Other Professionals	1,436,195	1,364,197	1,361,797
Substitutes	2,188,563	1,913,690	1,715,444
Total Salaries	26,130,822	25,460,933	25,778,751
Employee Benefits	6,511,255	6,009,181	6,156,053
Total Salaries and Benefits	32,642,077	31,470,114	31,934,804
Services and Supplies			
Services	666,337	589,219	679,537
Student Transportation	1,356,469	1,187,876	1,054,191
Professional Development and Travel	136,255	147,901	146,224
Rentals and Leases	40,200	37,721	37,717
Dues and Fees	56,500	56,752	60,634
Insurance	87,125	76,119	53,766
Supplies	3,764,969	2,282,040	2,352,026
Utilities	704,486	638,312	671,192
Total Services and Supplies	6,812,341	5,015,940	5,055,287
Total Operating Expense	39,454,418	36,486,054	36,990,091

School District No. 46 (Sunshine Coast)

Operating Expense by Function, Program and Object

Year Ended June 30, 2018

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	10,896,343	301,156		602,301		1,772,952	13,572,752
1.03 Career Programs	168,264						168,264
1.07 Library Services	87,932			66,060			153,992
1.08 Counselling	326,800			127,245			454,045
1.10 Special Education	1,499,018	117,111	2,743,067	264,239	132,238	96,744	4,852,417
1.30 English Language Learning	129,200						129,200
1.31 Aboriginal Education	442,514	120,926	90,725	-			654,165
1.41 School Administration		1,532,664		542,601			2,075,265
1.62 International and Out of Province Students							-
1.64 Other				43,995			43,995
Total Function 1	13,550,071	2,071,857	2,833,792	1,646,441	132,238	1,869,696	22,104,095
4 District Administration							
4.11 Educational Administration					447,151		447,151
4.40 School District Governance					111,979		111,979
4.41 Business Administration				126,789	539,840	42,415	709,044
Total Function 4	-	-	-	126,789	1,098,970	42,415	1,268,174
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				45,840	110,669		156,509
5.50 Maintenance Operations				1,785,574		-	1,785,574
5.52 Maintenance of Grounds				115,313			115,313
5.56 Utilities							-
Total Function 5	-	-	-	1,946,727	110,669	-	2,057,396
7 Transportation and Housing							
7.41 Transportation and Housing Administration					22,320		22,320
7.70 Student Transportation				7,369		1,579	8,948
7.73 Housing							-
Total Function 7	-	-	-	7,369	22,320	1,579	31,268
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	13,550,071	2,071,857	2,833,792	3,727,326	1,364,197	1,913,690	25,460,933

School District No. 46 (Sunshine Coast)

Operating Expense by Function, Program and Object

Year Ended June 30, 2018

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2018 Actual	2018 Budget	2017 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	13,572,752	2,928,304	16,501,056	1,231,462	17,732,518	18,832,086	17,493,919
1.03 Career Programs	168,264	43,749	212,013	10,452	222,465	312,763	179,389
1.07 Library Services	153,992	46,110	200,102	51,969	252,071	265,662	455,498
1.08 Counselling	454,045	115,038	569,083	74	569,157	573,459	659,628
1.10 Special Education	4,852,417	1,314,592	6,167,009	259,820	6,426,829	6,989,604	7,187,399
1.30 English Language Learning	129,200	33,592	162,792	7,232	170,024	268,800	169,878
1.31 Aboriginal Education	654,165	161,687	815,852	157,523	973,375	1,184,411	878,282
1.41 School Administration	2,075,265	488,881	2,564,146	79,823	2,643,969	2,489,163	2,452,939
1.62 International and Out of Province Students	-	-	-	29,942	29,942	29,747	44,811
1.64 Other	43,995	7,544	51,539	121,330	172,869	143,063	145,255
Total Function 1	22,104,095	5,139,497	27,243,592	1,949,627	29,193,219	31,088,758	29,666,998
4 District Administration							
4.11 Educational Administration	447,151	99,633	546,784	22,164	568,948	526,026	531,795
4.40 School District Governance	111,979	2,641	114,620	95,592	210,212	196,441	211,130
4.41 Business Administration	709,044	155,481	864,525	350,772	1,215,297	1,338,661	1,232,918
Total Function 4	1,268,174	257,755	1,525,929	468,528	1,994,457	2,061,128	1,975,843
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	156,509	34,465	190,974	102,923	293,897	346,683	299,844
5.50 Maintenance Operations	1,785,574	545,538	2,331,112	617,066	2,948,178	3,212,863	3,140,085
5.52 Maintenance of Grounds	115,313	27,128	142,441	42,589	185,030	202,982	129,770
5.56 Utilities	-	-	-	638,312	638,312	704,486	671,192
Total Function 5	2,057,396	607,131	2,664,527	1,400,890	4,065,417	4,467,014	4,240,891
7 Transportation and Housing							
7.41 Transportation and Housing Administration	22,320	4,391	26,711	-	26,711	27,217	26,567
7.70 Student Transportation	8,948	407	9,355	1,196,895	1,206,250	1,810,301	1,078,838
7.73 Housing	-	-	-	-	-	-	954
Total Function 7	31,268	4,798	36,066	1,196,895	1,232,961	1,837,518	1,106,359
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	25,460,933	6,009,181	31,470,114	5,015,940	36,486,054	39,454,418	36,990,091

School District No. 46 (Sunshine Coast)

Schedule of Special Purpose Operations

Year Ended June 30, 2018

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	4,175,140	4,121,039	2,109,637
Other Revenue	1,060,000	1,065,854	1,228,505
Investment Income	7,000	9,696	7,319
Total Revenue	<u>5,242,140</u>	<u>5,196,589</u>	<u>3,345,461</u>
Expenses			
Instruction	5,045,552	4,856,952	3,002,841
District Administration	196,588		
Operations and Maintenance		339,637	190,753
Total Expense	<u>5,242,140</u>	<u>5,196,589</u>	<u>3,193,594</u>
Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>151,867</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased			(151,867)
Total Net Transfers	<u>-</u>	<u>-</u>	<u>(151,867)</u>
Total Special Purpose Surplus (Deficit) for the year	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		<u><u>-</u></u>	<u><u>-</u></u>

School District No. 46 (Sunshine Coast)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2018

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	22,367		20,989	519,565	575,283			15,230	
Add: Restricted Grants									
Provincial Grants - Ministry of Education	196,588	140,214				192,000	22,050	5	493,656
Other				156,153	864,885				
Investment Income				9,696					
District Entered									
	196,588	140,214	-	165,849	864,885	192,000	22,050	5	493,656
Less: Allocated to Revenue	77,657	140,214	4,184	102,418	879,908	192,000	22,050	15,235	493,656
Deferred Revenue, end of year	141,298	-	16,805	582,996	560,260	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	77,657	140,214	4,184			192,000	22,050	15,235	493,656
Other Revenue				92,722	879,908				
Investment Income				9,696					
	77,657	140,214	4,184	102,418	879,908	192,000	22,050	15,235	493,656
Expenses									
Salaries									
Teachers									75,621
Educational Assistants		107,034				116,129			124,712
Support Staff	44,342								
Substitutes									
	44,342	107,034	-	-	-	116,129	-	-	200,333
Employee Benefits	10,946	33,180				45,871			58,323
Services and Supplies	22,369		4,184	102,418	879,908	30,000	22,050	15,235	235,000
	77,657	140,214	4,184	102,418	879,908	192,000	22,050	15,235	493,656
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 46 (Sunshine Coast)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2018

	Coding and Curriculum Implementation	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Misc Other Grants	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	23,464			105,440	1,282,338
Add: Restricted Grants					
Provincial Grants - Ministry of Education		318,834	2,840,633		4,203,980
Other				174,752	1,195,790
Investment Income					9,696
District Entered				-	-
	-	318,834	2,840,633	174,752	5,409,466
Less: Allocated to Revenue	16,576	318,834	2,840,633	93,224	5,196,589
Deferred Revenue, end of year	6,888	-	-	186,968	1,495,215
Revenues					
Provincial Grants - Ministry of Education	16,576	318,834	2,840,633		4,121,039
Other Revenue				93,224	1,065,854
Investment Income					9,696
	16,576	318,834	2,840,633	93,224	5,196,589
Expenses					
Salaries					
Teachers			2,280,508	5,150	2,361,279
Educational Assistants					347,875
Support Staff		189,935			234,277
Substitutes	4,743	56,854		10,617	72,214
	4,743	246,789	2,280,508	15,767	3,015,645
Employee Benefits		72,045	560,125	1,262	781,752
Services and Supplies	11,833			76,195	1,399,192
	16,576	318,834	2,840,633	93,224	5,196,589
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-
Interfund Transfers	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-

School District No. 46 (Sunshine Coast)

Schedule of Capital Operations

Year Ended June 30, 2018

	2018 Budget	2018 Actual			2017 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
Amortization of Deferred Capital Revenue	1,635,441	1,635,441		1,635,441	1,604,041
Total Revenue	1,635,441	1,635,441	-	1,635,441	1,604,041
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	2,014,116	2,014,116		2,014,116	1,991,096
Transportation and Housing	78,777	78,777		78,777	93,885
Debt Services					
Capital Lease Interest				-	2,850
Capital Loan Interest			3,714	3,714	1,457
Total Expense	2,092,893	2,092,893	3,714	2,096,607	2,089,288
Capital Surplus (Deficit) for the year	(457,452)	(457,452)	(3,714)	(461,166)	(485,247)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased		389,227		389,227	201,325
Capital Lease Payment				-	107,914
Capital Loan Payment			134,807	134,807	24,997
Total Net Transfers	-	389,227	134,807	524,034	334,236
Other Adjustments to Fund Balances					
Principal Payment					
Capital Loan		131,093	(131,093)	-	
Total Other Adjustments to Fund Balances		131,093	(131,093)	-	
Total Capital Surplus (Deficit) for the year	(457,452)	62,868	-	62,868	(151,011)
Capital Surplus (Deficit), beginning of year		7,526,972		7,526,972	7,677,983
Capital Surplus (Deficit), end of year		7,589,840	-	7,589,840	7,526,972

School District No. 46 (Sunshine Coast)

Tangible Capital Assets

Year Ended June 30, 2018

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	3,051,972	80,524,399	1,622,150	787,768	25,134	544,864	86,556,287
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		1,244,823	10,425				1,255,248
Deferred Capital Revenue - Other			106,250				106,250
Operating Fund			21,297	360,722		7,208	389,227
Capital Loan			18,174				18,174
Transferred from Work in Progress		2,055,139					2,055,139
	-	3,299,962	156,146	360,722	-	7,208	3,824,038
Decrease:							
Deemed Disposals			412,631	181,515			594,146
	-	-	412,631	181,515	-	-	594,146
Cost, end of year	3,051,972	83,824,361	1,365,665	966,975	25,134	552,072	89,786,179
Work in Progress, end of year		51,157					51,157
Cost and Work in Progress, end of year	3,051,972	83,875,518	1,365,665	966,975	25,134	552,072	89,837,336
Accumulated Amortization, beginning of year		37,112,284	635,881	456,237	1,955	244,255	38,450,612
Changes for the Year							
Increase: Amortization for the Year		1,737,901	162,215	78,777	5,027	108,973	2,092,893
Decrease:							
Deemed Disposals			412,631	181,515			594,146
			412,631	181,515			594,146
Accumulated Amortization, end of year		38,850,185	385,465	353,499	6,982	353,228	39,949,359
Tangible Capital Assets - Net	3,051,972	45,025,333	980,200	613,476	18,152	198,844	49,887,977

School District No. 46 (Sunshine Coast)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2018

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	433,317				433,317
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	1,672,979				1,672,979
	1,672,979	-	-	-	1,672,979
Decrease:					
Transferred to Tangible Capital Assets	2,055,139				2,055,139
	2,055,139	-	-	-	2,055,139
Net Changes for the Year	(382,160)	-	-	-	(382,160)
Work in Progress, end of year	51,157	-	-	-	51,157

School District No. 46 (Sunshine Coast)

