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**SCHOOL DISTRICT No. 69 (QUALICUM)**

**REGULAR BOARD MEETING AGENDA**

**TUESDAY, SEPTEMBER 26, 2023**

**6:00 PM**

**VIA VIDEO CONFERENCING**

[Click here to join the meeting](#)

Meeting ID: 297 193 643 719

Passcode: 2rSyyu

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 29, 2023 p 1-8
  - b. Approval of Special Board Meeting Minutes: August 29, 2023 p 9-11
  - c. Ratification of In Camera Board Meeting Minutes: August 29, 2023 p 12
  - d. Receipt of Ministry News Releases p 13-15
    - Child care savings make returning to school more affordable for more B.C. families  
*Recommendation:*  
**THAT** the Board of Education of School District No. 69 (Qualicum) approve the consent agenda items of the Regular Board Meeting of September 26, 2023, as presented (*or, as amended*).
5. **DELEGATIONS/PRESENTATIONS (10 MINUTES EACH)**
  - a. **2022-2023 Audited Financial Statements** *(Leanne Souchuck/Kelly Olson)* p 16-63
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. **2022-2023 Audited Financial Statements** (Ron Amos) p 16-63
- i. **Schedule of Internally Restricted Surplus**  
*Recommendation:*  
**THAT** the Board of Education of School District No. 69 (Qualicum) accept the Schedule of Internally Restricted Surplus as presented.
- ii. **2022-2203 Audited Financial Statements**  
*Recommendation:*  
**THAT** the Board of Education of School District No. 69 (Qualicum) approve the 2022-2023 Audited Financial Statements as presented.
- b. **Change in Public Nomenclature to Qualicum School District** (Peter Jory) p 64  
*Recommendation:*  
**THAT** the Board of Education of School District No. 69 (Qualicum) approve a change in public nomenclature to 'Qualicum School District'.
- c. **Amended Minor Capital Plan Submission for 2023/24** (Ron Amos) p 65-69  
*Recommendations:*  
**THAT** the Board of Education of School District 69 (Qualicum) approve all three readings of the School District No. 69 (Qualicum) Capital Plan Bylaw No. 2023/24-CPSD69-03 at its Regular Board Meeting of September 26, 2023.  
  
**THAT** the Board of Education of School District 69 (Qualicum) give first reading to adopt the School District No. 69 (Qualicum) Capital Plan Bylaw No. 2023/24-CPSD69-03 at its Regular Board Meeting of September 26, 2023.  
  
**THAT** the Board of Education of School District 69 (Qualicum) give second reading to adopt the School District No. 69 (Qualicum) Capital Plan Bylaw No. 2023/24-CPSD69-03 at its Regular Board Meeting of September 26, 2023.  
  
**THAT** the Board of Education of School District 69 (Qualicum) give third and final reading to adopt the School District No. 69 (Qualicum) Capital Project Bylaw No. 2023/24-CPSD69-03 at its Regular Board Meeting of September 26, 2023.

## 12. INFORMATION ITEMS

- a. **Superintendent's Report** (Peter Jory)
- b. **Enrolment Update** (Gillian Wilson) p 70
- c. **Educational Programs Update** (Gillian Wilson/Rudy Terpstra)

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- 13. FINANCE & OPERATIONS COMMITTEE OF THE WHOLE REPORT** (Trustee Young) p 71-72
- a. 2024-2025 Minor Capital Submission** p 73
- Recommendation:*  
**THAT** the Board of Education of School District 69 (Qualicum) support the 2024-2025 Minor Capital Plan submission as presented.
- 14. POLICY COMMITTEE OF THE WHOLE REPORT** (Trustee Kellogg) p 74
- a. Board Policy 600: Personnel** p 75
- Recommendation:*  
**THAT** the Board of Education of School District 69 (Qualicum) approve first reading to adopt the revisions to Board Policy 600: Personnel at its Regular Board Meeting of September 26, 2023.
- b. Bylaw 1: Board of Education** p 76-84
- Recommendation:*  
**THAT** the Board of Education of School District 69 (Qualicum) approve second reading to adopt the revisions to Board Bylaw 1: *Board of Education* at its Regular Board Meeting of September 26, 2023.
- c. Board Policy 100: Sustainable Practices** p 85-87
- Recommendation:*  
**THAT** the Board of Education of School District 69 (Qualicum) approve third and final reading to adopt the revisions to Board Policy 100: *Sustainable Practices* and its attendant Administrative Procedures at its Regular Board Meeting of September 26, 2023.
- d. Board Policy 301: Living Wage** p 88-90
- Recommendation:*  
**THAT** the Board of Education of School District 69 (Qualicum) approve third and final reading to adopt the revisions to Board Policy 301: *Living Wage* and its attendant Administrative Procedures at its Regular Board Meeting of September 26, 2023.
- 15. EDUCATION COMMITTEE OF THE WHOLE REPORT** (Trustee Austin) p 91-92
- a. School Codes of Conduct** (Peter Jory)
- Recommendation:*  
**THAT** the Board of Education of School District 69 (Qualicum) receive the School Codes of Conduct for the 2023-2024 school year as previously presented.
- b. Framework for Enhancing Student Learning** p 93
- Recommendation:*  
**THAT** the Board of Education of School District 69 (Qualicum) approve the Framework for Enhancing Student Learning Report as presented.
- 16. REPORTS FROM REPRESENTATIVES TO OUTSIDE ORGANIZATIONS**  
None

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**17. TRUSTEE ITEMS**

**a. Board External and District Committee Representatives/  
Liaison Schools** (Trustee Flynn) **p 94-96**

**b. Report Out Re: Webinar on Decarbonization & The Zero  
Carbon Step Code** (Trustees Austin and Young)

**c. Report Out on Board Retreat – August 28/29, 2023** (Trustee Flynn)

**i. Recording of Board Meetings**

*Recommendation I:*

**THAT** the Board of Education of School District 69 (Qualicum) rescind Board Motion 23-08:

*“THAT the Board of Education of School District No. 69 (Qualicum) hold its monthly Regular Board meetings and its Policy and Finance & Operations Committee of the Whole meetings virtually via Zoom and that they be recorded and posted with sufficient technology provided to mask students identity when appropriate”.*

*Recommendation II:*

**THAT** the Board of Education of School District 69 (Qualicum) hold its regular public, special public, and Committee of the Whole Meetings via video-conferencing and that only the regular public and special public meetings be recorded and made public.

**18. NEW OR UNFINISHED BUSINESS**

**19. BOARD CORRESPONDENCE AND MEDIA**

**20. PUBLIC QUESTION PERIOD**

**21. ADJOURNMENT**





**4. APPROVAL OF THE CONSENT AGENDA**

- a. Approval of Regular Board Meeting Minutes: June 27, 2023
- b. Ratification of In Camera Board Meeting Minutes: June 27, 2023
- c. Receipt of Ministry News Releases
  - Grants will help international; francophone educators join child care sector

**23-65R**

*Moved:* Trustee Young      *Seconded:* Trustee Kellogg

**THAT** the Board of Education of School District No. 69 (Qualicum) approve the consent agenda items of the Regular Board Meeting of August 29, 2023, as presented.

CARRIED UNANIMOUSLY

**5. DELEGATIONS/PRESENTATIONS**

None

**6. BUSINESS ARISING FROM THE MINUTES**

None

**7. MOUNT ARROWSMITH TEACHERS' ASSOCIATION (MATA)**

Matt Woods, MATA President, commented on the following:

- Labour Day, September 5<sup>th</sup>, is a special day for the labour movement to reflect on the sacrifices many workers in history have made to gain workers improvements on the job site. An event will be held at Transfer Beach in Ladysmith to celebrate the day in labour history with many activities provided for families to enjoy.
- MATA is again looking forward to working with the board and senior admin and doing what is best for the working conditions of children and teachers as what is good for teacher is good for students when it comes to the classroom environment.

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

No Report

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

Karri Kitazaki, DPAC President, advised that the DPAC meetings will again be held on the third Wednesday of each month with the first meeting of the new school year scheduled for Wednesday, September 20<sup>th</sup> at 6:30 via video-conferencing.

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

None

**11. ACTION ITEMS****a. Board/Authority Authorized Course**

Director of Instructor Terpstra referred to his briefing note as provided in the agenda package requesting that the board approve the Cowichan created and approved BAA Course in order to deliver the course locally.

He then clarified for trustees that the course is an 'academy' only in name as it is presented by the RCMP as a joint venture with participating school districts and that is the reference made by the RCMP, and it does not fall under the District's policy on programs of choice and specialty academies. A 12-month teacher would be the contact and do the assessment with students, who may be interested in jobs in policing, attending the summer course with parent/guardian approval.

It was noted that the course outline as to what the students will be taught by the RCMP did not include topics on mental health and the social work aspect of policing.

**23-66R**

*Moved:* Trustee Flynn                      *Seconded:* Trustee Kellogg

**THAT** the Board of Education of School District 69 (Qualicum) approve the Board/Authority Authorized Course: RCMP Youth Academy Studies 12.  
CARRIED UNANIMOUSLY

**b. Revised Minor Capital Plan Submission for 2023/24**

Secretary Treasurer Amos explained that staff have requested to revise the allocation of the \$510,000 value of the original Winchelsea roofing project to, instead, become 2 projects, Winchelsea for \$30,000 and Bowser for \$480,000 as outlined on the letter provided in the agenda package.

**23-67R**

*Moved:* Trustee Flynn                      *Seconded:* Trustee Kurland

**THAT** the Board of Education of School District 69 (Qualicum) accept the recommended revision to the 2023-2024 Minor Capital Plans as submitted to the Ministry.  
CARRIED UNANIMOUSLY

**23-68R**

*Moved:* Trustee Flynn                      *Seconded:* Trustee Young

**THAT** the Board of Education of School District 69 (Qualicum) approve all three readings of the School District No. 69 (Qualicum) Capital Plan Bylaw No. 2023/2024-CPSD69-02 at its Regular Board Meeting of August 29, 2023.  
CARRIED UNANIMOUSLY

**23-69R**

*Moved:* Trustee Flynn                      *Seconded:* Trustee Kellogg

**THAT** the Board of Education of School District 69 (Qualicum) give first reading to adopt the School District No. 69 (Qualicum) Capital Plan Bylaw No. 2023/2024-CPSD69-02 at its Regular Board Meeting of August 29, 2023.  
CARRIED UNANIMOUSLY

**23-70R**

*Moved:* Trustee Flynn                      *Seconded:* Trustee Austin

**THAT** the Board of Education of School District 69 (Qualicum) give second reading to adopt the School District No. 69 (Qualicum) Capital Plan Bylaw No. 2023/2024-CPSD69-02 at its Regular Board Meeting of August 29, 2023.  
CARRIED UNANIMOUSLY

**23-71R**

*Moved:* Trustee Flynn                      *Seconded:* Trustee Young

**THAT** the Board of Education of School District 69 (Qualicum) give third and final reading to adopt the School District No. 69 (Qualicum) Capital Project Bylaw No. 2023/2024-CPSD69-02 at its Regular Board Meeting of August 29, 2023.

CARRIED UNANIMOUSLY

**12. INFORMATION ITEMS****a. Superintendent's Report****i. Provincial Update**

Superintendent Jory began by acknowledging the friends and families coping with the difficulties caused by this year's wildfire season. He then provided the following highlights from the Ministry of Education and Child Care:

- The mandate continues without much change giving districts the opportunity to go deeper into the work that is expected of them with Equity and Well-Being leading the list.
- The Family and Affordability Fund that was received last year at this time has been reformed and rebranded as Feeding Futures and the District's spending will be focussed on providing food for students rather than dividing the funds between food, field trips and supplies. The District can, however, use a portion of the funds for staffing and equipment such as refrigerators, which will immensely help the District to use its resources effectively and efficiently to provide food to students.
- Providing child care on schools grounds is another key piece and the Ministry has set a goal of reaching 59% coverage across the province, up from its current level of about 9%. This need has been recognized by our Board of Education for many years and many of the district's elementary schools have child care on school grounds, while the remainder have them available nearby. The District has plans to expand on-site child care opportunities across the district so that families will have the access that they need. It was also encouraging to hear the Ministry's commitment to addressing the challenges of licensing, which can tie up our decision-makers with extra task completion.
- Truth and Reconciliation remains a focus as well, and the District welcomes its new District Principal of Indigenous Education, Katie Marren, who will support and extend the work that the District has been doing to build and positive and welcoming culture leading to meaningful graduation. The District will be hosting more Equity Scan sessions this year into growing the profile of Indigenous student leadership as it continues to improve outcomes for Indigenous learners.
- At the August start up meeting with the Ministry of Education and Child Care, senior administrators heard that building and upgrading of school sites is planned around the province with improvements to technological infrastructure and how they are supporting rural colleagues with their recruitment challenges. These items may not impact our district in the same manner and will continue to try to support Nisga'a and others with their

challenges although we have not yet placed any Qualicum teachers in a rural district.

