



SCHOOL DISTRICT No. 69 (QUALICUM)

REGULAR BOARD MEETING AGENDA

TUESDAY, SEPTEMBER 13, 2022
6:00 PM
VIA ZOOM

Join Zoom Meeting

<https://sd69-bc-ca.zoom.us/j/63078778543?pwd=OXF4d2tnVXNucFNta1pleE9GQjNpQT09>

Meeting ID: 630 7877 8543

Passcode: 906262

1. **CALL TO ORDER AND INTRODUCTIONS**

2. **ACKNOWLEDGEMENT OF TRADITIONAL TERRITORY**

3. **ADOPTION OF THE AGENDA**

Recommendation:

THAT the Board of Education of School District No. 69 (Qualicum) adopt the agenda as presented (*or, as amended*).

4. **APPROVAL OF THE CONSENT AGENDA**

- a. Approval of Regular Board Meeting Minutes: August 30, 2022 p 1-7
- b. Ratification of In Camera Board Meeting Minutes: August 30, 2022 p 8
- c. Receipt of Ministry News Releases
 - New funding helps make back-to-school more affordable for families that need it most p 9-10
 - Education by the Numbers p 11-13
- d. Receipt of Reports from Trustee Representatives
- e. Receipt of Status of Action Items – September 2022 p 14

Recommendation:

THAT the Board of Education of School District No. 69 (Qualicum) approve the consent agenda items of the Regular Board Meeting of September 13, 2022, as presented (*or, as amended*).

5. **DELEGATIONS/PRESENTATIONS (10 MINUTES EACH)**

- a. **2021-2022 Audited Financial Statements** (Leanne Souchuck/Kelly Olson) p 15-63

6. **BUSINESS ARISING FROM THE MINUTES**

7. **MOUNT ARROWSMITH TEACHERS' ASSOCIATION**

8. **CANADIAN UNION OF PUBLIC EMPLOYEES (LOCAL 3570)**

9. **DISTRICT PARENTS ADVISORY COUNCIL**

10. **PUBLIC QUESTIONS AND COMMENTS (WRITTEN)**

11. **ACTION ITEMS**

a. **2021-2022 Audited Financial Statements**

(Ron Amos)

p 15-63

i. **Local Capital Reserve Funds**

Recommendation:

THAT the Board of Education of School District No. 69 (Qualicum) support allocating \$50,000 of Uncommitted Local Capital to fund the purchase of operational equipment in spring of 2023.

ii. **Indigenous Education Targeted Funding**

Recommendation:

THAT the Board of Education of School District No. 69 (Qualicum) request approval from the Ministry of Education to underspend the targeted Indigenous Education funding for the 2021-2022 school year in an amount of \$48,609; and,

THAT the Board of Education of School District No. 69 (Qualicum) confirm that the surplus has been allocated and will be spent on Indigenous Education programs in the 2022-2023 fiscal year.

iii. **Internally Restricted Funds**

(Ron Amos)

Recommendation:

THAT the Board of Education of School District No. 69 (Qualicum) accept the Schedule of Internally Restricted Surplus as presented.

iv. **2021-2022 Audited Financial Statements**

(Ron Amos)

Recommendation:

THAT the Board of Education of School District No. 69 (Qualicum) approve the 2021-2022 Audited Financial Statements as presented.

b. **School Codes of Conduct**

(Peter Jory)

Recommendation:

THAT the Board of Education of School District 69 (Qualicum) accept the School Codes of Conduct for the 2022-2023 school year as provided for review.

c. **DRAFT Board Vision, Mission and Values**

(Peter Jory)

p 64

Recommendation:

THAT the Board of Education of School District 69 (Qualicum) support in principle the draft statements of the District's Vision, Mission and Values for public input.

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- d. **2023-2024 Minor Capital Plan Submission** (Ron Amos) p 65
Recommendation:
THAT the Board of Education of School District 69 (Qualicum) support the 2023-2024 Minor Capital Plan submission as presented.
12. **INFORMATION ITEMS**
- a. **Superintendent's Report** (Peter Jory) p 66-78
i. **Framework for Enhancing Student Learning**
Recommendation:
THAT the Board of Education of School District 69 (Qualicum) accept the Framework for Enhancing Student Learning Report as presented.
- b. **Educational Programs Update** (Gillian Wilson/Rudy Terpstra)
i. **Enrolment Update** (Gillian Wilson)
13. **EDUCATION COMMITTEE OF THE WHOLE REPORT** (Trustee Godfrey)
The next meeting is scheduled for October 18, 2022
14. **POLICY COMMITTEE OF THE WHOLE REPORT** (Trustee Young)
- a. **Board Policy 709: Board of Education Scholarships/Bursaries** p 78-81
Recommendation:
THAT the Board of Education of School District 69 (Qualicum) approve second reading to adopt the revisions to Board Policy 709: *Board of Education Scholarships/Bursaries* at its Regular Board Meeting of September 13, 2022.
- b. **Board Bylaw 1: Board of Education** p 82-90
Recommendation:
THAT the Board of Education of School District 69 (Qualicum) approve third and final reading to adopt the revisions to Board Bylaw 1: *Board of Education* at its Regular Board Meeting of September 13, 2022.
- c. **Board Policy 900: Information Management and Access** p 91-105
(previously numbered 9000 and subsuming 7144: Student Records)
Recommendation:
THAT the Board of Education of School District 69 (Qualicum) approve third and final reading to adopt Board Policy 900: *Information Management and Access* at its Regular Board Meeting of September 13, 2022.
- d. **Rescinding of Board Policy 7144: Student Records**
Recommendation:
THAT the Board of Education of School District 69 (Qualicum) rescind Board Policy 7144: *Student Records*, which is now subsumed into Board Policy 900: *Information Management and Access*.
15. **FINANCE & OPERATIONS COMMITTEE OF THE WHOLE REPORT** (Trustee Flynn)
Next meeting will be held on Monday, October 17, 2022

16. REPORTS FROM REPRESENTATIVES TO OUTSIDE ORGANIZATIONS

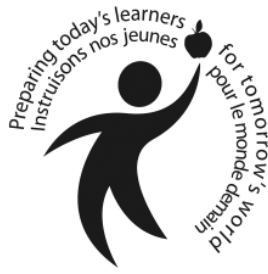
17. TRUSTEE ITEMS

18. NEW OR UNFINISHED BUSINESS

19. BOARD CORRESPONDENCE AND MEDIA

20. PUBLIC QUESTION PERIOD

21. ADJOURNMENT



REGULAR BOARD MEETING MINUTES

TUESDAY, AUGUST 30, 2022
6:00 PM
VIA ZOOM

ATTENDEES

Trustees

Eve Flynn	Chairperson
Julie Austin	Vice-Chairperson
Laura Godfrey	Trustee
Barry Kurland	Trustee
Elaine Young	Trustee

Administration

Peter Jory	Superintendent of Schools
Gillian Wilson	Associate Superintendent of Schools
Ron Amos	Secretary Treasurer
Rudy Terpstra	Director of Instruction
Phil Munro	Director of Operations
Lori Marshall	Principal, Kwalikum Secondary School Qualicum District Principals/Vice Principals' Association

Education Partners

Mount Arrowsmith Teachers' Association (MATA)
District Parents Advisory Council (DPAC)
Canadian Union of Public Employees (CUPE) Local 3570

1. CALL TO ORDER

Chair Flynn called the zoom meeting to order at 6:00 p.m.

2. ACKNOWLEDGEMENT OF TRADITIONAL TERRITORY

Chair Flynn acknowledged that the Board was meeting on the lands of the Coast Salish people and the shared territories of the Snaw'naw'as and Qualicum First Nations.

3. ADOPTION OF THE AGENDA

22-103R

Moved: Trustee Godfrey *Seconded:* Trustee Young

THAT the Board of Education of School District No. 69 (Qualicum) adopt the agenda as presented.

CARRIED UNANIMOUSLY

4. APPROVAL OF THE CONSENT AGENDA

- a. Approval of Regular Board Meeting Minutes: June 28, 2022
- b. Ratification of In Camera Board Meeting Minutes: June 28, 2022
- c. Receipt of Ministry News Releases
 - Anti-racism roundtable amplifies voices for action plan
 - Educational exchange between BC, Mexico students expanded
 - BC expands early child care education dual-credit programs for high School students
 - Finalists names for 2022 Premier's Award for Excellence in Education
 - Health, safety remain focus as students head back to school, child care
- d. Receipt of Reports from Trustee Representatives - None
- e. Receipt of Status of Action Items – August 2022

22-104R

Moved: Trustee Godfrey *Seconded:* Trustee Kurland

THAT the Board of Education of School District No. 69 (Qualicum) approve the consent agenda items of the Regular Board Meeting of August 30, 2022, as presented.

CARRIED UNANIMOUSLY

5. DELEGATIONS/PRESENTATIONS

None

6. BUSINESS ARISING FROM THE MINUTES

None

7. MOUNT ARROWSMITH TEACHERS' ASSOCIATION (MATA)

Matt Woods, President, welcomed everyone back after the summer break and commented on the following:

- Initial conversations with teachers have led him to believe they have taken the necessary time to relax with family and friends after the exhaustive pace, many stresses and anxieties of the past 2 years.
- Teachers have been spending time over the summer, especially this week, preparing their classrooms for the start of what is hoped to a more normalized return to the school year.
- In meeting with senior administration earlier in the day, it was refreshing to discuss back to school protocols in a more normalized manner as well as focusing on the needs of the district that are not related to health and safety measures.
- Teachers are still bargaining at the provincial table and teachers will be returning to classrooms next week while working without a contract.
- A reminder to the Board that September 5th, while often thought of as a holiday, was meant as a time to reflect on the history of labour and labour relations, especially the importance of the labour union movement. He then shared some of the historical background to the day and invited attendees to attend the Nanaimo Duncan and District Labour Council, of which MATA is a member, Labour Day Picnic at Transfer Beach from 11:00 to 3:00 on September 5th.
- Encouraged the Board to continue to lobby the provincial government to increase funding for public education to actual levels and not inflation related levels. He then shared some information from an article in the Canadian Journal of Educational Administration and Policy by Malcolmson, Kuehn and Laitsch that argues that funding models used by government have been misleading and a more

accurate measure of spending on public education can be found in looking at school operating grants as a share of the BC GDP.

- MATA looks forward to working with all education stakeholders in the upcoming year to create an environment that is best for students as well as its members.

8. **CANADIAN UNION OF PUBLIC EMPLOYEES (CUPE) LOCAL 3570**

Sherrie Brown, President, shared that CUPE is excited about the upcoming school year. Sites have been well-maintained and cleaned thanks to the work accomplished by the Operations & Maintenance staff over the summer. Support staff are looking forward to supporting students, colleagues and the education community in the upcoming school year.

9. **DISTRICT PARENT ADVISORY COUNCIL (DPAC)**

The following comments were provided to the Board Chair via email:

- DPAC is excited to start the 2022/23 School year. They are looking forward to building on the connections and initiatives they started last year. Informing, educating and engaging parents will be a focus for the DPAC Executive team as they work with local school PACs, the District and BCCPAC.
- The Minister of Education and Child Care announced one-time funding, through the Student and Family Affordability Fund, to help school districts make sure students are fed and have the school supplies they need to be successful this year.” PACs and DPAC look forward to working with the Senior and School Administration on how those funds will directly help families in SD69.

10. **PUBLIC QUESTIONS AND COMMENTS (RELATED TO AGENDA ITEMS)**

None

11. **ACTION ITEMS**

12. **INFORMATION ITEMS**

a. **Superintendent’s Report**

i. **Provincial Update from the Ministry of Education and Child Care**

- The K-12 Anti-Racism Strategy is certainly at the forefront at the Ministry – The new Indigenous Grad requirement for 2023-24 is a key component, which they will be supporting with more resources and additional Pro-D opportunities coming very soon.
- The new Assessment and Reporting Order will be in force for 2023-24, however, it is now live on the Ministry website, with new performance standards coming out this Fall. SD69 has already adopted these expectations and Director of Instruction Terpstra and Associate Superintendent Wilson will provide further information as the transition progresses.
- There will be a K-12 Curriculum update this year, with a full sector engagement planned.
- Ministry staff were also reported that Provincial Literacy Assessments showed 70-77% of BC students as proficient over the three sessions last year, which included positive feedback from

students on the experience, as well as a number of comments from the marking team of how thoughtful the student responses were.

- The Province has committed to funding additional executive positions in every district to oversee the work of the Childcare Portfolio. The Qualicum School District is already embracing a range of partnerships and models, and welcomes the additional funding to assist with the work already being done.
- On August 29, 2022, there was an official announcement about an additional \$60M to the system intended to help families cope with rising costs, and aimed at reducing parent spending on items such as supplies, food, and field trips, with the SD69 dispersal being approximately \$450K.
- The Provincial Communicable Disease Plan is out and is being adapted for publication in our District by the Assistant Manager of Operations and Safety, Brant Prunkl. Essentially, the district is seeing a return to pre-pandemic protocols, so staff and students will be able to get back to the types of activities that they all enjoy and that maximize the sense of community. He reminded everyone that these changes are 'for now', and that the district will be able to adapt to whatever circumstances arise in the future.
- Districts who are privileged when it comes to teacher recruitment to have been asked if they would be willing to share some teachers with the Nisga'a School District, which would be unable to open in September if they cannot get some help. District staff, the Board, and the MATA president supported this idea, and an invitation will be going out to the teachers with continuing positions, temporary positions, and TTOC's in the district on Wednesday, August 31st. There will be the opportunity to work on a temporary contract with Nisga'a and then return to Qualicum with their time accrued adding to their seniority here. Nisga'a will pay salaries, travel, and provide housing.

ii. District Updates Regarding School Start Up

- Director of Operations, Phil Munro, and the Operations & Maintenance Team have made significant headway on a number of projects and preparation around the District and the principals have been informed regarding work completion and timelines for ongoing work.
- Teachers have been appearing in buildings to get organized and to begin to operationalize their summer thinking. Assistant Manager of Operations & Maintenance, Chris 'Will' Rosendale, has mentioned that many of the district's custodians are new to their positions, and how much it means to them when district staff, students and parents notice their work, so everyone is encouraged to endeavor to do just that.
- There have been no surprises in regard to enrollment so far. There are some new registrations across the District but still no surge as of today's date. The new boundaries have been keeping the pressure off of Springwood Elementary School. Staff were able to clear the waitlist of neighbourhood students in June and are hopeful about accommodating new registrants, if not right away, at least eventually.

- Staffing is needed at École Oceanside Elementary School, as the English program has continued to grow and may soon reach the 130 mark.
- It is steady as she goes in most other schools around the District.
- A very productive summer learning session was held with Cale Birk, District Principal of Innovation in British Columbia, co-author and imagineer of “PLC 2.0 – Collaborating for Impact in Today’s Schools”, where principals and the senior leadership team were led through planning activities using frameworks to help connect action with outcome and to do so in a visible and impactful way.
- In addition to returning to countless “normal” activities and routines, there will be a number of educational initiatives to support, information to share, and new technology platforms to roll out.
- Welcome to Sherrie Brown in her new role four days a week at the Board Office where she will assist with social media and website curation, sharing updates through our new Constant Contact account, harvesting and highlighting examples of New Curriculum Learning around the District, data cleansing and other support for transition to EdPlan Insight and Teams.
- The district will be engaging in a new Strategic Planning Process, which will link to the Provincial Framework for Enhancing Student Learning (FESL) mandate and give us direction as a District for the next five years. Senior Staff and PVP were able to spend some time last week giving feedback on the draft questions that will go out next month, which are designed to gather broad staff and community perspectives on potential District Priorities.
- A Superintendent and Board retreat is scheduled for September 1, 2022 to review and revise the District’s Mission, Vision, and Values, and to ensure these resonate with the Board of Education and provide suitable frameworks to inform our next steps in the planning process.

b. Education Update

Rudy Terpstra, Director of Instruction, reported on the following:

- The Teaching & Learning Team has scheduled a number of professional development sessions during the week of August 29 to September 2.
- He is looking forward to working with Teaching & Learning Team to apply observable impact framework shared by Cale Birk and the principals and vice-principals.
- After working together for the past year, the education leadership team is considering how they can further support teachers and learning in our schools.
- Ruth Stefanek, of the Teaching & Learning Team, is in North Vancouver taking lead trainer sessions on Physical Literacy which is being promoted in a bigger way in the district this year.
- Mr. Terpstra and Lesley Rowan, Principal of IT Services, cotaught a session on the new Spaces platform which will be replacing FreshGrade and Scholantis. This will provide parents access to their children’s information through a single log in process. Schools and teachers will be supported in the transition to Spaces over the upcoming year while Google will remain as it always has been.

- Zero Waste projects will continue as one of the district's environmental initiatives this year.

Gillian Wilson, Associate Superintendent, reported on the following:

- Appreciation to Matt Woods, MATA President, for the conversation earlier in the day regarding staffing changes at schools as well as students' and families' moves.
- There are currently no surprises in terms of enrolment at the elementary level. Most schools do a reconnecting start which allows them to reconfigure if needed without disruption to students.
- Acknowledgement of school counselling staff for their work as it is a busy time of year as they assist with new registrations and timetabling.
- Oceanside Elementary School has received licensing approval for its after school program and the school's administrators will be communicating the availability of that program to parents. The program is being staffed by district staff.
- The licensing process for the after school program at Arrowview Elementary, through the Oceanside Building Learning Together Society, is in its final stages as is the licensing process for the change in location for the seamless day program at Errington Elementary School which is available for Kindergarten and Grade 1 students.
- Information will be shared at a future Education Committee of the Whole meeting to share feedback received from the ministry on the seamless day program as well as from parents and staff on what worked well and what areas may need to be improved upon.
- The District's Teaching & Learning Team will be reviewing some district assessments that have been done in the past to obtain a snapshot of where the district's learners are at this time of year. A couple of pilots were done in the spring of last year which were well received by teachers who appreciated having conversation about what learners were like in their environment compared to learners in other environments and looking at strategies to help improve that learning.

3. Summer Work Update

Phil Munro, Director of Operations, provided a summary of the 167 projects that were planned over the summer at the district's 17 sites and highlighted some of those projects that have been completed, those expected to be completed by the time school begins, and those which are ongoing and planned for the future.

13. EDUCATION COMMITTEE OF THE WHOLE REPORT

The next meeting of the Education Committee of the Whole is scheduled for Tuesday, October 18, 2022.

14. POLICY COMMITTEE OF THE WHOLE REPORT

The next meeting of the Policy Committee of the Whole will be held on Tuesday, September 6th.

- 15. FINANCE & OPERATIONS COMMITTEE OF THE WHOLE REPORT**
The next meeting of the Finance & Operations Committee of the Whole is scheduled for Monday, October 17, 2022.

- 16. REPORTS FROM REPRESENTATIVES TO OUTSIDE ORGANIZATIONS**
No Reports

- 17. TRUSTEE ITEMS**
None

- 18. NEW OR UNFINISHED BUSINESS**
None

- 19. BOARD CORRESPONDENCE AND MEDIA**
 - a. Board Letter of Support for Stream Stewardship Initiatives**

- 20. PUBLIC QUESTION PERIOD**

- 21. ADJOURNMENT**
Trustee Godfrey moved to adjourn the meeting at 6:47 p.m.

CHAIRPERSON

SECRETARY TREASURER



IN-CAMERA MEETING

SECTION 72 REPORT
AUGUST 30, 2022
Via ZOOM

PARTICIPANTS:

Trustees

Eve Flynn	Chairperson
Julie Austin	Vice Chairperson
Elaine Young	Trustee
Laura Godfrey	Trustee
Barry Kurland	Trustee

Administration

Peter Jory	Superintendent of Schools
Ron Amos	Secretary Treasurer
Gillian Wilson	Associate Superintendent
Brenda Paul	Director of Human Resources

The Board of Education discussed the following topics:

- Personnel
- Labour Relations
- Legal

No motions were presented for approval by the Board other than approval of the agenda and the minutes and Section 72 report of the previous meeting.

Chairperson

Secretary Treasurer

NEWS RELEASE

For Immediate Release

Ministry of Education and Child Care

2022ECC0057-001290

Aug. 29, 2022

New funding helps make back-to-school more affordable for families that need it most

VICTORIA – The Province is helping make back-to-school more affordable for students and their families who are struggling with rising costs of living due to global inflation.

Through the Student and Family Affordability Fund, \$60 million will help school districts make sure students are fed and have the school supplies they need to be successful this year.

“Many families in B.C. are feeling the effects of global inflation on daily costs, including groceries, school supplies and other school expenses,” said Jennifer Whiteside, Minister of Education and Child Care. “We’re taking action by providing more funding that school districts will use to help meet the needs of families and students.”