Deferred Capital Revenue

Year Ended June 30, 2018

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	40,338,841			40,338,841
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	1,255,248	106,250		1,361,498
Transferred from Work in Progress	2,055,139			2,055,139
	<u>3,310,387</u>	<u>106,250</u>	<u>-</u>	<u>3,416,637</u>
Decrease:				
Amortization of Deferred Capital Revenue	1,635,441			1,635,441
	<u>1,635,441</u>	<u>-</u>	<u>-</u>	<u>1,635,441</u>
Net Changes for the Year	<u>1,674,946</u>	<u>106,250</u>	<u>-</u>	<u>1,781,196</u>
Deferred Capital Revenue, end of year	<u>42,013,787</u>	<u>106,250</u>	<u>-</u>	<u>42,120,037</u>
Work in Progress, beginning of year	433,317			433,317
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	1,672,979			1,672,979
	<u>1,672,979</u>	<u>-</u>	<u>-</u>	<u>1,672,979</u>
Decrease				
Transferred to Deferred Capital Revenue	2,055,139			2,055,139
	<u>2,055,139</u>	<u>-</u>	<u>-</u>	<u>2,055,139</u>
Net Changes for the Year	<u>(382,160)</u>	<u>-</u>	<u>-</u>	<u>(382,160)</u>
Work in Progress, end of year	<u>51,157</u>	<u>-</u>	<u>-</u>	<u>51,157</u>
Total Deferred Capital Revenue, end of year	<u>42,064,944</u>	<u>106,250</u>	<u>-</u>	<u>42,171,194</u>

School District No. 46 (Sunshine Coast)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2018

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	246,074	33,119	109,800			388,993
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	2,659,181					2,659,181
Provincial Grants - Other			52,436			52,436
Accrued Draws for Capital Projects	34,017					34,017
	<u>2,693,198</u>	<u>-</u>	<u>52,436</u>	<u>-</u>	<u>-</u>	<u>2,745,634</u>
Decrease:						
Transferred to DCR - Capital Additions	1,255,248		106,250			1,361,498
Transferred to DCR - Work in Progress	1,672,979					1,672,979
	<u>2,928,227</u>	<u>-</u>	<u>106,250</u>	<u>-</u>	<u>-</u>	<u>3,034,477</u>
Net Changes for the Year	<u>(235,029)</u>	<u>-</u>	<u>(53,814)</u>	<u>-</u>	<u>-</u>	<u>(288,843)</u>
Balance, end of year	<u>11,045</u>	<u>33,119</u>	<u>55,986</u>	<u>-</u>	<u>-</u>	<u>100,150</u>



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

**Financial Statement
Discussion and Analysis**

For the Year Ended June 30, 2018

September, 2018

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Introduction

The following is a discussion and analysis of the School District's financial performance for the fiscal year ending June 30, 2018. This report is a summary of the School District's financial activities based on currently known facts, decisions, or conditions. The results of the current year are discussed in comparison with the prior year, with an emphasis placed on the current year. This report should be read in conjunction with the School District's financial statements for this same period.

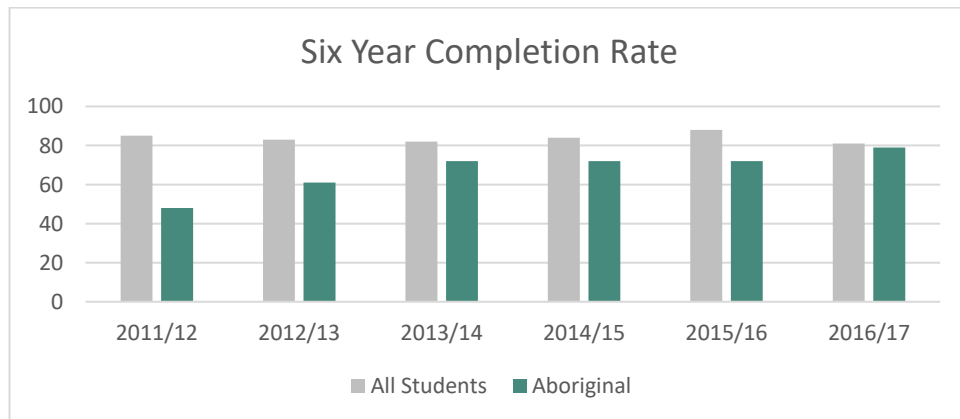
Overview

During the year the Board of Education entered the third year of its four-year strategic plan; **Excellence in All We Do**. It is the fulfillment of strategic framework created through extensive community and stakeholder consultation and feedback; aligning a clear vision with integration throughout all areas of the organization.

Our financial discussion and outcome is framed by this vision with key outcomes achieved during the year overviewed below.

Goal 1 – Our Students Excel

- Increased completion rates for Aboriginal students, approaching equivalent rates as the district as a whole.




- Continued the multi-year initiative of implementing the new revised curriculum which includes:
 - Communicating student learning outcomes
 - Improving the quality of educational services and student engagement
- Supported the careers programs with strategic investments in equipment and staffing
- Increased music program supports with the addition of instructional time for Elementary students.
- Supported coding initiatives that expose students to analytical thinking using technology
- Further supported Early Learning with the Circle of Security and iPals programs, and the redesign of KinderSPARK!

Goal 2 – Our People Inspire

- Enhanced a comprehensive professional development program by adding offerings such as Collaborating About Math in Primary (CAMP).
- School educational leaders are building communities of leaders at the student and staff levels.
- Increased support for pilot projects to build organizational capacity supporting the integration of technology in the classroom.
- Enhanced Investment Revenues by more closely managing cash flows and maintaining larger balances in accounts and investments that generate higher rates of return.
- Contained utility expenditures through Energy Infrastructure improvements and shared service initiatives. These initiatives included the construction of the three largest photo-voltaic school solar projects in BC.
- Began a risk assessment process to assist in identifying and implementing key risk treatment strategies and monitoring procedures.
- Continued with an extensive review and update of administrative regulations, documenting and extending efficient practices.

Goal 3 – We Embrace Our Community

- Implemented operations related to the Joint Use Agreement between the Sunshine Coast Regional District and the Board of Education that increases opportunities for both students and the community to access public assets
 - Created and held the first annual Family Expo, providing outreach and support to the parent community.
 - Increased International Education enrolment and revenues over the prior year.
 - Partnerships with Vancouver Island University, Sunshine Coast Regional Economic Development Organization, community school societies, Hospice, and many more!
- 

Enrolment and Staffing

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

Enrolment

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

	Last Year	Budget	Actual	Variance	
				vs. Last Year	vs. Budget
School Age	3,142.78	3,117.00	3,158.94	16.16	41.94
Adult	1.38	1.00	2.13	0.75	1.13
Total	3,144.16	3,118.00	3,161.07	16.91	43.07
				0.54%	1.38%

Staffing

Staffing is the most significant operational expenditure of school districts. The Staffing budget is summarized in Full Time Equivalent (FTE) terms, as follows:

	Last Year	Current Year	Variance
Teachers (FTE)	194.95	203.76	8.81
Educational Assistants	71.72	75.68	3.96
Support Staff	60.557	60.75	0.193
Principals and Vice Principals	17	18	1
Other Professionals	14.6	14.6	0
Total Staffing	358.827	372.79	13.963

Financial Highlights (Consolidated Summary)

91% of the School District's revenue comes in the form of an Operating Grant from the Provincial government which is based on enrolment levels and other student and geographical factors. 3.6% of revenue is associated with the recognition of deferred capital revenue, and the balance through other revenue programs such as international education, services provided to School District No. 93, special purpose funding (eg: school generated funds), facility rental and lease income, and investment income.

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

Description	Budget	Actual	Variance
Revenue	44,753,808	45,097,051	343,243
Expenses	46,789,451	43,779,250	(3,010,201)
Net Change for the Year	(2,035,643)	1,317,801	3,353,444

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

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

Additional items that contribute to the current year's surplus are summarized below.

Operating Accounts

Our actual financial outcome for the 2017/18 school year is consistent with expectations based on monthly Board reporting. The influences that contribute to our realized surplus include:

- Salary increments for administration that was below budgeted levels;
- Inability to hire several vacant EA, support staff, and exempt roles;
- Underspent benefit budgets due to the transition away from Medical Services Premiums, unfilled positions, and accounting estimates;
- Utility savings;
- Underspend of several district supplies accounts, and;
- Full retention of the budgeted contingency fund.

Special Purpose Accounts

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

Capital Accounts

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

The School District announced that it will advance funds to support the business case documentation (PDR) for the expansion of West Sechelt Elementary.

Classroom Enhancement Fund – Funding for Restored Collective Agreement Language

In January 2017, the Ministry of Education provided interim funding to school districts to begin to meet the obligations of the restored collective agreement language in the previous year. The \$357,132 provided to the district was utilized for the hiring of FTE teachers for the balance of the 2016/17 school year. Those funds were fully expended during the year.

In the 2017/18 year, these funds were renamed and combined with Teacher Learning Improvement Fund (LIF) grants to become the Classroom Enhancement Fund (CEF) and supplemented depending on actual collective agreement language in each school district. The amount that was initially provided to SD46 as a “Notional Amount” was \$4.1 million, which was later revised down to \$2.4 million by the Ministry of Education after closer review of school district contract language. The district petitioned the Ministry of Education and was successful in being granted a revised amount of \$3.1 million in CEF. These funds were fully expended to retain teachers previously hired using LIF and Priority Measures funding, hire additional teachers and cover related expenses during the year.

Statement of Financial Position

Cash increased \$0.8 million over the prior year due to increased deferred revenues and the current year surplus. Cash, held in the bank for current operational needs totals \$3.1 million in central accounts and \$0.5 million in school bank accounts. \$7.5 million is held on deposit with the Ministry of Finance and is available within 3 days if required. These deposits attract interest at 2.45% (as of June 30, 2018), comparable with one year or longer locked-in GIC rates. This cash is required to fulfill payment and liability obligations.

Accounts Receivable increase is primarily associated with draw claims from the Ministry of Education for capital work in progress.

Accounts Payable and Other Liabilities decreased by \$0.2 million and is comprised of the following:

	2018	2017
Trade payables	\$ 737,383	\$ 1,051,458
Salaries and benefits payable	2,429,768	2,367,845
Accrued vacation pay	404,152	400,443
	\$ 3,571,303	\$ 3,819,746

- The reduction in trade payables is due largely to a change in billing procedures from the district's transportation contractor.
- Salary and benefit accruals are largely associated with the number of unpaid days remaining in June and increased usage by teachers of the 12-month payment plan option.

Unearned Revenue is associated with deposits for both enhancements to Aboriginal Education and International Education tuition for subsequent years, received in advance.

Deferred Revenues consist of Special Purpose Fund balances deferred to subsequent years for the intended use.

Deferred Capital Revenue increased \$1.1 million, which is associated with the number of capital projects (primarily mechanical upgrades and annual programs).

Tangible Capital Assets increased \$1.35 million, which is closely linked with deferred capital revenue.

Financial Analysis – Comparison to Budget and Last Year

Statement of Operations

The Statement of Operations is a consolidation of three funds – Operating, Capital Funds and Special Funds. Each of these three funds are reviewed separately below.

Statement of Operations – Operating Fund

Revenue

Ministry of Education Operating Grant Revenue

Last Year	Budget	Actual	Variance	
			Actual/LY	Actual/Budget
36,617,123	36,872,119	36,995,871	378,748 1.0%	123,752 0.3%

Grant Revenues were \$0.4 million higher than last year due to an increase in per student grant funding of \$122 as well as enrolment changes and other factors. The majority of the increase was intended to fund provincially negotiated labour rate increases.

Grant Revenues were \$0.1 million higher than budget due primarily to increased student enrolment funding related to the May 2018 enrolment counts.

Other Grant Revenues were higher than prior year and budget primarily due to increased student enrolment funding related Industry Training Authority (ITA) programs (Youth Train in Trades). The District also began accruing ITA revenue expected but not yet received.

Other Revenues

Other Revenues were above last year and amended budget due to higher interest and rental income, increased International Education enrolment, and the sale of surplus vehicles.