- Other updates were shared in regard to student wellness and the learning agenda.

## ii. District Updates Regarding Start Up

Superintendent Jory then updated the Board on upcoming initiatives within the District as follows:

- TEAMS adoption and reduced use of the district website and portal
- Continued roll-out and use of EdPlan Insight.
- Continuation of work to reduce replacement costs and power consumption as these two items have 'mushroomed' over recent years and placed some significant financial pressure upon the district.
- Operationalizing and rolling out the new Strategic Plan. This will result in a new brochure and rolling out new SP with new brochure, more communications, work with staff to grow understanding and develop common vernacular around the plan and what it means to our system. This will also mean more conversations with students as staff continues to expand its understanding of their needs and learn how to make graduation more meaningful to more of them.
- More plans from the Plan will be developed starting with technology and assessment and do further work with our principals and vice principals on school plans and our take on the attributes of leadership.
- While he has not yet had the opportunity to be out to schools, the operations slide show and work completion information received will ensure that all schools will be ready to receive staff and students on September 5<sup>th</sup>.

## b. Education Update

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

- The Career Education Department was fully active in the summer, to coordinate learning and working experiences for students.
- Teachers have been attending learning sessions hosted by the Teaching & Learning Team on the topics of Spaces, assessment, play and phonological awareness as well as special sessions on learning progressions.
- Teachers have been in schools preparing their classrooms for the new school year.
- With the assistance of Sherrie Brown, District Administrative Assistant, a brochure titled: *Qualicum School District Assessment and Communicating Student Learning*, was created that brings in both the Ministry Reporting Order and the District's practices. He then provided a quick visual overview of the brochure.

Gillian Wilson, Associate Superintendent, reported on the following:

- The District is in a good space to be aligned with the Ministry priorities.
- Mental Health and Wellness is a key priority for staff as well as the recruitment and retention of employees.
- The CDC reported that drug poisoning is now the number one killer of 15-17 year olds so staff will be working to ensure drug education for students

to understand the dangers of drug use as well as educating them on healthier coping strategies. The district has good relationships with community agencies and Island Health to support that work. Student voice groups will also be involved through the Youth Development Instrument (YDI) discussions. The District has also worked with UBC on a health app for youth where they can connect with and obtain supports.

- Senior Staff are also considering what Artificial Intelligence (AI) means for the District's students and are working to ensure that they are supporting teachers on how we are asking students to work with it.
- The licenses to expand the after school care program at Errington Elementary and to add a program at Bowser Elementary have been approved.
- Registration is a priority at this time of year and elementary principals met with the Associate Superintendent earlier in the day to review enrolment and cross boundary requests.
- School administrators are working hard on staffing, timetabling, and scheduling to ensure that when staff arrive to set up classrooms
- Kindergarten students will be on a gradual entry schedule and will attend full time by September 13<sup>th</sup>. This will support them in being able to attend their first year of school in smaller groups and familiarize themselves with the school and staff.
- All elementary schools are doing some kind of connecting start with many staff change overs so students may not be going to a familiar home room or classroom on the first or second day and allows them to know one another as a school community rather than just a classroom community. There are also some activities planned which will focus on core competencies for teachers to familiarize themselves with their new students.
- The District Resource Centre was moved from the portables into the Winchelsea Learning Centre (formerly Winchelsea Place).
- Complements to all the staff involved in the DRC move as well as all district sites over the summer.

Further to questions from the Board, Associate Superintendent Wilson provided further information as follows:

- Last year there were some students who had sought medical attention; however, she is unaware if that included the use of a Naloxone kit on a school site. The kits are regularly updated and training is provided to necessary staff on their use.

Trustee Young advised that an overdose awareness event will be held from noon to 4:00 on Thursday, August 31<sup>st</sup>. The Acting Medical Health Officer for the region will be speaking and there will be demonstrations of Naloxone and how to use the kits as well as information on other resources.

- Enrolments at each school are well within projections with Kindergarten being slightly less, and Oceanside Elementary may need another English classroom.

**c. 2023 Summer Projects Update**

Phil Munro, Director of Operations, provided an update on a number of projects completed over the summer as well as some that will continue into the school year around instructional time. He then shared before and after pictures of many of the projects, which included roof drain asbestos abatement, roof guardrail installation,

gym roof and floor replacement, high level cleaning and painting, classroom renovation, flooring replacements and playground soft fall installation to replace pea gravel, furniture moves, and the Works Crew curb appeal improvements to name a few. He also noted that CCTV has been installed at Nanoose Bay Elementary following vandalism at that site and PACs will be approached at other school to see approval for CCTV on the exterior of all elementary schools.

Mr. Munro then also updated the Board on the new on-line bussing system which resulted in a higher number of registrations being completed prior to August 1<sup>st</sup> than in the previous year. This allowed the Transportation Department to organize routes for the new school year. The department will also be using a new routing software and offering an app which will allow parents to track when a child is transferred on the bus. The District has also undertaken an aggressive recruitment campaign and Operations and Maintenance and Transportation is in a good position for staffing in the various employee groups.

He thanked his staff for all their hard work over the summer.

**13. FINANCE & OPERATIONS COMMITTEE OF THE WHOLE REPORT**

The next meeting will be held via video-conference on Monday, September 18, 2023 at 10:30 a.m.

**14. POLICY COMMITTEE OF THE WHOLE REPORT**

The next meeting will be held via video-conference on Monday, September 18, 2023 at 1:30 p.m.

**15. EDUCATION COMMITTEE OF THE WHOLE REPORT**

The next meeting will be held via video-conference on Tuesday, September 19, 2023 at 2:30 p.m.

**16. REPORTS FROM REPRESENTATIVES TO OUTSIDE ORGANIZATIONS**

None

**17. TRUSTEE ITEMS**

None

**18. NEW OR UNFINISHED BUSINESS**

None

**19. BOARD CORRESPONDENCE AND MEDIA**

None

**20. PUBLIC QUESTION PERIOD**

There were no questions or comments received.

**21. ADJOURNMENT**

Trustee Kellogg moved to adjourn the meeting at 6:54 p.m. after which the special board meeting for the annual election of Chairperson and Vice-Chairperson was held.

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CHAIRPERSON

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SECRETARY TREASURER





SPECIAL PUBLIC BOARD MEETING MINUTES  
ANNUAL ELECTION OF CHAIRPERSON/VICE CHAIRPERSON

TUESDAY, AUGUST 29, 2023  
VIA VIDEO-CONFERENCING

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**ATTENDEES**

**Trustees**

Julie Austin	Trustee
Eve Flynn	Trustee
Carol Kellogg	Trustee
Barry Kurland	Trustee
Elaine Young	Trustee

**Administration**

Peter Jory	Superintendent of Schools
Ron Amos	Secretary Treasurer
Gillian Wilson	Associate Superintendent of Schools
Rudy Terpstra	Director of Instruction
Phil Munro	General Manager of Operations
Heather Deering	Vice-Principal, Arrowview Elementary School Qualicum District Principals' & Vice Principals' Association Representative
Karin Hergt	Executive Assistant (Recording Secretary)

**Education Partners**

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

**1. CALL TO ORDER**

Secretary Treasurer Amos, called the meeting to order at 6:55 p.m. in accordance with School District No. 69 (Qualicum) Board Bylaw 2: *Board Structure* for the yearly election of Chairperson and Vice Chairperson of the Board. He noted that the nominations and voting by ballots will be done by text as the meeting was being held via teleconference.

**2. ELECTION OF BOARD CHAIRPERSON**

The Secretary Treasurer called for nominations by electronic ballot for the position of Chairperson of the Board.

Trustee Eve Flynn was nominated to the position of Chair.

Trustee Eve Flynn accepted the nomination.

No other nominations were received.

Trustee Eve Flynn was acclaimed as Chairperson of the Board effective September 1, 2023.

Trustee Flynn assumed the Chair.

**23-72R**

*Moved* Trustee Kellogg *Seconded* Trustee Austin

**THAT** the electronic ballots for the nomination of Chairperson of the Board of Education of School District 69 (Qualicum) be destroyed.

CARRIED UNANIMOUSLY

**3. ELECTION OF THE VICE CHAIRPERSON OF THE BOARD**

Chair Flynn then called for nominations by electronic ballot for the position of Vice Chairperson of the Board.

Trustees Young and Austin were nominated for the position of Vice Chairperson of the Board.

Trustee Young accepted the nomination.

Trustee Austin accepted the nomination.

Chair Flynn then called for election by electronic ballot for the position of Vice-Chairperson of the Board.

Trustee Austin was elected as Vice Chairperson of the Board.

**23-73R**

*Moved* Trustee Kellogg *Seconded* Trustee Young

**THAT** the electronic ballots for the nominations and election of Vice-Chairperson of the Board of Education of School District 69 (Qualicum) be destroyed.

CARRIED UNANIMOUSLY

**4. BANKING RESOLUTION**

**23-74R**

*Moved* Trustee Flynn *Seconded* Trustee Kurland

**THAT** the Chairperson, Vice Chairperson, Secretary Treasurer and Assistant Secretary Treasurer for the Board of Education of School District No. 69 (Qualicum) be authorized to sign the banking resolution, in accordance with Bylaw 4: *Banking*.

CARRIED UNANIMOUSLY

**5. DISCUSSION OF COMMITTEE AND REPRESENTATIVE APPOINTMENTS & TRUSTEE LIAISON SCHOOLS**

Trustees were asked to contact the Chair with their preferences for committees and liaison schools and any changes will be announced at the September Regular Board Meeting.

Trustee Young noted that the Oceanside Community Track Renewal Committee no longer be necessary, nor might the Oceanside Health & Wellness Network as it has amalgamated with a Network in Nanaimo, which will be holding community meetings rather than appointing representatives. She also suggested that the District Parent Advisory Council be added to the list and asked that those trustees representing the Board on a committee ensure that reports are submitted in order to keep the full board apprised of local issues.

**6. ADJOURNMENT**

Trustee Kellogg moved to adjourn the meeting at 7:09 p.m.

\_\_\_\_\_  
CHAIRPERSON

\_\_\_\_\_  
SECRETARY TREASURER



**SCHOOL DISTRICT No. 69 (QUALICUM)**

**IN-CAMERA MEETING**

**SECTION 72 REPORT  
August 29, 2023  
Via ZOOM**

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**ATTENDEES:**

**Trustees**

Eve Flynn	Chairperson
Elaine Young	Vice Chairperson
Julie Austin	Trustee
Carol Kellogg	Trustee
Barry Kurland	Trustee

**Administration**

Peter Jory	Superintendent of Schools
Ron Amos	Secretary Treasurer
Gillian Wilson	Associate Superintendent

The Board of Education discussed the following topics:

- Labour Relations/Personnel
- Land
- Legal

The Board of Education approved motions on the following topics:

- Personnel

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Chairperson

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Secretary Treasurer

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## NEWS RELEASE

For Immediate Release  
2023PREM0056-001386  
Aug. 31, 2023

Office of the Premier  
Ministry of Education and Child Care

### **Child care savings make returning to school more affordable for more B.C. families**

RICHMOND – Families with preschool and school-aged children will have more money in their wallets preparing to go back to school with new child care savings in B.C.

“September can be tough, with back-to-school expenses on top of other essentials and groceries all going up because of global inflation. It’s a lot and people need a break,” said Premier David Eby. “That’s why we’re bringing down the cost of child care again, this time for families with preschool and school-aged children. This made-in-B.C. solution will help ease the pressure on families just in time for the new school year.”

Starting Sept. 1, 2023, families with children in eligible half-day preschool and before- and after-school programs will save as much as an additional \$145 per child, per month. The Province is providing the funding directly to participating child care centres so families do not need to apply to receive the savings.

“To have the fee reductions now include school-aged care is a huge step forward for families,” said Michael Starchuk, managing director, Tomorrow's Topkids Child Care Society. “As a society, we have always worked to keep our rates low. With these new savings for families, it will only further benefit them. My hope is that school-aged child care continues to receive close to the same benefits that child care for younger children have received; this type of care is very important to family success and for a long time has been underserved.”

These new provincially funded savings are in addition to the savings of as much as \$900 per month, per child, that families with kindergarten-aged and younger children have been receiving since December 2022, with support from the provincial and the federal governments.

“Receiving the fee reduction for the upcoming school year for our two kids will have a huge impact on our family’s monthly costs,” said Frances Pratt, parent of twins attending half-day preschool. “Having the \$115 fee reduction for each of our children means money in our pockets, taking a bit of pressure off our budget. Every little bit helps in these expensive times.”