The one-time funding will be provided directly to school districts to help them expand school meal programs, make sure students have the school supplies they need and cover any additional fees so that students in need can take part in activities, such as field trips.

Districts will work with with parent advisory councils and school communities, as well as local First Nations and other Indigenous organizations, regarding local priorities that will best meet the needs of diverse student populations.

In addition to the \$60 million for school districts, \$3.8 million will be provided through the Federation of Independent School Associations (FISA) to support families struggling with increasing costs and that access education through independent school authorities.

The funding is the first step in government’s commitment to make sure students are properly fed for learning and to work with school districts to support the expansion of food and meal programs. It builds on \$55 million in annual funding provided to districts through the Ministry of Education and Child Care’s CommunityLINK initiative, which funds breakfast, lunch and snack programs, academic supports, counselling, youth workers and after-school programs.

This announcement is part of a number of measures that the Minister of Finance will announce next week to help those hardest hit during this time of high global inflation.

Quotes:

Chris Schultz-Lorentzen, president, BC Confederation of Parent Advisory Councils –

“Parent advisory councils across the province know all too well that the increasing costs of school supplies, healthy food, and school activity charges are just some of the items that make the return to school a financial hardship for some parents. The BC Confederation of Parent Advisory Councils strongly supports this government initiative, which will allow individual

schools and school districts to provide some financial relief to assist the families who need it most.”

Teresa Downs, superintendent, Gold Trail School District (SD 74) –

“Gold Trail will use these funds to support students and their families who are struggling financially at this time by providing them with school supplies, enhancing our universal lunch program by offering snacks and ensuring that students will be able to participate in after-school opportunities without concern of fees or costs.”

Carolyn Broady, president, BC School Trustees Association –

“This is wonderful news for families struggling with the increased cost of living. Local school districts and boards of education, who know their communities best, will use these funds to support families in need through their existing programs and initiatives.”

Quick Facts:

- Government is investing \$7.4 billion in K-12 education in 2022-23, which is \$1.8 billion more than in 2016-17.
- Budget 2022 provides \$250 million more funding for public schools than Budget 2021, and with the one-time \$60 million provided through the Student and Family Affordability Fund, this increases to \$310 million for public schools.
- Through the Student and Family Affordability Fund, every school district will receive a minimum of \$250,000.

Learn More:

For the funding allocation per school district,
visit: https://news.gov.bc.ca/files/SFAF_Allocations.pdf

Contact:

Ministry of Education and Child Care
Media Relations
250 356-5963

Connect with the Province of B.C. at: news.gov.bc.ca/connect

INFORMATION BULLETIN

For Immediate Release
2022ECC0066-001332
Sept. 1, 2022

Ministry of Education and Child Care

Education by the numbers

VICTORIA – The following facts provide a snapshot of British Columbia’s kindergarten to Grade 12 education system.

Enrolment and schools

- As of the 2021-22 school year, there were 1,583 public schools and 371 independent schools in B.C.
- Pending final enrolment count in fall 2022, it is estimated by school districts that there will be 572,906 funded full-time equivalent (FTE) students enrolled in public schools this September for the 2022-23 school year. That would be an increase of 1,730 FTE from the 2021-22 school year.
- There are approximately 89,000 independent school students.
- Based on student head count in public and independent schools in the 2021-22 school year, there were:
 - 82,786 students with special needs in the province, 4,484 more than the year before;
 - 73,983 Indigenous students in the province, 584 fewer than the year before;
 - 69,475 English Language Learning (ELL) students in the province, 214 more than the year before;
 - 6,415 students in the francophone school district, Conseil scolaire francophone (SD 093), two more than the previous year; and
 - 53,797 French immersion students in the province, 157 fewer than the year before.
- The average class size in B.C. public schools in 2021-22 was 22.5 students, which was up by 1.2% compared to 2020-21, but is a decrease from the 23.5 class size average in 2015-16.
- The average class sizes in 2021-22 were:
 - 22.7 in grades 8 to 12
 - 24.1 in grades 4 to 7
 - 20.0 in grades 1 to 3
 - 18.1 in kindergarten

COVID-19 supports

- The Ministry of Education and Child Care has provided school districts with supplemental funding to support ventilation upgrades and improvements in schools over the past three years:
 - January 2022 – \$11.9 million in federal funding committed to implement targeted ventilation improvements in the fight against COVID-19 and illness, including funding for public school districts to deploy standalone high-efficiency particulate

- air (HEPA) filtration units in all classrooms with no mechanical ventilation.
- 2022-23 – 97 new ventilation upgrade and improvement projects funded for school districts through a \$48.4 million investment.
- 2021-22 – 84 new ventilation upgrade and improvement projects funded for school districts through a \$44.5 million investment.
- 2020-21 –78 new ventilation upgrade and improvement projects funded for school districts through a \$33.5 million investment.
- Throughout the 2021-22 school year, all 60 school districts continued to regularly inspect and maintain heating, ventilation and air-conditioning (HVAC) systems across all schools.
- The ministry continues to engage with HVAC experts, school districts, independent school officials and other stakeholders to promote continuous improvement to school ventilation using other provincial funding sources, including the Annual Facility Grant.
- The Ministry of Education and Child Care has worked with education partners to update the communicable disease guidelines for kindergarten to Grade 12 schools, based on recently updated public health guidance.
- Students and staff should regularly be checking they are not experiencing any symptoms of illness, including before they come to school.
- Wearing a mask will continue to be a personal choice, and that choice will be supported and respected. Schools will continue to have masks available for those who want to wear one.

Achievement – Six-year completion rate 2020-21 (The below applies to the six-year completion rates for B.C. residents in the B.C. public school system.)

- 90% of all B.C. students completed high school in 2020-21 with a Dogwood or Adult Dogwood diploma.
- 88.9% of English language learners completed high school in 2020-21.
- 100% of francophone students in Conseil scolaire francophone School District completed high school in 2020-21.
- 97.6% of French immersion students completed high school in 2020-21.
- 72% of Indigenous students completed high school in 2020-21, an increase of 6.3% from 66.2% in the 2016-17 school year.
- Outcomes for students with disabilities and diverse needs in B.C. are showing steady improvements. Completion rates were 74% in 2020-21, up from 62% 10 years ago.
- 44.3% of students with disabilities and diverse needs make the transition to post-secondary within two or fewer years after completing Grade 12.
- 67.4% of students who have ever been English language learners make the transition to B.C. post-secondary within two or fewer years after completing Grade 12.
- 41.6% of Indigenous students in public schools attended B.C. post-secondary within two years of completing high school, a 2.4% decrease compared to the year before.
- The immediate entry transition rate of 2019-20 Grade 12 graduates was 50.8%. Immediate entry transition rates measure the share of a Grade 12 graduation cohort who enrolled in post-secondary education within one year of Grade 12 graduation.

Investments in learning

- The Ministry of Education and Child Care is investing \$8.2 billion to support students, invest in schools and support the transition and delivery of child care. Of this total, there is \$7.4 billion for kindergarten to Grade 12 education this year, which is \$1.8 billion more

than in 2016-17. This is a total increase of 32%.

- Budget 2022 provides a \$250 million increase for kindergarten to Grade 12 public schools and also includes a \$105-million increase to child care funding.
- There are approximately 14,700 educational assistants in B.C. public kindergarten to Grade 12 schools, which is more than 2,000 additional full-time hires since 2016-17.
- Over the past five years from 2016-17 to 2021-22, the number of classes with an education assistant increased from 21,153 to 28,254 classes, a 34% increase.
- This year, the ministry estimates school districts will receive \$711 million to support students with special needs, a \$14 million increase compared to last year and a 53% increase since 2016-17.
- Targeted funding to support Indigenous students is estimated to rise to \$98.7 million next school year, a 42% increase since 2016-17.
- Rural school districts are receiving \$340 million for the next school year to assist with the unique challenges they face supporting students and staff. This is \$67.8 million more than in 2016-17.
- This year, school districts will receive approximately \$55 million through CommunityLINK and \$24 million via the Equity of Opportunity Supplement to help fund programs that support vulnerable children and youth.

Student and Family Affordability Fund

- For 2022-23, government is providing \$60 million in one-time funding through the Student and Family Affordability Fund to school districts to help make going back to school more affordable for families who are struggling with rising cost of living. Additionally, \$3.8 million through the fund will be provided to the Federation of Independent School Associations (FISA) to distribute to independent school authorities.

Capital investments

- Government is working to make sure all kids in B.C. get the quality education and opportunities they deserve.
- Budget 2022 commits \$3.1 billion for capital projects over the next three years, which includes \$930 million in 2022-23 for new and expanded schools, seismic upgrades, maintenance, playgrounds and property purchases for future schools.
- This represents a 78% increase over the amount announced in spring 2017.
- The provincial government is improving safety for students and staff by accelerating seismic upgrades at B.C. schools, with \$793 million in funding earmarked over the next three years.
- Government created an ongoing \$5-million annual Playground Equipment Program (PEP) in 2018. Through Budget 2022, funding was used for 30 new and improved playgrounds in 24 school districts, reducing parents' need to fundraise for school playgrounds.
- Since the PEP started in 2018, government has invested \$30 million to fund new playgrounds at 231 schools throughout the province, benefiting more than 57,000 students.

**SCHOOL DISTRICT 69 (QUALICUM)
STATUS OF ACTION ITEMS**

Action Item	Responsibility	Status	Proposed Deadline
<p>May 24, 2022 THAT the Board of Education of School District 69 (Qualicum) go to tender for a general contractor/project manager for the Oceanside Community Track 6-Lane Upgrade</p>	Director of Operations	An update will be provided at the October Finance & Operations Committee Meeting	
<p>February 22, 2022 THAT the Board of Education of School District 69 (Qualicum) begin the process of creating a “zero carbon” educational site in School District 69. The process would include, but not be limited to:</p> <ul style="list-style-type: none"> • Analysis of Prism data and recommendations • Identification of a site for this pilot project, possibly new construction, renovation or retrofits to existing buildings. • Costing and potential funding and financing options. • Educational opportunities for students, staff and the community <p>Though one site may be identified as a zero carbon project, retrofits and renovations going forward at all sites would work towards being zero carbon ready. The long term goal is the creation of all learning sites to be zero carbon</p>	Board/Senior Staff		Ongoing
<p>Use of Common Space for Artwork - March 10, 2020 THAT the Board of Education of School District 69 (Qualicum) ask staff to work with Parksville Civic and Technology Centre partners to develop a plan and process to allow the display of wall art from SD69 students, VIU students and community members in the communal areas of the building; and, THAT this process may serve as a vehicle for installation art, be it temporary or permanent.</p>	Senior Staff	The latest joint use agreement for the PCTC allows for the mechanism to include student artwork in the lobby area. As COVID restrictions ease, the committee can meet to review what is placed on the walls and invite students to submit artwork for consideration.	
<p>Climate Action Symposium - December 17, 2019 THAT the Board of Education of School District 69 (Qualicum) support a task force initiative to host a Climate Action Symposium in the spring of 2020</p>	Climate Action Task Force Members	This was to be a student lead symposium which was not able to take place due to the pandemic. The Climate Action Task Force may decide to move forward with planning of a symposium at a future date.	TBD

SCHOOL DISTRICT NO. 69 (QUALICUM)
2021-22 Financial Summary

9/8/2022

	2020/21			2021/22			
	Amended Budget	Actual	Difference	Amended Budget	Actual	Difference	Comment
REVENUE							
PROVINCIAL GRANTS							
Operating Grant	44,146,379	44,534,890	388,511	45,792,277	45,709,913	-82,364	2nd/3rd count down/Spec Ed lift
Other MOE Grants-Transportation fund	426,341	426,341	0	426,341	426,341	0	
Other MOE Grants-Pay Equity	936,176	936,176	0	936,176	936,176	0	
Other MOE Grants-Misc	1,321,056	1,346,704	25,648	50,000	98,463	48,463	Add'l MoE initiatives
TOTAL MINISTRY OF ED GRANTS	46,829,952	47,244,111	414,159	47,204,794	47,170,893	-33,901	
OTHER REVENUES							
Other Provincial Revenues	110,000	146,370	36,370	150,000	139,889	-10,111	
Offshore Tuition	1,000,000	1,370,654	370,654	3,000,000	3,661,653	661,653	ISP prog growth
Miscellaneous	140,000	93,355	-46,645	140,000	153,658	13,658	
Rental and Leases	550,000	624,850	74,850	600,000	677,331	77,331	
Investment Income	190,000	117,053	-72,947	120,000	118,924	-1,076	
TOTAL OTHER REVENUE	1,990,000	2,352,282	362,282	4,010,000	4,751,455	741,455	
TOTAL REVENUES	48,819,952	49,596,393	776,441	51,214,794	51,922,348	707,554	
EXPENDITURES							
SALARIES AND BENEFITS							
Teachers	18,681,515	19,183,284	501,769	20,030,109	20,327,502	297,393	Program adjmts
Principals and Vice Principals	3,530,584	3,594,794	64,210	3,495,970	3,487,858	-8,112	
Educational Assistants	3,694,131	3,378,651	-315,480	3,729,695	3,633,828	-95,867	
Support Staff	5,091,281	5,203,566	112,285	5,388,964	5,439,728	50,764	
Other Professionals	1,578,493	1,587,849	9,356	1,786,335	1,651,448	-134,887	realloc for Capital planning work
Substitutes	1,739,942	1,729,884	-10,058	1,725,708	2,088,793	363,085	impact of COVID sick days
Benefits	9,149,589	8,777,457	-372,132	9,365,833	9,156,176	-209,657	
TOTAL SALARIES AND BENEFITS	43,465,535	43,455,485	-10,050	45,522,614	45,785,333	262,719	
Benefits as a % of Total Salaries	26.7%	25.3%		25.9%	25.0%		
SUPPLIES AND SERVICES							
Services	1,775,130	1,908,443	133,313	2,684,268	2,811,939	127,671	ISP costs due to growth
Training and Travel	419,085	321,190	-97,895	543,085	426,658	-116,427	reduced travel for ISP and district
Rental and Leases	5,000	14,702	9,702	5,000	9,580	4,580	
Dues and Fees	71,000	72,941	1,941	71,000	73,104	2,104	
Insurance	164,000	166,616	2,616	164,000	158,733	-5,267	
Supplies	1,984,202	2,167,750	183,548	2,069,202	2,618,981	549,779	supply cost escal and cap work
Utilities	936,000	981,354	45,354	961,000	1,164,708	203,708	gas prices/AHU/food waste recycling
TOTAL SUPPLIES AND SERVICES	5,354,417	5,632,996	278,579	6,497,555	7,263,703	766,148	
TOTAL EXPENDITURES	48,819,952	49,088,481	268,529	52,020,169	53,049,036	1,028,867	
NET REVENUE (EXPENDITURE)	0	507,912	507,912	-805,375	-1,126,688	-321,313	
Budgeted Use of Surplus		-507,912	-507,912	805,375	1,126,688	321,313	add'l draw from surplus
Surplus (Deficit), for the Year	0	0	0	0	0	0	

SCHOOL DISTRICT NO. 69 (QUALICUM)
2021-22 Financial Summary

9/8/2022

	2020/21			2021/22			
	Amended Budget	Actual	Difference	Amended Budget	Actual	Difference	Comment
INSTRUCTION							
Regular Instruction	22,908,913	23,673,489	764,576	24,208,898	24,761,455	552,557	Program adjmts
Career Programs	703,483	693,987	-9,496	584,879	569,427	-15,452	
Library Services	1,158,336	1,126,483	-31,853	1,091,455	1,063,118	-28,337	
Counselling	981,330	922,502	-58,828	1,026,931	1,040,102	13,171	
Special Education	7,030,196	6,564,063	-466,133	7,387,810	7,281,084	-106,726	
English as a Second Language	87,889	88,817	928	96,450	104,907	8,457	
Aboriginal Education	731,778	730,500	-1,278	764,061	715,111	-48,950	
School Administration	3,885,671	3,854,790	-30,881	3,824,593	3,718,842	-105,751	
Continuing Education	0	0	0	0	0	0	
Off Shore Students	1,297,919	1,706,705	408,786	2,510,368	2,735,229	224,861	ISP prog growth
Other	50,267	50,769	502	50,857	50,379	-478	
Function 1 - Instruction	38,835,782	39,412,105	576,323	41,546,302	42,039,654	493,352	
DISTRICT ADMINISTRATION							
Educational Administration	656,975	585,383	-71,592	727,240	705,485	-21,755	
School District Governance	215,358	201,297	-14,061	217,548	210,313	-7,235	
Business Administration	1,351,241	1,404,567	53,326	1,429,197	1,496,520	67,323	Legal/LR cost escalations
Function 4 - District Administration	2,223,574	2,191,247	-32,327	2,373,985	2,412,318	38,333	
OPERATIONS AND MAINTENANCE							
Operations and Maintenance Admin	606,444	473,377	-133,067	576,802	529,740	-47,062	Capital work/suppy escal
Maintenance Operations	4,053,242	4,013,259	-39,983	4,341,681	4,556,082	214,401	supply cost escal and cap work
Maintenance of Grounds	325,920	289,166	-36,754	328,300	362,905	34,605	
Utilities	1,056,000	1,077,827	21,827	1,066,000	1,278,957	212,957	gas prices/AHU/food waste recycling
Function 5 - Operations and Maint	6,041,606	5,853,629	-187,977	6,312,783	6,727,684	414,901	
TRANSPORTATION AND HOUSING							
Transportation and Housing Admin	160,594	151,388	-9,206	163,138	151,942	-11,196	
Student Transportation	1,540,396	1,448,877	-91,519	1,605,961	1,675,213	69,252	Fuel/parts cost escal
Housing/Boarding	18,000	31,235	13,235	18,000	42,226	24,226	
Function 7 - Transportation and Housing	1,718,990	1,631,500	-87,490	1,787,099	1,869,381	82,282	
TOTAL FUNCTION 1-7	48,819,952	49,088,481	268,529	52,020,169	53,049,037	1,028,868	

SCHOOL DISTRICT NO. 69 (QUALICUM)
2021-22 Financial Summary

9/8/2022

	2020/21			2021/22			
	Amended Budget	Actual	Difference	Amended Budget	Actual	Difference	Comment
Special Purpose Fund (SPF) Budget							
Annual Facility Grant	199,346	199,346		195,141	195,141		
Classroom Enhancement Fund	3,724,787	3,724,787		4,071,511	4,071,511		
Community Link	380,322	380,322		391,995	391,995		
Learning Improvement Fund	158,680	158,680		160,784	160,784		
French Funds	97,565	119,707		97,565	112,718		
Strong Start	102,000	96,000		96,000	96,000		
Ready, Set, Learn	19,600	19,600		19,600	19,600		
Federal Safe Return	1,660,269	1,660,269		0	58,900		42K remaining
Provincial Safe Return	311,500	311,500		186,677	186,677		
Mental Health	55,000	13,058		113,520	113,519		
Seamless DC	0			96,000	61,026		36K remaining
CR4YC	8,617	2,933		13,876	15,677		
FN Transportation	0			107,472	100,000		7500 remaining
School Generated Funds							
Special Purpose Funds-Total Expenses	6,717,686	6,686,202		5,550,141	5,583,548		
Other Projects							
<u>Local Capital</u>							
LC-BSS Track	170,915	163,415		163,415	163,415	163,415	
O&M Equipment						50,000	
LC-Uncommitted	217,360	161,732		161,732	161,907	111,907	Sept: Motion to use LC for mower
	<u>486,263</u>	<u>325,147</u>		<u>325,147</u>	<u>325,322</u>	<u>325,322</u>	
<u>Other Provincial</u>							
Grant-AES Daycare	1,698,000	1,092,828		571,535			
Grant-CCC Daycare		-60,000					
Bylaw Capital							
AFG	636,171			827,228			
SEP (roof/AHU)	962,352			1,500,000			BSS Roof/BSS AHU Ph1)
Playground	n/a			165,000			NBES
CNCP	n/a			218,500			Solar-QBES
Bus	558,112			0			
	<u>2,156,635</u>			<u>2,710,728</u>			

Audited Financial Statements of

School District No. 69 (Qualicum)

And Independent Auditors' Report thereon

June 30, 2022

School District No. 69 (Qualicum)

June 30, 2022

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School District No. 69 (Qualicum)

MANAGEMENT REPORT

DRAFT

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 69 (Qualicum) 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. 69 (Qualicum) (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, McGorman MacLean, 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. 69 (Qualicum) 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. 69 (Qualicum)

DRAFT

Signature of the Superintendent of Education _____ Date Signed _____
Signature of Superintendent _____ Date Signed _____