Expenses

Salaries

Last Year	Budget	Actual	Variance	
			Actual/LY	Actual/Budget
25,778,751	26,130,822	25,460,933	(317,818)	(669,889)
			-1.2%	-2.6%

Teacher Salary Expenses were lower than last year due to a greater demand for EAs and the promotion of a district teacher to a Principal position. Overall spending was lower than in previous years due to the uncertainty related to the Classroom Enhancement Fund. Principals and budget managers were increasingly wary of expending funds that might be denied mid-year by the Ministry of Education, without the ability to reduce staffing levels mid-year.

EA Salaries and Other Professional salaries were significantly lower than budget mostly due to slippage in the EA budget from a shortage of casual EA's available for employment combined with timing delays in filling available positions. Underspent substitute salaries relate primarily to contractual obligations which carry-forward into subsequent years.

Benefits

Last Year	Budget	Actual	Variance	
			Actual/LY	Actual/Budget
6,156,053	6,511,255	6,009,181	(146,872)	(502,074)
			-2.4%	-7.7%

Actual expenses were lower than last year due to the reduction in MSP premiums (~\$150,000) and lower overall salary levels.

Actual expenses were lower than budget mostly due to the reduction in MSP premiums, underspent salary budgets due to unfilled positions (referenced above) and overestimates in benefit load rates.

Services and Supplies

Services and supplies represent approximately 14% of the operating budget expenditures. In the aggregate, service and supply lines are primarily below budget due to underspending of provisional and carry-forward accounts.

Last Year	Budget	Actual	Variance	
			Actual/LY	Actual/Budget
5,055,287	6,812,341	5,015,940	(39,347)	(1,796,401)
			-0.8%	-26.4%

Services were \$160,000 lower than in the prior year due to reduced legal, consulting and unspent software license budgets. Student transportation was \$134,000 higher than previous years due the creation of student transportation budget allocations to schools, as well as contractual rate increases. Insurance costs increased due to premiums related to the Employment Practices Liability Program.

Actual expenses were lower than budget primarily due to unspent carry-forward budgets from prior years, which generally appear as restricted surplus items, especially as school budget surpluses. Utilities costs were lower than prior years and budget due primarily to the ongoing HVAC upgrades and solar projects, which reduce consumption.

Capital Funds

Major Capital Projects

There were no Major Capital projects in progress or initiated during the year.

Supreme Court Canada Additional Space Funding:

Funding was provided for additional classroom spaces at Cedar Grove Elementary, Davis Bay Elementary and West Sechelt Elementary. These spaces were required as a result of additional classes required due to class size and composition language that was reinstated into the teacher collective agreement.

School Enhancement Funded Projects (SEP)

- **Pender Harbour Elementary Secondary HVAC** – This small rural Elementary/Secondary school had its electric heating system upgraded with new air handling units and the installation of a solar array to reduce operating costs.
- **Davis Bay Elementary** – This mid-sized elementary school had its electric heating system upgraded with new air handling units and the installation of a solar array to reduce operating costs. The life-cycle costs will be significantly lower than an evaluated option to convert the school to natural gas-fired boilers.

Project Development Reports (PDR)

The request for capital funding to expand West Sechelt Elementary has proceeded to the detailed Project Definition Report (PDR) stage and funds have been allocated to complete the report. This is a requirement to be considered for capital funding.

Annual Facility Grant (AFG)

The Annual Facility Grant is funding provided by the Ministry of Education for designated school capital or maintenance upgrades. \$907,785 was provided by the Ministry of Education to fund the following projects in 2017/18.

- Roof section replacement: 4 schools
- Interior Renovation of Elphinstone Secondary
- Gym floor refinishes: 4 schools
- Door and window upgrades
- Duct cleaning and other minor upgrades

Land Sales

There were no sales of land during the year.

Accumulated Surplus (Operations)

The School Board has established a Surplus Policy as part of its multi-year financial approach for stable and sustainable organization health. This policy provides direction to staff as to how restricted surplus funds are created and utilized in subsequent years. It also provides direction to staff regarding the process

Unrestricted Surplus

In broad terms, the current year Unrestricted Surplus arises as follows;

- Underspend of Educational Assistant (EA) Budgets. Inability to recruit the budgeted number of EAs due to rising demand. This demand is created by additional Inclusive Education enrolment as well as increasing levels of support required to serve these students.
- The phased transition to the Employer Health Tax and away from the Medical Services Plan premiums has resulted in a savings in the current year which will be offset by overlapping payments in the 2019/20 year.
- Utilities savings and underspend of equipment replacement and other supplies budgets.
- Unexpected revenue, including investment income and property rentals.
- Anticipated use of \$350,000 prior year Restricted Surplus not required to balance budget. This added to Unrestricted Surplus at year end.

School Supply Budgets Carry Forward

The 2017/18 school budget carry forward totals \$786,000 – an increase of \$190,000 from the prior year. The inability to fill many EA positions as well as uncertainty created by the Classroom Enhancement Fund were significant factors contributing to this increase. Because budget managers have less certainty around allocations they tend to be more conservative in their spending to address potential shortfalls in subsequent years.

Other Restricted Surplus Items

Other reasons for the Restricted Surplus increase relate to planned use of surplus required to balance the 2018/19 budget, anticipated increase in employee health tax costs in the 2019/20 school year, and unbudgeted, unfunded increases in teacher extended health costs related to the provincially negotiated plan.

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

There are several factors that could influence the District's stable and healthy financial situation during the 2018/19 school year and beyond.

Organizational Capacity

Over the past number of years, exempt compensation freezes and inability to move administrative personnel to the appropriate level of compensation due to PSEC restrictions has resulted in difficulties with recruitment and retention of these key personnel. Further, the increase in overall teacher hiring across the province has made recruiting a greater challenge than in past years.

Provincial Funding Model Review

The provincial government has initiated and will soon be completing a review of the funding allocation model. Although a review is certainly overdue, government has not committed any additional funds to support the initiative. This will result in a reallocation of funds between districts, with some "winning" and others "losing" scarce funds. Government has signaled a potential departure from the medical diagnosis model of funding allocation related to students with special needs, meaning there could be a departure from specific funding to address these student needs. In SD46, these funds comprise over 15% of operating grant revenues, which is much higher than most districts in the province

Classroom Enhancement Fund/Restored Teacher Collective Agreement Language

BCPSEA and BCTF reached an agreement in the previous year on the restored language arising from the Supreme Court of Canada ruling in November 2016. The restoration has been categorized into 4 areas:

- Non-Enrolling Teacher Staffing ratios;
- Class Size Provisions;
- Class Composition Provisions; and
- Process and Ancillary Language.

Interim funding was provided for this agreement during 2016/17 and annualized for 2017/18. In addition, the Education Fund (EF or LIF) is being repurposed into a Classroom Enhancement Fund.

The notional funding announced in June of 2018 for the 2017/18 year totaled \$2,979,870 million and is to be captured as a special purpose fund grant. The Ministry of Education has committed to this amount subject to verification of actual classroom organization and actual costs to be submitted in the Fall of 2018. Actual funding amounts remains uncertain as a result.

Group Benefits

The costs of extended health and dental benefits associated with the provincially-negotiated plan has resulted in a doubling of costs in SD46 since its inception. This trend is likely to continue as teachers utilize benefit offerings and there is no ongoing provincial funding to address this expense.

Facilities – Capital Funds

As we have noted in previous reports, tackling system stresses to address increased demand for enrolment space in elementary schools, especially in West Sechelt, requires intensive forward-looking capital planning. In some situations, this involves the advancement of local capital funds to mitigate the risk of school overcrowding and student and staff safety. Additionally, the requirement to comply with

collective agreement restored language places an increased burden and demand on class space. Unrestricted local capital is essentially nil ('0') leaving the inability to fund new classroom additions, portable placements or further classroom conversions, except with operating funds.

Technology Requirements

The demand for technology hardware, software, and system utilization continues at a rapid pace. Providing the required services and ensuring that information is secure and protected necessitates increased financial resources. Technology in support of education and the framework for enhancing student learning and more real-time reporting on student progress is an important undertaking. MyEdBC student administration system requires enhancements in order to meet the ongoing needs for improved data and reporting.

Contacting Management

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

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

You are encouraged to also review the Board's strategic vision and plan **Excellence in All We Do**.
<http://www.sd46.bc.ca/files/Community%20Info/StratPlanweb-use.pdf>



School District No. 46 (Sunshine Coast) 494 South Fletcher Rd.
Gibsons, British Columbia V0N 1V0

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

DATE 01-Aug-2018 10:23 AM

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

PAGE 1

START DATE: 01-Jun-2018 TO END DATE: 30-Jun-2018

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

ON-LINE CHEQUES : ISSUED BETWEEN 01-Jun-2018 AND 30-Jun-2018						
00LCET3523	0001	*****	23290	MUNICIPAL PENSION PLAN	01-Jun-18	56,988.87
00LCET3524	0001	*****	28095	RECEIVER GENERAL FOR CANADA	05-Jun-18	13,811.36
00LCET3525	0001	*****	28093	RECEIVER GENERAL FOR CANADA	05-Jun-18	370,164.72
00LCET3527	0001	*****	28094	RECEIVER GENERAL FOR CANADA	12-Jun-18	13,880.96
00LCET3528	0001	*****	28094	RECEIVER GENERAL FOR CANADA	12-Jun-18	80,947.05
00LCET3529	0001	*****	30209	TEACHERS' PENSION PLAN	13-Jun-18	485,503.13
00LCET3531	0001	*****	23268	MEDICAL SERVICES PLAN OF BC	15-Jun-18	11,100.00
00LCET3532	0001	*****	23268	MEDICAL SERVICES PLAN OF BC	15-Jun-18	14,662.50
00LCET3534	0001	*****	23290	MUNICIPAL PENSION PLAN	15-Jun-18	58,447.88
00LCET3536	0001	*****	28094	RECEIVER GENERAL FOR CANADA	26-Jun-18	79,289.14
00LCET3537	0001	*****	28094	RECEIVER GENERAL FOR CANADA	26-Jun-18	12,921.18
00LCET3538	0001	*****	28093	RECEIVER GENERAL FOR CANADA	26-Jun-18	150,000.00
00LCET3539	0001	*****	30209	TEACHERS' PENSION PLAN	26-Jun-18	12,826.06
00LCET3540	0001	*****	28095	RECEIVER GENERAL FOR CANADA	26-Jun-18	24,462.69

TOTALS FOR BANK - 0001 1,385,005.5

TOTAL NUMBER OF CHEQUES 1

TOTAL NUMBER OF CHEQUES WITH MICR 1

COMPUTER PREPARED CHEQUES : ISSUED BETWEEN 01-Jun-2018 AND 30-Jun-2018

2043000027	0001	0000051527	29095	SOFTCHOICE LP	06-Jun-18	16,755.17
2043ET0003	0001	*****	11050	APPLE CANADA INC. C3120	06-Jun-18	10,572.80
2043ET0086	0001	*****	26243	PEBT IN TRUST	06-Jun-18	52,203.30
2044ET0019	0001	*****	11909	DR. DEBORAH AMARAL	13-Jun-18	17,700.00
2044ET0036	0001	*****	21056	KMS TOOLS & EQUIPMENT LTD	13-Jun-18	10,669.06
2044ET0049	0001	*****	26207	PACIFIC BLUE CROSS/MSA	13-Jun-18	71,202.24
2044ET0069	0001	*****	29376	SUNSHINE COAST TEACHERS ASSOCIATION	13-Jun-18	13,526.19
2045ET0067	0001	*****	30172	THIRDWAVE BUS SERVICES	20-Jun-18	53,546.58
2045ET0073	0001	*****	33068	WESCLEAN EQUIPMENT &	20-Jun-18	13,535.17
2046ET0001	0001	*****	13907	MINISTER OF FINANCE	21-Jun-18	3,000,000.00
2047ET0004	0001	*****	11050	APPLE CANADA INC. C3120	27-Jun-18	12,320.00
2047ET0020	0001	*****	13429	CDW CANADA INC.	27-Jun-18	16,917.24
2047ET0107	0001	*****	15516	STEPHEN MCNICHOLLS CONSULTING INC.	27-Jun-18	23,388.75
2047ET0114	0001	*****	30172	THIRDWAVE BUS SERVICES	27-Jun-18	60,507.80