The Province continues to make investments to support families to access affordable child care through the Affordable Child Care Benefit, which helps families earning as much as \$111,000 per year with the cost of child care.

“We’re lightening the load for families who have older kids in child care because we know child care doesn’t end at age five – it is very much needed outside of school hours,” said Grace Lore, Minister of State for Child Care. “We couldn’t bring these savings to families without the over 96% of eligible providers who are partnering with government through our fee reduction or \$10 a Day ChildCareBC programs to families throughout B.C.”

Child care providers that are partnering with government to deliver these savings to families are also being supported through enhanced provider payments. These payments are designed to help ensure providers can continue to deliver quality care for children and reduce the need to pass on rising operational costs to families through increased fees.

**Quotes:**

**Rachna Singh, Minister of Education and Child Care –**

“Our government is working hard to make life better for families, including creating child care on school grounds to provide one dropoff location for busy parents. These savings are another important way that we are recognizing the challenges that families with young children face and helping families get ahead.”

**Kelly Greene, MLA for Richmond-Steveston –**

“Back-to-school season often means new expenses, with kids growing, needing new school supplies and extracurriculars starting back up. That’s why I’m pleased our government is reducing child care fees again, to make life more affordable for families.”

**Aman Singh, MLA for Richmond-Queensborough –**

“Before- and after-school care is top of mind for many families as we head into a new school year. I’m pleased to see that our government is committed to addressing the needs of families throughout B.C. by continuing to invest in quality affordable child care.”

**Henry Yao, MLA for Richmond South Centre –**

“I know the challenges parents face when it comes to balancing a career while caring for young children. By reducing child care fees for more children, families will find savings that can go towards groceries, sports and the next family vacation.”

**Debbie Tablotney, chair, Richmond Board of Education –**

"We recognize the importance of affordable child care for families in our district, and these additional savings provided by the Province are a welcome development. By providing direct support to families with preschool and school-aged children, we reinforce our shared commitment to promoting accessible and equitable education opportunities for all our students."

**Quick Facts:**

- Child care providers participating in the Child Care Fee Reduction Initiative (CCFRI) receive funding to reduce fees as well as increased operational funding, which they can use to support staff wages, operational and administrative costs, and other expenses.
- In exchange for this increased funding, participating providers are required to keep annual fee increases to no more than 3% of the regional median fee for their area, with limited exceptions.
- This fee increase limit strikes a balance between providing relief to parents while acknowledging that, over time, child care providers may need to cover increasing costs.
- There are 94% of eligible licensed child care providers participating in the CCFRI to help

families save thousands of dollars per year.

- So far in fiscal year 2023-24, an average of more than 38,000 children per month receive support through the Province's Affordable Child Care Benefit.

**Learn More:**

For information about ChildCareBC, visit: <http://www.gov.bc.ca/childcare>

For information about the Child Care Fee Reduction Initiative, including participating providers, visit: <https://www.gov.bc.ca/childcare/optin>

An online tool is available for families to estimate child care savings at: <https://mychildcareservices.gov.bc.ca/ccfri-estimator>

**Contacts:**

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Connect with the Province of B.C. at: [news.gov.bc.ca/connect](https://news.gov.bc.ca/connect)

SCHOOL DISTRICT NO. 69 (QUALICUM)  
2022-23 Financial Summary

9/11/2023

	2021/22		2022/23				
	Amended Budget	Actual	Amended Budget	Actual	Diff	% Diff	Comment
<b>REVENUE</b>							
PROVINCIAL GRANTS							
Operating Grant	45,792,277	45,709,913	47,983,205	48,246,508	263,303	0.55%	2nd count/Spec Ed
Other MOE Grants-Transportation fund	426,341	426,341	426,341	426,341	0	0.00%	
Other MOE Grants-Pay Equity	936,176	936,176	936,176	936,176	0	0.00%	
Other MOE Grants-Misc	50,000	98,463	20,810	19,500	-1,310	-6.30%	
TOTAL MINISTRY OF ED GRANTS	47,204,794	47,170,893	49,366,532	49,628,525	261,993	0.53%	
				0			
OTHER REVENUES							
Other Provincial Revenues	150,000	139,889	150,000	140,016	-9,984	-6.66%	
Offshore Tuition	3,000,000	3,661,653	3,800,000	3,917,837	117,837	3.10%	
Miscellaneous	140,000	153,658	140,000	251,920	111,920	79.94%	Childcare rev/grants
Rental and Leases	600,000	677,331	600,000	726,127	126,127	21.02%	Add'l tenants
Investment Income	120,000	118,924	420,000	453,311	33,311	7.93%	
TOTAL OTHER REVENUE	4,010,000	4,751,455	5,110,000	5,489,211	379,211	7.42%	
TOTAL REVENUES	51,214,794	51,922,348	54,476,532	55,117,736	641,204	1.18%	
<b>EXPENDITURES</b>							
SALARIES AND BENEFITS							
Teachers	20,030,109	20,327,502	20,557,366	20,570,559	13,193	0.06%	
Principals and Vice Principals	3,495,970	3,487,858	3,606,337	3,562,573	-43,764	-1.21%	
Support Staff	9,118,659	9,073,556	9,443,742	9,376,794	-66,948	-0.71%	
Other Professionals	1,786,335	1,651,448	1,893,638	1,879,734	-13,904	-0.73%	
Substitutes	1,725,708	2,088,793	2,078,572	2,137,249	58,677	2.82%	
Benefits	9,365,833	9,156,176	9,660,259	9,637,421	-22,838	-0.24%	
TOTAL SALARIES AND BENEFITS	45,522,614	45,785,333	47,239,914	47,164,330	-75,584	-0.16%	
Benefits as a % of Total Salaries	25.9%	25.0%	25.7%	25.7%			
SUPPLIES AND SERVICES							
Services	2,684,268	2,811,939	3,237,968	3,161,978	-75,990	-2.35%	
Training and Travel	543,085	426,658	481,500	437,405	-44,095	-9.16%	
Rental and Leases	5,000	9,580	5,000	29,979	24,979	499.58%	Budget redistribution
Dues and Fees	71,000	73,104	68,000	88,083	20,083	29.53%	Add'l supports
Insurance	164,000	158,733	185,000	180,765	-4,235	-2.29%	
Supplies	2,069,202	2,618,981	2,097,540	2,652,142	554,602	26.44%	Cost incr/Cap/Approp spends
Utilities	961,000	1,164,708	1,161,610	1,143,342	-18,268	-1.57%	
Capital Equipment					0		
TOTAL SUPPLIES AND SERVICES	6,497,555	7,263,703	7,236,618	7,693,694	457,076	6.32%	
TOTAL EXPENDITURES	52,020,169	53,049,036	54,476,532	54,858,024	381,492	0.70%	
NET REVENUE (EXPENDITURE)	-805,375	-1,126,688	0	259,712	259,712		
Budgeted Use of Surplus	805,375		0		0		
Surplus (Deficit), for the Year	0	-1,126,688	0	259,712	259,712		



SCHOOL DISTRICT NO. 69 (QUALICUM)  
2022-23 Financial Summary

9/11/2023

	2021/22		2022/23				
	Amended Budget	Actual	Amended Budget	Actual	Diff	% Diff	Comment
<b>INSTRUCTION</b>			0				
Regular Instruction	24,208,898	24,761,455	24,681,997	25,162,912	480,915	1.95%	Budget redistribution
Career Programs	584,879	569,427	469,140	504,498	35,358	7.54%	
Library Services	1,091,455	1,063,118	1,041,367	1,047,892	6,525	0.63%	
Counselling	1,026,931	1,040,102	1,109,579	1,190,495	80,916	7.29%	
Special Education	7,387,810	7,281,084	7,751,221	7,307,706	-443,515	-5.72%	Budget redistribution
Early Learning and Childcare					0		
English as a Second Language	96,450	104,907	166,410	153,770	-12,640	-7.60%	
Aboriginal Education	764,061	715,111	858,688	866,587	7,899	0.92%	
School Administration	3,824,593	3,718,842	3,948,524	3,703,152	-245,372	-6.21%	LTD/Realloc to SPF
Continuing Education	0	0	0	0	0		
Off Shore Students	2,510,368	2,735,229	2,859,613	2,983,502	123,889	4.33%	
Other	50,857	50,379	50,956	53,775	2,819	5.53%	
<b>Function 1 - Instruction</b>	<b>41,546,302</b>	<b>42,039,654</b>	<b>42,937,495</b>	<b>42,974,289</b>	<b>36,794</b>	<b>0.09%</b>	
<b>DISTRICT ADMINISTRATION</b>							
Educational Administration	727,240	705,485	850,790	833,714	-17,076	-2.01%	
School District Governance	217,548	210,313	272,591	281,239	8,648	3.17%	
Business Administration	1,429,197	1,496,520	1,589,137	1,640,880	51,743	3.26%	3rd Party work
<b>Function 4 - District Administration</b>	<b>2,373,985</b>	<b>2,412,318</b>	<b>2,712,518</b>	<b>2,755,833</b>	<b>43,315</b>	<b>1.60%</b>	
<b>OPERATIONS AND MAINTENANCE</b>							
Operations and Maintenance Admin	576,802	529,740	682,834	643,402	-39,432	-5.77%	
Maintenance Operations	4,341,681	4,556,082	4,606,621	4,885,815	279,194	6.06%	Cost incr/Cap Maint
Maintenance of Grounds	328,300	362,905	338,590	496,761	158,171	46.71%	Wage and supply costs
Utilities	1,066,000	1,278,957	1,236,000	1,260,048	24,048	1.95%	
<b>Function 5 - Operations and Maint</b>	<b>6,312,783</b>	<b>6,727,684</b>	<b>6,864,045</b>	<b>7,286,026</b>	<b>421,981</b>	<b>6.15%</b>	
<b>TRANSPORTATION AND HOUSING</b>							
Transportation and Housing Admin	163,138	151,942	166,347	180,600	14,253	8.57%	
Student Transportation	1,605,961	1,675,213	1,756,127	1,612,822	-143,305	-8.16%	Recoveries/Replacemts
Housing/Boarding	18,000	42,226	40,000	48,454	8,454	21.14%	Off island boarding
<b>Function 7 - Transportation and Housing</b>	<b>1,787,099</b>	<b>1,869,381</b>	<b>1,962,474</b>	<b>1,841,876</b>	<b>-120,598</b>	<b>-6.15%</b>	
<b>TOTAL FUNCTION 1-7</b>	<b>52,020,169</b>	<b>53,049,037</b>	<b>54,476,532</b>	<b>54,858,024</b>	<b>381,492</b>	<b>0.70%</b>	

<b>Special Purpose Fund (SPF) Budget</b>							
Annual Facility Grant	195,141	195,141	199,383	199,383	0		
Classroom Enhancement Fund	4,071,511	4,071,511	4,339,880	4,339,880	0		
Community Link	391,995	391,995	405,387	405,387	0		
Learning Improvement Fund	160,784	160,784	160,937	160,937	0		
French Funds	97,565	112,718	134,648	120,748	13,900		carry fwd to 23/24
Strong Start	96,000	96,000	96,000	96,000	0		
Ready, Set, Learn	19,600	19,600	19,600	19,600	0		
Federal Safe Return	0	58,900	41,955	41,955	0		
Provincial Safe Return	186,677	186,677	0	0	0		
Family Affordability Fund			448,698	359,379	89,319		carry fwd to 23/24
Mental Health	113,520	113,519	55,000	55,000	0		
Seamless DC	96,000	61,026	91,975	91,975	0		
CR4YC/ECL Scan	13,876	0	175,000	86,569	88,431		carry fwd to 23/24
FN Transportation	107,472	100,000	120,208	112,292	7,916		carry fwd to 23/24
School Generated Funds							
<b>Special Purpose Funds-Total</b>	<b>5,550,141</b>	<b>5,567,871</b>	<b>6,288,671</b>	<b>6,089,105</b>	<b>199,566</b>		

Audited Financial Statements of

**School District No. 69 (Qualicum)**

And Independent Auditors' Report thereon

June 30, 2023

# School District No. 69 (Qualicum)

June 30, 2023

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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, MPS Chartered Professional Accountants, 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 \_\_\_\_\_ 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, 2023, 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, 2023, 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 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 26, 2023