Signature of the Secretary Treasurer

Date Signed

INDEPENDENT AUDITORS' REPORT

DRAFT
For Discussion
Purposes Only

To the Board of Education of School District No. 69 (Qualicum), and
To the Minister of Education, Province of British Columbia

Opinion

We have audited the accompanying consolidated financial statements of School District No. 69 (Qualicum), which comprise the statement of financial position as at June 30, 2022, the statements of operations, changes in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of School District No. 69 (Qualicum) as at June 30, 2022, and the results of its operations, changes in net financial assets and cash flows for the year then ended in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

Basis of Opinion

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

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

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

DRAFT
For Discussion
Purposes Only

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School District's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the School District to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

CHARTERED PROFESSIONAL ACCOUNTANTS

Parksville, Canada
September 13, 2022

School District No. 69 (Qualicum)

Statement of Financial Position

As at June 30, 2022

	2022 Actual	2021 Actual (Restated)
	\$	\$
Financial Assets		
Cash and Cash Equivalents	15,043,883	17,116,087
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	879,929	181,817
Other (Note 3)	189,702	285,548
Total Financial Assets	16,113,514	17,583,452
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	4,333,188	5,028,488
Unearned Revenue (Note 5)	2,335,775	2,278,449
Deferred Revenue (Note 6)	733,952	844,032
Deferred Capital Revenue (Note 7)	44,274,713	44,815,218
Employee Future Benefits (Note 8)	6,358,157	6,098,992
Total Liabilities	58,035,785	59,065,179
Net Debt	(41,922,271)	(41,481,727)
Non-Financial Assets		
Tangible Capital Assets (Note 9)	60,455,942	61,383,826
Prepaid Expenses	163,668	124,698
Total Non-Financial Assets	60,619,610	61,508,524
Accumulated Surplus (Deficit) (Note 13)	18,697,339	20,026,797

Contractual Obligations (Note 10)

Contractual Rights (Note 15)

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

DRAFT

School District No. 69 (Qualicum)

Statement of Operations
Year Ended June 30, 2022

	2022 Budget	2022 Actual	2021 Actual (Restated)
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	53,322,713	53,502,318	54,489,959
Other	150,000	139,889	147,870
Tuition	3,000,000	3,661,653	1,370,654
Other Revenue	1,167,000	1,491,617	684,632
Rentals and Leases	600,000	677,331	624,850
Investment Income	120,000	122,493	122,796
Amortization of Deferred Capital Revenue	2,545,960	2,561,645	2,488,383
Total Revenue	<u>60,905,673</u>	<u>62,156,946</u>	<u>59,929,144</u>
Expenses			
Instruction	47,788,608	48,664,420	46,461,738
District Administration	2,373,985	2,412,317	2,191,247
Operations and Maintenance	9,123,022	9,974,706	8,946,434
Transportation and Housing	2,360,151	2,434,961	2,039,981
Total Expense	<u>61,645,766</u>	<u>63,486,404</u>	<u>59,639,400</u>
Surplus (Deficit) for the year	<u>(740,093)</u>	<u>(1,329,458)</u>	<u>289,744</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		20,026,797	19,737,053
Accumulated Surplus (Deficit) from Operations, end of year		<u><u>18,697,339</u></u>	<u>20,026,797</u>

School District No. 69 (Qualicum)

Statement of Changes in Net Debt

Year Ended June 30, 2022

	2022 Budget	2022 Actual	2021 Actual (Restated)
	\$	\$	\$
Surplus (Deficit) for the year	<u>(740,093)</u>	<u>(1,329,458)</u>	289,744
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(418,550)	(1,987,343)	(3,139,669)
Amortization of Tangible Capital Assets	2,899,228	2,915,227	2,833,216
Total Effect of change in Tangible Capital Assets	<u>2,480,678</u>	<u>927,884</u>	(306,453)
Use of Prepaid Expenses		(163,668)	(124,698)
Acquisition of Supplies Inventory		124,698	100,075
Total Effect of change in Other Non-Financial Assets	<u>-</u>	<u>(38,970)</u>	(24,623)
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	<u>1,740,585</u>	<u>(440,544)</u>	(41,332)
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		<u>(440,544)</u>	(41,332)
Net Debt, beginning of year		<u>(41,481,727)</u>	(41,440,395)
Net Debt, end of year		<u>(41,922,271)</u>	<u>(41,481,727)</u>

School District No. 69 (Qualicum)

Statement of Cash Flows
Year Ended June 30, 2022

	2022 Actual	2021 Actual (Restated)
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	(1,329,458)	289,744
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(602,266)	481,745
Prepaid Expenses	(38,970)	(24,623)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	(695,300)	649,352
Unearned Revenue	57,326	1,774,591
Deferred Revenue	(110,080)	227,079
Employee Future Benefits	259,165	259,323
Amortization of Tangible Capital Assets	2,915,227	2,833,216
Amortization of Deferred Capital Revenue	(2,561,645)	(2,488,383)
Services and Supplies purchased with Bylaw Capital	(749,478)	(559,646)
Repayment of Provincial Grant	(60,000)	
Total Operating Transactions	<u>(2,915,479)</u>	<u>3,442,398</u>
Capital Transactions		
Tangible Capital Assets Purchased	(1,987,343)	(3,139,669)
Total Capital Transactions	<u>(1,987,343)</u>	<u>(3,139,669)</u>
Financing Transactions		
Capital Revenue Received	2,830,618	2,806,110
Total Financing Transactions	<u>2,830,618</u>	<u>2,806,110</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(2,072,204)	3,108,839
Cash and Cash Equivalents, beginning of year	<u>17,116,087</u>	<u>14,007,248</u>
Cash and Cash Equivalents, end of year	<u>15,043,883</u>	<u>17,116,087</u>
Cash and Cash Equivalents, end of year, is made up of:		
Cash	<u>15,043,883</u>	<u>17,116,087</u>
	<u>15,043,883</u>	<u>17,116,087</u>

**SCHOOL DISTRICT NO. 69 (QUALICUM)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022**

DRAFT
For Discussion
Purposes Only

NOTE 1 AUTHORITY AND PURPOSE

The School District, established in 1946, 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. 69 (Qualicum)" and operates as "School District No. 69 (Qualicum)." A board of education ("Board") elected for a four-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 and Child Care. School District No. 69 (Qualicum) is exempt from federal and provincial corporate income taxes.

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the School District are prepared by management in accordance with the basis of accounting described below. Significant accounting policies of the School District are as follows:

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(e) and 2(j).

In November 2011, the 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(e) and 2(j), 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 tangible 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 that:

- Government transfers, which do not contain a stipulation that creates a liability, be recognized as revenue by the recipient when approved by the transferor and the eligibility criteria have been met in accordance with public sector accounting standard PS3410; and

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NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

a) Basis of Accounting (continued)

- Externally restricted contributions be recognized as revenue in the period in which the resources are used for the purpose or purposes specified in accordance with public sector accounting standard PS3100.

The impacts of this difference on the financial statements of the School District are as follows:

Year ended June 30, 2021 - increase in annual surplus by \$441,865

June 30, 2021 - increase in accumulated surplus and decrease in deferred contributions by \$45,404,619

Year ended June 30, 2022 - decrease in annual surplus by \$1,993,181

June 30, 2022 - increase in accumulated surplus and decrease in deferred contributions by \$43,411,438

b) Cash and Cash Equivalents

Cash and cash equivalents include cash and highly liquid securities 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) 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.

e) 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 the 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(j).

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 impacts of this policy on these financial statements.

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NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

f) 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 (EARSLS) of active employees covered under the plan.

The most recent valuation of the obligation was performed at March 31, 2022 and projected to March 31, 2025. The next valuation will be performed at March 31, 2025 for use at June 30, 2025. 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.

g) 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 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.
- Work-in-progress is recorded as an acquisition to the applicable asset class at substantial completion.
- Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the School District to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the Statement of Operations.
- Buildings that are demolished or destroyed are written-off.
- Works of art, historic assets and other intangible assets are not recorded as assets in these financial statements.
- The cost, less residual value, of tangible capital assets (excluding sites), is amortized on a straight-line basis over the estimated useful life of the asset. It is management's responsibility to determine the appropriate useful lives for tangible capital assets. These useful lives are reviewed on a regular basis or if significant events initiate the need to revise.

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NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

g) Tangible Capital Assets (continued)

- Estimated useful life is as follows:

Buildings	40 years
Furniture and Equipment	10 years
Vehicles	10 years
Computer Hardware	5 years

h) Prepaid Expenses

Amounts for maintenance contracts and other services are included as a prepaid expense and stated at acquisition cost and are charged to expense over the periods expected to benefit from it.

i) 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 13 - Accumulated Surplus).

j) Revenue Recognition

Revenues are recorded on an accrual basis in the period in which the transactions or events occurred that gave rise to the revenues, the amounts are considered to be collectible and can be reasonably estimated.

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.
- 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.

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NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

j) Revenue Recognition (continued)

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 impacts of this policy on these financial statements.

Revenue related to fees or services received in advance of the fee being earned or the service being 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.

k) 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 Director of Instruction employed under an administrative officer contract are categorized as Principals and Vice-Principals.
- Superintendents, Associate 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 Indigenous 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.

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NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

l) Financial Instruments

A contract establishing a financial instrument creates, at its inception, rights and obligations to receive or deliver economic benefits. The financial assets and financial liabilities portray these rights and obligations in the financial statements. The School District recognizes a financial instrument when it becomes a party to a financial instrument contract. Financial instruments consist of cash and cash equivalents, accounts receivable, accounts payable and accrued liabilities.

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 instruments upon initial recognition. Transaction costs are incremental costs directly attributable to the acquisition or issue of a financial asset or a financial liability.

All financial assets, except derivatives are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of operations.

m) 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, rates for amortization and estimated employee future benefits. Actual results could differ from those estimates.

n) Future Changes in Accounting Policies

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

- There is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- The past transaction or event giving rise to the liability has occurred;
- It is expected that future economic benefits will be given up; and
- A reasonable estimate of the amount can be made.

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.

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

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NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

n) Future Changes in Accounting Policies (continued)

PS 3400 Revenue, issued November 2018, establishes standards on how to account for and report on revenue and is effective July 1, 2023. Specifically, it differentiates between revenue arising from transactions that include performance obligations, referred to as "exchange transactions", and transactions that do not have performance obligations, referred to as "non-exchange transactions".

Revenue from transactions with performance obligations should be recognized when (or as) the School District satisfies a performance obligation by providing the promised goods or services to a payor.

Revenue from transactions with no performance obligations should be recognized when a School District:

- Has the authority to claim or retain an inflow of economic resources; and
- Identifies a past transaction or event that gives rise to an asset.

This standard may be applied retroactively or prospectively. Management is in the process of assessing the impact of adopting this standard on the School District's financial results.

NOTE 3 ACCOUNTS RECEIVABLE - OTHER RECEIVABLES

	2022	2021
Due from Federal Government	\$ 77,327	\$ 95,393
Mount Arrowsmith Teachers Association	7,034	28,349
CUPE Local 3570	12,568	14,816
Thomas Bus	-	55,476
Other	92,773	91,514
	\$ 189,702	\$ 285,548

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER

	2022	2021
Trades payable	\$ 815,187	\$ 1,005,727
Salaries and benefits payable	2,713,950	2,989,629
Accrued vacation pay	224,146	235,545
Employer health tax payable	266,236	257,201
Other	313,669	540,386
	\$ 4,333,188	\$ 5,028,488

NOTE 5 UNEARNED REVENUE

	2022	2021
Tuition fees	\$ 2,302,573	\$ 2,245,247
Rentals	33,202	33,202
	\$ 2,335,775	\$ 2,278,449

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NOTE 6 DEFERRED REVENUE

Deferred revenue includes unspent grants and contributions received that meet the description of a restricted contribution in the Restricted Contributions Regulation 198/2011 issued by the 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 the 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 Schedule 4C and 4D.

NOTE 8 EMPLOYEE FUTURE BENEFITS

Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime and death benefits. 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.

	2022	2021
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	\$ 6,212,559	\$ 6,384,645
Service Cost	454,276	457,364
Interest Cost	158,546	146,736
Benefit Payments	(510,449)	(471,803)
Increase in Obligation due to Plan Amendment	-	-
Actuarial (Gain) Loss	(64,833)	(304,383)
Accrued Benefit Obligation – March 31	\$ 6,250,099	\$ 6,212,559
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation – March 31	\$ 6,250,099	\$ 6,212,559
Market Value of Plan Assets – March 31	-	-
Funded Status – Deficit	(6,250,099)	(6,212,559)
Employer Contributions After Measurement Date	138,192	216,560
Benefits Expense After Measurement Date	(165,863)	(153,206)
Unamortized Net Actuarial (Gain) Loss	(80,388)	50,212
Accrued Benefit Liability – June 30	\$ (6,358,157)	\$ (6,098,992)
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability – July 1	\$ 6,098,992	\$ 5,839,668
Net expense for fiscal year	691,246	700,495
Employer Contributions	(432,081)	(441,171)
Accrued Benefit Liability – June 30	\$ 6,358,157	\$ 6,098,992

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NOTE 8 EMPLOYEE FUTURE BENEFITS (continued)

Components of Net Benefit Expense

Service Cost	\$ 455,236	\$ 456,592
Interest Cost	170,243	149,689
Immediate Recognition of Plan Amendment	-	-
Amortization of Net Actuarial Loss	65,767	94,214
Net Benefit Expense	\$ 691,246	\$ 700,495

The significant actuarial assumptions adopted for measuring the School District's accrued benefit obligations are:

	2022	2021
Discount Rate – April 1	2.50%	2.25%
Discount Rate – March 31	3.25%	2.50%
Long Term Salary Growth – April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth – March 31	2.50% + seniority	2.50% + seniority
EARSL – March 31	10.9	10.7

NOTE 9 TANGIBLE CAPITAL ASSETS

Net Book Value:

	June 30, 2022	June 30, 2021 (restated)
Sites	\$ 11,929,778	\$ 11,929,778
Buildings	45,284,057	45,888,293
Furniture and Equipment	733,473	636,626
Vehicles	2,468,270	2,872,133
Computer Hardware	40,364	56,996
Total	\$ 60,455,942	\$ 61,383,826

June 30, 2022

Cost:	Opening Balance	Additions	Disposals	Transfers (WIP)	Total 2022
Sites	\$ 11,929,778	\$ -	\$ -	\$ -	\$ 11,929,778
Buildings	107,643,001	1,704,615	-	-	109,347,616
Furniture and Equipment	1,153,941	221,011	45,578	-	1,329,374
Vehicles	4,653,160	61,717	56,430	-	4,658,447
Computer Hardware	83,151	-	-	-	83,151
Total	\$ 125,463,031	\$ 1,987,343	\$ 102,008	\$ -	\$ 127,348,366

Accumulated Amortization:	Opening Balance	Additions	Disposals	Total 2022
Buildings	\$ 61,754,708	\$ 2,308,851	\$ -	\$ 64,063,559
Furniture and Equipment	517,313	124,166	45,578	595,901
Vehicles	1,781,027	465,580	56,430	2,190,177
Computer Hardware	26,157	16,630	-	42,787
Total	\$ 64,079,205	\$ 2,915,227	\$ 102,008	\$ 66,892,424

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NOTE 9 TANGIBLE CAPITAL ASSETS (continued)

June 30, 2021

Cost:	Opening Balance	Additions	Disposals	Transfers (WIP)	Total 2021
Sites	\$ 11,929,778	\$ -	\$ -	\$ -	\$ 11,929,778
Buildings	105,383,582	2,259,419	-	-	107,643,001
Furniture and Equipment	1,130,558	155,626	132,243	-	1,153,941
Vehicles	4,084,809	671,205	102,854	-	4,653,160
Computer Hardware	29,732	53,419	-	-	83,151
Total	\$ 122,558,459	\$ 3,139,669	\$ 235,097	\$ -	\$ 125,463,031

Accumulated Amortization:	Opening Balance (restated)	Additions (restated)	Disposals (restated)	Total 2021 (restated)
Buildings	\$ 59,483,903	\$ 2,270,805	\$ -	\$ 61,754,708
Furniture and Equipment	535,331	114,225	132,243	517,313
Vehicles	1,446,983	436,898	102,854	1,781,027
Computer Hardware	14,869	11,288	-	26,157
Total	\$ 61,481,086	\$ 2,833,216	\$ 235,097	\$ 64,079,205

NOTE 10 CONTRACTUAL OBLIGATIONS AND CONTINGENCIES

The School District, in conducting its usual business activities, is involved in legal claims and litigation. In the event 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 11 EMPLOYEE PENSION PLANS

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan, (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2021, the Teachers' Pension Plan has about 50,000 active members and approximately 40,000 retired members. As of December 31, 2021, the Municipal Pension Plan has about 227,000 active members, including approximately 29,000 from School Districts.

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

The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2020 indicated a \$1,584 million surplus for basic pension benefits on a going concern basis.

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NOTE 11 EMPLOYEE PENSION PLANS (continued)

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2018 indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The School District paid \$4,192,989 for employer contributions to these plans in the year ended June 30, 2022 (2021 - \$4,036,337).

The next valuation for the Teachers' Pension Plan will be as at December 31, 2023. The next valuation for the Municipal Pension Plan will be as at December 31, 2021, with results available in 2022.

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

NOTE 12 EXPENSE BY OBJECT

	2022	2021 (restated)
Salaries and benefits	\$ 50,963,936	\$ 49,270,310
Services and supplies	9,607,241	7,535,874
Amortization	2,915,227	2,833,216
	\$ 63,486,404	\$ 59,639,400

NOTE 13 ACCUMULATED SURPLUS

Accumulated surplus consists of:

	2022	2021 (restated)
Invested in tangible capital assets	\$ 16,997,545	\$ 17,200,490
Local capital surplus	325,322	325,147
Total capital surplus	17,322,867	17,525,637
Operating surplus	1,374,472	2,501,160
	\$ 18,697,339	\$ 20,026,797

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2022, were as follows:

- Capital assets were purchased with Operating funds (\$150,637)

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NOTE 13 ACCUMULATED SURPLUS (continued)

The operating surplus has been internally restricted (appropriated) for:

	2022	2021 (restated)
School budgets	\$ 97,227	\$ 61,944
Capital maintenance	331,493	421,493
Indigenous education	48,609	-
Educational programs	-	53,300
Energy projects	62,337	112,337
Budgeted allocation of surplus	400,551	814,047
Future operational needs	434,255	1,038,039
Internally restricted	1,374,472	2,501,160
Unrestricted operating surplus	-	-
Total operating surplus	\$ 1,374,472	\$ 2,501,160

NOTE 14 CONTRACTUAL RIGHTS

Contractual rights are rights to economic resources arising from contracts or agreements that will result in revenues and assets in the future. The School District’s contractual rights arise because of contracts entered into for the rental of facilities. The following summarizes the contractual rights of the School District for future assets:

	2023	2024	2025	2026
Future rental revenue	\$ 687,238	\$ 203,600	\$ 105,049	\$ 105,049

NOTE 15 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 16 BUDGET FIGURES

The budget figures included in the financial statements are not audited. The budget figures data presented in these financial statements is based upon the 2021/22 amended annual budget adopted by the Board on January 25, 2022. The following chart compares the original annual budget bylaw approved April 27, 2021 to the amended annual budget bylaw reported in these financial statements.

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NOTE 16 BUDGET FIGURES (continued)

	2022 Amended Annual Budget	2022 Annual Budget
Revenues		
Provincial Grants		
Ministry of Education	\$ 55,868,673	\$ 54,992,364
Other Provincial Revenues	150,000	150,000
Tuition	3,000,000	2,500,000
Other Revenue	1,167,000	1,440,000
Rentals and Leases	600,000	600,000
Investment Income	120,000	190,000
Total Revenue	<u>60,905,673</u>	<u>59,872,364</u>
Expenses		
Instruction	\$ 47,788,608	\$ 47,073,667
District Administration	2,373,985	2,241,464
Operations and Maintenance	9,123,022	9,115,662
Transportation and Housing	2,360,151	2,179,256
Total Expenses	<u>61,645,766</u>	<u>60,610,049</u>
Net Revenue (Expenses)	(740,093)	(737,685)
Budgeted Allocation of Surplus	805,375	814,047
Budgeted Surplus for the year	<u>\$ 65,282</u>	<u>\$ 76,362</u>

NOTE 17 ECONOMIC DEPENDENCE

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

NOTE 18 PRIOR PERIOD ADJUSTMENT

On May 28, 2021, the Office of the Comptroller General directed all school districts to apply the half-year rule method of amortization beginning in the fiscal year an asset is placed into service. This directive applies to both past and future purchases. Prior to this directive, the School District did not recognize amortization in the first partial service year. The School District has made a retroactive adjustment to recognize amortization of all assets and deferred capital contributions beginning in the first service year. The impact of the prior period adjustment on the June 30, 2021 comparative amounts is as follows:

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For Discussion
Purposes Only**

NOTE 18 PRIOR PERIOD ADJUSTMENT (continued)

	Increase (Decrease)
Tangible Capital Assets	\$ (1,445,311)
Deferred Capital Revenue	(1,268,242)
Accumulated Surplus (Deficit)	(177,069)
Amortization of Deferred Capital Revenue	48,359
Operations & Maintenance Expense - Asset Amortization	57,419
Accumulated Surplus - beginning of the year July 1, 2020	(168,009)

NOTE 19 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:

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 and cash equivalents, amounts receivable and investments.