TOTALS FOR BANK - 0001 3,372,844.3

TOTAL NUMBER OF CHEQUES 1

TOTAL NUMBER OF CHEQUES WITH MICR 1

ON-LINE CHEQUES : ISSUED BETWEEN 01-Jun-2018 AND 30-Jun-2018

00LCET3548	0005	*****	12144	BANK OF MONTREAL	09-Jun-18	89,945.73
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TOTALS FOR BANK - 0005 89,945.73

TOTAL NUMBER OF CHEQUES 1

TOTAL NUMBER OF CHEQUES WITH MICR 1

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

DATE 01-Aug-2018 10:23 AM

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

PAGE 2

START DATE: 01-Jun-2018 TO END DATE: 30-Jun-2018

CHEQUE #	BANK	MICR #	VENDOR #	VENDOR NAME	ISSUE DATE	CHEQUE AMOUNT
GRAND TOTAL						4,847,795.5'
CANCELLED TOTAL						0.00
NET GRAND TOTAL						4,847,795.5'
GRAND TOTAL NUMBER OF CHEQUES						21
GRAND TOTAL NUMBER OF CHEQUES WITH MICR						:

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

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

DATE 01-Aug-2018 09:35 AM

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

PAGE 1

START DATE: 01-Jul-2018 TO END DATE: 31-Jul-2018

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

ON-LINE CHEQUES : ISSUED BETWEEN 01-Jul-2018 AND 31-Jul-2018						
00LCET3551	0001	*****	23290	MUNICIPAL PENSION PLAN	03-Jul-18	58,291.56
00LCET3553	0001	*****	28093	RECEIVER GENERAL FOR CANADA	05-Jul-18	345,724.35
00LCET3554	0001	*****	28095	RECEIVER GENERAL FOR CANADA	05-Jul-18	25,637.39
00LCET3555	0001	*****	28094	RECEIVER GENERAL FOR CANADA	05-Jul-18	81,595.08
00LCET3556	0001	*****	28094	RECEIVER GENERAL FOR CANADA	05-Jul-18	13,073.42
00LCET3558	0001	*****	30209	TEACHERS' PENSION PLAN	13-Jul-18	485,644.15
00LCET3559	0001	*****	23268	MEDICAL SERVICES PLAN OF BC	13-Jul-18	10,237.50
00LCET3560	0001	*****	23268	MEDICAL SERVICES PLAN OF BC	13-Jul-18	14,512.50
00LCET3561	0001	*****	33038	WORKERS' COMPENSATION BOARD	12-Jul-18	57,744.51
00LCET3563	0001	*****	23290	MUNICIPAL PENSION PLAN	13-Jul-18	56,522.97
00LCET3565	0001	*****	28094	RECEIVER GENERAL FOR CANADA	18-Jul-18	85,667.93
00LCET3566	0001	*****	28094	RECEIVER GENERAL FOR CANADA	18-Jul-18	22,082.01
00LCET3571	0001	*****	23290	MUNICIPAL PENSION PLAN	31-Jul-18	34,367.80

TOTALS FOR BANK - 0001

1,291,101.1'

TOTAL NUMBER OF CHEQUES

1.

TOTAL NUMBER OF CHEQUES WITH MICR

1

COMPUTER PREPARED CHEQUES : ISSUED BETWEEN 01-Jul-2018 AND 31-Jul-2018

2048000002	0001	0000051663	12012	BC HYDRO & POWER AUTHORITY	04-Jul-18	34,364.65
2048ET0003	0001	*****	11050	APPLE CANADA INC. C3120	04-Jul-18	12,320.00
2048ET0006	0001	*****	12021	BC TEACHERS FEDERATION	04-Jul-18	20,386.57
2048ET0007	0001	*****	12111	BC TEACHERS FEDERATION	04-Jul-18	32,349.20
2048ET0048	0001	*****	26243	PEBT IN TRUST	04-Jul-18	46,732.71
2048ET0065	0001	*****	29102	SUNSHINE COAST TEACHERS ASSOCIATION	04-Jul-18	11,962.27
2050ET0066	0001	*****	26207	PACIFIC BLUE CROSS/MSA	12-Jul-18	78,896.38
2050ET0085	0001	*****	29376	SUNSHINE COAST TEACHERS ASSOCIATION	12-Jul-18	15,019.89
2050ET0087	0001	*****	30172	THIRDWAVE BUS SERVICES	12-Jul-18	78,124.86
2051000007	0001	0000051738	16424	OSTBERG WRESTLING SUPPLIES INC.	17-Jul-18	14,259.00
2052000001	0001	0000051742	13811	4TH UTILITY INC.	18-Jul-18	36,143.24
2052ET0001	0001	*****	11050	APPLE CANADA INC. C3120	18-Jul-18	14,632.69
2052ET0015	0001	*****	15924	POWERSCHOOL CANADA ULC	18-Jul-18	42,337.55
2053000004	0001	0000051757	16380	LINDEL PAINTERS LTD	25-Jul-18	20,475.00
2053000005	0001	0000051758	23290	MUNICIPAL PENSION PLAN	25-Jul-18	18,026.79
2053ET0001	0001	*****	15581	ARI FINANCIAL SERVICES T46163	25-Jul-18	23,374.00
2053ET0002	0001	*****	12020	BC SCHOOL TRUSTEES ASSOC.	25-Jul-18	26,305.16
2053ET0023	0001	*****	17015	GIBSONS BLDG SUPPLIES LTD	25-Jul-18	12,256.55
2053ET0049	0001	*****	29376	SUNSHINE COAST TEACHERS ASSOCIATION	25-Jul-18	30,000.00
2054000008	0001	0000051773	23290	MUNICIPAL PENSION PLAN	27-Jul-18	12,656.66
2054000014	0001	0000051779	31008	UNIVERSITY OF VICTORIA	27-Jul-18	17,925.00

TOTALS FOR BANK - 0001

598,548.1'

TOTAL NUMBER OF CHEQUES

2.

TOTAL NUMBER OF CHEQUES WITH MICR

1

ON-LINE CHEQUES : ISSUED BETWEEN 01-Jul-2018 AND 31-Jul-2018

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

DATE 01-Aug-2018 09:35 AM

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

PAGE 2

START DATE: 01-Jul-2018 TO END DATE: 31-Jul-2018

CHEQUE #	BANK	MICR #	VENDOR #	VENDOR NAME	ISSUE DATE	CHEQUE AMOUNT
00LCET3569	0005	*****	12144	BANK OF MONTREAL	09-Jul-18	99,770.92
TOTALS FOR BANK - 0005						99,770.92
TOTAL NUMBER OF CHEQUES						:
TOTAL NUMBER OF CHEQUES WITH MICR						:
GRAND TOTAL						1,989,420.20
CANCELLED TOTAL						0.00
NET GRAND TOTAL						1,989,420.20
GRAND TOTAL NUMBER OF CHEQUES						31
GRAND TOTAL NUMBER OF CHEQUES WITH MICR						:

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-2018 09:12 AM

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

PAGE 1

START DATE: 01-Aug-2018 TO END DATE: 31-Aug-2018

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

ON-LINE CHEQUES : ISSUED BETWEEN 01-Aug-2018 AND 31-Aug-2018						
00LCET3573	0001	*****	28094	RECEIVER GENERAL FOR CANADA	03-Aug-18	40,351.54
00LCET3574	0001	*****	28094	RECEIVER GENERAL FOR CANADA	03-Aug-18	13,897.69
00LCET3576	0001	*****	23268	MEDICAL SERVICES PLAN OF BC	15-Aug-18	10,050.00
00LCET3577	0001	*****	23268	MEDICAL SERVICES PLAN OF BC	15-Aug-18	12,525.00
00LCET3578	0001	*****	28093	RECEIVER GENERAL FOR CANADA	03-Aug-18	37,286.00
00LCET3580	0001	*****	30209	TEACHERS' PENSION PLAN	13-Aug-18	46,830.67
00LCET3596	0001	*****	23290	MUNICIPAL PENSION PLAN	16-Aug-18	25,879.43
00LCET3600	0001	*****	28094	RECEIVER GENERAL FOR CANADA	17-Aug-18	27,660.12
00LCET3601	0001	*****	28094	RECEIVER GENERAL FOR CANADA	17-Aug-18	13,143.65
00LCET3602	0001	*****	23290	MUNICIPAL PENSION PLAN	24-Aug-18	22,761.80
TOTALS FOR BANK - 0001						250,385.90
TOTAL NUMBER OF CHEQUES						10
TOTAL NUMBER OF CHEQUES WITH MICR						0
COMPUTER PREPARED CHEQUES : ISSUED BETWEEN 01-Aug-2018 AND 31-Aug-2018						
2055000002	0001	0000051782	12012	BC HYDRO & POWER AUTHORITY	01-Aug-18	26,857.95
2055000007	0001	0000051787	16380	LINDEL PAINTERS LTD	01-Aug-18	12,600.00
2055ET0010	0001	*****	25010	OLYMPIC INTERNATIONAL AGENCIES LTD.	01-Aug-18	56,603.68
2055ET0017	0001	*****	34000	XEROX CANADA LTD	01-Aug-18	14,085.79
2057ET0002	0001	*****	26243	PEBT IN TRUST	09-Aug-18	44,936.56
2058000008	0001	0000051808	16380	LINDEL PAINTERS LTD	15-Aug-18	20,475.00
2058ET0019	0001	*****	26207	PACIFIC BLUE CROSS/MSA	15-Aug-18	63,526.24
2059000017	0001	0000051830	29162	VANCOUVER SCHOOL BOARD	22-Aug-18	10,263.56
2059ET0002	0001	*****	11050	APPLE CANADA INC. C3120	22-Aug-18	46,462.26
2059ET0026	0001	*****	14628	RAM MECHANICAL	22-Aug-18	190,802.11
2060000005	0001	0000051835	15925	ROYAL BANK OF CANADA	29-Aug-18	10,000.00
TOTALS FOR BANK - 0001						496,613.15
TOTAL NUMBER OF CHEQUES						11
TOTAL NUMBER OF CHEQUES WITH MICR						5
GRAND TOTAL						746,999.05
CANCELLED TOTAL						0.00
NET GRAND TOTAL						746,999.05
GRAND TOTAL NUMBER OF CHEQUES						21
GRAND TOTAL NUMBER OF CHEQUES WITH MICR						5

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



School District No. 46 (Sunshine Coast)

Administrative Regulations

EDUCATION

2230

CAREER PROGRAMS

1. Before a school may offer, or make changes in, any career program/course, approval must be obtained by submitting an application to the Board by April 30TH of each year (or in the case of offering a new, locally developed course within either a new or old program, by March 30TH.)
2. For the purpose of career programs, each Work Experience course shall consist of 120 hours, most of which is to consist of unpaid, standard work-site placement.
3. Each of the following types of career programs shall offer the following number of 4 credit work-experience courses:
 - Career Preparation - 1
 - Co-op - 2
 - Secondary School Apprenticeship - 4
4. All aspects of career programs information recording and reporting shall be consistent with the current Ministry requirements in Form 1701. Information required for this form shall be dealt with in an expeditious manner in order for Ministry deadlines to be met. Students shall only be claimed for funding if an advisory committee is in place. Only students who have completed and signed a form showing that the student has selected to be enrolled in a particular career program shall be claimed for funding. This form must also include the courses in the career program and the number of hours of work experience required. Grade 12 students shall only be claimed if they have completed a work experience agreement or a record of planned work experience.
5. Students shall only participate in work experience if:
 - (a) the school has on file a work-experience agreement form signed by all parties for each work-site placement;
 - (b) they are supervised by an employer approved adult supervisor;
 - (c) the work-site is visited initially, and then periodically, by the work experience teacher;
 - (d) the student has completed the work-site safety and injury prevention intended learning outcomes of CAPP 8-12;

Page 1 of 2

Date approved:	Reference:
Date revised:	Supt. Signature:



School District No. 46 (Sunshine Coast)

Administrative Regulations

EDUCATION

2230

CAREER PROGRAMS cont'd

- (e) the work experience teacher has:
 - informed the employer that they have a duty to provide work-site specific safety orientation before the student starts work;
 - discussed with the employer the goals of the placement and the student's abilities relating to the placement;
 - established criteria for evaluating the placement.
- 6. Credit for CPWE and for completion of a Career Preparation program shall only be granted if a work experience agreement is completed.
- 7. Students conduct on work-site placements is expected to be the same as that at school and that expected of adult workers on that site. Participation in work experience can be ended anytime by the work experience teacher and/or employer. Students must observe the times required in the contract and inform the employer and work experience teacher of any variation.
- 8. If a student has a work-site accident, a WCB injury report must be completed by the school and submitted within three days to the WCB. A copy of the report and the work experience agreement must be sent to the Ministry of Education.
- 9. Secondary School Apprenticeship students must have an employer willing to provide employment for at least 480 hours of work-site based apprenticeship and an Apprenticeship and Trades Worker Number assigned by ITAC.
- 10. Implementation of the 30 hours work experience component of the CAPP 11 and 12 program shall follow all guidelines in The Work Experience Handbook, Ministry of Education policy circular 00-01 and any pertinent regulations above. Students shall only be credited with current or past paid employment if they can present written confirmation of WCB coverage from their employer.