# School District No. 69 (Qualicum)

Statement of Financial Position

As at June 30, 2023

	2023 Actual	2022 Actual (Restated - Note 19)
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	15,283,965	15,043,883
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	893,469	879,929
Other (Note 3)	270,770	189,702
<b>Total Financial Assets</b>	<u>16,448,204</u>	<u>16,113,514</u>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	4,522,972	4,333,188
Unearned Revenue (Note 5)	2,002,491	2,335,775
Deferred Revenue (Note 6)	878,670	733,952
Deferred Capital Revenue (Note 7)	43,484,830	44,274,713
Employee Future Benefits (Note 8)	6,439,537	6,358,157
Asset Retirement Obligation (Note 18)	2,817,927	2,817,927
<b>Total Liabilities</b>	<u>60,146,427</u>	<u>60,853,712</u>
<b>Net Debt</b>	<u>(43,698,223)</u>	<u>(44,740,198)</u>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 9)	59,288,636	60,465,886
Prepaid Expenses	226,119	163,668
<b>Total Non-Financial Assets</b>	<u>59,514,755</u>	<u>60,629,554</u>
<b>Accumulated Surplus (Deficit) (Note 13)</b>	<u>15,816,532</u>	<u>15,889,356</u>
<b>Accumulated Surplus (Deficit) is comprised of:</b>		
Accumulated Surplus (Deficit) from Operations	15,816,532	15,889,356
Accumulated Remeasurement Gains (Losses)	<u>15,816,532</u>	<u>15,889,356</u>

Contractual Obligations (Note 10)

Contractual Rights (Note 14)

Approved by the Board

DRAFT

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

# School District No. 69 (Qualicum)

Statement of Operations  
Year Ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual (Restated - Note 19)
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	56,740,437	56,917,905	53,502,318
Other	150,000	140,016	139,889
Tuition	3,800,000	3,917,837	3,661,653
Other Revenue	1,465,000	1,701,230	1,491,617
Rentals and Leases	600,000	726,127	677,331
Investment Income	420,000	467,424	122,493
Amortization of Deferred Capital Revenue	2,609,673	2,594,166	2,561,645
<b>Total Revenue</b>	<u>65,785,110</u>	<u>66,464,705</u>	<u>62,156,946</u>
<b>Expenses</b>			
Instruction	50,727,267	50,206,901	48,664,420
District Administration	2,712,518	2,755,835	2,412,317
Operations and Maintenance	9,950,371	11,163,131	9,989,826
Transportation and Housing	2,537,629	2,411,662	2,434,961
<b>Total Expense</b>	<u>65,927,785</u>	<u>66,537,529</u>	<u>63,501,524</u>
<b>Surplus (Deficit) for the year</b>	<u>(142,675)</u>	<u>(72,824)</u>	<u>(1,344,578)</u>
<b>Accumulated Surplus (Deficit) from Operations, beginning of year</b>		15,889,356	17,233,934
<b>Accumulated Surplus (Deficit) from Operations, end of year</b>		<u>15,816,532</u>	<u>15,889,356</u>



# School District No. 69 (Qualicum)

Statement of Changes in Net Debt  
Year Ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual <small>(Restated - Note 19)</small>
	\$	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(142,675)</u>	<u>(72,824)</u>	<u>(1,344,578)</u>
<b>Effect of change in Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets	(200,000)	(1,767,726)	(1,987,343)
Amortization of Tangible Capital Assets	2,952,348	2,944,976	2,930,347
<b>Total Effect of change in Tangible Capital Assets</b>	<u>2,752,348</u>	<u>1,177,250</u>	<u>943,004</u>
Acquisition of Prepaid Expenses		(226,119)	(163,668)
Use of Prepaid Expenses		163,668	124,698
<b>Total Effect of change in Other Non-Financial Assets</b>	<u>-</u>	<u>(62,451)</u>	<u>(38,970)</u>
<b>(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)</b>	<u>2,609,673</u>	<u>1,041,975</u>	<u>(440,544)</u>
<b>Net Remeasurement Gains (Losses)</b>			
<b>(Increase) Decrease in Net Debt</b>		<u>1,041,975</u>	<u>(440,544)</u>
<b>Net Debt, beginning of year</b>		<u>(44,740,198)</u>	<u>(44,299,654)</u>
<b>Net Debt, end of year</b>		<u>(43,698,223)</u>	<u>(44,740,198)</u>

# School District No. 69 (Qualicum)

Statement of Cash Flows  
Year Ended June 30, 2023

	2023 Actual	2022 Actual
	(Restated - Note 19)	
	\$	\$
<b>Operating Transactions</b>		
Surplus (Deficit) for the year	(72,824)	(1,344,578)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(94,608)	(602,266)
Prepaid Expenses	(62,451)	(38,970)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	189,784	(695,300)
Unearned Revenue	(333,284)	57,326
Deferred Revenue	144,718	(110,080)
Employee Future Benefits	81,380	259,165
Amortization of Tangible Capital Assets	2,944,976	2,930,347
Amortization of Deferred Capital Revenue	(2,594,166)	(2,561,645)
Services and Supplies purchased with Bylaw Capital	(1,194,275)	(749,478)
Repayment of Provincial Grant		(60,000)
<b>Total Operating Transactions</b>	<u>(990,750)</u>	<u>(2,915,479)</u>
<b>Capital Transactions</b>		
Tangible Capital Assets Purchased	(1,767,726)	(1,987,343)
<b>Total Capital Transactions</b>	<u>(1,767,726)</u>	<u>(1,987,343)</u>
<b>Financing Transactions</b>		
Capital Revenue Received	2,998,558	2,830,618
<b>Total Financing Transactions</b>	<u>2,998,558</u>	<u>2,830,618</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	240,082	(2,072,204)
<b>Cash and Cash Equivalents, beginning of year</b>	<u>15,043,883</u>	<u>17,116,087</u>
<b>Cash and Cash Equivalents, end of year</b>	<u>15,283,965</u>	<u>15,043,883</u>
<b>Cash and Cash Equivalents, end of year, is made up of:</b>		
Cash	<u>15,283,965</u>	<u>15,043,883</u>
	<u>15,283,965</u>	<u>15,043,883</u>

**SCHOOL DISTRICT NO. 69 (QUALICUM)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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**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. 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(i).

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(i), 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

**SCHOOL DISTRICT NO. 69 (QUALICUM)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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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, 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

Year ended June 30, 2023 - decrease in annual surplus by \$857,026

June 30, 2023 - increase in accumulated surplus and decrease in deferred contributions by \$42,554,412

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(i).

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.

**SCHOOL DISTRICT NO. 69 (QUALICUM)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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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 (EARSL) 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) Asset Retirement Obligations

A liability is recognized when, as at the financial reporting date:

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

The liability for the removal of asbestos and other hazardous material in several of the buildings owned by the School District has been initially recognized using the modified retroactive method. The liability has been measured at current cost as the timing and amounts of future cash flows cannot be estimated. The resulting costs have been capitalized into the carrying amount of tangible capital assets and are being amortized on the same basis as the related tangible capital asset (see note 2(f)). Assumptions used in the calculations are reviewed annually.

h) 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.

**SCHOOL DISTRICT NO. 69 (QUALICUM)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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

h) Tangible Capital Assets (continued)

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

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

i) 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.

j) 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).

k) 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.

**SCHOOL DISTRICT NO. 69 (QUALICUM)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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

k) Revenue Recognition (continued)

- Contributions restricted for tangible capital assets acquisitions, other than sites, are recorded as deferred capital revenue and amortized over the useful life of the related assets.

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

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

l) 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.

**SCHOOL DISTRICT NO. 69 (QUALICUM)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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

m) 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.

n) 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.

o) Future Changes in Accounting Policies

**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.



**SCHOOL DISTRICT NO. 69 (QUALICUM)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

**NOTE 3      ACCOUNTS RECEIVABLE - OTHER RECEIVABLES**

	<b>2023</b>	<b>2022</b>
Due from Federal Government	\$ 80,196	\$ 77,327
Mount Arrowsmith Teachers Association	21,161	7,034
Little Gnomes Childcare	37,087	-
Telus Communications	44,485	-
CUPE Local 3570	-	12,568
Other	87,841	92,773
	\$ 270,770	\$ 189,702

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

	<b>2023</b>	<b>2022</b>
Trades payable	\$ 716,548	\$ 815,187
Salaries and benefits payable	2,985,024	2,713,950
Accrued vacation pay	257,154	224,146
Employer health tax payable	275,581	266,236
Other	288,665	313,669
	\$ 4,522,972	\$ 4,333,188

**NOTE 5      UNEARNED REVENUE**

	<b>2023</b>	<b>2022</b>
Tuition fees	\$ 1,969,578	\$ 2,302,573
Rentals	32,913	33,202
	\$ 2,002,491	\$ 2,335,775

**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.

**SCHOOL DISTRICT NO. 69 (QUALICUM)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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**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.

	2023	2022
<b>Reconciliation of Accrued Benefit Obligation</b>		
Accrued Benefit Obligation – April 1	\$ 6,250,099	\$ 6,212,559
Service Cost	458,117	454,276
Interest Cost	205,333	158,546
Benefit Payments	(574,725)	(510,449)
Increase in Obligation due to Plan Amendment	-	-
Actuarial (Gain) Loss	(238,132)	(64,833)
Accrued Benefit Obligation – March 31	\$ 6,100,692	\$ 6,250,099
<b>Reconciliation of Funded Status at End of Fiscal Year</b>		
Accrued Benefit Obligation – March 31	\$ 6,100,692	\$ 6,250,099
Market Value of Plan Assets – March 31	-	-
Funded Status – Deficit	(6,100,692)	(6,250,099)
Employer Contributions After Measurement Date	168,594	138,192
Benefits Expense After Measurement Date	(173,914)	(165,863)
Unamortized Net Actuarial (Gain) Loss	(333,525)	(80,388)
Accrued Benefit Liability – June 30	\$ (6,439,537)	\$ (6,358,157)
<b>Reconciliation of Change in Accrued Benefit Liability</b>		
Accrued Benefit Liability – July 1	\$ 6,358,157	\$ 6,098,992
Net expense for fiscal year	686,507	691,246
Employer Contributions	(605,127)	(432,081)
Accrued Benefit Liability – June 30	\$ 6,439,537	\$ 6,358,157

**SCHOOL DISTRICT NO. 69 (QUALICUM)  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2023**

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

**Components of Net Benefit Expense**

Service Cost	\$ 455,545	\$ 455,236
Interest Cost	215,956	170,243
Immediate Recognition of Plan Amendment	-	-
Amortization of Net Actuarial Loss	15,006	65,767
Net Benefit Expense	\$ 686,507	\$ 691,246

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

	2023	2022
Discount Rate – April 1	3.25%	2.50%
Discount Rate – March 31	4.00%	3.25%
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	10.9

**NOTE 9 TANGIBLE CAPITAL ASSETS**

**Net Book Value:**

	June 30, 2023	June 30, 2022 (restated)
Sites	\$ 11,929,778	\$ 11,929,778
Buildings	44,698,225	45,294,001
Furniture and Equipment	623,150	733,473
Vehicles	2,010,776	2,468,270
Computer Hardware	26,707	40,364
Total	\$ 59,288,636	\$ 60,465,886

**June 30, 2023**

Cost:	Opening Balance	Additions	Disposals	Transfers (WIP)	Total 2023
Sites	\$ 11,929,778	\$ -	\$ -	\$ -	\$ 11,929,778
Buildings	112,165,543	1,750,890	-	-	113,916,433
Furniture and Equipment	1,329,374	16,836	132,398	-	1,213,812
Vehicles	4,658,447	-	167,021	-	4,491,426
Computer Hardware	83,151	-	29,731	-	53,420
Total	\$ 130,166,293	\$ 1,767,726	\$ 329,150	\$ -	\$ 131,604,869

Accumulated Amortization:	Opening Balance	Additions	Disposals	Total 2023
Buildings	\$ 66,871,542	\$ 2,346,666	\$ -	\$ 69,218,208
Furniture and Equipment	595,901	127,159	132,398	590,662
Vehicles	2,190,177	457,494	167,021	2,480,650
Computer Hardware	42,787	13,657	29,731	26,713
Total	\$ 69,700,407	\$ 2,944,976	\$ 329,150	\$ 72,316,233

**SCHOOL DISTRICT NO. 69 (QUALICUM)  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2023**

**NOTE 9 TANGIBLE CAPITAL ASSETS (continued)**

**June 30, 2022**

<b>Cost:</b>	<b>Opening Balance (restated)</b>	<b>Additions</b>	<b>Disposals</b>	<b>Transfers (WIP)</b>	<b>Total 2022 (restated)</b>
Sites	\$ 11,929,778	\$ -	\$ -	\$ -	\$ 11,929,778
Buildings	110,460,928	1,704,615	-	-	112,165,543
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
<b>Total</b>	<b>\$ 128,280,958</b>	<b>\$ 1,987,343</b>	<b>\$ 102,008</b>	<b>\$ -</b>	<b>\$ 130,166,293</b>

<b>Accumulated Amortization:</b>	<b>Opening Balance (restated)</b>	<b>Additions (restated)</b>	<b>Disposals (restated)</b>	<b>Total 2022 (restated)</b>
Buildings	\$ 64,562,691	\$ 2,308,851	\$ -	\$ 66,871,542
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
<b>Total</b>	<b>\$ 66,887,188</b>	<b>\$ 2,915,227</b>	<b>\$ 102,008</b>	<b>\$ 69,700,407</b>

**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, 2022, the Teachers' Pension Plan has about 51,000 active members and approximately 41,000 retired members. As of December 31, 2022, the Municipal Pension Plan has about 240,000 active members, including approximately 30,000 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.