The School District is exposed to credit risk in the event of non-performance by a debtor. 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 Central Deposit Program with the Ministry of Finance.

b) Market risk:

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 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 the Central Deposit Program with the Ministry of Finance.

NOTE 19 RISK MANAGEMENT (continued)

c) Liquidity risk:

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. There have been no changes to risk exposure from 2021 related to credit, market or liquidity risks.

School District No. 69 (Qualicum)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2022

	Operating Fund	Special Purpose Fund	Capital Fund	2022 Actual	2021 Actual (Restated)
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	2,501,160		17,525,637	20,026,797	19,905,062
Prior Period Adjustments					(168,009)
Accumulated Surplus (Deficit), beginning of year, as restated	2,501,160	-	17,525,637	20,026,797	19,737,053
Changes for the year					
Surplus (Deficit) for the year	(976,051)		(353,407)	(1,329,458)	289,744
Interfund Transfers					
Tangible Capital Assets Purchased	(150,637)		150,637	-	
Net Changes for the year	(1,126,688)	-	(202,770)	(1,329,458)	289,744
Accumulated Surplus (Deficit), end of year - Statement 2	1,374,472	-	17,322,867	18,697,339	20,026,797

School District No. 69 (Qualicum)

Schedule of Operating Operations

Year Ended June 30, 2022

	2022 Budget	2022 Actual	2021 Actual (Restated)
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	47,204,794	47,170,893	47,244,111
Other	150,000	139,889	147,870
Tuition	3,000,000	3,661,653	1,370,654
Other Revenue	140,000	153,658	91,855
Rentals and Leases	600,000	677,331	624,850
Investment Income	120,000	118,924	117,053
Total Revenue	<u>51,214,794</u>	<u>51,922,348</u>	<u>49,596,393</u>
Expenses			
Instruction	41,546,302	42,039,655	39,412,105
District Administration	2,373,985	2,412,317	2,191,247
Operations and Maintenance	5,894,233	6,577,046	5,645,848
Transportation and Housing	1,787,099	1,869,381	1,631,500
Total Expense	<u>51,601,619</u>	<u>52,898,399</u>	<u>48,880,700</u>
Operating Surplus (Deficit) for the year	<u>(386,825)</u>	<u>(976,051)</u>	<u>715,693</u>
Budgeted Appropriation (Retirement) of Surplus (Deficit)	<u>805,375</u>		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(418,550)	(150,637)	(207,781)
Total Net Transfers	<u>(418,550)</u>	<u>(150,637)</u>	<u>(207,781)</u>
Total Operating Surplus (Deficit), for the year	<u>-</u>	<u>(1,126,688)</u>	<u>507,912</u>
Operating Surplus (Deficit), beginning of year		2,501,160	1,993,248
Operating Surplus (Deficit), end of year		<u>1,374,472</u>	<u>2,501,160</u>
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 14)		1,374,472	2,501,160
Total Operating Surplus (Deficit), end of year		<u>1,374,472</u>	<u>2,501,160</u>

School District No. 69 (Qualicum)

Schedule of Operating Revenue by Source

Year Ended June 30, 2022

	2022 Budget	2022 Actual	2021 Actual (Restated)
	\$	\$	\$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	45,792,277	45,709,913	44,534,890
Other Ministry of Education and Child Care Grants			
Pay Equity	936,176	936,176	936,176
Funding for Graduated Adults		9,746	16,883
Student Transportation Fund	426,341	426,341	426,341
Support Staff Benefits Grant	32,384	69,175	68,245
Teachers' Labour Settlement Funding			1,156,463
Early Career Mentorship Funding			95,000
FSA Scorer Grant	8,187	8,187	8,187
Early Learning Framework		1,926	1,926
Equity Scan	9,429	3,000	
Anti-Racism in Early Care and Learning		6,429	
Total Provincial Grants - Ministry of Education and Child Care	<u>47,204,794</u>	<u>47,170,893</u>	<u>47,244,111</u>
Provincial Grants - Other	<u>150,000</u>	<u>139,889</u>	<u>147,870</u>
Tuition			
International and Out of Province Students	3,000,000	3,661,653	1,370,654
Total Tuition	<u>3,000,000</u>	<u>3,661,653</u>	<u>1,370,654</u>
Other Revenues			
Miscellaneous			
Transportation Revenue	50,000	42,885	22,016
Miscellaneous	90,000	100,534	62,068
Peard Dividend		10,239	7,771
Total Other Revenue	<u>140,000</u>	<u>153,658</u>	<u>91,855</u>
Rentals and Leases	<u>600,000</u>	<u>677,331</u>	<u>624,850</u>
Investment Income	<u>120,000</u>	<u>118,924</u>	<u>117,053</u>
Total Operating Revenue	<u><u>51,214,794</u></u>	<u><u>51,922,348</u></u>	<u><u>49,596,393</u></u>

School District No. 69 (Qualicum)

Schedule of Operating Expense by Object
Year Ended June 30, 2022

	2022 Budget	2022 Actual	2021 Actual (Restated)
	\$	\$	\$
Salaries			
Teachers	20,030,108	20,327,501	19,182,758
Principals and Vice Principals	3,495,970	3,487,859	3,594,794
Educational Assistants	3,804,695	3,633,828	3,378,651
Support Staff	5,313,964	5,439,729	5,203,566
Other Professionals	1,786,335	1,651,447	1,587,849
Substitutes	1,725,708	2,088,794	1,730,410
Total Salaries	36,156,780	36,629,158	34,678,028
Employee Benefits	9,365,834	9,156,174	8,777,457
Total Salaries and Benefits	45,522,614	45,785,332	43,455,485
Services and Supplies			
Services	2,684,268	2,811,939	1,908,443
Professional Development and Travel	543,085	426,658	321,190
Rentals and Leases	5,000	9,580	14,702
Dues and Fees	66,000	73,104	72,941
Insurance	164,000	158,733	166,616
Supplies	1,655,652	2,468,345	1,959,969
Utilities	961,000	1,164,708	981,354
Total Services and Supplies	6,079,005	7,113,067	5,425,215
Total Operating Expense	51,601,619	52,898,399	48,880,700

School District No. 69 (Qualicum)

Operating Expense by Function, Program and Object

Year Ended June 30, 2022

	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	16,795,794	1,090,703		706		1,152,052	19,039,255
1.03 Career Programs	87,730			40,676		1,348	129,754
1.07 Library Services	545,870	35,915		236,203		3,423	821,411
1.08 Counselling	829,215						829,215
1.10 Special Education	1,678,616	180,783	3,324,855	32,262	76,640	440,582	5,733,738
1.30 English Language Learning	76,297						76,297
1.31 Indigenous Education	87,302	133,767	308,973				530,042
1.41 School Administration		1,780,350		1,086,067	5,305	61,390	2,933,112
1.62 International and Out of Province Students	226,677	151,001		76,405	196,412		650,495
1.64 Other					42,617		42,617
Total Function 1	20,327,501	3,372,519	3,633,828	1,472,319	320,974	1,658,795	30,785,936
4 District Administration							
4.11 Educational Administration		115,340		10,816	397,745		523,901
4.40 School District Governance					111,674		111,674
4.41 Business Administration				393,185	586,096		979,281
Total Function 4	-	115,340	-	404,001	1,095,515	-	1,614,856
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				60,644	173,724	7,708	242,076
5.50 Maintenance Operations				2,423,404		304,480	2,727,884
5.52 Maintenance of Grounds				178,250		22,214	200,464
5.56 Utilities							-
Total Function 5	-	-	-	2,662,298	173,724	334,402	3,170,424
7 Transportation and Housing							
7.41 Transportation and Housing Administration				59,666	61,234	6,518	127,418
7.70 Student Transportation				841,445		89,079	930,524
7.73 Housing							-
Total Function 7	-	-	-	901,111	61,234	95,597	1,057,942
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	20,327,501	3,487,859	3,633,828	5,439,729	1,651,447	2,088,794	36,629,158

School District No. 69 (Qualicum)

Operating Expense by Function, Program and Object

Year Ended June 30, 2022

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2022 Actual	2022 Budget	2021 Actual (Restated)
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	19,039,255	4,790,550	23,829,805	931,650	24,761,455	24,208,898	23,672,963
1.03 Career Programs	129,754	34,228	163,982	405,445	569,427	584,879	694,513
1.07 Library Services	821,411	211,326	1,032,737	30,380	1,063,117	1,091,455	1,126,483
1.08 Counselling	829,215	210,886	1,040,101		1,040,101	1,026,931	922,502
1.10 Special Education	5,733,738	1,487,799	7,221,537	59,549	7,281,086	7,387,810	6,564,063
1.30 English Language Learning	76,297	28,610	104,907		104,907	96,450	88,817
1.31 Indigenous Education	530,042	143,111	673,153	41,958	715,111	764,061	730,500
1.41 School Administration	2,933,112	720,135	3,653,247	65,596	3,718,843	3,824,593	3,854,790
1.62 International and Out of Province Students	650,495	163,273	813,768	1,921,461	2,735,229	2,510,368	1,706,705
1.64 Other	42,617	7,762	50,379		50,379	50,857	50,769
Total Function 1	30,785,936	7,797,680	38,583,616	3,456,039	42,039,655	41,546,302	39,412,105
4 District Administration							
4.11 Educational Administration	523,901	118,478	642,379	63,106	705,485	727,240	585,383
4.40 School District Governance	111,674	8,314	119,988	90,325	210,313	217,548	201,297
4.41 Business Administration	979,281	224,858	1,204,139	292,380	1,496,519	1,429,197	1,404,567
Total Function 4	1,614,856	351,650	1,966,506	445,811	2,412,317	2,373,985	2,191,247
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	242,076	67,922	309,998	219,741	529,739	576,802	473,377
5.50 Maintenance Operations	2,727,884	621,484	3,349,368	1,056,077	4,405,445	3,923,131	3,805,478
5.52 Maintenance of Grounds	200,464	51,223	251,687	111,218	362,905	328,300	289,166
5.56 Utilities	-	-	-	1,278,957	1,278,957	1,066,000	1,077,827
Total Function 5	3,170,424	740,629	3,911,053	2,665,993	6,577,046	5,894,233	5,645,848
7 Transportation and Housing							
7.41 Transportation and Housing Administration	127,418	23,675	151,093	849	151,942	163,138	151,388
7.70 Student Transportation	930,524	242,540	1,173,064	502,149	1,675,213	1,605,961	1,448,877
7.73 Housing	-	-	-	42,226	42,226	18,000	31,235
Total Function 7	1,057,942	266,215	1,324,157	545,224	1,869,381	1,787,099	1,631,500
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	36,629,158	9,156,174	45,785,332	7,113,067	52,898,399	51,601,619	48,880,700

School District No. 69 (Qualicum)

Schedule of Special Purpose Operations
Year Ended June 30, 2022

	2022 Budget	2022 Actual	2021 Actual (Restated)
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	5,517,919	5,581,947	6,686,202
Other Revenue	1,027,000	1,337,959	592,777
Total Revenue	<u>6,544,919</u>	<u>6,919,906</u>	<u>7,278,979</u>
Expenses			
Instruction	6,242,306	6,624,765	7,049,633
Operations and Maintenance	195,141	195,141	199,346
Transportation and Housing	107,472	100,000	
Total Expense	<u>6,544,919</u>	<u>6,919,906</u>	<u>7,248,979</u>
Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>30,000</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased			(30,000)
Total Net Transfers	<u>-</u>	<u>-</u>	<u>(30,000)</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. 69 (Qualicum)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2022

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	627,371	-	-	-	-	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	195,141	160,784		96,000	19,600	112,718	391,995	400,019	3,556,907
Other			1,358,538						
	195,141	160,784	1,358,538	96,000	19,600	112,718	391,995	400,019	3,556,907
Less: Allocated to Revenue	195,141	160,784	1,337,959	96,000	19,600	112,718	391,995	400,019	3,556,907
Deferred Revenue, end of year	-	-	647,950	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	195,141	160,784		96,000	19,600	112,718	391,995	400,019	3,556,907
Other Revenue			1,337,959						
	195,141	160,784	1,337,959	96,000	19,600	112,718	391,995	400,019	3,556,907
Expenses									
Salaries									
Teachers						56,233			2,800,714
Principals and Vice Principals							36,534		
Educational Assistants		126,602					237,264	203,915	
Support Staff	140,293							111,061	
	140,293	126,602	-	-	-	56,233	273,798	314,976	2,800,714
Employee Benefits	37,879	34,182				15,183	62,105	85,043	756,193
Services and Supplies	16,969		1,337,959	96,000	19,600	41,302	56,092		
	195,141	160,784	1,337,959	96,000	19,600	112,718	391,995	400,019	3,556,907
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 69 (Qualicum)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2022

	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Safe Return to School/ Restart: Health & Safety Grant	Federal Safe Return to Class / Ventilation Fund	Seamless Day Kindergarten	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	102,465	58,520	9,676	-	-	46,000	844,032
Add: Restricted Grants								
Provincial Grants - Ministry of Education and Child Care	114,585	5,007	55,000	6,000	186,677	100,855	50,000	5,451,288
Other								1,358,538
	114,585	5,007	55,000	6,000	186,677	100,855	50,000	6,809,826
Less: Allocated to Revenue	114,585	100,000	113,520	15,676	186,677	58,900	59,425	6,919,906
Deferred Revenue, end of year	-	7,472	-	-	-	41,955	36,575	733,952
Revenues								
Provincial Grants - Ministry of Education and Child Care	114,585	100,000	113,520	15,676	186,677	58,900	59,425	5,581,947
Other Revenue								1,337,959
	114,585	100,000	113,520	15,676	186,677	58,900	59,425	6,919,906
Expenses								
Salaries								
Teachers	114,585		76,137					3,047,669
Principals and Vice Principals								36,534
Educational Assistants								567,781
Support Staff		76,378			86,445		51,674	465,851
	114,585	76,378	76,137	-	86,445	-	51,674	4,117,835
Employee Benefits		20,622	20,557		21,254		7,751	1,060,769
Services and Supplies		3,000	16,826	15,676	78,978	58,900		1,741,302
	114,585	100,000	113,520	15,676	186,677	58,900	59,425	6,919,906
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-

School District No. 69 (Qualicum)

Schedule of Capital Operations

Year Ended June 30, 2022

	2022	2022 Actual			2021
	Budget	Invested in Tangible Capital Assets	Local Capital	Fund Balance	Actual (Restated)
	\$	\$	\$	\$	\$
Revenues					
Provincial Grants					
Ministry of Education and Child Care	600,000	749,478		749,478	559,646
Investment Income			3,569	3,569	5,743
Amortization of Deferred Capital Revenue	2,545,960	2,561,645		2,561,645	2,488,383
Total Revenue	3,145,960	3,311,123	3,569	3,314,692	3,053,772
Expenses					
Operations and Maintenance	600,000	749,478	3,394	752,872	676,505
Amortization of Tangible Capital Assets					
Operations and Maintenance	2,433,648	2,449,647		2,449,647	2,424,735
Transportation and Housing	465,580	465,580		465,580	408,481
Total Expense	3,499,228	3,664,705	3,394	3,668,099	3,509,721
Capital Surplus (Deficit) for the year	(353,268)	(353,582)	175	(353,407)	(455,949)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	418,550	150,637		150,637	237,781
Total Net Transfers	418,550	150,637	-	150,637	237,781
Total Capital Surplus (Deficit) for the year	65,282	(202,945)	175	(202,770)	(218,168)
Capital Surplus (Deficit), beginning of year		17,200,490	325,147	17,525,637	17,911,814
Prior Period Adjustments					
District Entered					(168,009)
Capital Surplus (Deficit), beginning of year, as restated		17,200,490	325,147	17,525,637	17,743,805
Capital Surplus (Deficit), end of year		16,997,545	325,322	17,322,867	17,525,637

School District No. 69 (Qualicum)

Tangible Capital Assets
Year Ended June 30, 2022

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	11,929,778	107,643,001	1,153,941	4,653,160		83,151	125,463,031
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		1,169,150	206,124				1,375,274
Deferred Capital Revenue - Other		461,432					461,432
Operating Fund		74,033	14,887	61,717			150,637
	-	1,704,615	221,011	61,717	-	-	1,987,343
Decrease:							
Deemed Disposals			45,578	56,430			102,008
	-	-	45,578	56,430	-	-	102,008
Cost, end of year	11,929,778	109,347,616	1,329,374	4,658,447	-	83,151	127,348,366
Work in Progress, end of year							-
Cost and Work in Progress, end of year	11,929,778	109,347,616	1,329,374	4,658,447	-	83,151	127,348,366
Accumulated Amortization, beginning of year		60,608,060	459,618	1,548,375		17,841	62,633,894
Prior Period Adjustments							
District Entered		1,146,648	57,695	232,652		8,316	1,445,311
Accumulated Amortization, beginning of year, as restated		61,754,708	517,313	1,781,027	-	26,157	64,079,205
Changes for the Year							
Increase: Amortization for the Year		2,308,851	124,166	465,580		16,630	2,915,227
Decrease:							
Deemed Disposals			45,578	56,430			102,008
			45,578	56,430	-	-	102,008
Accumulated Amortization, end of year		64,063,559	595,901	2,190,177	-	42,787	66,892,424
Tangible Capital Assets - Net	11,929,778	45,284,057	733,473	2,468,270	-	40,364	60,455,942

School District No. 69 (Qualicum)

Deferred Capital Revenue
Year Ended June 30, 2022

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	43,340,799	2,018,982	44,838	45,404,619
Prior Period Adjustments				
District Entered	(1,232,022)	(31,428)	(4,792)	(1,268,242)
Deferred Capital Revenue, beginning of year, as restated	42,108,777	1,987,554	40,046	44,136,377
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	1,375,274	461,432		1,836,706
	1,375,274	461,432	-	1,836,706
Decrease:				
Amortization of Deferred Capital Revenue	2,483,471	68,588	9,586	2,561,645
	2,483,471	68,588	9,586	2,561,645
Net Changes for the Year	(1,108,197)	392,844	(9,586)	(724,939)
Deferred Capital Revenue, end of year	41,000,580	2,380,398	30,460	43,411,438
Work in Progress, beginning of year				-
Changes for the Year				
Net Changes for the Year	-	-	-	-
Work in Progress, end of year	-	-	-	-
Total Deferred Capital Revenue, end of year	41,000,580	2,380,398	30,460	43,411,438

School District No. 69 (Qualicum)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2022

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	-	-	471,266	207,575		678,841
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	2,140,736		47,387			2,188,123
Other					637,355	637,355
Investment Income			2,779	2,361		5,140
Transfer project surplus to MECC Restricted (from) Bylaw	(15,984)	15,984				-
	<u>2,124,752</u>	<u>15,984</u>	<u>50,166</u>	<u>2,361</u>	<u>637,355</u>	<u>2,830,618</u>
Decrease:						
Transferred to DCR - Capital Additions	1,375,274		461,432			1,836,706
Purchase of Services and Supplies	749,478					749,478
Repayment of Provincial Grant			60,000			60,000
	<u>2,124,752</u>	<u>-</u>	<u>521,432</u>	<u>-</u>	<u>-</u>	<u>2,646,184</u>
Net Changes for the Year	<u>-</u>	<u>15,984</u>	<u>(471,266)</u>	<u>2,361</u>	<u>637,355</u>	<u>184,434</u>
Balance, end of year	<u>-</u>	<u>15,984</u>	<u>-</u>	<u>209,936</u>	<u>637,355</u>	<u>863,275</u>

School District No. 69 (Qualicum)
Financial Statement Discussion & Analysis
For the Year Ended June 30, 2022

The following is a discussion and analysis of the Qualicum School District's financial performance for the fiscal year ended June 30, 2022. This report is a summary of the 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 and budget. This report should be read in conjunction with the School District's financial statements.

OVERVIEW OF THE SCHOOL DISTRICT

The Qualicum School District serves more than 4,100 student FTE in: 11 school sites (8 elementary schools, 2 secondary schools and 1 alternate education school), Family Place, Collaborative Education Alternate Program, Indigenous Education Program and the Qualicum International Student Program.