Date approved: August 1, 2001	Reference: Policies 1.4.1, 4.6
Date revised:	Supt. Signature:



School District No. 46 (Sunshine Coast)

Administrative Regulations

EDUCATION

2350

DISTANT EDUCATION/DISTRIBUTED LEARNING

1. Students in public schools may access their educational program through distributed learning (DL).
2. Students enrolled in grades 10 through 12 may take courses through DL and may cross-enroll in public and independent schools.
3. Students enrolled in grades K-9 may not cross-enroll. These students are full time at either a Distributed Learning school or a “brick and mortar” school.
4. School aged children ordinarily resident in British Columbia may take provincial DL at no charge. The fee provisions set out in the School Act apply to the provision of distance education or DL educational programs.
5. More DL details are available through the following websites:
 - Ministry of Education Distributed Learning
www.bced.gov.bc.ca/dist_learning/
 - BC Distributed Learning Standards
www.bced.gov.bc.ca/dis_learning/document/dist_learn_ogmt.pdf
 - BC Distributed Learning Standards
www.bced.gov.bc.ca/dist_learning/documents/dl_standards.pdf
 - Learn Now B.C.
www.learnnowbc.ca
 - Homeschoolers versus distributed learning students
www.bced.gov.bc.ca/dist_learning/dl_vs_homeschool.htm

Date adopted: January 1996
Revised: January 12, 2010

Reference: Board Policy

Supt. Signature:

To be repealed - Circulating until Oct.1, 2018



School District No. 46 (Sunshine Coast)

Administrative Regulations

ADMINISTRATION

1950

VISITORS

1. Principals shall establish guidelines and procedures for visitors to their school.
2. These guidelines shall be communicated to all potential visitors.
3. Clearly visible printed or painted signs shall indicate to all visitors that it is necessary for them to report to the school office before proceeding to any other part of the school building.
4. Staff who have invited resource people to the school shall notify the school office of the arrangements.
5. Staff and administration who become aware of visitors who have bypassed the established procedures shall request the person to report to the office.

Page 1 of 1

Date approved: January 1996

Reference:

Date revised:

Supt. Signature:



School District No. 46 (Sunshine Coast)
Administrative Regulations

FACILITIES

3870

USE OF POTENTIALLY DANGEROUS EQUIPMENT

In schools, there are times when it is desirable to use potentially dangerous equipment. In such cases, schools have a duty to ensure that student safety is of the highest priority.

1. The use of potentially dangerous equipment (examples include microwave ovens, paper cutters and industrial education shop equipment) shall be age appropriate and shall be supervised by a person who has been instructed in its safe use.
2. The Portable Personnel Lift (“Cherry Picker”) shall only be used as follows:
 - a. Only adults are to use the Portable Personnel Lift.
 - b. No staff or volunteer shall set up or use the Portable Personnel Lift without:
 - i. Viewing the Portable Personnel Lift Safety Training Video
 - ii. Reading the Manufacturers Instruction Manual
 - iii. Signing the appropriate form indicating that they have carried out (i) and (ii) above
 - iv. Following all directions in (i) and (ii) above
 - c. The Director of Facilities shall ensure that the Portable Personnel Lift is maintained and serviced according to the schedule in the Manufacturers Instruction Manual.

Date adopted: February 28, 2000
Revised: August 23, 2002

Reference:

Supt. Signature:

Title: **Internet Appropriate Use and District-Wide Network**

Category: **Education**

Number: **1170**

Circulating until November 5, 2018

I. Rationale

School District No.46 (Sunshine Coast), through its district-wide network, provides data communication links among all district sites and a high-speed connection to sites outside the district including the Internet. Internet services and technologies offer valuable learning experiences for students and sources of information for teachers. At the same time, there are potential hazards. Students and staff may receive offensive communications and may access material that is not appropriate. The District will inform all stakeholders of potential risks and benefits, and define expectations for all user groups (students, staff, parents and visitors).

Access to the Internet is provided through the Next Generation Network (NGN). NGN is part of the provincial government network. Standards of use apply to all NGN users.

Principals must review appropriate Internet usage and District policy yearly. This could be done via assemblies, teacher reminders, student planners and appropriate signage in classrooms.

To manage network capacity and ensure optimal network performance:

- A. Users do not access Internet radio stations, or video services (typically referred to as "streaming" audio or video), unless the use is education related.
- B. Users do not engage in multiplayer network gaming where data is continuously exchanged among players.
- C. Users do not download large files, such as movie or music files, unless they are education related.
- D. Users do not act as a file server to Internet users by sharing movies, music files, and software of other files from the device.

Inappropriate use of district computers has the potential to cause public embarrassment and damage the trust relationship that we have with our public. Users must comply with all applicable laws and regulations and must respect the legal protection provided by copyright and licenses with respect to both programs and data.

In providing Internet access the district will not permit the creating, distributing, or accessing of any material that is not suitable for classroom learning. The Internet is a global electronic



Title: **Internet Appropriate Use and District-Wide Network**

Category: **Education**

Number: **1170**

Circulating until November 5, 2018

network and not under the district's control.

II. Procedures

The following procedures will ensure appropriate use. Inappropriate behaviours may lead to disciplinary action, including confiscation of technology, suspension or limitation of network access privileges and corrective actions up to and including termination of staff and or referral to the R.C.M.P.:

A. Inappropriate use of network services includes, but is not limited to, the following:

1. Users may not use the district's networks or computing equipment to:
 - a) Transmit any materials in violation of Canadian laws;
 - b) Download, duplicate, store, or transmit pornographic materials;
 - c) Transmit or post threatening, abusive, obscene or harassing material;
 - d) Duplicate, store, or transmit copyrighted material that violates copyright law;
 - e) Participate in pyramid schemes or chain mail;
 - f) Harass other users;
 - g) Install any software onto district owned devices without the permission of the district Technical Support Staff or the school's Principal. (Staff may download appropriate software / apps for job related purposes onto their assigned district owned devices.)
2. Users may not violate, or attempt to violate, the security of the district's computers, data or network equipment or services. Users must not attempt to obscure the origin of any message or download materials under an assumed Internet address.
3. Attempting to access unauthorized district data *is* prohibited.

Any attempt to vandalize district network accounts or systems is strictly prohibited and will result in termination of the user's computer and network privileges. Vandalism is defined as any malicious attempt to harm or destroy

Title: **Internet Appropriate Use and District-Wide Network**

Category: **Education**

Number: **1170**

Circulating until November 5, 2018

data or capture the data or passwords of another member, the district, or any of the agencies or other networks that are connected to the Internet. This includes, but is not limited to, the uploading or creation of computer viruses.

- a) Any use of another individual's password-protected account is prohibited.
 - b) Any user identified as a security risk or having a history of problems with other computer systems may be denied access to the district's networks and services.
4. Users may not:
- a) Use abusive, vulgar, profane, harassing, or other inappropriate language;
 - b) Post, download or transmit inappropriate images / photographs / videos;
 - c) Re-post personal electronic mail or posts received to public forums (e.g., list serves, newsgroups, Twitter, Facebook) without permission from the author.
 - d) Share password(s) with others;
 - e) Distribute or use anyone else's account name and password;
 - f) Reveal anyone else's personal address, phone number, or picture without their consent, except as required in the course of one's duties;
 - g) Use network access for personal business purposes or anything else not related to the individual's position in the district;
 - h) Transmit or expose to Internet access, personal, confidential or protected information, which is reasonably likely to be excepted or excluded from access under the Freedom of Information and Protection of Privacy Act.

B. The district's local and wide area networks are intended primarily for educational purposes and for the business and administrative functions directly in support of the district's operation.

Title: **Internet Appropriate Use and District-Wide Network**

Category: **Education**

Number: **1170**

Circulating until November 5, 2018

C. Network services and access to these services shall only be by authorized persons. Where password-protected accounts are used, network users are personally responsible for all activity that occurs within their account. Where possible, students are to have their own password-protected account and teachers are not to permit students to operate under the teacher's account. Staff are expected to take all reasonable precautions to ensure that students are not accessing inappropriate material on the Internet.

D. When interacting with other users on the district-wide network or Internet, users are expected to behave as they would in any other environment where they represent their school. It is important that users conduct themselves in a responsible, ethical, and polite manner.

E. Using the district's networks and the Internet for illegal, obscene, harassing or inappropriate purposes, or in support of such activities, is prohibited.

F. Users are advised that computer systems (and files/records including email records) are district property and may be inspected or monitored at any time if misuse is suspected.

G. All above procedures apply whether district network access is gained from in or out of school/work settings and/or school/work time.

H. Violations of the above and other inappropriate uses of technology may result in sanctions including but not limited to:

1. Confiscation of technology or removal of computer privileges (temporary or permanent).
2. Additional disciplinary action at the school level in line with existing disciplinary practice for dealing with inappropriate language or behavior.
3. An exclusion from a computer course option.
4. Where applicable, law enforcement agencies may be requested by the Superintendent/designate to become involved in criminal prosecution, as detailed in the computer crimes provisions of the Criminal Code of Canada.

I. School Principals will, where and when appropriate, ensure that the District-Wide Network Student Registration Form is signed by parents or guardians and or students and kept in students' files.

Title: **Internet Appropriate Use and District-Wide Network**

Category: **Education**

Number: **1170**

Circulating until November 5, 2018

J. Guest users of the district-wide wireless network will be presented with defined terms of use and must agree to accept those terms before access to the network is granted.

Received:

References: Board Policy 11 and 21



Title: **Animals in the Schools**

Category: **Education**

Number: **1010**

Circulating until November 5, 2018

I. **Rationale:**

Research supports that having animals and pets in the classroom can have strong benefits for children. Animals can reduce stress and anxiety, improve social interaction, and increase motivation and learning.

II. **Guidelines:**

A. The principal shall approve all animals that are brought into schools for instructional purposes.

B. Animals shall be housed in suitable, sanitary self-contained enclosures appropriate to the size of the animals (as per S.P.C.A. guidelines). Teachers who bring animals into their classrooms will be responsible for ensuring enclosures are kept in a sanitary condition.

C. Animals shall not be allowed to roam freely in the school. Due to the nature of their work, therapy dogs may be unleashed while in certain settings, but will be kept under control at all times. Dogs used for therapeutic purposes will require proper certification indicating a training program has been successfully completed. Dogs must be completely housebroken and up to date on vaccinations before being brought to school.

D. Animals shall not be left in schools during holiday periods. The staff member who brought the animal(s) to the school will be responsible for the proper care of the animals.

E. Prior to introducing any animals into the classroom, teachers shall be certain that:

1. Students and school personnel are not allergic to their presence. If a student or staff member suffers from an allergy that is aggravated by the presence of animals, the animal must be removed;
2. The animals are free from any disease or parasites;
3. The animal will present no physical danger to students;
4. Students will be instructed in the proper care and handling of the animal.

F. Staff shall not bring their own household pets into district schools except for instructional purposes and student support.



Title: **Animals in the Schools**

Category: **Education**

Number: **1010**

Circulating until November 5, 2018

G. Staff must be sensitive aware that students and/or staff may have fears associated with certain animals and will ensure that introduction of animals is done carefully and with thoughtful collaborative preparation.

Received:

References:



Title: **Trespassing and Maintaining Order**

Category: **Health and Safety**

Number: **3260**

Circulating until November 5, 2018

I. Rationale:

The District believes in the safety of students and staff. Section 177 of the School Act, "Maintenance of Order", gives authority to employees to maintain that order.