**SCHOOL DISTRICT NO. 69 (QUALICUM)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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**NOTE 11      EMPLOYEE PENSION PLANS (continued)**

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2021 indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis.

The School District paid \$4,331,540 for employer contributions to these plans in the year ended June 30, 2023 (2022 - \$4,192,989).

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, 2024, with results available in 2025.

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**

	<b>2023</b>	<b>2022 (restated)</b>
Salaries and benefits	\$ 52,633,549	\$ 50,963,936
Services and supplies	10,934,713	9,607,241
Amortization	2,944,976	2,930,347
	\$ 66,513,238	\$ 63,501,524

**NOTE 13      ACCUMULATED SURPLUS**

Accumulated surplus consists of:

	<b>2023</b>	<b>2022 (restated)</b>
Invested in tangible capital assets	\$ 13,869,338	\$ 14,189,562
Local capital surplus	313,010	325,322
Total capital surplus	14,182,348	14,514,884
Operating surplus	1,634,184	1,374,472
	\$ 15,816,532	\$ 15,889,356

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2023, were as follows:

- Capital assets were purchased with Operating funds (\$30,586).

**SCHOOL DISTRICT NO. 69 (QUALICUM)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

**NOTE 13 ACCUMULATED SURPLUS (continued)**

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

	<b>2023</b>	<b>2022</b>
School budgets	\$ 40,000	\$ 97,227
Capital maintenance	268,700	331,493
Software	125,000	-
Indigenous education	-	48,609
Energy projects	-	62,337
Budgeted allocation of surplus	-	400,551
Appropriated for future years' operating budget	1,200,484	434,255
Internally restricted	1,634,184	1,374,472
Unrestricted operating surplus	-	-
Total operating surplus	\$ 1,634,184	\$ 1,374,472

**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:

	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>Thereafter</b>
Future rental revenue	\$ 702,839	\$ 184,490	\$ 184,490	\$ 184,490	\$ 105,049	\$ 420,195

**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 2022/23 amended annual budget adopted by the Board on February 28, 2023. The following chart compares the original annual budget bylaw approved May 24, 2022 to the amended annual budget bylaw reported in these financial statements.

**SCHOOL DISTRICT NO. 69 (QUALICUM)  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2023**

**NOTE 16 BUDGET FIGURES (continued)**

	<b>2023 Amended Annual Budget</b>	<b>2023 Annual Budget</b>
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	\$ 56,740,437	\$ 52,738,643
Other Provincial Revenues	2,759,673	2,671,802
Tuition	3,800,000	3,700,000
Other Revenue	1,465,000	1,090,000
Rentals and Leases	600,000	600,000
Investment Income	420,000	120,000
Total Revenue	65,785,110	60,920,445
<b>Expenses</b>		
Instruction	\$ 50,727,267	\$ 46,984,423
District Administration	2,712,518	2,474,055
Operations and Maintenance	9,950,371	9,491,358
Transportation and Housing	2,537,629	2,380,681
Total Expenses	65,927,785	61,330,517
Net Revenue (Expenses)	(142,675)	(410,072)
Budgeted Allocation of Surplus	-	400,551
Budgeted Surplus (Deficit) for the year	\$ (142,675)	\$ (9,521)

**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 ASSET RETIREMENT OBLIGATION**

Legal liabilities exist for the removal and disposal of asbestos and other environmentally hazardous materials within some district owned buildings that will undergo major renovations or demolition in the future. A reasonable estimate of the fair value of the obligation has been recognized using the modified retroactive approach as at July 1, 2022 (see Note 19 – Prior Period Adjustment – Change in Accounting Policy). The obligation has been measured at current cost as the timing of future cash flows cannot be reasonably determined. These costs have been capitalized as part of the assets' carrying value and are amortized over the assets' estimated useful lives.

Asset Retirement Obligation, July 1, 2022 (see Note 19)	\$ 2,817,927
Settlements during the year	-
Asset Retirement Obligation, closing balance	\$ 2,817,927

**SCHOOL DISTRICT NO. 69 (QUALICUM)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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**NOTE 19      PRIOR PERIOD ADJUSTMENT – CHANGE IN ACCOUNTING POLICY**

On July 1, 2022, the School District adopted Canadian public sector accounting standard PS 3280 Asset Retirement Obligations. This new standard addresses the recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of certain tangible capital assets such as asbestos removal in buildings that will undergo major renovation or demolition in the future (see Note 18). This standard was adopted using the modified retroactive approach.

On July 1, 2022, the School District recognized an asset retirement obligation relating to several owned buildings that contain asbestos and other hazardous materials. The liability has been measured at current cost as the timing and amounts of future cash flows cannot be estimated. The associated costs have been reported as an increase to the carrying value of the associated tangible capital assets. Accumulated amortization has been recorded from the later of the date of acquisition of the related asset, or April 1, 1988 (effective date of the Hazardous Waste Regulation (April 1, 1988) – Part 6 – Management of Specific Hazardous Wastes).

The impact of the prior period adjustment on the June 30, 2022 comparative amounts is as follows:

	<u>Increase (Decrease)</u>
Asset Retirement Obligation (liability)	\$ 2,817,927
Tangible Capital Assets – cost	2,817,927
Tangible Capital Assets – accumulated amortization	2,807,983
Operations and Maintenance Expense – Asset amortization (2022)	15,120
Accumulated Surplus – Invested in Tangible Capital Assets	(2,792,863)

**NOTE 20      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.



**SCHOOL DISTRICT NO. 69 (QUALICUM)  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2023**

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**NOTE 20 RISK MANAGEMENT (continued)**

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.

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 2022 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, 2023

	Operating Fund	Special Purpose Fund	Capital Fund	2023 Actual	2022 Actual (Restated - Note 19)
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	1,374,472		14,514,884	15,889,356	20,026,797
Prior Period Adjustments					(2,792,863)
Accumulated Surplus (Deficit), beginning of year, as restated	1,374,472	-	14,514,884	15,889,356	17,233,934
Changes for the year					
Surplus (Deficit) for the year	290,298		(363,122)	(72,824)	(1,344,578)
Interfund Transfers					
Tangible Capital Assets Purchased	(30,586)		30,586	-	
Net Changes for the year	259,712	-	(332,536)	(72,824)	(1,344,578)
Accumulated Surplus (Deficit), end of year - Statement 2	1,634,184	-	14,182,348	15,816,532	15,889,356

# School District No. 69 (Qualicum)

Schedule of Operating Operations

Year Ended June 30, 2023

Schedule 2

	2023 Budget	2023 Actual	2022 Actual (Restated - Note 19)
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	49,866,532	49,628,525	47,170,893
Other	150,000	140,016	139,889
Tuition	3,800,000	3,917,837	3,661,653
Other Revenue	140,000	251,920	153,658
Rentals and Leases	600,000	726,127	677,331
Investment Income	420,000	453,311	118,924
<b>Total Revenue</b>	<u>54,976,532</u>	<u>55,117,736</u>	<u>51,922,348</u>
<b>Expenses</b>			
Instruction	43,437,495	42,974,161	42,039,655
District Administration	2,712,518	2,755,835	2,412,317
Operations and Maintenance	6,664,045	7,255,566	6,577,046
Transportation and Housing	1,962,474	1,841,876	1,869,381
<b>Total Expense</b>	<u>54,776,532</u>	<u>54,827,438</u>	<u>52,898,399</u>
<b>Operating Surplus (Deficit) for the year</b>	<u>200,000</u>	<u>290,298</u>	<u>(976,051)</u>
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(200,000)	(30,586)	(150,637)
<b>Total Net Transfers</b>	<u>(200,000)</u>	<u>(30,586)</u>	<u>(150,637)</u>
<b>Total Operating Surplus (Deficit), for the year</b>	<u>-</u>	<u>259,712</u>	<u>(1,126,688)</u>
<b>Operating Surplus (Deficit), beginning of year</b>		1,374,472	2,501,160
<b>Operating Surplus (Deficit), end of year</b>		<u>1,634,184</u>	<u>1,374,472</u>
<b>Operating Surplus (Deficit), end of year</b>			
Internally Restricted (Note 13)		1,634,184	1,374,472
<b>Total Operating Surplus (Deficit), end of year</b>		<u>1,634,184</u>	<u>1,374,472</u>

# School District No. 69 (Qualicum)

Schedule of Operating Revenue by Source  
Year Ended June 30, 2023

Schedule 2A

	2023 Budget	2023 Actual	2022 Actual (Restated - Note 19)
	\$	\$	\$
<b>Provincial Grants - Ministry of Education and Child Care</b>			
Operating Grant, Ministry of Education and Child Care	46,708,130	46,342,360	45,709,913
Other Ministry of Education and Child Care Grants			
Pay Equity	936,176	936,176	936,176
Funding for Graduated Adults	3,143	8,488	9,746
Student Transportation Fund	426,341	426,341	426,341
Support Staff Benefits Grant			69,175
FSA Scorer Grant	8,187	8,187	8,187
Early Learning Framework (ELF) Implementation	670	670	1,926
Labour Settlement Funding	1,775,075	1,827,164	
Equity Scan	8,810	2,381	3,000
Anti-Racism in Early Care and Learning		6,429	6,429
Benefits Standardization and Improvements		70,329	
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>49,866,532</b>	<b>49,628,525</b>	<b>47,170,893</b>
<b>Provincial Grants - Other</b>	<b>150,000</b>	<b>140,016</b>	<b>139,889</b>
<b>Tuition</b>			
International and Out of Province Students	3,800,000	3,917,837	3,661,653
<b>Total Tuition</b>	<b>3,800,000</b>	<b>3,917,837</b>	<b>3,661,653</b>
<b>Other Revenues</b>			
Miscellaneous			
Transportation Revenue	50,000	59,792	42,885
Miscellaneous	90,000	106,821	100,534
Child Care Revenue		72,946	
Peard Dividend		12,361	10,239
<b>Total Other Revenue</b>	<b>140,000</b>	<b>251,920</b>	<b>153,658</b>
<b>Rentals and Leases</b>	<b>600,000</b>	<b>726,127</b>	<b>677,331</b>
<b>Investment Income</b>	<b>420,000</b>	<b>453,311</b>	<b>118,924</b>
<b>Total Operating Revenue</b>	<b>54,976,532</b>	<b>55,117,736</b>	<b>51,922,348</b>

# School District No. 69 (Qualicum)

Schedule of Operating Expense by Object  
Year Ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual (Restated - Note 19)
	\$	\$	\$
<b>Salaries</b>			
Teachers	20,557,366	20,570,559	20,327,501
Principals and Vice Principals	3,606,337	3,562,573	3,487,859
Educational Assistants	3,743,872	3,495,924	3,633,828
Support Staff	5,699,870	5,880,870	5,439,729
Other Professionals	1,893,638	1,879,734	1,651,447
Substitutes	2,078,572	2,137,250	2,088,794
<b>Total Salaries</b>	<b>37,579,655</b>	<b>37,526,910</b>	<b>36,629,158</b>
<b>Employee Benefits</b>	<b>9,660,259</b>	<b>9,637,421</b>	<b>9,156,174</b>
<b>Total Salaries and Benefits</b>	<b>47,239,914</b>	<b>47,164,331</b>	<b>45,785,332</b>
<b>Services and Supplies</b>			
Services	3,437,968	3,162,224	2,811,939
Professional Development and Travel	481,500	437,405	426,658
Rentals and Leases	5,000	29,979	9,580
Dues and Fees	68,000	88,083	73,104
Insurance	185,000	180,765	158,733
Supplies	2,197,540	2,621,309	2,468,345
Utilities	1,161,610	1,143,342	1,164,708
<b>Total Services and Supplies</b>	<b>7,536,618</b>	<b>7,663,107</b>	<b>7,113,067</b>
<b>Total Operating Expense</b>	<b>54,776,532</b>	<b>54,827,438</b>	<b>52,898,399</b>