The Board completed their Strategic Plan for 2019 to 2023 which guides the Board of Education and its employees and partners in delivering educational programs through the period 2018/19 to 2022/23. The Plan identified the following Strategic Priorities:

- Increasing the engagement of our learners by providing students with Student Centered Learning opportunities
- Ensuring that the structures that shape and support learning include Quality Teaching and Leadership and
- Responding to the diverse social/emotional needs of our learners by providing more Social/Emotional Learning opportunities

UNDERSTANDING SCHOOL DISTRICT FINANCIAL PERFORMANCE

Annual surplus and accumulated surplus¹ are key financial statement performance indicators; however, interpreting the meaning of these figures in BC school districts is complicated by the use of fund accounting and deferral accounting. The use of fund accounting means the financial statements of school districts are a consolidation of three separate funds (operating, special purpose and capital), and each of these funds differs with respect to the methods of accounting used and the legislative and other constraints on budgeting and financial results. This means financial performance can only be fully understood by reviewing each fund separately. Financial

¹ Annual surplus is the extent to which annual revenues exceed expenses. If annual expenses exceed revenues the result is referred to as an annual deficit. An accumulated surplus position is the extent to which revenues from all prior years have exceeded expenses from all previous years. An accumulated deficit position occurs when expenses from all previous years exceed revenues from all previous years. When an accumulated deficit occurs, it means future revenues are needed to pay for past expenditures.

performance for each fund is reported in the supplementary schedules that follow the notes to the financial statements.

<p>Operating Fund</p> <p>2022 Revenues: \$51.9 million (2021-49.6M)</p>	<p>Annual program revenues and expenditures are reported within the operating fund and special purpose fund (see below). Annual and accumulated surplus within the operating fund are important indicators of financial performance and financial health for school districts. This is because school districts are not permitted to budget for or incur an <u>accumulated</u> deficit position. This means when a school district has accumulated operating surplus available it can be used to budget for future expenditures and to reduce financial risk associated with unforeseen expenditures.</p>
<p>Special Purpose Fund</p> <p>2022 Revenues: \$6.9 million (2021-7.3M)</p>	<p>The special purpose fund includes grants and school generated funds that are restricted for a specific purpose. Annual and accumulated surplus is always zero because revenues are recognized only as related expenditures occur (deferral method of accounting). If expenditures for a program within the special purpose fund exceed available revenues, the resulting deficit is transferred to the operating fund reducing accumulated operating surplus.</p>
<p>Capital Fund</p> <p>2022 Capital Funding Received or Receivable: \$3.3M (2021-3.1M)</p> <p>2022 Capital Assets Purchased: \$2.0 million (2021-3.1M)</p>	<p>The capital fund reports investment in and financing activities related to capital assets. Capital contributions (funding) from the Province are accounted for using the deferral method of accounting, whereby recognition of capital funding revenue is spread out over the life of the related capital assets to match with the amortization expense which reflects the use of the asset over its life. This means capital fund revenues are not a reflection of funding actually received in a given year. Also, capital revenues only offset amortization expense in the capital fund to the extent assets were funded by provincial capital grants. As many capital investments are funded by operating revenues (recorded as transfers of accumulated operating surplus to the capital fund), the capital fund normally reports an annual deficit.</p> <p>In short, capital fund revenues, expenses and annual deficit are not a meaningful indicator of annual financial performance.</p>

FINANCIAL HIGHLIGHTS

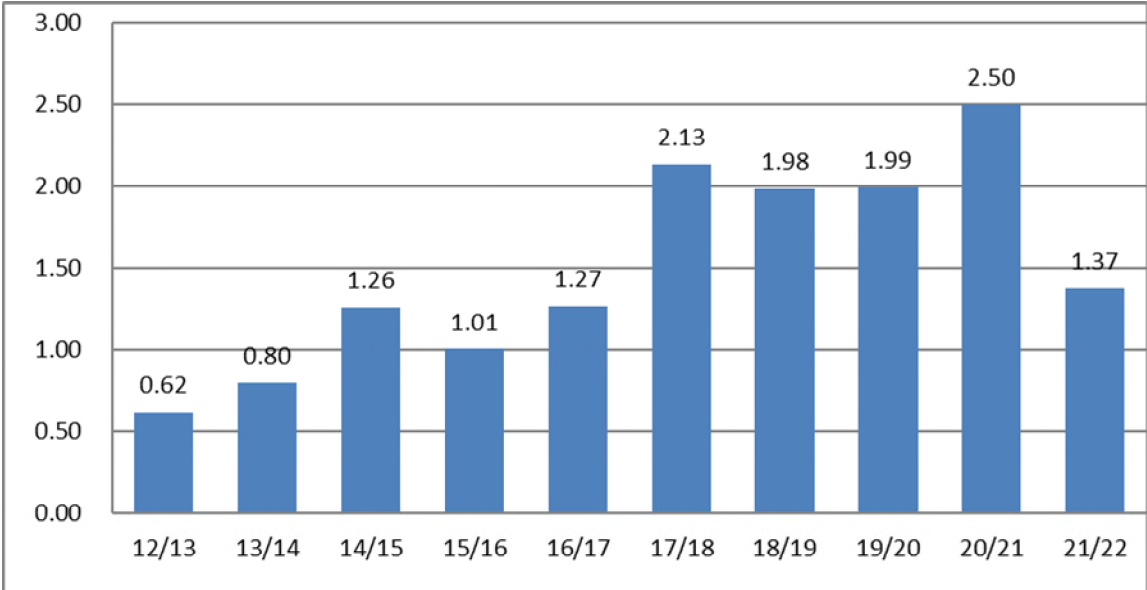
As reported in the Statement of Operations, for the year ended June 30, 2022 the district's expenses exceeded its revenues resulting in a combined annual deficit of \$1,329,458 (2021 combined surplus was \$289,744). This was comprised of the combined financial results of the operating fund and the capital fund as follows:

Annual Surplus (Deficit)	June 30, 2022	June 30, 2021
Operating Fund	-1,126,688	507,912
Capital Fund	-202,770	-218,168
Combined	-1,329,458	289,744

Looking at the operating fund, the annual deficit of \$1,126,688 resulted in a decrease to accumulated operating surplus from \$2,501,160 at the beginning of the year to \$1,374,472 as at June 30, 2022. This overall decrease in accumulated operating surplus was the result of increased expenditures that was not matched by revenues. While actual results in a number of expenditure areas were either higher or lower than budget, the impact of these variances came close to an increase of \$3.96 million in expenditures.

Maintaining an accumulated operating surplus has alleviated some of the budget pressure over the past few fiscal years particularly due to impact of the Pandemic and the economic uncertainties it created. As shown in Exhibit 1, accumulated operating surplus had increased in previous years to a high of \$2.50 million at the end of fiscal year 2021, however the unprecedented impact of the pandemic has led to a need to use the surplus to balance the budget as Ministry funding has not kept up with inflationary and COVID created pressures.

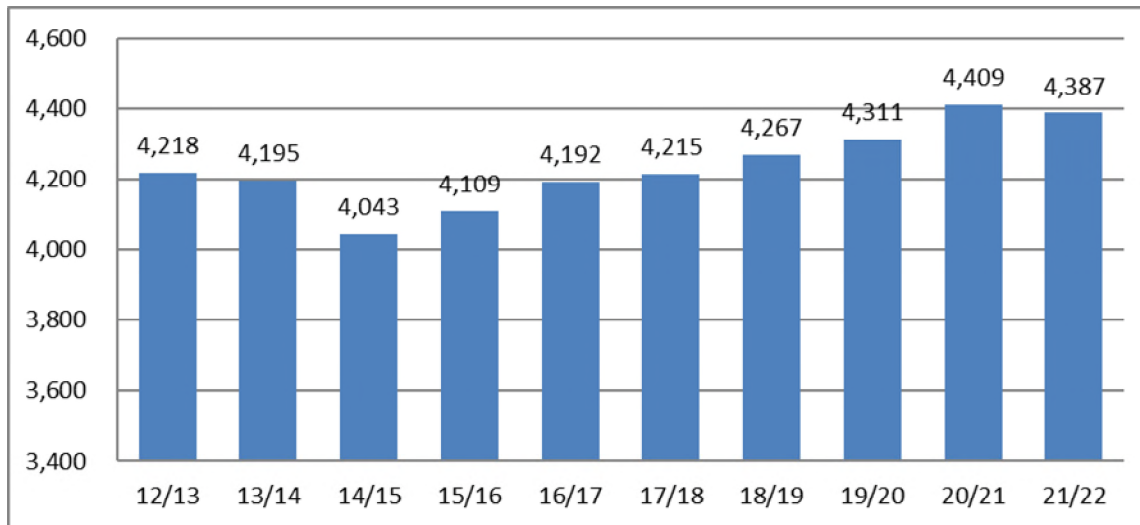
Exhibit 1: Accumulated Operating Surplus (\$ millions) by Fiscal Year



Over the past 10 years, significant financial pressure resulted from the combined effect of declining student enrolment and funding rates that did not pace inflation. These pressures contributed to some use of accumulated operating surplus as presented in Exhibit 1. Provincial operating grants, which comprise approximately 90% of total operating fund revenues, are determined largely based on student enrolment. As enrolment and funding declines, financial pressure results because many program expenditures such as facility and administration costs do not vary directly with student enrolment.

The trend in student enrolment is important for understanding both historical financial performance and the risk related to future budgetary balance. Under the per pupil funding formula, when enrolment increases a district is better able to fund overall program costs increasing financial flexibility. As shown in Exhibit 2, during the past 10 years the school district experienced some decline in student enrolment that has stabilized in the past several years. Stable enrolment and moderate growth forecasted in the years ahead means that risk to program and financial stability is expected to improve.

Exhibit 2: Funded FTE Enrolment by Fiscal Year



Capital Investment

During the year ended June 30, 2022, the district invested \$1,987,343 in capital additions that were funded by: Provincial capital funding (\$1,836,706) and other funds (\$150,637). The majority of this capital investment related to the following facility projects:

Project	Total Allocation	Invested in 2021/22	Completion Date
Ballenas Secondary Roof Replacement	1,000,000	384,397	Summer 2021
Ballenas Secondary Ventilation Systems	500,000	392,637	Spring 2022
Nanoose Bay Elementary Playground	165,000	165,000	Summer 2021
Qualicum Beach Elementary Solar panels	218,500	158,087	Summer 2021
Arrowview Child Care Centre	1,698,000	461,432	Summer 2021

Significant Events

Global Events – The COVID-19 outbreak was declared a pandemic by the World Health Organization in March 2020 and on February 24, 2022, Russia invaded Ukraine. Both these events have had significant impact on social, financial and economic pressures faced globally by organizations.

Specifically, COVID self isolation periods have increased the sick costs for staff due to the number of sick occurrences and the length of the occurrence, supply chain constraints have increased the costs of supplies and the energy market disruptions have increased gas and fuel prices impacting heating and transportation costs.

International Student Program – As anticipated, the ISP program was been profoundly affected by the pandemic and its ability to bring international students to the School District. The

resultant rebound of the program in 2021/22 with an increase in enrolment has supported the financial impacts in other areas.

School Capacity Constraints – with the restoration of class size language and enrolment growth (primarily at elementary) some elementary schools are close to capacity. Over the past two years, growth has been accommodated by renovating internal space to create more classrooms. To accommodate future growth the district will be reviewing several options starting with minor boundary changes, which have cost implications for both the capital plan (capital fund) and the operating fund. The District started review of its Long Range Facility Plan in early 2021/22 in order to better align facilities with district enrolment.

FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT

In this section, actual results are compared to the prior year and budget (where applicable). For the statement of operations, the analysis is performed for each of the three funds.

Statement of Financial Position (All Funds)

The table below includes explanations for significant variances in the statement of financial position relative to the prior year.

	2022	2021	Analysis of Variance
Cash	15,043,883	17,116,087	Decreased by \$2,072,204 primarily due to an operating deficit where expenditures exceeded revenues and capital purchases that were spent before the cash funds were received..
Deferred Capital Revenue	44,274,713	44,815,218	Decreased by \$540,805 primarily due to the use of other provincial capital for a Childcare project which was completed in spring 2021.
Tangible Capital Assets	60,455,942	61,383,826	Decreased by \$927,884 due to capital asset amortizations being greater then the additions of capital assets.

Statement of Operations by Fund – Operating Fund

The 2022/23 Annual Budget included an appropriation of \$400,551 of accumulated operating surplus for educational programs. Other appropriations consist of future projects including a capital maintenance reserve, an energy projects reserve, school/district budgets that are carried forward and future operational needs. There is no unrestricted accumulated operating surplus.

Detailed information on the operating fund is presented in schedules 2 to 2C following the notes to the financial statements. Revenues, expenditures and accumulated operating surplus are analysed in greater detail below.

Operating Fund Revenues

A high level summary of operating fund revenues is presented below and explanations of significant variances follows. A more detailed presentation of operating revenues is presented in schedule 2A following the notes to the financial statements.

	Amended Budget 2021/22	Actual 2021/22	Difference	Comments
Provincial Grants	47,204,794	47,170,893	-33,901	2nd/3rd count down
Other Provincial Revenues	150,000	139,889	-10,111	
Offshore Tuition	3,000,000	3,661,653	661,653	ISP program rebounding
Miscellaneous other	140,000	153,658	13,658	
Rental and Leases	600,000	677,331	77,331	tenants returned
Investment Income	120,000	118,924	-1,076	
Total Revenues	51,214,794	51,922,348	707,554	

Operating Fund Expenses

Expenses in the financial statements are presented both by function (program) and by object (category of expense). Operating fund expenses are presented below using each method with explanations of significant variances following. A more detailed presentation of operating expenses is presented in schedules 2B and 2C following the notes to the financial statements.

Analysis of Variances by Function

Operating Fund Expenditures by Function	Amended Budget 2021/22	Actual 2021/22	Difference	Comments
Instruction	41,546,302	42,039,655	493,353	impact of COVID sick days/some add'l suppo
District Administration	2,373,985	2,412,317	38,332	
Operations and Maintenance	5,894,233	6,577,046	682,813	supply/utility cost escalations
Transportation	1,787,099	1,869,381	82,282	fuel/parts cost escalations
Fund Transfers	418,550	150,637	(267,913)	capitalize vs expense in nature
Total	52,020,169	53,049,036	1,028,867	

Analysis of Variances by Object

Operating Fund Expenditures by Object	Amended Budget 2021/22	Actual 2021/22	Difference	Comments
Teachers	20,030,108	20,327,501	297,393	program adjustments
Principals and Vice Principals	3,495,970	3,487,859	-8,111	
Educational Assistants	3,804,695	3,633,828	-170,867	add'l supports from SP funding
Support Staff	5,313,964	5,439,729	125,765	additional custodial/COVID costs
Other Professionals	1,786,335	1,651,447	-134,888	reallocation for capital planning work
Substitutes	1,725,708	2,088,794	363,086	impact of COVID sick days
Benefits	9,365,834	9,156,174	-209,660	benefit rates are stabilizing
Total Salaries and Benefits	45,522,614	45,785,332	262,718	
Total Supplies and Services	6,079,005	7,113,067	1,034,062	add'l ISP & supply cost escalations
Fund Transfers	418,550	150,637	-267,913	capitalize vs expense in nature
Total Operating Expenditures	52,020,169	53,049,036	1,028,867	

Accumulated Operating Surplus

Understanding the components of accumulated operating surplus is necessary for knowing how much of the balance relates to multi-year funding of programs (surplus carry-forwards) and how much of the balance is available to reduce financial risk associated with unforeseen expenditures or to fund additional expenditures in the future. The components of the closing accumulated surplus are presented in the table below:

	Actual 2020/21	Actual 2021/22
School budgets	61,944	97,227
Capital maintenance	421,493	331,493
Educational Programs	53,300	48,609
Energy Projects	112,337	62,337
Budgeted Allocation of Surplus	814,047	400,551
Future Operational needs	1,038,039	434,255
Internally restricted	2,501,160	1,374,472
Unrestricted operating surplus	0	0
Total operating surplus	2,501,160	1,374,472

The appropriated operating surplus decreased from \$2,501,160 to \$1,374,472 and includes \$400,551 to balance the 2022/23 budget in anticipation of additional impacts of COVID and an additional appropriation (\$434,255) for future operational needs. There is no unrestricted operating surplus.

Statement of Operations by Fund – Special Purpose Fund

	Amended Budget 2021/22	Actual 2021/22	Difference	Comments
Provincial Grants	5,517,919	5,581,947	64,028	
Other Revenue	1,027,000	1,337,959	310,959	School Generated and Federal funds
Expenditures	(6,544,919)	(6,919,906)	(374,987)	
Annual Surplus (Deficit)	0	0	0	0

Provincial Grants in 2021/22 decreased over the previous year by \$1,104,255, due to reduction of one-time Federal Safe Return and Provincial Safe Return grants that were introduced in 2020/21 to offset the cost impacts of the Pandemic.

Other Revenues derived from School Generated Funds, increased over the previous year by \$745,182 primarily due to schools returning to pre-Pandemic levels of fundraising for extracurricular and field trips activities.

Detailed information on the special purpose fund is presented in schedules 3 to 3A following the notes to the financial statements.

Statement of Operations by Fund – Capital Fund

	Amended Budget 2021/22	Actual 2021/22	Difference	Comments
Provincial Grants	3,145,960	3,314,692	168,732	
Expenditures	(3,499,228)	(3,668,099)	(168,871)	
Fund Transfers	418,550	150,637	(267,913)	reduced operating transfers to Capital
Change in Accumulated Surplus	65,282	(202,770)	(268,052)	0

Revenues and expenses are consistent with budget and the prior year. This is expected because revenues and expenses in the capital fund are predictable and consistent, as they reflect the recognition of capital funding (as revenue) and the usage of capital assets over their life (as amortization expense). Fund transfers from the operating fund were lower than budget as less expenditures in the operating fund met the criteria for capitalization as an asset.

Within the capital fund the following two balances are important as they represent funds available for future capital investment:

- Local Capital Reserve – this balance forms part of accumulated surplus in the capital fund and represents funds available for investment in capital assets at the discretion of the Board of Education. These funds are generated primarily from proceeds of disposition of assets that are allocated to the School Board.
- MEd Restricted Capital – this balance forms part of the deferred capital revenue balance in the capital fund and represents funds available for investment in capital assets at the discretion of the Ministry of Education. These funds are generated primarily from proceeds of disposition of assets that are allocated to the Minister of Education pursuant to the *School Act*.

The table below presents the 2021/22 closing balances in Local Capital and Ministry of Education Restricted Capital and what portion of the balances are already committed to future capital investment.

	Local Capital- 2020/21	Local Capital- 2021/22	MEd Restricted Capital
Committed for:			
- mower replacement	0	50,000	
- Ballenas running track	163,415	160,059	
Committed for future investment	163,415	210,059	0
Uncommitted Balance	161,732	115,263	15,984
Balance at end of year	325,147	325,322	15,984

The local capital balance have funds committed to the Ballenas running track and a mower replacement with a balance of 111,907 remaining uncommitted. MEd Restricted Capital balance is mostly depleted due to the completion of the Errington Elementary parking and turnaround project during the 2018/19 year.

Detailed information on the capital fund is presented in schedules 4 to 4D following the notes to the financial statements.

CONTACTING THE SCHOOL DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide the School District's stakeholders with a general overview of the School District's finances and to demonstrate the School District's accountability for the money it receives. If you have questions about this report or need additional financial information, please contact the Secretary Treasurer's office.



Briefing Note

Date: September 13, 2022
To: Board of Education
From: Peter Jory, Superintendent of Schools
RE: School District 69 (Qualicum) Vision, Mission, Values DRAFT

Background:

The Board of Education met recently to review its Vision, Mission, and Values in anticipation of this year's impending strategic planning process. The facilitated conversation led to new DRAFT language for Board consideration and stakeholder input. It is important that the final version represents the beliefs of the District and its learning community accurately, and form an important framework for further Board discussions regarding next set of strategic goals.

Vision

Consultation with District Indigenous language specialists is required so that the District Vision Statement can be expressed in three languages, English, French, and Hul'q'umi'num.

The following is currently being considered: "Always learning" .. or "Always growing"

Mission

The following DRAFT Mission statement was adapted from two sentences in the previous Mission statement:

"We embrace a spirit of curiosity and joy for learning, that challenges everyone to become informed and confident designers of their own future."

Values

The following DRAFT Value statements evolved from the previous iteration, but focusing on five single words, each with its own simple clarifying phrase or set of key synonyms.