II. Visitors

- A. Principals shall establish guidelines and procedures for visitors to their school.
- B. Clearly visible printed or painted signs shall indicate to all visitors that it is necessary for them to report to the school office before proceeding to any other part of the school building.
- C. Staff who have invited resource people to the school shall notify the school office of the arrangements.
- D. Staff and administration that become aware of visitors who have bypassed the established procedures shall request the person to report to the office.

III. Maintaining Order

- A. By September 30, Principals shall submit a list of staff to the Superintendent to request the right to suspend students or to direct persons off of school grounds.
- B. Any person interrupting or disturbing a school or a school function, wherever it is held, shall be directed to leave the premises by the principal or designate as per section 177 of the *School Act*.
- C. If the person so directed does not leave the premises immediately, the authorized person shall request assistance from the R.C.M.P. Neither force nor any physical contact shall be used under any circumstances other than self-defense.
- D. The person so directed shall not enter on the premises again unless prior approval is given by the Principal or other administrator.
- E. Report the incident to the superintendent or designate in writing:
 - 1. Provide written notification to the excluded person as soon as possible, including reasons for and length of exclusion, date for review, and information about avenues of appeal.
 - 2. Document the incident, including the following information at a minimum:
 - a) name of school;
 - b) date, time, and location of incident or incidents;
 - c) description of incident or incidents (i.e. what happened, who was

Title: **Trespassing and Maintaining Order**

Category: **Health and Safety**

Number: **3260**

Circulating until November 5, 2018

involved, etc.);

d) name (and contact information, when possible) of person excluded under section 177;

e) name of principal or other administrator who directed the person to leave school property;

f) length of exclusion;

g) date for review; and

h) name of person completing document.

F. School Administration shall inform the appropriate staff of the person excluded.

G. School staff will approach any person loitering on school property to confirm the reason for their presence. They will be informed that they are trespassing if they have no legitimate reason to be on the school site. No attempt whatever shall be made to detain or apprehend the person.

H. Any suspicious incidents shall be promptly reported to the R.C.M.P.

I. The principal shall maintain a record of names, dates, and times of incidents of trespassing.

J. The line of authority in enforcing this regulation shall be the principal, the vice-principal, a teacher or delegate as authorized by the principal, a custodian. In the absence of the person(s) previously named, the next person(s) in the list shall act with full authority when the security of the school environment or the safety of students is threatened.

Received:

References: *School Act*, Section 177

Title: **Video Surveillance**

Category: **Health and Safety**

Number: **3280**

Circulating until November 5, 2018

I. Rationale:

The Board of Education recognizes that controlled video surveillance can contribute to the safety of students, staff and others on district premises and can be a valuable tool to aid in investigation of destructive acts, theft and/or other criminal activities. The Board also recognizes its obligations to protect the privacy rights of individuals.

II. Use of Cameras:

A. Video cameras may be used to monitor and/or record.

B. Before video surveillance is introduced at a new site, a report must be provided to the Superintendent of Schools describing the circumstances that indicate the necessity of having surveillance at that site, including a discussion of less invasive alternatives. The report will detail (if applicable) any specific incidents of property loss, safety or security breaches justifying the implementation of surveillance. The report must indicate that consultation with the school community, including Parent Advisory Councils, has taken place. If the requirement for surveillance is required on a temporary basis for a specific investigative purpose, the district reserves the right to waive consultation.

C. If a surveillance camera is to be used within a school facility or on school land, the Board will provide notice of its plans to the applicable Parent Advisory Council. In accordance with and as required under Section 74.01 of the *School Act*, the Board must obtain the approval of the Parent Advisory Council before proceeding with implementation of the surveillance system.

D. Where the Board deems it appropriate, the Board may undertake consultations with other affected individuals regarding the implementation of surveillance, such as students, parents, staff or members of the community.

E. Signs must be clearly written and prominently displayed to notify the public of video surveillance. Notices must include contact information for the building administrator or designated staff responsible for answering questions about the surveillance system. Signs indicating that video surveillance is in the area shall not be posted in locations where video surveillance is not operational.

F. The Superintendent of Schools or designate must authorize any exceptions to II.C (e.g. a time limited specific investigation into criminal conduct or identifying specific safety or security issues). Such authorization will only occur if covert surveillance is essential to the investigation and this outweigh the privacy interest of those likely to be observed and after a detailed, comprehensible assessment of alternative options has

Title: **Video Surveillance**

Category: **Health and Safety**

Number: **3280**

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occurred. Covert surveillance will not be authorized on an ongoing basis.

G. Video surveillance camera locations must be authorized by the building administrator (school principal or building supervisor.) Any change in camera location must be authorized in the same manner.

H. Video surveillance is not to be used ordinarily in locations where appropriate confidential or private activities/functions are routinely carried out (e.g. bathrooms, private conference/meeting rooms.) Any exception to this must be authorized by the Superintendent of Schools.

I. The periods of surveillance of public areas should be limited to times when problems are most likely to occur.

J. All organizations that rent/occupy any part of the school property after hours must be advised that a recording CCTV system is in use and could potentially capture individuals' images.

III. Security

A. Video cameras will be installed only by a designated employee or service provider of the school district. Only designated employees/service providers and the building administrator shall have access to the key that opens the camera boxes. Only these employees shall handle the camera or recorded images.

B. Only authorized persons will have access to the system's controls and recording equipment, and the Board will limit such access to those of its authorized personnel with a need to exercise such access. Reasonable security measures will be in place to secure surveillance equipment from unauthorized access, loss, theft or tampering.

C. A log of all instances of access to and use of recording will be maintained.

D. When implementation of an overt surveillance system has been authorized, the Board will ensure that affected staff, students, volunteers and the public are notified of signs, prominently displayed at the perimeter of the surveillance areas. Such signs will identify the purpose of the surveillance and contact information of the designated staff person who can answer questions about the surveillance system.

E. Recorded images will be stored in a secure location not normally accessible to students and the public, and can only be accessed by authorized personnel.

F. Recorded images may never be sold, publicly viewed or distributed, except as provided under this policy or as permitted under the *Freedom of Information and Protection of Privacy Act* or other applicable laws.

IV. Viewing of Recorded Images

Title: **Video Surveillance**

Category: **Health and Safety**

Number: **3280**

Circulating until November 5, 2018

- A. Video monitors used to view recorded images should not be located in a position that enables public viewing.
- B. Recorded images will only be viewed by:
1. the building administrator or individual authorizing camera installation;
 2. management staff responsible for transportation where the image is from a bus surveillance system;
 3. parent and students (see IV.D below);
 4. school district staff with a direct involvement with the recorded contents of the specific recorded images;
 5. employees or agents responsible for the technical operations of the system (for technical purposes only);
 6. an employee or student facing any disciplinary action may authorize their union representative or other advocate to view the recorded images; and
 7. law enforcement agencies at the discretion of the administrator.
- C. The site administrator has the authority to grant temporary emergency responder access to closed circuit monitoring for that site:
1. For a specific defined training exercise; and
 2. In the event of an emergency situation.
- D. Parents or guardians requesting to view a recorded images of their child(ren) will be permitted to the extent that such access is permissible under the *Freedom of Information and Protection of Privacy Act* and other applicable laws. Students may view recorded images relating to themselves if they are capable of exercising their own access to information rights under the *Freedom of Information and Protection of Privacy Act*. Viewing may be refused or limited where viewing would be an unreasonable invasion of a third party's personal privacy, would give rise to a concern for a third party's safety, or on any other ground recognized in the *Freedom of Information and Protection of Privacy Act*.
- E. Student/parent/guardian viewing must take place in the presence of an administrator or authorized individual. A student/parent/guardian has the right to request that an advocate be present during viewing.

V. Retention of Recorded Images

- A. The Board reserves the right to use or share recorded images for the purposes of investigation into any incident occurring on School District property, in connection with legal claims or the possible violation of laws. Recorded footage may, where

Title: **Video Surveillance**

Category: **Health and Safety**

Number: **3280**

Circulating until November 5, 2018

appropriate, be shared with the School District's insurers or legal advisors, or used as evidence in legal proceedings.

B. Recorded images shall be erased within one month, unless they are being retained as documentation related to a specific incident, or are being transferred to the board's insurers or legal advisors.

C. Recorded images that are retained under V.B will only be retained as necessary to fulfill the purposes for which it has been retained, subject to the record retention requirements under the *Freedom of Information and Protection of Privacy Act* and other applicable laws.

VI. Review

A. Each building administrator is responsible for the proper implementation and control of the video surveillance system.

B. The Superintendent of Schools, or designate, will conduct a review at least annually to ensure that this regulation is being adhered to. The Superintendent will make a report to the Board on the use of video surveillance in the School District.

Revised:

References:



School District No. 46 (Sunshine Coast)
Administrative Regulations

EDUCATION

2150

ALTERNATIVE PROGRAMS

1. Alternative programs/courses are defined as those that include any or all of the following:
 - a. The suggested class size differs from the normal size for the age group;
 - b. Additional financial support is required;
 - c. A need is identified for the recruitment of teachers with specialized skills other than those that would normally be found amongst teacher applicants;
 - d. The suggested curriculum is other than the usual British Columbia curriculum;
 - e. The location for the program/course is other than a school;
 - f. Students are to be drawn from outside the catchment area of the suggested location;
 - g. Specialized equipment is necessary to support the program/course;
 - h. The method of delivering the program/course is markedly different from normal classroom practices.

2. If any of these factors are present, Board approval of the program/course is required.

3. Requests to the Board for programs for the following year shall be presented to the board office by March 30TH of each year and provide answers to the following questions:
 - a. What evidence, if any, is there of the need or demand for the proposed program/course?
 - b. Is this an appropriate offering in public schools at the level suggested?
 - c. Is the program/course significantly different from existing ones?
 - d. Is the program/course supported by students, parents, staff and administration?
 - e. Has a sound educational rationale been developed and written?
 - f. Has a clear set of goals and learning outcomes been developed and written?
 - g. Is the proposed program/course congruent with the mission and goals of the province and the purpose and principles of the district?
 - h. Is the program/course consistent with the guidelines contained in relevant district policies, regulations, legal requirements and contracted agreements?
 - i. Are facilities and resources available to support the program/course in both the short and long term?
 - j. To what extent is the program/course accessible to all eligible students?
 - k. Does the program/course meet Ministry requirements regarding special needs students?
 - l. To what extent will the proposed program/course impact on other programs/courses? What research has been done to support assurances?
 - m. Is the proposed program/course capable of being offered in other schools?
 - n. Is the staff available to provide the specialized instruction required?
 - o. Have the developers identified available textbooks and/or materials?

Page 1 of 1

Date adopted: January 1996
Revised: April 20, 2001; July 15, 2002;
 January 25, 2006

Reference: Board Policy 4.3.4

Supt. Signature:



School District No. 46 (Sunshine Coast)
Administrative Regulations

EDUCATION

2920

STUDENTS OVER SCHOOL AGE

1. "School Age" shall mean "the age between the date on which a person is permitted under Section 3 (1) to enrol in an educational program provided by the Board and the end of the school year in which the person attains the age of 19 years".
2. Under normal circumstances, a person over school age who has not graduated is expected to enrol in an alternative program, e.g. community college or Sunshine Coast Alternative School program; however, subject to space availability, persons over school age who have not graduated may attend regular school classes, either full or part-time, in accordance with the conditions noted below:
 - 2.1 The student has met and discussed alternatives with the principal.
 - 2.2 The student has attained the approval of the principal.
 - 2.3 The student agrees to comply with the School Code of Conduct. Violation of the Code may lead to removal from the educational program.
 - 2.4 The student maintains a satisfactory level of performance and attendance.

TO be reviewed

Date adopted: August 15, 2000
Revised:

Reference: School Act, Sec. 1, Board Policy 1.3

Supt. Signature:

Title: **Assessment and Evaluation of Student Learning**
Category: **Education**
Number: **1020**

I. Rationale

The District believes that effective assessment and evaluation of student learning are an integral part of attaining educational excellence for its students.