# School District No. 69 (Qualicum)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	16,842,392	1,190,876		17,652		1,265,571	19,316,491
1.03 Career Programs	91,907			43,322		12,543	147,772
1.07 Library Services	508,197	37,593		260,038		5,750	811,578
1.08 Counselling	947,772						947,772
1.10 Special Education	1,729,358	174,552	3,137,333	53,018	78,679	443,236	5,616,176
1.30 English Language Learning	120,756						120,756
1.31 Indigenous Education	99,222	140,455	358,591	9,116			607,384
1.41 School Administration		1,728,859		1,135,262	4,324	42,454	2,910,899
1.62 International and Out of Province Students	230,955	146,671		90,789	208,167		676,582
1.64 Other					42,906		42,906
<b>Total Function 1</b>	<b>20,570,559</b>	<b>3,419,006</b>	<b>3,495,924</b>	<b>1,609,197</b>	<b>334,076</b>	<b>1,769,554</b>	<b>31,198,316</b>
<b>4 District Administration</b>							
4.11 Educational Administration		143,567		36,327	445,875		625,769
4.40 School District Governance					118,670		118,670
4.41 Business Administration				373,260	655,984		1,029,244
<b>Total Function 4</b>	<b>-</b>	<b>143,567</b>	<b>-</b>	<b>409,587</b>	<b>1,220,529</b>	<b>-</b>	<b>1,773,683</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				64,105	253,009	1,784	318,898
5.50 Maintenance Operations				2,711,364		232,287	2,943,651
5.52 Maintenance of Grounds				218,085		34,769	252,854
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,993,554</b>	<b>253,009</b>	<b>268,840</b>	<b>3,515,403</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				66,396	72,120	3,443	141,959
7.70 Student Transportation				802,136		95,413	897,549
7.73 Housing							-
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>868,532</b>	<b>72,120</b>	<b>98,856</b>	<b>1,039,508</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>20,570,559</b>	<b>3,562,573</b>	<b>3,495,924</b>	<b>5,880,870</b>	<b>1,879,734</b>	<b>2,137,250</b>	<b>37,526,910</b>

# School District No. 69 (Qualicum)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Actual	2023 Budget	2022 Actual (Restated - Note 19)
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	19,316,491	4,963,620	24,280,111	882,669	25,162,780	25,181,997	24,761,455
1.03 Career Programs	147,772	35,181	182,953	321,545	504,498	469,140	569,427
1.07 Library Services	811,578	216,633	1,028,211	19,681	1,047,892	1,041,367	1,063,117
1.08 Counselling	947,772	242,723	1,190,495		1,190,495	1,109,579	1,040,101
1.10 Special Education	5,616,176	1,581,084	7,197,260	110,446	7,307,706	7,751,221	7,281,086
1.30 English Language Learning	120,756	33,014	153,770		153,770	166,410	104,907
1.31 Indigenous Education	607,384	162,992	770,376	96,211	866,587	858,688	715,111
1.41 School Administration	2,910,899	726,263	3,637,162	65,991	3,703,153	3,948,524	3,718,843
1.62 International and Out of Province Students	676,582	174,509	851,091	2,132,414	2,983,505	2,859,613	2,735,229
1.64 Other	42,906	10,869	53,775		53,775	50,956	50,379
<b>Total Function 1</b>	<b>31,198,316</b>	<b>8,146,888</b>	<b>39,345,204</b>	<b>3,628,957</b>	<b>42,974,161</b>	<b>43,437,495</b>	<b>42,039,655</b>
<b>4 District Administration</b>							
4.11 Educational Administration	625,769	137,286	763,055	70,659	833,714	850,790	705,485
4.40 School District Governance	118,670	8,801	127,471	153,770	281,241	272,591	210,313
4.41 Business Administration	1,029,244	236,061	1,265,305	375,575	1,640,880	1,589,137	1,496,519
<b>Total Function 4</b>	<b>1,773,683</b>	<b>382,148</b>	<b>2,155,831</b>	<b>600,004</b>	<b>2,755,835</b>	<b>2,712,518</b>	<b>2,412,317</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	318,898	61,162	380,060	263,342	643,402	682,834	529,739
5.50 Maintenance Operations	2,943,651	685,912	3,629,563	1,225,793	4,855,356	4,406,621	4,405,445
5.52 Maintenance of Grounds	252,854	61,664	314,518	182,242	496,760	338,590	362,905
5.56 Utilities	-	-	-	1,260,048	1,260,048	1,236,000	1,278,957
<b>Total Function 5</b>	<b>3,515,403</b>	<b>808,738</b>	<b>4,324,141</b>	<b>2,931,425</b>	<b>7,255,566</b>	<b>6,664,045</b>	<b>6,577,046</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration	141,959	35,798	177,757	2,843	180,600	166,347	151,942
7.70 Student Transportation	897,549	263,849	1,161,398	451,424	1,612,822	1,756,127	1,675,213
7.73 Housing	-	-	-	48,454	48,454	40,000	42,226
<b>Total Function 7</b>	<b>1,039,508</b>	<b>299,647</b>	<b>1,339,155</b>	<b>502,721</b>	<b>1,841,876</b>	<b>1,962,474</b>	<b>1,869,381</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>37,526,910</b>	<b>9,637,421</b>	<b>47,164,331</b>	<b>7,663,107</b>	<b>54,827,438</b>	<b>54,776,532</b>	<b>52,898,399</b>

**School District No. 69 (Qualicum)**

Schedule of Special Purpose Operations  
 Year Ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual (Restated - Note 19)
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	6,273,905	<b>6,095,105</b>	5,581,947
Other Revenue	1,325,000	<b>1,449,310</b>	1,337,959
<b>Total Revenue</b>	<u>7,598,905</u>	<u><b>7,544,415</b></u>	<u>6,919,906</u>
<b>Expenses</b>			
Instruction	7,289,772	<b>7,232,740</b>	6,624,765
Operations and Maintenance	199,383	<b>199,383</b>	195,141
Transportation and Housing	109,750	<b>112,292</b>	100,000
<b>Total Expense</b>	<u>7,598,905</u>	<u><b>7,544,415</b></u>	<u>6,919,906</u>
<b>Special Purpose Surplus (Deficit) for the year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Special Purpose Surplus (Deficit) for the year</b>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
<b>Special Purpose Surplus (Deficit), beginning of year</b>			
<b>Special Purpose Surplus (Deficit), end of year</b>		<u><u>-</u></u>	<u><u>-</u></u>



**School District No. 69 (Qualicum)**

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2023

	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	-	-	647,950	-	-	-	-	-	-
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	199,383	160,937		96,000	19,600	134,648	405,387	414,980	3,811,998
Other			1,480,464						
	199,383	160,937	1,480,464	96,000	19,600	134,648	405,387	414,980	3,811,998
<b>Less:</b> Allocated to Revenue	199,383	160,937	1,449,310	96,000	19,600	120,748	405,387	414,980	3,811,998
Deferred Revenue, end of year	-	-	679,104	-	-	13,900	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	199,383	160,937		96,000	19,600	120,748	405,387	414,980	3,811,998
Other Revenue			1,449,310						
	199,383	160,937	1,449,310	96,000	19,600	120,748	405,387	414,980	3,811,998
<b>Expenses</b>									
Salaries									
Teachers						50,902			2,989,801
Principals and Vice Principals							36,974		
Educational Assistants		126,722					276,116	211,541	
Support Staff	143,633							115,215	
	143,633	126,722	-	-	-	50,902	313,090	326,756	2,989,801
Employee Benefits	38,781	34,215				13,743	70,297	88,224	822,197
Services and Supplies	16,969		1,449,310	96,000	19,600	56,103	22,000		
	199,383	160,937	1,449,310	96,000	19,600	120,748	405,387	414,980	3,811,998
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>	-	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

**School District No. 69 (Qualicum)**

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2023

	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Federal Safe Return to Class / Ventilation Fund	Seamless Day Kindergarten	Student & Family Affordability	ECL (Early Care & Learning)	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	
Deferred Revenue, beginning of year	-	7,472	-	-	41,955	36,575	-	-	733,952
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	112,902	112,736	55,000	6,000	-	55,400	448,698	175,000	6,208,669
Other									1,480,464
	112,902	112,736	55,000	6,000	-	55,400	448,698	175,000	7,689,133
<b>Less:</b> Allocated to Revenue	112,902	112,292	55,000	6,000	41,955	91,975	359,379	86,569	7,544,415
<b>Deferred Revenue, end of year</b>	-	7,916	-	-	-	-	89,319	88,431	878,670
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	112,902	112,292	55,000	6,000	41,955	91,975	359,379	86,569	6,095,105
Other Revenue									1,449,310
	112,902	112,292	55,000	6,000	41,955	91,975	359,379	86,569	7,544,415
<b>Expenses</b>									
Salaries									
Teachers	112,902		40,896						3,194,501
Principals and Vice Principals								67,750	104,724
Educational Assistants									614,379
Support Staff		84,547				72,422			415,817
	112,902	84,547	40,896	-	-	72,422	-	67,750	4,329,421
Employee Benefits		23,453	11,042			19,553		18,292	1,139,797
Services and Supplies		4,292	3,062	6,000	41,955		359,379	527	2,075,197
	112,902	112,292	55,000	6,000	41,955	91,975	359,379	86,569	7,544,415
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>	-	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 69 (Qualicum)

Schedule of Capital Operations  
Year Ended June 30, 2023

	2023 Budget	2023 Actual			2022 Actual (Restated - Note 19)
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Provincial Grants					
Ministry of Education and Child Care	600,000	1,194,275		1,194,275	749,478
Investment Income			14,113	14,113	3,569
Amortization of Deferred Capital Revenue	2,609,673	2,594,166		2,594,166	2,561,645
<b>Total Revenue</b>	<b>3,209,673</b>	<b>3,788,441</b>	<b>14,113</b>	<b>3,802,554</b>	<b>3,314,692</b>
<b>Expenses</b>					
Operations and Maintenance	600,000	1,194,275	26,425	1,220,700	752,872
Amortization of Tangible Capital Assets					
Operations and Maintenance	2,486,943	2,487,482		2,487,482	2,464,767
Transportation and Housing	465,405	457,494		457,494	465,580
<b>Total Expense</b>	<b>3,552,348</b>	<b>4,139,251</b>	<b>26,425</b>	<b>4,165,676</b>	<b>3,683,219</b>
<b>Capital Surplus (Deficit) for the year</b>	<b>(342,675)</b>	<b>(350,810)</b>	<b>(12,312)</b>	<b>(363,122)</b>	<b>(368,527)</b>
<b>Net Transfers (to) from other funds</b>					
Tangible Capital Assets Purchased	200,000	30,586		30,586	150,637
<b>Total Net Transfers</b>	<b>200,000</b>	<b>30,586</b>	<b>-</b>	<b>30,586</b>	<b>150,637</b>
<b>Total Capital Surplus (Deficit) for the year</b>	<b>(142,675)</b>	<b>(320,224)</b>	<b>(12,312)</b>	<b>(332,536)</b>	<b>(217,890)</b>
<b>Capital Surplus (Deficit), beginning of year</b>		<b>14,189,562</b>	<b>325,322</b>	<b>14,514,884</b>	<b>17,525,637</b>
Prior Period Adjustments					
To Recognize Asset Retirement Obligation					(2,792,863)
<b>Capital Surplus (Deficit), beginning of year, as restated</b>		<b>14,189,562</b>	<b>325,322</b>	<b>14,514,884</b>	<b>14,732,774</b>
<b>Capital Surplus (Deficit), end of year</b>		<b>13,869,338</b>	<b>313,010</b>	<b>14,182,348</b>	<b>14,514,884</b>

# School District No. 69 (Qualicum)

Tangible Capital Assets  
Year Ended June 30, 2023

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
<b>Cost, beginning of year</b>	11,929,778	109,347,616	1,329,374	4,658,447		83,151	127,348,366
Prior Period Adjustments							
To Recognize Asset Retirement Obligation		2,817,927					2,817,927
<b>Cost, beginning of year, as restated</b>	11,929,778	112,165,543	1,329,374	4,658,447	-	83,151	130,166,293
<b>Changes for the Year</b>							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		1,639,020					1,639,020
Deferred Capital Revenue - Other		98,120					98,120
Operating Fund		13,750	16,836				30,586
	-	1,750,890	16,836	-	-	-	1,767,726
Decrease:							
Deemed Disposals			132,398	167,021		29,731	329,150
	-	-	132,398	167,021	-	29,731	329,150
<b>Cost, end of year</b>	11,929,778	113,916,433	1,213,812	4,491,426	-	53,420	131,604,869
<b>Work in Progress, end of year</b>							-
<b>Cost and Work in Progress, end of year</b>	11,929,778	113,916,433	1,213,812	4,491,426	-	53,420	131,604,869
<b>Accumulated Amortization, beginning of year</b>		64,063,559	595,901	2,190,177		42,787	66,892,424
Prior Period Adjustments							
To Recognize Asset Retirement Obligation		2,807,983					2,807,983
<b>Accumulated Amortization, beginning of year, as restated</b>		66,871,542	595,901	2,190,177	-	42,787	69,700,407
<b>Changes for the Year</b>							
Increase: Amortization for the Year		2,346,666	127,159	457,494		13,657	2,944,976
Decrease:							
Deemed Disposals			132,398	167,021		29,731	329,150
			132,398	167,021		29,731	329,150
<b>Accumulated Amortization, end of year</b>		69,218,208	590,662	2,480,650	-	26,713	72,316,233
<b>Tangible Capital Assets - Net</b>	11,929,778	44,698,225	623,150	2,010,776	-	26,707	59,288,636