Dynamic - Effective, energetic, and active in our pursuit of learning

Connected - With everyone, including students, families, staff, and communities

Sustainable - Stewardship and care for our finances, the environment, and relationships

Equitable - Fairness, justice, honesty, integrity, and dignity

Purposeful - Focused, efficient, and accountable in improving student outcomes

Next Steps:

Approval in principle will allow these DRAFT Vision, Mission, and Values to be published, for input to be collected and considered, and for further discussion to take place.

Recommendation:

THAT the Board of Education of School District 69 (Qualicum) support in principle the draft statements of the District's Vision, Mission and Values for public input.

Respectfully submitted,

Peter Jory
Superintendent of Schools/CEO

School District No. 69 (Qualicum)

Minor Projects:

School Enhancement Program (SEP)

Priority	Facility Name	Project Type	Primary Drive	Project Description	Project Benefits	Remaining	Phased?	Funded				
								22/23	23/24	24/25	25/26	
1	Kwalikum Secondary	Flooring upgrade	System Renewal	Flooring upgrade	Flooring/Asbestos removal (gym flooring)	600,000	N					
2	Winchelsea Elementary	Building Enclosure upgrades	System Renewal	Roof replacement	Prolongs life of building	1,200,000	N					
3	Arrowview Elementary	Building Enclosure upgrades	Soffit/Fascia failure	Soffit/Fascia replacement	Prolongs life of building	180,000	N					
4	Kwalikum/Ballenas Secondary	Flooring upgrade	System Renewal	Flooring upgrade	Flooring/Asbestos removal window upgrade for energy efficiency and green house gas reduction. Could be tied into a seismic upgrade. Painting will be completed this year through phase 3 of AFG	500,000	N	500,000				
5	Kwalikum Secondary	Building Enclosure upgrades	System Renewal	Window/cladding upgrade	Prolongs life of building (reduced costs due to improved interior air quality and occupant comfort)	1,495,000	Y	690,000	230,000	287,500		287,500
6	Bowser Elementary	Building Encloser	System Renewal	Roof Replacement	Prolongs life of building	250,000	N			250,000		
X	Ballenas Secondary	Mechanical Upgrade	Operational savings	HVAC System		940,000	Y	940,000				
X	Ballenas Secondary	Building Enclosure upgrades	System Renewal	Roof replacement	Prolongs life of building	0	Y					

Carbon Neutral Capital Program (CNCP)

Priority	Facility Name	Project Type	Primary Drive	Project Description	Project Benefits	Value	Phased?	Funded				
								22/23	23/24	24/25	25/26	
1	Oceanside Elementary	Electrical upgrades		LED lighting - including fixture replacements	Emissions reduction/cost savings/educational opportunities	100,000	N					
2	Arrowview Elementary	Electrical upgrades		LED lighting - including fixture replacements	Emissions reduction/cost savings/educational opportunities	100,000	N					
3	Arrowview Elementary	HVAC Upgrades		Replace DDC system	Emissions reduction/cost savings/educational opportunities	200,000	N					
X	Springwood Elementary	Solar work		SV panels to reduce green house gas emissions	Emissions reduction/cost savings/educational opportunities	218,500	N	218,500				
X	Ballenas Secondary	Solar work		SV panels to reduce green house gas emissions	Emissions reduction/cost savings/educational opportunities	220,000	N	220,000				
X	Bowser Elementary	Solar work		SV panels to reduce green house gas emissions	Emissions reduction/cost savings/educational opportunities	218,500	N	218,500				

Playground Equipment Program (PEP)

Priority	Facility Name	Project Type	Age	Rationale	Type of Equipment request	Value	Funded					
							22/23	23/24	24/25	25/26		
1	Arrowview Elementary	Playground replacement	23	Wood structure	Universally Accessible	165,000						
2	Springwood Elementary	New playground addition	N/A	N/A	N/A	165,000		165,000				
3	Errington Elementary	Playground replacement	21	Wood structure	Universally Accessible	165,000			165,000			

Bus Replacement Program (BUS)

Unit#	Current Bus Type	Comments	Year	Kilometers	VIN	22/23	23/24	24/25	25/26	25/26	27/28
A3690	D (80+FE)		2014	182,800	1B4BNBPA3EF300781		140,544				
867A	C (70-75)	age/mileage	2009	261,563	1BAKGC5H39F262040						
7690A	C (70-75)	age/mileage	2006	244,506	1BAKGC5H39F262040						
A4692	C (70-75)	mechanical issues	2015	123,234	4UZABRE23FCFM9758	158,232					



**School District 69 Qualicum
Ministry of Education Report
Framework for Enhancing Student Learning (FESL)**

September 2022

Context

This FESL document flows from the requirements of the Ministry of Education Enhancing Student Learning Reporting Order [M302](#). The Order links to Ministry [policy](#) which dictates that all BC school districts are to prepare and submit to the Minister between June 30 and September 30 a report that includes all district level data from provincial assessments and other indicators related to human, social and career development.

The Ministerial order specifies that subsets of data for students of Indigenous ancestry (on reserve and off reserve), children in care, and children with unique needs are represented specifically. Note that throughout the document must be **masked** for privacy reasons (per government policy) where there are 10 or fewer participants in the data set, and where the entire subset is masked, the set has been removed. School District No. 69 (Qualicum) has a total student population of 4600 students, and the cohort totals for students living on reserve and children in care range between zero and four with one being the most common number. The off-reserve results have therefore been included in the all student and Indigenous student results, and the specific on-reserve, off-reserve, and children in care district level data has been removed.

The data for this report were extracted from the Ministry of Education SharePoint site using data reports. Information on these data is also available to the public via the Ministry of Education website, including in regard to the Foundation Skills Assessment ([FSA](#)) and the BC Student Learning [Survey](#).

Link to Ongoing Planning for Enhancing Student Learning

School District 69 has a long-standing commitment to system-wide collaboration in support of strategic approaches to enhancing student learning. The Board's current strategic learning [plan](#) captures a range of strategies in support of the key strategic priorities of: (1) student-centered learning; (2) quality teaching and leadership; and, (3) social-emotional learning.

Ongoing work in these domains is echoed annually in school level collaborative planning that leads to Enhancing Student Learning documents being received by the Board, and complements the goals of the district's First Nations, Metis and Inuit Education Enhancement [Agreement](#).

All district strategic planning (including all learning and operational domains) is captured in the Board's Framework for District Strategic Planning, adopted by the Board in June 2021. Within that framework, all educational and operational strategic plans are documented in alignment with the Board's declared strategic priorities as listed above.

Framework Report

This report includes the following. Critical to the utility of this report, beyond the data as represented in charts and graphs, are the analytical *comments* that follow each related set of data. Those comments include lessons learned from provincial and local data, and plans that emerged from those lessons.

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A. INTELLECTUAL DEVELOPMENT

OUTCOME 1: Students will meet or exceed literacy expectations for each grade level.

MEASURE 1.1 GRADE 4 AND GRADE 7 LITERACY

Current year and 3-year trend for the number and percentage of students in grades 4 and 7 on-track or extending literacy expectations as specified in provincial assessments.

1.1.1 GRADE 4 READING (FSA)

GRADE	ASSESSMENT	YEAR	PARTICIPATION			OT PLUS E	
	SUB SET		#	#	%	#	%
04	ALL STUDENTS*	2018/2019	307	267	87%	190	71%
	Reading Comprehension	2019/2020	281	253	90%	178	70%
		2020/2021	330	172	52%	139	81%
	Literacy	2021/2022	336	249	74%	171	69%
04	INDIGENOUS*	2018/2019	31	28	90%	17	61%
	Reading Comprehension	2019/2020	34	27	79%	16	59%
		2020/2021	45	22	49%	17	77%
	Literacy	2021/2022	31	21	68%	14	67%
04	DIVERSE NEEDS	2018/2019	21	12	57%	7	58%
	Reading Comprehension	2019/2020	20	9	45%	5	56%
		2020/2021	19	3	16%	2	67%
	Literacy	2021/2022	19	11	57%	7	63%

Grade 4 Literacy Provincial Data 2021/22

All Students On Track or Ex: 78%
 Indigenous: 67%
 Diverse Needs: 68%
 Participation: 73%

*Subsets of Indigenous Students on Reserve and All Students Living in Care range between 0-4 for each cohort, and while still included in the larger data, specific data sets have been masked and removed.

1.1.2 GRADE 4 WRITING (FSA)

GRADE	ASSESSMENT SUB SET	YEAR	PARTICIPATION			OT PLUS E	
			#	#	%	#	%
04	ALL STUDENTS*	2018/2019	307	243	79%	216	89%
		2019/2020	281	236	84%	185	78%
		2020/2021	330	158	48%	129	82%
	Literacy	2021/2022	336	249	74%	171	69%
04	INDIGENOUS*	2018/2019	31	23	74%	17	74%
		2019/2020	34	26	76%	16	62%
		2020/2021	45	19	42%	15	79%
	Literacy	2021/2022	31	21	68%	14	67%
04	DIVERSE NEEDS*	2018/2019	21	11	52%	10	91%
		2019/2020	20	5	25%	4	80%
		2020/2021	19	3	16%	3	100%
	Literacy	2021/2022	19	11	57%	7	63%

Grade 4 Literacy
Provincial Data
2021/22

All Students On
Track or Ex: 78%
Indigenous: 67%
Diverse Needs: 68%
Participation: 73%

*Subsets of Indigenous Students on Reserve and All Students Living in Care range between 0-4 for each cohort and, while still included in the larger data, specific data sets have been masked and removed.

1.1.3 GRADE 7 READING (FSA)

GRADE	ASSESSMENT SUB SET	YEAR	PARTICIPATION			OT PLUS E	
			#	#	%	#	%
07	ALL STUDENTS*	2018/2019	304	280	92%	228	81%
		2019/2020	331	298	90%	221	74%
		2020/2021	353	187	53%	149	80%
	Literacy	2021/2022	324	256	79%	193	75%
07	INDIGENOUS*	2018/2019	39	35	90%	29	83%
		2019/2020	40	33	83%	23	70%
		2020/2021	38	15	39%	11	73%
	Literacy	2021/2022	36	28	78%	20	71%

Grade 7 Literacy
Provincial Data
2021/22

All Students On
Track or Ex: 77%
Indigenous: 55%
Diverse Needs: 54%
Participation: 72%

07	DIVERSE NEEDS*	2018/2019	38	26	68%	17	65%
	Reading Comprehension	2019/2020	54	36	67%	25	69%
		2020/2021	56	21	38%	15	71%
	Literacy	2021/2022	48	27	56%	15	56%

*Subsets of Indigenous Students on Reserve and All Students Living in Care range between 0-4 for each cohort, and while still included in the larger data, specific data sets have been masked and removed.

1.1.4 GRADE 7 WRITING (FSA)

GRADE	ASSESSMENT SUB SET	YEAR	PARTICIPATION			OT PLUS E	
			#	#	%	#	%
07	ALL STUDENTS*	2018/2019	304	266	88%	232	87%
	Writing	2019/2020	331	289	87%	268	93%
		2020/2021	353	171	48%	151	88%
	Literacy	2021/2022	324	256	79%	193	75%
07	INDIGENOUS*	2018/2019	39	30	77%	26	87%
	Writing	2019/2020	40	33	83%	26	79%
		2020/2021	38	14	37%	10	71%
	Literacy	2021/2022	36	28	78%	20	71%
07	DIVERSE NEEDS*	2018/2019	38	21	55%	19	90%
	Writing	2019/2020	54	32	59%	24	75%
		2020/2021	56	17	30%	13	76%
	Literacy	2021/2022	48	27	56%	15	56%

Grade 7 Literacy
Provincial Data
2021/22

All Students On
Track or Ex: 77%
Indigenous: 55%
Diverse Needs: 54%
Participation: 72%

*Subsets of Indigenous Students on Reserve and All Students Living in Care range between 0-4 for each cohort, and while still included in the larger data, specific data sets have been masked and removed.

Comments on Grade 4 and 7 Literacy Sessions

Literacy 4

Strengths:

- Awareness of the environment via text, ability to state goals and make connections

Suggestions:

- Some work required on making connections, understanding the task, and writing output.

Literacy 7

Strengths:

- Student understanding and engagement, and ability to make connections

Suggestions:

- More effort in preparing students to write multiple responses
- Administrative work - trouble navigating technology or not realizing there was second page significantly impacted results

MEASURE 1.2 GRADE 10 LITERACY

Current year and 3-year trend for the number and percentage of students proficient or extending literacy expectations as specified in the Grade 10 literacy assessments.

1.2.1 LITERACY 10 (Provincial Assessment)

	2019/20		2020/21	
	Writers	% OT/E	Writers	% OT/E
All	108	68%	245	62%
Indigenous	14	43%	30	67%
Diverse Needs	13	31%	34	26%

Grade 10 Literacy
Provincial Data
2020/21

All Students
Proficient or Ex:
73%
Indigenous: 53%

*Subsets of Indigenous Students on Reserve and All Students Living in Care range between 0-4 for each cohort, and while still included in the larger data, specific data sets have been masked and removed.

OUTCOME 2: Students will meet or exceed numeracy expectations for each grade level.

MEASURE 2.1 GRADE 4 AND 7 NUMERACY

Current year and 3-year trend for the number and percentage of students in grades 4 and 7 on-track or extending numeracy expectations as specified in provincial assessments.

2.1.1 GRADE 4 NUMERACY (FSA)

GRADE	ASSESSMENT	YEAR	PARTICIPATION			OT PLUS E	
			#	#	%	#	%
04	ALL STUDENTS*	2018/2019	307	268	87%	155	50%
		2019/2020	281	251	89%	168	60%
		2020/2021	330	169	51%	114	35%
		2021/2022	336	247	74%	149	60%
04	INDIGENOUS*	2018/2019	31	28	90%	13	42%
		2019/2020	34	28	82%	16	47%
		2020/2021	45	21	47%	13	29%
		2021/2022	31	20	65%	10	50%
04	DIVERSE NEEDS*	2018/2019	21	12	57%	3	14%
		2019/2020	20	8	40%	3	15%
		2020/2021	19	3	16%	2	11%
		2021/2022	19	12	63%	7	58%

Numeracy Grade 4
Provincial Data
2020/21

All Students On
Track or Ex: 70%
Indigenous: 45%
Diverse Needs: 56%
Participation: 73%

*Subsets of Indigenous Students on Reserve and All Students Living in Care range between 0-4 for each cohort, and while still included in the larger data, specific data sets have been masked and removed.

2.1.2 GRADE 7 NUMERACY (FSA)

GRADE	ASSESSMENT		PARTICIPATION			OT PLUS E	
	SUB SET	YEAR	#	#	%	#	%
07	ALL STUDENTS* Numeracy	2018/2019	304	279	92%	188	62%
		2019/2020	331	298	90%	179	54%
		2020/2021	353	187	53%	142	40%
		2021/2022	324	254	78%	159	63%
07	INDIGENOUS* Numeracy	2018/2019	39	35	90%	21	54%
		2019/2020	40	33	83%	20	50%
		2020/2021	38	15	39%	10	26%
		2021/2022	36	28	78%	14	50%
07	DIVERSE NEEDS Numeracy	2018/2019	38	25	66%	10	26%
		2019/2020	54	36	67%	10	19%
		2020/2021	56	21	38%	16	29%
		2021/2022	48	27	56%	10	37%

Numeracy Grade 7
Provincial Data
2020/21

All Students On
Track or Ex: 77%
Indigenous: 55%
Diverse Needs: 54%
Participation: 72%

*Subsets of Indigenous Students on Reserve and All Students Living in Care range between 0-4 for each cohort, and while still included in the larger data, specific data sets have been masked and removed.

Comments on FSA Structure and Participation

Two factors should be noted when considering this data set. First, the Reading and Writing sections of the FSA and their results have been combined into one Literacy section, which makes longitudinal comparisons difficult. For this document, 2021/22 results for Literacy were duplicated and shown against both the Reading and Writing, but this shift makes it very difficult to identify trends in the results. As this document will be presented to our Board of Education and available to a wider audience, when multiple years of data are presented in the same chart, the most recent available data has been highlighted in yellow so it stands out.

Additionally, participation rates in prior FSA sessions were much higher than provincial averages, often around 90 percent mark. Two years ago, they dropped to well below the provincial average at just over 50 percent, then last year rebounded to between 73-79 percent, which is at or just slightly above provincial averages. We noted that in last year's results that while participation was down, the percentage of writers who were On Track or Exceeding increased relative to provincial results as well as the previous years of our own results, suggesting that a proportionally higher number of struggling learners were excused by parents or school staff in that low participation year. Last year's results, even with the changes described in the previous paragraph, appear to be more in line with previous years' results, which suggest participation is again more even across ability levels.

Finally, all of these results are totals for the entire district, and in effect, create averages even though there may be significant differences from cohort to cohort, especially when cohorts are small, and school to school, which can be impacted greatly by socioeconomic factors. The curiosity for our team right now is not about differences in student ability or instructional practice, but about preparation for

and fidelity to the assessment experience. Our theory is that when all of schools use similarly effective administrative strategies, our results will more accurately reflect actual student ability, which we believe to be stronger than what is showing at this time. This information was shared last year, but progress was not satisfactory

MEASURE 2.2 GRADE 10 NUMERACY

Current year and 3-year trend for the number and percentage of students proficient or extending numeracy expectations as specified in the Grade 10 numeracy assessments.

2.2.1 GRADE 10 NUMERACY (Provincial Assessment)

	2017/18		2018/19		2019/20		2020/21	
	Writers	% OT/E	Writers	% OT/E	Writers	% OT/E	Writers	% OT/E
All	1	100%	146	21%	131	25%	253	27%
Indigenous	0	0%	20	10%	13	8%	27	30%
Diverse Needs	0	0%	18	17%	21	10%	37	14%

Grade 10 Numeracy Provincial Data 2020/21

All Students Proficient or Ex: 38%
Indigenous: 20%
Diverse Needs: 22%

*Subsets of Indigenous Students on Reserve and All Students Living in Care range between 0-4 for each cohort, and while still included in the larger data, specific data sets have been masked and removed

Comments on Grade 4 and 7 Numeracy Sessions

Numeracy 4

Strengths:

- Visual representation, illustrations to demonstrate understanding, and varied problem solving

Suggestions:

- More emphasis on graphing, real world problems, and showing/explaining work

Numeracy 7

Strengths:

- Visual representation, explanations of reasoning, understanding of question purpose
- Tables, charts, patterns, demonstration of reasoning

Suggestions:

- Increase connection to real world problems, explanations of problem solving, use of visuals to illustrate solutions
- Students need support in solving multi-step problems, responses with multiple possible answers

Comments on Grade 10 Numeracy

Students find the Numeracy Assessment quite difficult, and results in this District have trailed behind the provincial Numeracy results in each of the last three years. Results for Indigenous students have also trailed both District All Students and the provincial Indigenous results, but in this recent session they cohort of 27 writers did “well” at 30 percent “Proficient” or “Extending.” Results for students with

Diverse Needs are well below the other groups and the provincial averages, though it should be noted this is a smaller cohort group.

Strategies emerging from evidence including provincial measures:

- Acknowledgement that preparing students for the assessment process in the week prior builds on their previous assessment experience and leads to higher accuracy and better results. A preparatory process across the district that builds an assessment environment that maximizes student comfort should be implemented.
- The district teaching and learning team now has a numeracy specialist. An expansion of this specialist area should be considered, as should a more pervasive approach to changing practice should be considered.

In regard to supporting development of stronger literacy and numeracy skills at all age groups, educational staff is pursuing the following strategies:

- District-wide learning sessions on the item analysis of FSA and Graduation Data
- Adoption of School and District wide Numeracy and Literacy Assessments including Grade wide writes and Island Numeracy assessments District-wide implementation of the Edplan Insight data repository for teacher and principal use
- Schools provided with their own grade data to target areas for growth focused on the Depths of Knowledge.
- School initiatives in Numeracy and Literacy supported by the District Teaching and Learning Team
- First Steps Numeracy Pro-D – 5 sessions with all Elementary schools represented

MEASURE 2.3 GRADE TO GRADE TRANSITIONS

Number and percentage of students who are completing grade to grade transitions on time

2.3.1 GRADE TO GRADE TRANSITION (2020/21)

	Grade 9 to 10			Grade 10 to 11			Grade 11 to 12		
	% G2G	# Success	# Cohort	% G2G	# Success	# Cohort	% G2G	# Success	# Cohort
All	98%	305	312	97%	314	325	93%	276	296
Indigenous All	95%	40	42	95%	39	41	95%	36	38
Diverse Needs	96%	51	53	93%	56	60	92%	54	59

Provincial Transition Data 2020/21
9-10/10-11/11-12
All Students: 97/96/95
Indigenous: 95/93/88
Diverse Needs: 97/96/92

*Subsets of Indigenous Students on Reserve and All Students Living in Care range between 0-4 for each cohort, and while still included in the larger data, specific data sets have been masked and removed.