II. Reference

BC's new curriculum requires a new approach to assessment. The Ministry of Education's assessment page provides detailed information on integrating assessment with reporting and curriculum delivery: <https://curriculum.gov.bc.ca/redesigning-assessment>

III. Principles of Quality Assessment

A. Quality assessment:

1. is fair, transparent, meaningful and responsive to all learners
2. focuses on all three components of the curriculum model – knowing, doing, understanding
3. provides ongoing descriptive feedback to students
4. is ongoing, timely, specific, and embedded in day to day instruction
5. provides varied and multiple opportunities for learners to demonstrate their learning
6. involves student in their learning
7. promotes development of student self-assessment and goal setting for next steps in learning
8. allows for a collection of student work to be gathered over time to provide a full profile of the learner and learning
9. communicates clearly to the learner and parents where the student is, what they are working towards and the ways that learning can be supported



Title: **Inclusive Education**
Category: **Education**
Number: **1165**

I. RATIONALE:

The Board of Education of School District No. 46 (Sunshine Coast) believes that we have the capacity to enable each of our students to excel. Our philosophy is based on best practice, inclusionary strategies and is complementary to the Ministry of Education's Special Education Manual. Our service delivery model is based on the tiered model of intervention.

II. GENERAL:

A. Staff will use the Student Support Services Handbook as their guiding document. This handbook will be kept on the District Engage site.

B. Staff will use the Handbook in conjunction with best practices and strategies as listed in the Ministry of Education's Special Education Manual (https://www2.gov.bc.ca/assets/gov/education/administration/kindergarten-to-grade-12/inclusive/special_ed_policy_manual.pdf).

Received:

References:



Title: **International and Non-Resident Students**
 Category: **Administration**
 Number: **1180**

I. **Rationale:**

The District believes in the value of diverse school cultures and providing an opportunity for our students to learn from students from other countries, while ensuring that students who do attend meet Ministry requirements for school attendance.

II. **General:**

- A. Non-resident students may be enrolled in district schools as a means of:
 - 1. increasing intercultural and international understanding; and
 - 2. generating supplementary revenues.
- B. Specific circumstances under which non-resident students may be admitted to district schools include students who:
 - 1. participate in bona fide International Student Exchanges;
 - 2. participate in the district International Student Program;
 - 3. are landed immigrant students not ordinarily resident in the district;
 - 4. are Canadian students not ordinarily resident in the district; or
 - 5. are accepted for humanitarian reasons.
- C. Immigration clearance documentation must be kept on file by the school.
- D. For the purpose of admission, (*School Act*, Section 2), “resident” means a student of school age who has residence in the school district in his/her customary mode of life, as opposed to special or occasional or casual residence. A student who is resident in the school district is one who makes or intends to make his/her permanent home in the district, that is the home where his/her father and/or mother and/or guardian permanently reside.
- E. For the purpose of charging tuition fees, (*School Act*, Section 82, 1 and 2) “resident” means “the student is ordinarily resident and the guardian of the person of the student is ordinarily resident in British Columbia.

III. **International Non-Resident Students:**

International students are off-shore, non-resident, or “foreign” students who are admitted to district schools in one or more of the following Board-sanctioned programs or under the following conditions:

Title: **International and Non-Resident Students**
 Category: **Administration**
 Number: **1180**

A. International Student Exchanges:

1. International Student Exchanges are sponsored by the district or private organizations sanctioned by the district whereby international students may be admitted to district schools in exchange for similar services being provided to local students in other countries.
2. Participation shall be on a limited basis and visits shall be for no longer than one year. Exchange organizations shall be responsible for:
 - a) initiating arrangements through the office of the Superintendent or designate;
 - b) screening international applications for immigration clearance;
 - c) ensuring the completion of required documentation;
 - d) providing copies of documentation for the registering school;
 - e) making all home-stay arrangements.
3. Exchange students shall have a basic proficiency in the English language; if extra sessional classes in English-as-a-second language are required, these may be provided and will be at the expense of the student.
4. If no reciprocal exchange has occurred or is going to occur within two (2) years, full fees shall apply.

B. International Student Program:

1. International students may be enrolled in the district International Student Program on a fee-for-service basis.
2. Application for admittance must be made to the Superintendent or designate at least two (2) months in advance of each semester or school year by sending a completed application form, or by applying through an approved student selection agency.
3. Proof of guardianship for students nineteen (19) years of age and under shall be required. (The Immigration Department requires any person under sixteen (16) years of age to have a guardian.)
4. The full fee shall apply and be payable in advance.

C. Humanitarian Appeals:

Upon consideration of individual appeals, international students may be admitted on humanitarian grounds, subject to Immigration requirements.

Title: **International and Non-Resident Students**
 Category: **Administration**
 Number: **1180**

IV. **Other Non-Resident Students**

The following categories of non-resident students may be admitted to district schools upon application to the Superintendent or designate.

- A. Canadian, or landed immigrant non-resident students from another Canadian territory or province.
- B. Students whose parents are on a work or study permit. A copy of the work or study permit must be produced before the student is admitted.
- C. Fees may apply if the student is not ordinarily a resident or if his/her guardian is not ordinarily a resident in British Columbia.

V. **Visitor Status**

- A. Students who are in Canada on a Visitor Visa may not be registered at a school.
- B. If the school agrees, a visiting student may attend as a guest for a maximum of four (4) weeks.
- C. Visiting students shall not be officially registered and shall not be covered by school district insurance. The parent or guardian shall be asked to sign a release form which shall be kept on file at the school.

VI. **Appeal Procedure**

- A. Decisions regarding admissions and/or payment of fees may be appealed in writing to the Superintendent of Schools.

Received:

References: Min. of Ed. Policy – International Students
 (<https://www2.gov.bc.ca/gov/content/education-training/administration/legislation-policy/public-schools/eligibility-of-students-for-operating-grant-funding>)

Attachments: Decision Aid (August 2002)

Title: **Partnerships and Corporate Sponsorship**
 Category: **Education**
 Number: **1190**

I. Rationale:

The Board believes we live in a healthy, involved and creative community that supports our students and their families. As such, we often enter partnerships with our community partners. This regulation outlines parameters to ensure the success of these partnerships.

II. General Guidelines:

A. Partnerships, shall:

1. meet an identifiable educational or operational need;
2. not replace funding for which the Ministry of Education has a responsibility to fund;
3. include a prior consultation which allows for discussion within the school or district community;
4. have clear terms and conditions of the partnership. The finalized terms and conditions will include clearly stated goals and objectives, roles and responsibilities for each party, a working plan, provision for evaluation including timeline for the evaluation and an agreement concerning copyright and ownership of intellectual property, real estate/buildings and other resources as required;
5. understand that making the public aware of the partnership is necessary and, in fact, is seen by both as legitimately and mutually beneficial;
6. marketing or advertising must be mutually pre-approved by the partners according to the guidelines of each organization.
7. not be in conflict with the goals of the B.C. school system, and/or those of School District No. 46;
8. be consistent with the social values of equity, access, inclusiveness, and open, fair and due process.

B. Possible examples of advertising or sponsorship could include:

1. learning resources selected by teachers, public health nurses or dental hygienists, including websites, magazines, newspapers, pamphlets, and other learning resources;
2. on vending machines and score clocks;
3. of a limited type in school or district publications.

Title: **Partnerships and Corporate Sponsorship**
Category: **Education**
Number: **1190**

C. Sponsorship identification may be considered on:

1. athletic uniforms and related equipment;
2. temporary signs indicating the sponsors names, logos, names of products or services and accurate product and/or service information which are put in place for the duration of the sponsored program, event, tournament, production or activity;
3. public notices or school newsletters;
4. plaques, pictures or other notices;
5. event or activity programs.

D. Any advertising using the School District No. 46 name and logo must have the approval of the Superintendent.

E. Any partnership, advertising or sponsorship identification agreement, commercial relationship or corporate sponsorship shall be approved only after consultation with the Superintendent or Secretary-Treasurer. The Superintendent and Secretary-Treasurer reserve the right to withhold approval of any such agreement.

F. Where a proposed partnership and/or corporate sponsorship involves the use of school district property and/or facilities, or has potential to require district funding, the proposal shall be in compliance with Regulation 4120 – Facility Rentals.

Received:

References: Policy 19, Regulation 4120 – Facility Rentals



Title: **Student Suspensions**

Category: **Education**

Number: **1320**

I. Rationale:

The goal for any disciplinary action should be that the student learn and develop more appropriate skills from the experience and, as such, all disciplinary measures should reflect this philosophy. There may be times when it is necessary to use suspension as part of the disciplinary process for a student. Suspensions are used in very specific situations when other disciplinary measures have been tried and found to be ineffective, and/or when the exhibited behaviour is severe enough that it places the student and/or others at risk.

II. General Guidelines:

A. At the beginning of the school year, or at the time of registration, the principal shall ensure that parents and students are made aware of the school's code of conduct along with the possible consequences for the violation of these expectations.

B. Other than for serious offences, suspensions shall be considered as the culmination of a series of incremental disciplinary consequences.

C. Corrective measures shall include a due warning to both the student and the parent/guardian that continued infractions of the code of conduct could ultimately lead to a suspension.

D. Accurate records shall be maintained of significant infractions of the code of conduct and the related disciplinary measures that were followed. These records should also include the type and time of communication with the parent/guardian with regard to these infractions.

E. Whatever the length of suspension or medical exclusion, the principal shall ensure the continuance of an educational program for the student.

F. Parents are entitled to appeal decisions to suspend or exclude by using the procedures in Regulation 2070 (How to Communicate with Us) and Bylaw 70 (Appeals Bylaw).

G. The student and the parent/guardian shall be informed that they have the right to appeal under Regulation 2070 and Bylaw 70.

H. By September 30th of each year, the principal of each school shall notify the Superintendent in writing, of the names of any Principal/Vice-Principal or teacher

Title: **Student Suspensions**
Category: **Education**
Number: **1320**

designated as having authority to suspend students from school.

III. In-School Suspensions:

- A. A principal or designate may suspend a student from attendance in classes and have the student spend the period of suspension in a designated area of the school.
- B. Parents or guardians shall be notified of the in-school suspension, including the length, the reason and any conditions for reinstatement.
- C. Provision shall be made for the continuance of an educational program for the student during the period of in-school suspension.
- D. The principal shall provide for adult supervision of the student during this period.

IV. Out-of-School Suspensions:

- A. A principal or designate may suspend a student from attendance at a school and may determine the length of the suspension. In the case of students with special needs, the principal will ensure that such students have been adequately assessed, that appropriate interventions have been applied, that the grounds for suspension are clear and appropriate and if applicable, that the potential for the involvement of the Ministry for Children and Families has been assessed, before suspension is used.
- B. The student will remain at the school under the administrator's supervision and control until contact has been established with the student's parents or designated adult family alternative and a plan put in place for the return of the student to the parents.
- C. All suspensions will be reported to the superintendent in writing.
- D. All student suspensions in excess of five days will be immediately reported to the superintendent.
- E. Parents or guardians shall be notified of the out-of-school suspension in writing. The communication will clearly identify the length of, and the reason for, the suspension and a re-entry plan.

Title: **Student Suspensions**

Category: **Education**

Number: **1320**

F. Provision shall be made for the continuance of an educational program for the student during the period of the out-of-school suspension and in the case of special needs students that appropriate interventions are offered and planning is undertaken for successful re-entry.

G. The superintendent has the authority to readmit a student who has been suspended.

V. Exclusions:

A. Please refer to Regulation 3150 (Medical Exclusions).

Received:

References: *School Act*, Section 26, 85 (2) c, d; Board Policies 1.3 and 11.5; Regulation 3150 (Medical Exclusions), Regulation 2070 (How to Communicate with Us) and Board Bylaw 70 (Appeals Bylaw)

Title: **Medical Exclusions**
Category: **Health and Safety**
Number: **3150**

I. Rationale:

Our goal is that all of our students and staff will thrive in safe and healthy schools. In accordance with the *School Act*, Section 91, it may be necessary, under extremely specific conditions, to medically exclude a student from attendance at school. The decision to medically exclude a student should only come as a final culmination after other adaptations, modifications and interventions have proven to be ineffective and the health condition of the child endangers the health or welfare of the students of a school or the employees of the board.