# School District No. 69 (Qualicum)

Deferred Capital Revenue  
Year Ended June 30, 2023

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	41,000,580	2,380,398	30,460	43,411,438
<b>Changes for the Year</b>				
Increase:				
Transferred from Deferred Revenue - Capital Additions	1,639,020	98,120		1,737,140
	1,639,020	98,120	-	1,737,140
Decrease:				
Amortization of Deferred Capital Revenue	2,509,997	75,583	8,586	2,594,166
	2,509,997	75,583	8,586	2,594,166
Net Changes for the Year	(870,977)	22,537	(8,586)	(857,026)
Deferred Capital Revenue, end of year	40,129,603	2,402,935	21,874	42,554,412
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	40,129,603	2,402,935	21,874	42,554,412

# School District No. 69 (Qualicum)

Changes in Unspent Deferred Capital Revenue  
Year Ended June 30, 2023

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	-	15,984	-	209,936	637,355	863,275
<b>Changes for the Year</b>						
Increase:						
Provincial Grants - Ministry of Education and Child Care	2,809,004		122,411			2,931,415
Other					28,192	28,192
Investment Income				9,493	29,458	38,951
	<u>2,809,004</u>	<u>-</u>	<u>122,411</u>	<u>9,493</u>	<u>57,650</u>	<u>2,998,558</u>
Decrease:						
Transferred to DCR - Capital Additions	1,639,020		98,120			1,737,140
Purchase of Services and Supplies	1,169,984		24,291			1,194,275
	<u>2,809,004</u>	<u>-</u>	<u>122,411</u>	<u>-</u>	<u>-</u>	<u>2,931,415</u>
Net Changes for the Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,493</u>	<u>57,650</u>	<u>67,143</u>
Balance, end of year	<u>-</u>	<u>15,984</u>	<u>-</u>	<u>219,429</u>	<u>695,005</u>	<u>930,418</u>

**School District No. 69 (Qualicum)**  
**Financial Statement Discussion & Analysis**  
**For the Year Ended June 30, 2023**

The following is a discussion and analysis of the Qualicum School District's financial performance for the fiscal year ended June 30, 2023. 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 4,300 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 2023 to 2028 which guides the Board of Education and its employees and partners in delivering educational programs through the period 2023/24 to 2027/28. The Plan identified the following Strategic Priorities:

- To Learn – Focusing on student curricular skills and competencies that lead to meaningful graduation and a successful life beyond school
- To Give – Students leading local and global change
- To Grow – Supporting all learners in pursuit of equity of outcomes
- To Belong – Developing critical social skills and all the strategies necessary for a healthy self

**UNDERSTANDING SCHOOL DISTRICT FINANCIAL PERFORMANCE**

Annual surplus and accumulated surplus<sup>1</sup> 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

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<sup>1</sup> 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><b>Operating Fund</b></p> <p>2023 Revenues: \$55.1 million (2022-51.9M)</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><b>Special Purpose Fund</b></p> <p>2023 Revenues: \$7.5 million (2022-6.9M)</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><b>Capital Fund</b></p> <p>2023 Capital Funding Received or Receivable: \$3.8M (2022-3.3M)</p> <p>2023 Capital Assets Purchased: \$1.8 million (2022-2.0M)</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, 2023 the district's expenses exceeded its revenues resulting in a combined annual deficit of \$72,824 (2022 combined deficit was \$1,344,578). This was comprised of the combined financial results of the operating fund and the capital fund as follows:

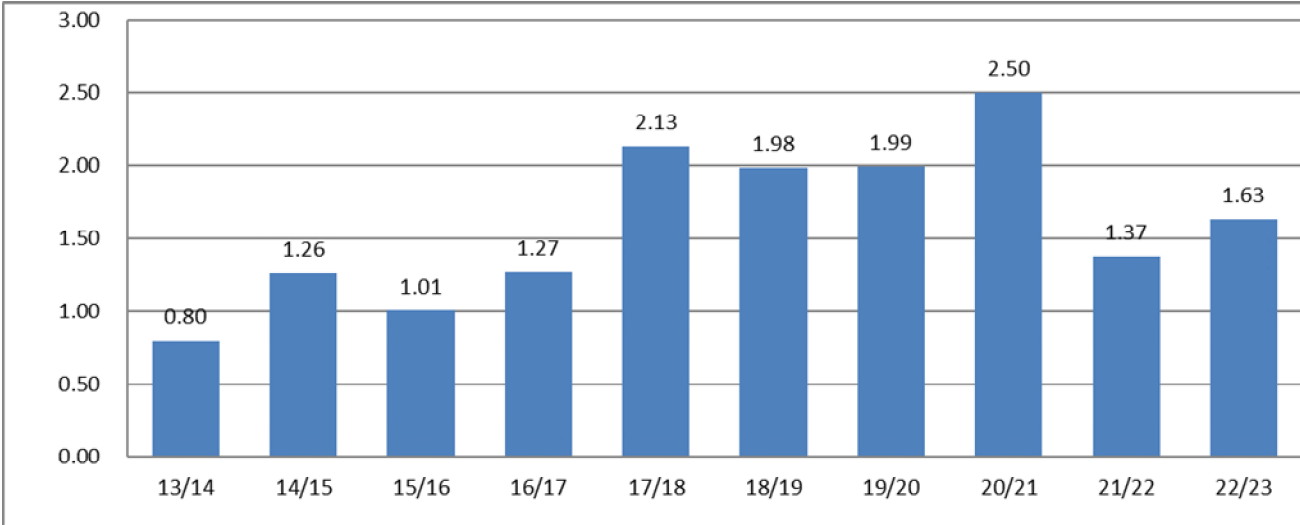
Annual Surplus (Deficit)	June 30, 2023	June 30, 2022
<b>Operating Fund</b>	<b>259,712</b>	<b>-1,126,688</b>
Capital Fund	-332,536	-217,890
Combined	-72,824	-1,344,578



Looking at the operating fund, the annual surplus of \$259,712 resulted in an increase to accumulated operating surplus from \$1,374,472 at the beginning of the year to \$1,634,184 as at June 30, 2023. This overall increase in accumulated operating surplus was the result of increased revenues that was not matched by expenditures. 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 \$1.93 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 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.

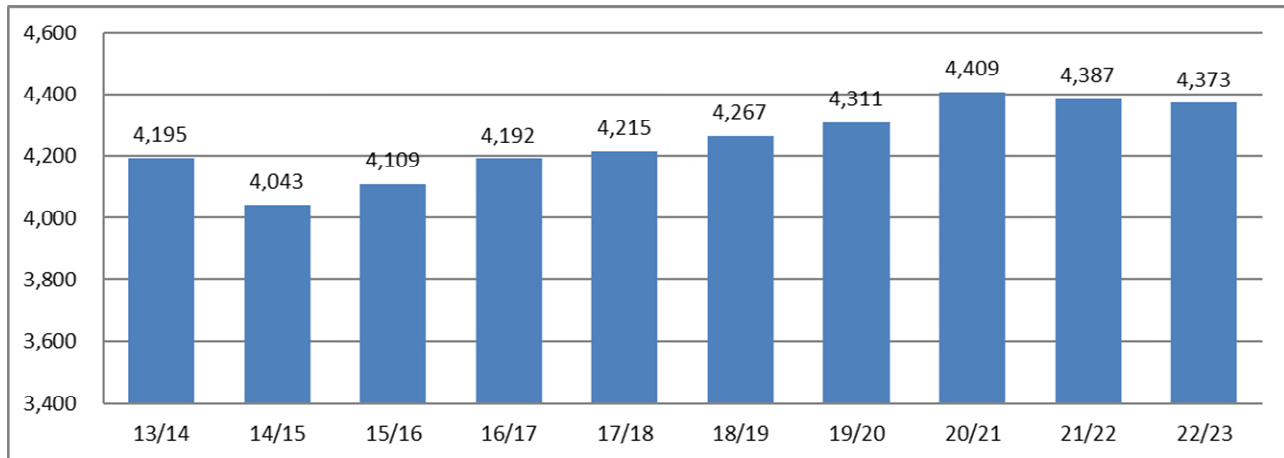
**Exhibit 1: Accumulated Operating Surplus (\$ millions) by Fiscal Year**



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 a period of small growth followed by a small decline in student enrolment. The result of this stable enrolment means that there continues to be a risk to program and financial stability, i.e. no new students means no new revenues to support financial pressures.

**Exhibit 2: Funded FTE Enrolment by Fiscal Year**



Capital Investment

During the year ended June 30, 2023, the district invested \$1,767,726 in capital additions that were funded by: Provincial capital funding (\$1,737,140) and other funds (\$30,586). The majority of this capital investment related to the following facility projects:

Project	Total Allocation	Invested in 2022/23	Completion Date
Ballenas Secondary Roof Replacement	1,000,000	609,618	Summer 2022
Ballenas Secondary Ventilation Systems	940,000	561,849	Fall 2022
Solar projects – 3 sites	657,000	370,810	Fall 2022
Arrowview Child Care Centre	1,698,000	98,120	Fall 2022

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 the following two years 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 has been 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.

	<b>2023</b>	<b>2022</b>	<b>Analysis of Variance</b>
Cash	15,283,965	15,043,883	Increased by \$240,082 primarily due to an operating surplus where revenues exceeded expenditures.
Deferred Capital Revenue	43,484,830	44,274,713	Decreased by \$789,883 primarily due to amortization of DCR being greater than the capital additions.
Tangible Capital Assets	59,288,636	60,465,886	Decreased by \$1,177,250 due to capital asset amortizations being greater than the additions of capital assets.

**Statement of Operations by Fund – Operating Fund**

The 2023/24 Annual Budget did not include any planned appropriation of accumulated operating surplus for educational programs. However other appropriations consist of future projects including a capital maintenance reserve, school/district budgets that are carried forward, the planned purchase of bus route software 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 2022/23	Actual 2022/23	Difference to Budget	
Provincial Grants	49,866,532	49,628,525	-238,007	reduced enrolment in 2nd/3rd count
Other Provincial Revenues	150,000	140,016	-9,984	
Offshore Tuition	3,800,000	3,917,837	117,837	add'l students to ISP program
Miscellaneous other	140,000	251,920	111,920	add'l childcare revenue and misc. grants
Rental and Leases	600,000	726,127	126,127	add'l tenant revnues
Investment Income	420,000	453,311	33,311	
<b>Total Revenues</b>	<b>54,976,532</b>	<b>55,117,736</b>	<b>141,204</b>	

### 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*

	Amended Budget 2022/23	Actual 2022/23	Difference	
Operating Fund Expenditures by Function				
Instruction	43,437,495	42,974,161	(463,334)	reduce staffing due to 2nd/3rd count
District Administration	2,712,518	2,755,835	43,317	
Operations and Maintenance	6,664,045	7,255,566	591,521	cost escalations and use of approp surplus
Transportation	1,962,474	1,841,876	(120,598)	cost recovery and supply of drivers
Fund Transfers	200,000	30,586	(169,414)	low er than expected capital purchases
<b>Total</b>	<b>54,976,532</b>	<b>54,858,024</b>	<b>(118,508)</b>	

#### *Analysis of Variances by Object*

	Amended Budget 2022/23	Actual 2022/23	Difference	
Operating Fund Expenditures by Object				
Teachers	20,557,366	20,570,559	13,193	
Principals and Vice Principals	3,606,337	3,562,573	-43,764	
Support Staff	9,443,742	9,376,794	-66,948	
Other Professionals	1,893,638	1,879,734	-13,904	
Substitutes	2,078,572	2,137,250	58,678	
Benefits	9,660,259	9,637,421	-22,838	
<b>Total Salaries and Benefits</b>	<b>47,239,914</b>	<b>47,164,331</b>	<b>(75,583)</b>	
Total Supplies and Services	7,536,618	7,663,107	126,489	add'l costs from appropriated surplus
Fund Transfers	200,000	30,586	-169,414	low er than expected capital purchases
<b>Total Operating Expenditures</b>	<b>54,976,532</b>	<b>54,858,024</b>	<b>(118,508)</b>	

### 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 2021/22	Actual 2022/23
School budgets	97,227	40,000
Capital maintenance	331,493	268,700
Indigenous education	48,609	0
Software	0	125,000
Energy projects	62,337	0
Budgeted allocation of surplus	400,551	0
Appropriated for future years' operating budget	434,255	1,200,484
Internally restricted	<b>1,374,472</b>	<b>1,634,184</b>
Unrestricted operating surplus	0	0
Internally restricted	<b>1,374,472</b>	<b>1,634,184</b>

The appropriated operating surplus increased from \$1,374,472 to \$1,634,184 and includes no use of surplus to balance the 2023/24 budget and an additional appropriation (\$1,200,484) for future operational needs. There is no unrestricted operating surplus.