B. HUMAN AND SOCIAL DEVELOPMENT

OUTCOME 3: Students will feel welcome, safe and connected to their school.

MEASURE 3.1 FEEL WELCOME, SENSE OF BELONGING, SAFE, ADULTS WHO CARE

Number and percentage of students in grades 4, 7, and 10 who feel welcome, safe, and have a sense of belonging in their school.

3.1.1 FEEL WELCOME

	2018/19			2019/20			2020/21		
	% Pos	Pos	% Pos	Pos	% Pos	Pos	% Pos	Pos	Resp
All	67%	492	67%	492	67%	492	69%	462	665
Indigenous	62%	50	62%	50	62%	50	64%	47	74
Diverse Needs	64%	43	64%	43	64%	43	66%	44	67

Student Learning Survey
Provincial Data
2020/21

All Students: 69%
Indigenous: 61%
Diverse Needs: 62%

3.1.2 HAVE A SENSE OF BELONGING

	2018/19			2019/20			2020/21		
	% Pos	Pos	Resp	% Pos	Pos	Resp	% Pos	Pos	Resp
All	55%	349	640	50%	370	736	48%	320	665
Indigenous	50%	36	72	48%	39	81	41%	30	74
Diverse Needs	49%	33	67	42%	28	67	40%	27	67

Student Learning Survey
Provincial Data
2020/21

All Students: 52%
Indigenous: 44%
Diverse Needs: 44%

3.1.3 FEEL SAFE

	2018/19			2019/20			2020/21		
	% Pos	Pos	Resp	% Pos	Pos	Resp	% Pos	Pos	Resp
All	76%	479	633	75%	544	729	74%	493	662

Student Learning Survey
Provincial Data
2020/21

All Students: 74%

*Subsets of Indigenous Students on Reserve and All Students Living in Care range between 0-4 for each cohort, and while still included in the larger data, specific data sets have been masked and removed.

MEASURE 3.2 ADULTS WHO CARE

Number and percentage of students in grades 4, 7, and 10 who feel there are two or more adults at their school who care about them.

	2018/19			2019/20			2020/21		
	% Pos	Pos	Resp	% Pos	Pos	Resp	% Pos	Pos	Resp
All	67%	492	736	61%	229	376	61%	404	665
Indigenous All	61%	52	82	78%	35	45	55%	41	74
Diverse Needs	63%	42	67	65%	33	51	61%	42	67

<p>Student Learning Survey Provincial Data 2020/21</p> <p>All Students: 62% Indigenous: 63% Diverse Needs: 66%</p>
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*Data subsets of Indigenous Students on Reserve and All Students Living in Care are not available for the 2020-21 school year.

C. CAREER DEVELOPMENT

OUTCOME 4: Students will graduate

MEASURE 4.1 DOGWOOD GRADUATION

Number and percentage of resident students who achieved a BC Certificate of Graduation Dogwood Diploma within 5 years of starting Grade 8.

4.1.1 DOGWOOD DIPLOMA WITHIN 5 YEARS OF GRADE 8

*Subsets of Indigenous Students on Reserve and All Students Living in Care range between 0-4 for each cohort, and while still included in the larger data, specific data sets have been masked and removed.

	2017/18		2018/19		2019/20		2020/21	
	Cohort #	% Grad	Cohort #	% Grad	Cohort #	% Grad	Cohort #	% Grad
All	374	69%	361	81%	341	79%	329	79%
Indigenous	45	33%	42	63%	42	63%	44	60%
Diverse Needs	88	58%	80	65%	63	63%	70	66%

Provincial Five-Year
Grad Rates

All Students: 86%
Indigenous: 63%
Diverse Needs: 65%

Comments on Dogwood Diploma Within Five Years of Grade 8

Overall results from the District still trail provincial results, but are in line with regional results. Results from standard schools are well above the provincial average, but results from our other programs are well below, and when it was noted that subscription to these other programs was much higher than is typical in similar sized districts, it created a theory of action. Over the course of this school year, we have done work to “right-size” the two non-standard programs so they are closer to provincial norms, while working on increasing flexibility and support in our standard schools to expand the number of students who feel welcome and capable of success in those two sites.

Indigenous graduation results have been similar to provincial averages but consistently lower than All Student results, and have dropped below provincial Indigenous results this recent year. This is an area of focus for us and we are expecting improvement. Results from Students with Diverse Needs are still less successful than the All Student results but are trending positively.

Improved tracking and supporting measures will positively impact graduation results and will be expanded over this and following years. Contextual understanding gained from the Indigenous Equity Scan will also help improve system design and instructional practices.

OUTCOME 5: Students will have the core competencies to achieve their career and life goals.

MEASURE 5.1 TRANSITION TO POST-SECONDARY

Number and percentage of students transitioning to Canadian post-secondary institutions within 1 and 3 years

5.1.1 POST-SECONDARY IN BC WITHIN 1 YEAR

	2016/17		2017/18		2018/19		2019/20	
	Cohort #	Trans	Cohort #	Trans	Cohort #	Trans	Cohort #	Trans
All	255	41%	284	41%	254	52%	243	40%
Indigenous	15	40%	25	32%	22	36%	21	19%
Diverse Needs	35	31%	31	35%	34	32%	34	50%

Provincial Data 2019/20
All: 53%
Indigenous: 35%
Diverse Needs: 40%

5.1.2 POST-SECONDARY IN BC WITHIN 3 YEARS

	2014/15		2015/16		2016/17		2017/18	
	Cohort #	Trans	Cohort #	Trans	Cohort #	Trans	Cohort #	Trans
All	263	66%	326	63%	255	58%	284	59%
Indigenous	23	65%	28	54%	15	47%	25	36%
Diverse Needs	20	30%	40	55%	35	46%	31	58%

Provincial Data 2017/18
All: 67%
Indigenous: 54%
Diverse Needs: 56%

*Subsets of Indigenous Students on Reserve and All Students Living in Care range between 0-4 for each cohort, and while still included in the larger data, specific data sets have been masked and removed.

Board Motion September 13, 2022

“That the Board of Education approve the School District No. 69 Framework for Enhancing Student Learning Report as presented.”



Superintendent/CEO

Sept. 29, 2022

Date



Context

Students making the transition from Secondary School to a Post-Secondary placement face increasing costs. While some students may rely on family resources to assist them, many students can not attend due to significant financial barriers.

Policy Statement

The Board believes that every student should be offered an opportunity to attend a post-secondary institution should they desire to do so. The Board will set aside an amount for scholarships/bursaries annually during the budget process.

Guidelines

1. Students must be in their graduation year from a school within the School District.
2. Students must be entering an accredited post-secondary institution within 18 months of the award date.
3. Students will NOT be advised of their selection until the Graduation ceremony.

Definitions - Scholarships and Bursaries

Scholarships and bursaries are financial awards offered with the intention of covering further educational costs after graduation from high school. Scholarship winners are typically selected through merit, which may include high achievement on class or provincial assessments and/or other notable service or leadership. Bursaries winners are typically selected through need, which may include household means and program opportunity. Criteria for award selection is often determined by the donating body in collaboration with school or district staff.

References

- Administrative Procedures to Board Policy 709: Board of Education Scholarships/ Bursaries

Dates of Adoption/Amendments:

Adopted:

Amended:



ADMINISTRATIVE PROCEDURES TO BOARD POLICY 709

BOARD OF EDUCATION SCHOLARSHIPS/BURSARIES

Graduating students will be informed of the Board of Education Scholarship/Bursary opportunity as a part of their school's scholarship process. Policy guidelines will be used as criteria for application and selection.

During budget deliberations, the Board will establish the amount of the scholarship/ bursary.

School Counsellors and/or scholarship committees will assess the applications and provide up to three candidates for the interview process. School Counsellors and/or Scholarship Committees may choose to provide a letter of introduction for the candidates selected.

The Board will establish an interview team composed of:

1. Two School Trustees (one of whom will facilitate the interview process)
2. The Director of Instruction (responsible for organizing the interviews)
3. A member of the management team
4. A representative of the Principals/Vice-Principals' Association.

Candidates will be considered by a combination of the following:

1. Evidence of economic need that would seriously impede entering post-secondary.
2. Successful work and or volunteer experience.
3. Evidence of contribution to their school.
4. Evidence of contribution to the community or family.
5. Acceptable academic standing that indicates post-secondary success.

At the Interview

1. Students will summarize their educational plans.
2. Each member of the interview team will ask a (previously selected) question.
3. Students will be given an opportunity to ask any questions or summarize their reasons for applying for this award at the end of the interview.

After the Interview

1. Members of the interview team will discuss the applications and interviews
2. The two School Trustees will make decisions regarding students to be awarded the scholarship/bursary.
3. The Trustee facilitator will share this information with the Executive Assistant so that the information goes forward to an In Camera meeting of the Board.
4. All documents will be returned to the Director of Instruction to be disposed of.
5. The Director of Instruction will advise School Counsellors/Scholarship Committees of the Board's choices.

At the Graduation Ceremonies

1. The Board will determine the Trustee who will present the award to the student
2. Clear instructions for accessing the award will be given to the student.
 - a. The student will send their proof of enrollment including their post-secondary student number to district staff.
 - b. Staff will transfer the funds to the student's account at the post-secondary where they are registered.



ADMINISTRATIVE PROCEDURES TO BOARD POLICY 709

BOARD OF EDUCATION SCHOLARSHIPS/BURSARIES

References:

- Board Policy 709: Board of Education Scholarships/Bursaries

Dates of Adoption/Amendments:

Adopted:

Amended:

DRAFT



PURPOSE

A bylaw to provide for procedures for the conduct of general school elections, other trustee elections, outline board role, trustee role and code of ethics including process for breaches.

I. ELECTION OF TRUSTEES:

Under the *School Act*, the Board of Education may, by bylaw, determine various procedures and requirements to be applied in the conduct of trustee elections.

In School District No. 69 (Qualicum), under the *School Act*, trustee elections in the following trustee electoral areas are the responsibility of the Board of Education of School District No. 69 (Qualicum):

<u>No. of Trustees to be elected.</u>	<u>Electoral Areas to be represented</u>
1	E of the Regional District of Nanaimo, District of Lantzville
1	F of the Regional District of Nanaimo
2	G of the Regional District of Nanaimo, the City of Parksville, the Town of Qualicum Beach and E of the Regional District of Powell River (Lasqueti Island)
1	H of the Regional District of Nanaimo

The Board of Education wishes to establish various procedures and requirements under the authority of the *School Act* for trustee elections.

The Board of Education, in an open meeting of the board, enacts as follows:

1. Definitions

The terms used shall have the meanings assigned by the *School Act* and the *Local Government Act*, except as the context indicates otherwise.

"Election" means a trustee election.

"Board" or "school board" means the Board of Education of School District No.69 (Qualicum).

2. Application

This bylaw applies to both general elections and by-elections and to those trustee elections carried out by other authorities, except as otherwise indicated.

3. Resolution of Tie Votes after Judicial Recount

In the event of a tie vote after a judicial recount, the tie vote will be resolved by conducting a lot in accordance with the *School Act* and the *Local Government Act*.



4. Mandatory Advance Voting Opportunities and Local Government Special Voting Opportunities

As required by the *Local Government Act* and the *School Act*, the mandatory advance voting opportunities are established as follows:

- i. on the tenth day before general voting day; and
- ii. for a trustee election that is the subject of an agreement or agreements with the local governments of the Regional District of Nanaimo, the City of Parksville, the Town of Qualicum Beach, the District of Lantzville or the Regional District of Powell River under which either the local government conducts all or part of the trustee election on behalf of the school board, or a local government election is conducted in conjunction with the trustee election: the date specified for the additional mandatory advance voting opportunity - as well as the date, location and voting hours of any special voting opportunities - in the general election bylaw of that local government, as it is amended from time to time, shall apply in the trustee electoral area or part of the trustee electoral area that is the subject of the agreement;
- iii. for a trustee election that is not the subject of an agreement referred to in (ii): the third day before general voting day.

5. Additional Advance Voting Opportunities

As authorized under the *Local Government Act* and the *School Act* the school board authorizes the chief election officer to establish additional advance voting opportunities for each election to be held in advance of general voting day and to designate the voting places, establish the date and the voting hours for these voting opportunities.

6. Additional General Voting Opportunities

As authorized by the *Local Government Act* and the *School Act*, the school board authorizes the chief election officer to establish additional voting opportunities for general voting day for each election and to designate the voting places and voting hours, within the limits set out in the *Local Government Act*, for such voting opportunities.

7. Special Voting Opportunities

As authorized under the *Local Government Act* and the *School Act*, the school board authorizes the chief election officer to establish special voting opportunities for each election and to designate the location, the date and the voting hours, within the limits set out in the *Local Government Act*, for such special voting opportunities.

8. Public Access to Election Documents

The Board authorizes posting of nomination documents of trustee candidates on the website of School District No. 69 (Qualicum) until 30 days after declaration of the election results.



9. Public Access to Election Documents Cont.

- i. The Board authorizes but does not require chief election officers to post nomination documents of trustee candidates for public access on any or all of websites of the City of Parksville, Town of Qualicum Beach, Regional District of Nanaimo and Regional District of Powell River, until such time as established by the bylaws of the relevant local government.
- ii. The Board authorizes posting of trustee candidates' campaign financing disclosure statements and declarations and supplementary statements and declarations on the website of School District No. 69 (Qualicum) until one year from general voting day.
- iii. The Board authorizes but does not require chief elections officers to post campaign financing disclosure statements for public access on any or all of websites of the City of Parksville, Town of Qualicum Beach, Regional District of Nanaimo and Regional District of Powell River, until such time as established by the bylaws of the relevant local government.

II. BOARD ROLE:

As the corporate body elected by the voters, the Board of Education is responsible for the development of goals and policies to guide the provision of educational services to students attending District schools and programs, in keeping with the requirements of government legislation and the values of the electorate.

SPECIFIC AREAS OF RESPONSIBILITY

1. Accountability to Governments

The Board shall:

- 1.1 Act in accordance with all statutory requirements of federal and provincial legislation to implement educational standards and policies.
- 1.2 Perform Board functions required by governing legislation and existing Board policy.

2. Accountability to and Engagement of Community

The Board shall:

- 2.1 Make decisions that address the needs and demands of the district.
- 2.2 Establish processes and provide opportunities for community input **including all stakeholders and rights holders**
- 2.3 Communicate the district strategic plan, and achievements of students and staff to the community, at least annually.
- 2.4 Develop procedures for and hear appeals as required by statute and/or board policy.
- 2.5 Provide for two-way communication between board and stakeholder groups.
- 2.6 Meet regularly with municipal governments and other educational/public service or business governing authorities to achieve educational ends.
- 2.7 Model a culture consistent with district values.



3. Planning

The Board shall:

- 3.1 Provide overall direction for the district by establishing a vision, values and strategic issues to be addressed.
- 3.2 Develop and approve the district's long term strategic plan.
- 3.3 Annually set district goals and key results, aligned with the district's strategic plan
- 3.4 Monitor progress toward the achievement of student outcomes and other desired results.
- 3.5 Annually evaluate the effectiveness of the district in achieving established goals and desired results.

4. Policy

The Board shall:

- 4.1 Identify the purpose to be achieved and the criteria for a new policy.
- 4.2 Make the final decision as to the approval of all policy statements.
- 4.3 Evaluate policy impact to determine if policy has created the desired change.
- 4.4 Determine policies and bylaws which outline how the board is to function.
- 4.5 Monitor policy changes and seek input on those changes.
- 4.6 Delegate authority to the superintendent and define commensurate responsibilities.

5. Board/Superintendent Relations

The Board shall:

- 5.1 Select the superintendent
- 5.2 Provide the superintendent with clear corporate direction.
- 5.3 Delegate in writing, administrative authority and identify responsibility subject to the provisions and restrictions in provincial legislation and regulations.
- 5.4 Evaluate the superintendent and review compensation in accordance with the superintendent's contract.
- 5.5 Respect the authority of the superintendent to carry out executive action and support the superintendent's actions which are exercised within the delegated discretionary powers of the position.

6. Political Advocacy

The Board shall:

- 6.1 Address external issues in a manner consistent with district values.
- 6.2 Make decisions regarding British Columbia School Trustee Association (BCSTA) and British Columbia Public Sector Employees' Association (BCPSEA) issues.
- 6.3 Advance district positions and priorities through relevant provincial organizations and associations.
- 6.4 Educate and inform the public



7. Board Development

The Board shall:

- 7.1 Annually evaluate the Board's effectiveness.
- 7.2 Annually develop a Board development plan aligned with District priorities.

8. Fiscal Accountability

The Board shall:

- 8.1 Approve process and timelines for budget deliberations.
- 8.2 In collaboration with the superintendent, identify assumptions and draft priorities for the creation of the annual budget.
- 8.3 Approve the annual budget which aligns with key goals and the strategic plan.
- 8.4 Annually approve the district's facilities planning document.
- 8.5 Annually appoint or reappoint the auditor and approve the terms of engagement.
- 8.6 Review annually the audit report and management letter.
- 8.7 Provide direction regarding the mandate for local employee negotiations.
- 8.8 Make decisions regarding ratification of memoranda of agreement with bargaining units.
- 8.9 Approve the acquisition and disposition of district land and buildings.
- 8.10 Approve tender selection for contracts over \$50,000 (fifty thousand dollars)
- 8.11 Approve construction projects in excess of \$500,000 (five hundred thousand dollars)

9. Selected Responsibilities

- 9.1 Establish parameters for early retirement incentive plans.
- 9.2 Approve local school calendars, as requested in accordance with legislation.
- 9.3 Approve Board/Authority Authorized Courses
- 9.4 Hear appeals on the reconsideration of resource materials which are challenged.
- 9.5 Approve the naming of educational facilities and land.
- 9.6 Recognize students, staff and community members.
- 9.7 Approve school catchment areas.
- 9.8 Approve transportation service level changes.
- 9.9 Approve District partnerships.

III. ROLE OF THE TRUSTEE:

As members of the corporate board, trustees are accountable to the public for the collective decisions of the board and for the delivery and quality of educational services. A trustee must serve the community as an elected representative, but the trustee's primary task is to act as a member of a corporate board. A trustee acting individually has only the authority and status of any other citizen in the district.



Specific Responsibilities:

1. Support the decision of the Board and monitor progress to ensure decisions are implemented.
2. Strive to develop a positive and respectful learning and working culture both within the board and the district.
3. Become familiar with, and adhere to, the Trustee Code of Ethics.
4. Bring to the attention of the Board any issues that may significantly affect the District, and interpret the needs of the community to the board.
5. Refer queries, issues or problems raised by a parent or community member about a teacher or classroom, to the teacher or about a principal or a school, to the principal and, where appropriate, inform the Superintendent or designate. Also refer to School District 69 Board Policy ~~6005: Resolution of Concerns~~. **710:Resolution of Student and Parent Complaints.**
6. Act as a liaison to assigned schools according to purpose and parameters as outlined in Liaison Schools- Purpose and Parameters document.
7. Keep the Board and the Superintendent informed in a timely manner of matters coming to his/her attention that might affect the district.
8. Provide the Superintendent with counsel and advice, giving the benefit of the trustee's judgment, experience and familiarity with the community.
9. Come prepared to board meetings, participate in, and contribute to, the decisions of the board in order to provide the best solutions possible for the education of children within the district.
10. If a personal disagreement arises between a member of the team and another member, a one to one meeting between the two should be arranged to deal with and resolve the disagreement.
11. If there is any doubt about contacting employees of the district, the Superintendent or the Secretary Treasurer should be contacted first.
12. Strive to develop a positive and respectful learning and working culture both within the board and the district, based on collaboration and transparency.