II. Process to Medically Exclude:

- A. The principal shall arrange a meeting to discuss the proposed exclusion of students under Section 91 with the Director of Instruction for Student Support Services and the Chief Medical Officer.
- B. If the exclusion is deemed an appropriate action as a result of the aforementioned meeting, the principal shall notify the parents or guardians in writing that they are suspending the student under Section 91 and has informed the Chief Medical Officer. This letter shall be sent by double registered mail, or courier if necessary, and copied to the Director of Instruction for Student Support Services and the Chief Medical Officer. As per Regulation 1320 (Student Suspensions), the Superintendent shall also be informed of a suspension in writing. The exclusion shall be noted on the student's permanent record card.
- C. The Chief Medical Officer shall inform the parent, in writing, that the student may not return to school until they have been assessed by appropriate professionals, (e.g. psychologist, psychiatrist, M.D.), treatment has been initiated and/or completed, and a written report with specific recommendations has been provided to the Chief Medical Officer. Copies of the Chief Medical Officer's letter to the parent shall be sent to the principal and the Director of Instruction for Student Support Services.
- D. An educational program shall be made available as required by the School Act.
- E. If appropriate, the student's well-being shall be discussed with representatives of community agencies (e.g. Mental Health/Ministry of Children and Family Development) and the Chief Medical Officer to ensure that responsibilities for follow-up are clearly designated.

Title: **Medical Exclusions**
Category: **Health and Safety**
Number: **3150**

F. The student's status shall be reviewed every month by the principal until the student returns to school or is placed for treatment.

G. The principal shall inform the Director of Instruction for Student Support Services of the results of the review.

H. The Chief Medical Officer shall send a certificate to the principal and the Director of Instruction for Student Support Services, lifting the exclusion once they have received the written report referred to in II.C and are satisfied that the student is no longer considered to be a danger to the health or welfare of students and staff. Copies of this certificate shall be sent to the parent/guardian.

I. The student shall be placed in an appropriate setting as determined by the principal, the Director of Instruction for Student Support Services and the Chief Medical Officer.

J. A checklist of these actions shall be maintained by the principal.

K. A periodic follow-up of the student's well-being shall be conducted by the principal in consultation with School-Based Team.

Received:

References: *School Act, s91*

Title: **Access to Facilities / School Keys**
Category: **Facilities**
Number: **4010**

I. Rationale

Recognizing the significant investment in buildings, grounds, supplies and equipment, the District has a responsibility to protect these investments by ensuring school buildings and grounds are adequately secured.

II. Access to Facilities

- A. Only authorized individuals shall be given unsupervised access to facilities.
- B. Personal use of facilities by staff must be booked through the district as a user group and will be subject to standard booking protocols, insurance requirements and user fees.
- C. The last person leaving a building must ascertain that no unauthorized individuals remain in the building, all doors and windows are closed and locked, the security system is turned on, and all unnecessary lights have been turned off.
- D. Generally, sites operate weekdays during the school year, 7:00 a.m. to midnight, excluding statutory holidays and District closure days. The exceptions are the Board Office and Maintenance Facility, which are also open during District closure days and may be open during break periods.
- E. If, for any reason, an authorized individual must be in the building after midnight, that person must receive prior approval from the Principal/Vice Principal or supervisor.
- F. When school is not in session there are opportunities for the district operations staff to update and maintain district facilities. Therefore access to sites during these periods must be coordinated with the Facilities Department prior to their being authorized by the Principal/Vice Principal.

III. School Keys

- A. All keys/codes are the property of the District and all keys/codes, be they additional or replacement, shall be the responsibility of the Facilities Department, unless otherwise specified in this regulation. Unauthorized duplication of District keys is prohibited.
- B. The Manager of Facilities shall provide a suitable system of storing and recording the distribution of all keys to district facilities.
- C. Upon written request of a site supervisor the Manager of Facilities shall authorize cutting and distributing keys.
- D. Master keys shall be held only by the Superintendent, Director(s) of



Title: **Access to Facilities / School Keys**
Category: **Facilities**
Number: **4010**

Instruction, Secretary-Treasurer, Manager of Facilities, Assistant Manager of Facilities and authorized maintenance employees.

E. Site master keys for specific schools and buildings shall be held only by principals, vice-principals, site managers, technology department staff and custodians.

F. Only the principal, or his/her designate, may distribute keys to teachers, substitute teachers, support staff or other authorized users.

G. Principals and site managers are responsible for collecting keys from employees who are moving to a new site; employees who are leaving the district due to retirement, resignation or termination; as well as employees on a long term leave.

H. The loss of any key or access code shall be reported immediately to the direct supervisor who shall promptly notify the Facilities Department. A decision will then be made regarding the changing of locks or code. This normally will only be done when an exterior door key is missing.

I. The cost of replacing a lost key and/or changing locks or codes may be charged to the school/department or recovered from the individual who is responsible, depending on the circumstances.

Received:

References:



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

Board Report

Submitted by Chair Lori Pratt

September 12th, 2018

You're off to great places, today is your day, your mountain is waiting, so get on your way!

- Dr. Suess

Welcome to a new school year!

A fairly quiet summer for board activities:

- June – Trustees attended end of year celebrations including school award assemblies, concerts and graduation ceremonies.
- July 3 – Board Evaluation Session
- August 20 – Audit Information Session

A reminder to any members of the public interested in becoming a school trustee, the nomination period closes on September 14, 2018 at 4 pm.



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

COMMITTEE OF THE WHOLE NOTES

Held on June 19th, 2018 from 9:30-12:30 p.m.

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

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

STAFF/OTHERS: Patrick Bocking, Superintendent; Paul Bishop, Director of Instruction; Vanessa White, Director of Instruction; Nicholas Weswick, Secretary-Treasurer; Kirsten Deasey, District Principal; Kerry Mahlman, District Principal; Phil Luporini, District Principal; Cathy Gordon, Career Coordinator; Jacquie Shelemy, SCTA President; Erica Reimer, Executive Assistant (Recording Secretary)

REGRETS: Lori Dixon, Trustee

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

1. Strategic Plan Year in Review

Superintendent Bocking, supported by District Principals Deasey, Luporini and Mahlman, Career Coordinator Gordon and Director Bishop, reviewed initiatives that support the strategic plan, taking place during the 2017-18 school year. A copy of the full presentation is included in the agenda package at <http://www.sd46.bc.ca/files/17-18 BoardMeetings/cmtes/20180619-COW Agenda.pdf>

2. Regulation 1600 - Information Technology: District Wide Network and Internet Appropriate Use

Superintendent Bocking and District Principal Luporini reported on changes to the regulation to outline inappropriate use of the district network, clarify rules around access to internet for students and staff, and to protect the integrity of the district and the security of the network. The committee reviewed the changes and asked for clarification on the use of personal computer. District Principal Luporini clarified that personal computer use is allowable provided staff and students access the internet through the guest network. The committee suggested highlighting the board's policy on the use of district email for work related matters.

3. BCSTA Board Co-Governance Survey

The committee reviewed the Co-Governance MOU survey provided by BCSTA. Trustees suggested providing the following feedback:

- MOU needs to be honoured by both parties
- Ensure adequate consultation takes place
- Focus on clarity and simplification
- Ensure communications are meaningful
- Remove references to additional protocol agreements

4. Communication (standing item)

Chair Pratt reminded trustees of the upcoming Board Evaluation Session and the Audit Committee meeting scheduled for July 3rd. A Trustee Audit Information session will be scheduled in August.

The meeting adjourned at 11:32 a.m.

NEXT MEETING: Tuesday September 25th from 9:30-11:30 am at the School Board Office



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

OPERATIONS COMMITTEE NOTES

Held on June 21st, 2018 from 12:30-2:00 pm
At the School Board Office, Gibsons, B.C.

PRESENT: TRUSTEES: Greg Russell (Committee Chair), Betty Baxter, Dave Mewhort, Lori Pratt

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

The meeting was called to order at 12:30 p.m.

1) Emergency Preparedness

Director Bishop reviewed the role of the school district in an emergency. The district has provided training to all principals on emergency procedures, following best practices provided by the Vancouver School Board. The committee reviewed a document to guide staff in the following emergency procedures: lockdown, hold and secure, room clear, shelter in place, evacuate and drop, cover and hold terminologies.

2) Summer Work

Mr. Collison shared the maintenance departments work plan for the summer months. The detailed plan is available in the agenda package at http://www.sd46.bc.ca/files/17-18 BoardMeetings/cmtes/20180621-Ops_Agenda.pdf

3) Regulation 1885 - Trespassing and Maintaining Order

Director Bishop indicated that the regulation was being updated to conform to language in the *School Act*. In addition, language from regulation 1950 (Visitors) has been embedded in the revisions and, as such, will be repealed following the circulation period.

4) Regulation 1888 – Use of Privately Owned Personal Computers

Superintendent Bocking clarified that the regulation had never been enacted and was listed in error in the agenda package. The district has no plans to pursue or enact such a regulation.

5) Regulation 1890 – Video Surveillance

Director Bishop indicated that the revisions to the regulation reflect laws and recommendations on the storage and the use of video surveillance. The regulation has been updated to reflect current practices and changes in technologies.

6) Regulation 1950 – Visitors

As reported earlier, language from this regulation has been embedded in the revisions to the Trespassing and Maintaining Order regulation (1885). Regulation 1950 will be repealed following the circulation period.

7) Regulation 3870 – Use of Potentially Dangerous Equipment

Director Bishop indicated that the regulation would be repealed following the circulation period. Operational procedures for the use of equipment, such as the personal lift, will be shared with staff through internal structures.

8) Transportation Review (standing item)

Secretary-Treasurer Weswick reported that a route optimization review had recently been completed by an external consultant. The consultant provided several recommendations to improve service by reducing wait times and ride times for students. A report will be provided to the board in the fall.

9) Local Government OCP / Zoning Referrals (standing item)

The committee reviewed a subdivision referral from the District of Sechelt. The committee concluded that the school district's interest were largely unaffected by the proposal.

The meeting adjourned at 1:32 pm.

NEXT MEETING: Wednesday, September 20th from 12:30-2:00 pm at the School Board Office.



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

EDUCATION COMMITTEE NOTES

Held on June 19th, 2018 from 11:45-1:15 p.m.

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

PRESENT: TRUSTEES: Pammila Ruth (Committee Chair), Lori Pratt

STAFF/OTHERS: Patrick Bocking, Superintendent; Paul Bishop, Director of Instruction; Vanessa White, Director of Instruction; Kerry Mahlman, District Principal of Aboriginal Programs and Services; Erica Reimer, Executive Assistant (Recording Secretary)

REGRETS: Lori Dixon, Trustee; Christine Younghusband, Trustee

The meeting was called to order at 11:58 a.m.

1. Regulation 2230 – Career Programs

Director Bishop reported that the regulation had been deemed redundant and would be repealed after the circulation phase.

2. Regulation 2350 – Distance Education/Distributed Learning

Director Bishop reported that all information contained within the regulation is captured by the *School Act*. As such, the district has recommended that the regulation be repealed.

3. Regulation 3050 – Animals in Schools

Director White reported on the following changes to the regulation:

- addition of a rationale to the regulation,
- qualification that therapy dogs require proper certification and may be unleashed,
- requirement that dogs be housebroken,
- requirement that animals in schools be there for instructional purposes and student support,
- acknowledgment that some staff and students may be fearful of animals, as such introduction of animals must be done carefully and thoughtfully.

The revised regulation will be brought to the September regular meeting, to begin the circulation phase.

4. Curriculum (standing item)

Superintendent Bocking and Director Bishop shared information on the various ways in which teachers are encouraging students to report on core competencies

The district will transition to the new grade 10-12 curriculum in September.

5. Parent Engagement (standing item)

The Parent Engagement Committee is working on the world maps that will be posted on bulletin boards at all elementary schools over the summer break. Students will have an opportunity to add a pin to the map to indicate their family heritage. A suggestion was made to remain mindful of students in foster care and adopted children.

The board will offer training to PACs on how to run meetings, how to create agendas, how best to deal with controversial issues, and other items of interest.

The meeting adjourned at 12:14 p.m.

NEXT MEETING: Wednesday, September 26th from 2:30-4:00 pm at the School Board Office