IV. TRUSTEE CODE OF ETHICS:

1. It is vital that the Board of Education commits itself and its members to conduct which is appropriate and ethical. All personal interactions should be respectful and should acknowledge the worth of each person.
2. In compliance with the B.C. Human Rights Code, trustees will endeavor to ensure that all schools in School District 69 (Qualicum) provide the best quality education possible for all of our students regardless of their ability, sex, sexual orientation, gender identity or expression, creed, social standing or any physical or mental disability conditions.
3. Trustees must devote time, thought and study to the duties and responsibilities of being a trustee so as to be able to render effective and competent decisions.
4. Trustees must work together to communicate to the electorate the facts about our schools.
5. Trustees as individuals have no Board authority. All relationships must be conducted based on this fact. Media interviews must be handled by the Board Chair, Vice-chair or Superintendent unless expressly delegated to the individual trustee.
6. All in camera business is to be kept strictly confidential.
7. Trustees must respect the Superintendent's responsibility for the day-to-day administration of the district.
8. Trustees are expected to refer all complaints and criticisms to the proper process.
9. The board as a whole has to take responsibility to resolve potentially dysfunctional situations and strive to build dynamics that demonstrate:
 - 9.1 A commitment to collaborative decision-making
 - 9.2 A commitment to doing the homework and sharing responsibility
 - 9.3 A commitment to contributing to public meetings in a way that earns public confidence in the work of the Board
 - 9.3 A commitment to put the good of the school system before individual political agendas
 - 9.4 A commitment to focus at least as much on assessing the value of initiatives as in controlling costs

PROCEDURE FOR BEHAVIOUR CONTRARY TO THIS BYLAW:

1. **Trustees are expected to abide by all policies and will be subject to the same procedures as all other board employees and contractors .**



2. **The Board may take action against a trustee to protect its dignity, integrity and proper function.**
3. **The Board has an obligation to act fairly and to provide procedural protections based on the level of severity of the breach.**
4. **Procedural protection may range from a report to the board, to a formal censure process, judicial review and appeal to the Ombudsperson,**

REFERENCES:

Board of Education School District 69 Bylaws and Policies

<https://www.sd69.bc.ca/Board/Policies-and-Bylaws/Pages/default.aspx#/=>

The School Act Part 4

https://www.bclaws.gov.bc.ca/civix/document/id/complete/statreg/96412_04#part4

The Local Government Act

https://www.bclaws.gov.bc.ca/civix/document/id/lc/statreg/r15001_00

DATES OF ADOPTION AND AMENDMENTS:

Adopted: January 1999

Amended: August 2002, October 2005, September 2008, May 2014, February 25, 2020



SCHOOL DISTRICT No. 69 (QUALICUM)

BOARD BYLAW 1

BOARD OF EDUCATION

(Page 9 of 9)

V. TITLE

This bylaw may be cited as "School District No.69 (Qualicum) Board of Education Bylaw No.1. "

Read a first time this 1st day of November 2019.

Read a second time this 28th day of January 2020.

Read a third and final time, passed and adopted this 25th day of February, 2020.

Signed copy on file

CHAIRPERSON OF THE BOARD

SECRETARY TREASURER



**FREEDOM OF INFORMATION AND PROTECTION OF PRIVACY
INFORMATION MANAGEMENT AND ACCESS**

Context:

The Board of Education is committed to meeting its obligations to protect personal information from unauthorized access, use and disclosure in accordance with the *Freedom of Information and Protection of Privacy Act (FOIPPA)*, *The School Act* **Sections 9 and 79 and Ministerial Order M14-91.**

Policy Statement:

The Board will hold and provide access to student and all other files in full compliance with the FOI/POP, School Act and Ministerial Orders.

Guiding Principles:

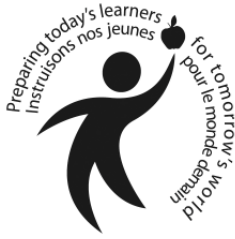
It is the intent of this policy and related administrative procedure (collectively recognized as this policy) to:

The Board will provide clear written direction on the nature of and access to all files which will

- a. control the manner in which the School District collects, retains, uses, accesses, discloses and disposes of employee and student personal information;
- b. allow any person a right of access to the records in the custody or under the control of the School District subject to limited and specific exceptions as set out in *FOIPPA*;
- c. allow individuals, subject to limited and specific exceptions as set out in *FOIPPA*, a right of access to personal information about themselves that is held by the School District;
- d. allow individuals a right to request corrections to personal information about themselves that is held by the School District; and
- e. provide for independent reviews of decisions made by the School District under *FOIPPA* and the resolution of complaints under the *FOIPPA*.

References:

- Administrative Procedure I to Board Policy 900: *Information Management and Access*
- Administrative Procedure II to Board Policy 900: *Information Management and Access*
- Board Policy ~~5056~~**501**: *Acceptable Use of Technology* and its attendant Administrative Procedure
- ~~Board Policy 7144: *Student Records* and its attendant Administrative Procedure~~
- School District 69 Personal Information Directory
- SD69 File Management Handbook
- *Freedom of Information and Protection of Privacy Act*
https://www.bclaws.gov.bc.ca/civix/document/id/complete/statreg/96165_00
- The *School Act* (Section 9)
https://www.bclaws.gov.bc.ca/civix/document/id/complete/statreg/96412_02#section9
- And (section 79)
https://www.bclaws.gov.bc.ca/civix/document/id/complete/statreg/96412_06#section79
- Ministerial Order M14/91
https://www2.gov.bc.ca/assets/gov/education/administration/legislation-policy/legislation/schoollaw/e/m14_91.pdf



SCHOOL DISTRICT No. 69 (QUALICUM)

BOARD POLICY ~~9000~~ 900

**FREEDOM OF INFORMATION AND PROTECTION OF PRIVACY
INFORMATION MANAGEMENT AND ACCESS**

Page 2 of 2

Adopted/Amended:

Adopted: 1980.01.23

**Amended: 19.85.07.03: 1987.11.25: 1989.01.25: 1991.02.12: 1996.06.18: 2001.02.27:
Interim Revision September 2010: 2020.01.28**



PURPOSE

The purpose of this administrative procedure is to set out how the District will handle employee and student personal information. This administrative procedure should be read in conjunction with Board Policy 900: **Information Management and Access**. See appendix 1 for definitions.

ROLES AND RESPONSIBILITIES

1. The Secretary Treasurer is recognized as the Privacy Officer for the District and is responsible for:
 - a. conducting a privacy audit and self-assessment;
 - b. developing a privacy policy;
 - c. implementing and maintaining a privacy policy
 - d. managing privacy training;
 - e. responding to requests for access to and correction of personal information;
 - f. working with the Information and Privacy Commissioner in the event of an investigation.
2. The Executive Assistant to the Secretary-Treasurer will provide appropriate supports to the Privacy Officer.
3. Employees must:
 - a. complete mandatory privacy and information management training;
 - b. not alter, copy, interfere with or destroy personal information, except as required;
 - c. not disseminate personal information to anyone not covered by a confidentiality agreement;
 - d. practice safeguarding measures to ensure personal information held by the School District is protected from unauthorized access, use and disclosure; and,
 - e. ensure that disclosures of information are made only to those entitled to that information.

COLLECTING PERSONAL INFORMATION

4. The School District has the legal authority to collect personal information that relates directly to and is necessary for its operating programs or activities or as otherwise authorized by statute. Personal information will be collected directly from the individual to whom it pertains, unless another method of collection is authorized by the individual or the statute.
5. When the School District collects personal information about students or families, parents / guardians should be informed of the purpose for which the information is being collected. The parents / guardians of a student must authorize the disclosure of personal information for purposes ancillary to educational programs, such as:
 - newsletter publications;
 - website postings;
 - video conferencing;



- social media applications;
 - honour roll lists;
 - team rosters;
 - yearbooks.
6. Upon their child's initial enrollment, parents / guardians will complete and submit the form entitled Student FOIPPA / Personal Information Consent.
7. Where a parent or guardian provides consent, the School District will allow the school to publish student personal information for purposes such as:
- recognition of achievement;
 - promotion of events;
 - commemoration of school events.

This authorization is deemed in effect until the student changes or transitions to another school.

8. Parents / guardians will have the ability to opt out of providing information that is not directly related to a student's educational program or necessary for the School District's operational activities.

USE OF PERSONAL INFORMATION

9. Personal information will be used for the purpose for which it was collected or for a use consistent with that purpose. Employees should seek clarification from the District Privacy Officer if there is uncertainty as to the confidentiality of the information or they need to access information for a purpose other than why it was collected.

RETENTION AND DISPOSAL OF PERSONAL INFORMATION

10. Personal information must be retained for specific periods of time. See Appendix 2 for the records retention and disposal schedule.
11. Information management must be dealt with in a responsible, efficient, ethical and legal manner. The following safeguards, though not an exhaustive list, will assist in protecting the privacy of employee and student personal information:
- a) security measures, such as encryption or passwords, must be in place for personal information that is electronically stored, printed, or transferred;
 - b) all mobile devices, including personal devices, that access or store District data must be secured by a password login and have the highest available encryption options;



- c) passwords must not be shared nor should anyone login to a system using an username and password that has not been specifically assigned to them;
 - d) locate screen in such a way that it can't be read by visitors or people passing by;
 - e) lock the computer screen when away from your desk;
 - f) paper files should be held in locked storage;
 - g) personal information should be removed from work areas when not in use; and,
 - h) paper files, including notes, reports, letters and emails, containing personal information should be protectively marked as private and confidential.
12. Any personal information that is held electronically and is no longer required for administrative, financial or legal purposes must be deleted in their entirety and data storage devices must be fully erased prior to disposal.
13. Paper files containing employee and student personal information that are due for disposal must be securely shredded.

DISCLOSING PERSONAL INFORMATION

16. Personal information may be disclosed to an external or third party if the individual who is the subject of the information has provided written consent. In the case of a student under the age of thirteen, such consent may be provided by the student's parent or guardian.
17. Disclosure of personal information is permitted if the information is immediately necessary for the protection of the health and safety of an employee.
18. Consent is not required from a student or parent when information is being disclosed for worker safety. If a plan is developed to protect the health and safety of a worker, which also affects the health and safety of a student, the parent will be informed, as per the requirements of the School Act. However, parental approval is not required to develop and implement plans to keep workers safe.
19. Managers and Principals are required to investigate incidents that caused or could have caused injury to an employee, in conjunction with the members of the school or work site's Joint Health and Safety Committee.
20. Incident report forms contain employee personal information and therefore cannot be disclosed to employees outside of the committee, except for the purpose of reporting incident to WorkSafe BC.
21. If student information is used to complete an incident investigation or report, personal identifiers must be removed so that the student is not able to be identified.



ACCESS TO PERSONAL INFORMATION

22. Access to any personal information is based on employment duties requiring such access. Unauthorised access to information about colleagues, friends, or family is not permitted.
23. The School District governs the right of access by an individual to their own personal information and by the public to any information or records in its custody or control.
24. Other school districts, government ministries or law enforcement agencies may have access to personal information where obtaining this information is necessary for the provision of their services.
25. Requests for access to information, including access to personal information, must be made in writing and must provide sufficient detail to enable the School District, with reasonable effort, to identify the records sought. A record of all such transactions must be kept on file.

STUDENT PERSONAL INFORMATION

26. Access to student records will be in accordance with Board Policy 7144: Student Records and its attendant Administrative Procedure.
27. Routine requests will be handled at the point-of-contact. Formal written requests will be handled by the District Privacy Officer through the office of the Secretary Treasurer.

EMPLOYEE PERSONAL INFORMATION

28. Access to personal information may be gained during normal business hours, upon appointment and is available to:
 - a) the employee, in the presence of a supervisory officer, or the appropriate personnel officer;
 - b) other parties (e.g. legal counsel of the employee) with the specific written consent of the employee;
 - c) appropriate Board employees and/or the Board's legal counsel, subject to the approval of the Superintendent or designate, or the appropriate personnel officer.
 - d) the individual, in the presence of the appropriate manager or a designate; and/or,
 - e) other parties (e.g. legal counsel for the individual) with the specific written consent of the individual.

FEES

29. When fees are to be levied under the *Freedom of Information and Protection of Privacy Act (FOIPPA)* the rates adopted by the Government of British Columbia, as specified in Schedule 1 (*attached*) of the Regulation 155/2012 under the *FOIPPA*, shall be confirmed as the rates



used by the School District. Fees shall not be charged to individuals who are accessing their own personal information. See appendix 2 for the fee schedule.

ERRORS OR OMISSIONS

30. An applicant who believes there is an error or omission in their personal information may request correction of the information in writing to the department responsible for the information. The Manager responsible for collecting and retaining the particular type of record will be responsible for the correction or annotation of the information, in consultation with the District Privacy Officer.
31. Notification of the correction or annotation must be given to any other public body or third party to whom that information has been disclosed during the one year period before the correction was requested.
32. Any correction, annotation or notification must be documented.

INVESTIGATION OF COMPLAINTS

33. Anyone suspecting or aware of the unauthorized collection, use, access, or disclosure of student or employee information or other protocol set out in this administrative procedure must notify the District Privacy Officer.
34. All employees, volunteers and third parties are expected to adhere to the confidentiality requirements of the School District. Those found to be in violation of this procedure may be subject to disciplinary action.

References:

- Board Policy 900~~0~~: *Information Management and Access and its attendant Administrative Procedure II*
- Board Policy 501: *Acceptable Use of Technology and its attendant Administrative Procedure*
- ~~Board Policy 7144: *Student Records and its attendant Administrative Procedure*~~
- School District 69 Personal Information Directory
- *Freedom of Information and Protection of Privacy Act*
- *The School Act (Sections 22, 65, 85)*

Dates of Adoption/Amendments:

Adopted: 1995.05.23

Amended: 2001.02.27: 2007.11.27: 2014.09.23: 2020.01.28



Appendix 1 – Definitions

Personal information	Any information that is about an identifiable individual. Personal information may include data such as unique identifiers (social insurance number, school records, contact numbers, gender, medical history, education, employment, psychiatric history, behavioural assessments, personnel evaluations, digital images, audio and video recordings, racial or ethnic origins, sexual orientation or religious beliefs.
Contact information	This enables an employee to be contacted at work and includes the name, position, business contact number, business address and business email.
Employee personal information	This is any recorded information about an identifiable employee (see personal information above) other than contact information.
Student personal information	This includes personal information (defined above) plus any information that identifies a student include a student's name, address, contact number, personal education number (PEN), assessments, results, and educational records.
Record	A record is defined as all recorded information in the custody or control of the School District regardless of physical format, which is collected, created, deposited or held by or in the School District. Records include books, documents, maps, drawings, photographs, letters, paper or any other thing on which information is recorded or stored by graphic, electronic, mechanical or other means.



Appendix II – Records Retention and Disposal Schedule

The principal of the school or the supervisor of the department responsible for the records is authorized to destroy the records in accordance with the following schedule. Records may be maintained beyond the scheduled time if the principal or supervisor believes that they have a further use or historical or archival value.

The following retention schedule outlines the minimum amount of time that School District 69 records must be retained:

Board Records

Board policy	Permanent
Agendas of regular, in-camera and special board meetings	Permanent
List of electors	2 years after the year of creation
Minutes	Permanent
Notice of meetings	1 year
Oaths and declaration of trustees	Selected Retention
School trustees list	While current
Debenture and bylaw register	Permanent
Debenture and coupons redeemed	6 years after year redeemed
Annual Report as required by the School Act	Permanent
District publications and newsletters	Selected Retention

Information and Privacy

Freedom of Information requests	2 years after the calendar year of creation
Requests to review Freedom of Information decisions	5 years after investigation, review, inquiry or adjudication is complete and order has been issued
Freedom of Information requests to correct personal information	2 years after the personal information has been updated, annotated, or request has been transferred to another public body

Financial Records



ADMINISTRATIVE PROCEDURES TO BOARD POLICY 9000 900

INFORMATION MANAGEMENT AND ACCESS

Annual budget and summary supporting documents	Permanent
Auditor's reports	Permanent
Cancelled cheques	6 years after year of creation
Cheque duplicates, invoices, requisitions	6 years after year of creation
Purchase orders	2 years after year of creation
Employee travel claims	6 years after year of creation
Ministry of Education financial information reports	Permanent
General ledger	Permanent
Invoices billed	6 years after year of creation
Subsidiary ledgers and journals	6 years after year of creation
Receipts issued	6 years after year issued
Bank statements, debit and credit notes	6 years after year of creation
Deposit books	6 years after year of creation
Loans, authorization	6 years or term of loan, if longer
Loans, cancelled notes	6 years after year of creation
Stop payment orders	1 year after year of creation

Facilities Records

Rental of facilities	1 year after year of rental
Appraisal and inventory records	6 years after year of asset disposal
Authorization for expenditure of capital funds	6 years after year capital plan completed
Building plans and specifications (with related change, guarantees, bonds liens and valuable correspondence)	6 years after year of asset disposal
Land titles, deeds and plans	Permanent
Leases	6 years after expiration of term



General Records

General correspondence 2 years after year of creation

Human Resource Records

Applications 1 year after position is filled

Job Competitions Selected Retention

Collective Agreements with unions Permanent

Contracts with individual employees 20 years after the year employment ceases

Teacher-on-Call files 5 years after the year employee leaves district

Individual grievance files Permanent

Letters of discipline 20 years after the year employment ceases

Personnel file 20 years after the year employment ceases

Seniority lists Permanent

Unsolicited resumes 6 months

Violence incident reports 6 years after year of creation

Employee medical file 20 years after the year employment ceases

Information Systems

User ID's When user is removed from the system

Insurance Records

Incident Reports 2 years or until finalized

Claims 6 years after claim settled for adults; 2 years after age of majority is reached for individuals under 19 years

Insurance policies While current



Payroll Records

Employee payroll files	20 years after the year employee leaves district
Employee payroll register	20 years after the year employee leaves district
Employee attendance records	6 years after the year employment ceases

Purchasing Records

Quotations and relative correspondence	6 years after year of creation
Purchasing contracts	6 years after year of creation
Requisitions and purchase orders	6 years after year of creation

Student Records

Student Information Data	Permanent
Permanent Record Cards	55 years after graduation or withdrawal
Attendance reports and registers	Permanent
Out-of-boundary attendance requests	2 years after decision is made
Provincial scholarships and district awards	Permanent
Transcript of Marks	Permanent
Teachers' student files	While current
Other student records	Useful life of record

Transportation Data

Student bus registration forms	1 year after year of creation
Transportation assistance forms	1 year after year of creation
School bus behaviour report	1 year after year of creation
School bus video tapes	1 year after year of creation as needed
Vehicle maintenance forms	life of bus
Pre-trip forms	3 months
Driver time logs	6 months



Health and Safety Records

References refer to the applicable part from the WCB Occupational Health and Safety Regulation and/or the Workers Compensation Act.

Topic	Type of Records	Reference	Length of time	Springhill	Board Office	Worksite /School
Asbestos	<ul style="list-style-type: none"> inventory of asbestos containing materials risk assessments inspections air monitoring 	6.32(1)	10 years			x
	<ul style="list-style-type: none"> corrective actions to control the release of asbestos fibres written work procedures written notification to WorkSafeBC of abatement works training and instruction of workers 	6.32	3 years 6 years	x		x
Topic	Type of Records	Reference	Length of time	Springhill	Board Office	Worksite /School
Automotive Lifts and Hoists	<ul style="list-style-type: none"> inspection reports maintenance and testing 	12.78	while equipment in use			x



SCHOOL DISTRICT No. 69 (QUALICUM)

ADMINISTRATIVE PROCEDURES TO BOARD POLICY 9000 900

INFORMATION MANAGEMENT AND ACCESS

Biohazardous Material	<ul style="list-style-type: none"> worker exposures investigation reports 	5.59(3)	length of employment plus 10 years		x	
	<ul style="list-style-type: none"> worker education and training 	6.41	6 years		x	
Competency of equipment operators		16.4	length of employment		x	
Cranes and Hoists	<ul style="list-style-type: none"> inspection reports maintenance 	14.14	while equipment in use			x
Elevated Work Platforms	<ul style="list-style-type: none"> inspection Reports maintenance repairs modifications 	13.163	while equipment in use	x		
Fire Fighting Equipment	<ul style="list-style-type: none"> tests inspections 	31.9	while in use			x
First Aid	<ul style="list-style-type: none"> injury or illness report 	3.19	3 years			x
Hazardous Substances	<ul style="list-style-type: none"> inventory 	5.98(1)	while in use			x
	<ul style="list-style-type: none"> exposure reports investigation reports 	5.59(3)	length of employment plus 10 years		x	



Topic	Type of Records	Reference	Length of time	Springhill	Board Office	Worksite /School
Incident Investigation Reports		WC Act	6 years			x
Joint Health and Safety Committee Meetings	<ul style="list-style-type: none"> meeting minutes 	WC Act	2 years			x
Lead	<ul style="list-style-type: none"> risk assessments 	6.68	while current			X
	<ul style="list-style-type: none"> worker exposure report health monitoring worker training 	6.68	length of employment plus 10 years		x	
Noise	<ul style="list-style-type: none"> hearing test for each worker working in a noise environment 	7.8	length of employment plus 10 years		x	
	<ul style="list-style-type: none"> noise exposure measurement results 	7.8 (2)	while equipment in use			x
Radiation	<ul style="list-style-type: none"> surveys 	7.43	10 years			x
Workplace Inspections		WC Act	1 year			x