Detailed information on the operating fund is presented in schedules 2 to 2C following the notes to the financial statements.

### Statement of Operations by Fund – Special Purpose Fund

	Amended Budget 2022/23	Actual 2022/23	Difference	
Provincial Grants	6,273,905	6,095,105	(178,800)	unspent SFAF and ECL grants
Other Revenue	1,325,000	1,449,310	124,310	additional school generated revenues
Expenditures	(7,598,905)	(7,544,415)	54,490	
<b>Annual Surplus (Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	

Provincial Grants in 2022/23 increased over the previous year by \$513,158 primarily due to the one-time Provincial Student and Family Affordability Fund that was introduced to offset the additional costs being borne by families in the areas of student supplies, field trips and food.

Other Revenues derived from School Generated Funds, increased over the previous year by \$111,351 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 2022/23	Actual 2022/23	Difference	
Provincial Grants	3,209,673	3,802,554	592,881	additional expenditure of Capital funds
Expenditures	(3,552,348)	(4,165,676)	(613,328)	additional expenditure of Capital funds
Fund Transfers	200,000	30,586	(169,414)	lower than expected capital purchases
<b>Change in Accumulated Surplus</b>	<b>(142,675)</b>	<b>(332,536)</b>	<b>(189,861)</b>	

Revenues and expenses are consistent with budget and the prior year. This is expected because revenues and expenses in the capital fund are generally 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 2022/23 closing balances in Local Capital and other Unspent Deferred Capital reserves and indicate what portion of the balances are already committed to future capital investments.

	Local Capital- 2022/23	Unspent Deferred Capital Reserves		
		MEd Restricted Capital	Land Capital	Other Capital
Committed for:				
- mower replacement	50,000			
- Ballenas track replacement	136,990			695,005
- Land purchases			219,429	
<b>Committed for future investment</b>	<b>186,990</b>	<b>0</b>	<b>219,429</b>	<b>695,005</b>
<b>Uncommitted Balance</b>	<b>126,020</b>	<b>15,984</b>	<b>0</b>	<b>0</b>
<b>Balance at end of year</b>	<b>313,010</b>	<b>15,984</b>	<b>219,429</b>	<b>695,005</b>

The local capital balance includes funds committed by the Board to fund the Ballenas running track renewal project and a mower replacement with a balance of 126,020 remaining uncommitted.

Other Capital reserve includes contributions received from Regional District of Nanaimo, City of Parksville, Town of Qualicum and other public contributions to fund the Ballenas running track renewal project.

Other Capital reserve - List of Contributors	BSS Track Replacement
RDN	257,400
City of Parksville	250,000
Town of Qualicum	56,400
Public	101,747
Interest revenue	29,458
	<b>695,005</b>

In May 2023, the City of Parksville made an additional commitment of up to \$750,000 contingent on further contributions from RDN and Town of Qualicum.

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.



# QUALICUM SCHOOL DISTRICT SUPERINTENDENT OF SCHOOLS

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## Briefing Note

**Date:** September 26, 2023

**To:** Board of Education

**From:** Peter Jory, Superintendent of Schools

**RE: Qualicum School District Rebranding: Change in District Nomenclature**

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### **Background:**

The Board of Education of School District No.69 (Qualicum) is currently our corporate title, and should remain in place as it is used in countless official capacities, including land titles, banking statements, and Ministry of Education and Childcare communications. In less formal internal and external communications we have often referred to ourselves in a variety of ways that typically use the current district number (e.g. SD#69, School District 69, and the Qualicum School District - No.69).

In recent local and provincial conversations, the notion of dropping the number from school district names has been discussed, due to the lack of local relevance numbers exhibit as well as their colonial nature. Several school districts have already made this change for their public personas, with West Vancouver, Surrey, and Vancouver being just a few examples.

### **Next Steps:**

As we are currently in the process of rolling out the new District Strategic Plan, district rebranding opportunities have been top of mind. Along with the new plan, district logo, revised vision, mission, and values, along with a more professional look to district publications, now would be a good time to consider a consistent, simple, public facing identity that does not include a number.

### **Recommendation:**

THAT the Board of Education of School District No. 69 (Qualicum) approve a change in public nomenclature to 'Qualicum School District'.

Respectfully submitted,

Dr. Peter Jory  
Superintendent of Schools/CEO





September 15, 2023

Ref: 293335

To: Secretary-Treasurer and Superintendent  
School District No. 69 (Qualicum)

**Capital Plan Bylaw No. 2023/24-CPSD69-03**

Re: Ministry Response to the Annual Five-Year Capital Plan Submission for 2023/24

This letter is in response to your School District's Amended 2023/24 Annual Five-Year Capital Plan submissions for Major Capital Programs and Minor Capital Programs and provides direction for advancing supported and approved capital projects. **Please see all bolded sections below for information.**

The Ministry has reviewed all 60 school districts' Annual Five-Year Capital Plan submissions for Major Capital Programs and Minor Capital Programs to determine priorities for available capital funding in the following programs:

- Seismic Mitigation Program (SMP)
- Expansion Program (EXP)
- Replacement Program (REP)
- Site Acquisition Program (SAP)
- Rural District Program (RDP)
- School Enhancement Program (SEP)
- **School Food Infrastructure Program (FIP)\***
- Carbon Neutral Capital Program (CNCP)
- Building Envelope Program (BEP)
- Playground Equipment Program (PEP)
- Bus Acquisition Program (BUS)

**\*Note: The FIP is a new program commencing in fiscal year 2023/24. FIP project requests are required to be submitted as part of the capital plan submissions that are due on June 30, 2023. School districts will be advised of approved FIP projects in early fall via an amended 2023/24 Capital Plan Response letter. Further information regarding the scope of the program, program criteria, and eligible projects will be included in the 2024/25 Capital Plan Instructions.**

The following tables identify major capital projects that are supported to proceed to the next stage, if applicable, as well as minor capital projects that are approved for funding and can proceed to procurement.

**MAJOR CAPITAL PROJECTS (SMP, EXP, REP, SAP, RDP)**

**New Projects**

Project #	Project Name	Project Type	Comments
150356	False Bay Elementary	Seismic	Project has been supported for planning (business case). Please submit Project Development Report (PDR) to Ministry as soon as possible

Follow-up meetings will be scheduled by your respective Regional Director or Planning Officer regarding next steps. Also, note that Capital Project Funding Agreements (CPFA) are not issued for Major Capital Projects until after the Business Case and all other required supporting documentation is received, reviewed, and approved for funding by the Ministry.

**MINOR CAPITAL PROJECTS (SEP, CNCP, BEP, PEP, BUS)**

Below are tables for the minor capital projects that are approved. The table identifies School Enhancement Program (SEP), Carbon Neutral Capital Program (CNCP), Building Envelope Program (BEP), Playground Equipment Program (PEP), as well as the Bus Acquisition Program (BUS), if applicable.

**New projects for SEP, CNCP, BEP, PEP**

Facility Name	Program Project Description	Amount Funded by Ministry	Next Steps & Timing
Winchelsea Elementary	SEP - Roofing Upgrades	\$30,000	Proceed to design, tender & construction. To be completed by March 31, 2024.
Bowser Elementary	SEP - Roofing Upgrades	\$480,000	Proceed to design, tender & construction. To be completed by March 31, 2024.
Kwalikum Secondary	SEP - Interior Construction Upgrades	\$490,000	Proceed to design, tender & construction. To be completed by March 31, 2024.
Arrowview Elementary	CNCP - HVAC Upgrades	\$195,000	Proceed to design, tender & construction. To be completed by March 31, 2024.
Oceanside Elementary	CNCP - Electrical Upgrades	\$199,000	Proceed to design, tender & construction. To be completed by March 31, 2024.
Arrowview Elementary	PEP - Accessible Playground Equipment	\$195,000	Proceed to design, tender & construction. To be completed by March 31, 2024.

Winchelsea Elementary	FIP – Kitchen Equipment	\$46,010	Proceed to design, tender & construction. To be completed by March 31, 2024
Arrowview Elementary, Ecole Secondaire Ballenas Secondary, Kwalikum Secondary, Nanoose Bay Elementary	FIP – Kitchen Equipment and Upgrade	\$56,820	Proceed to design, tender & construction. To be completed by March 31, 2024

An Annual Programs Funding Agreement (APFA) accompanies this Capital Plan Response Letter which outlines specific Ministry and Board related obligations associated with the approved Minor Capital Projects for the 2023/24 fiscal year as listed above.

In accordance with Section 143 of the *School Act*, Boards of Education are required to adopt a single Capital Bylaw (using the Capital Bylaw Number provided at the beginning of this document) for its approved 2023/24 Five-Year Capital Plan as identified in this Capital Plan Response Letter. For additional information, please visit the Capital Bylaw website at:

<https://www2.gov.bc.ca/gov/content/education-training/k-12/administration/capital/planning/capital-bylaws>

The Capital Bylaw and the APFA must be signed, dated, and emailed to Ministry Planning Officer Nathan Whipp at [Nathan.Whipp@gov.bc.ca](mailto:Nathan.Whipp@gov.bc.ca) as soon as possible. Upon receipt the Ministry will issue Certificates of Approvals as defined in the APFA.

As the 2023/24 Capital Plan process is now complete, the Capital Plan Instructions for the upcoming 2024/25 Annual Five-Year Capital Plan submission process (using the Ministry’s Capital Asset Planning System (CAPS) online platform) will be available on the Ministry’s [Capital Planning](#) webpage by April 1<sup>st</sup>, 2023.

NOTE: School districts’ Capital Plan submission deadlines for the 2024/25 fiscal year, using the CAPS online platform, will be as follows:

- **June 30, 2023** – Major Capital Programs (SMP, EXP, REP, RDP, SAP, BEP); Minor Capital Programs (FIP).
- **September 30, 2023** – Minor Capital Programs (SEP, CNCP, PEP, BUS).

The staggered deadlines are intended to provide the Ministry with input required to initiate planning for the next budget cycle, while enabling school districts additional time and flexibility to plan over the summer. School districts may wish to provide Major and Minor Capital submissions by the June 30, 2023 deadline.



Additionally, the Annual Facility Grant (AFG) project requests for the 2023/24 fiscal year are to be submitted using the CAPS online platform, on or before May 31, 2023.

As a school district with a School Site Acquisition Charge (SSAC) scheme in place, please also be advised that the eligible school site requirement set out in the final resolution of the Board of Education in accordance with s. 574(5) of the Local Government Act, is duly accepted by the Ministry as part of the Board's approved capital plan for 2022/23.

The Board should forthwith adopt a bylaw setting the School Site Acquisition Charges for the School District, as s. 575(3) of the Local Government Act prescribes that a SSAC may only come into effect 60 days (inclusive of weekends and holidays) after that bylaw is adopted by a board of education. At that point, local government may commence the collection of an applicable per dwelling unit charge from residential developers on behalf of a board.

Please contact your respective Regional Director or Planning Officer as per the [Capital Management Branch Contact List](#) with any questions regarding this Capital Plan Response Letter or the Ministry's capital plan process. Specific questions about SSAC should be directed to Travis Tormala, Regional Director.

Sincerely,



Damien Crowell, A/Executive Director  
Capital Management Branch

pc: Geoff Croshaw, A/Director, Major Capital Projects, Capital Management Branch  
Michael Nyikes, Director, Minor Capital Programs and Finance Unit, Capital Management Branch

**CAPITAL BYLAW NO. 2023/24-CPSD69-03**  
**CAPITAL PLAN 2023/2024**

WHEREAS in accordance with section 142 of the *School Act*, the Board of Education of School District No. 69 (Qualicum) (hereinafter called the "Board") has submitted a capital plan to the Minister of Education (hereinafter called the "Minister") and the Minister has approved the capital plan or has approved a capital plan with modifications,

NOW THEREFORE in accordance with section 143 of the *School Act*, the Board has prepared this Capital Bylaw and agrees to do the following:

- (a) Authorize the Secretary-Treasurer to execute a capital project funding agreement(s) related to the capital project(s) contemplated by the capital plan or the capital plan with modifications;
- (b) Upon ministerial approval to proceed, commence the capital project(s) and proceed diligently and use its best efforts to complete each capital project substantially as directed by the Minister;
- (c) Observe and comply with any order, regulation, or policy of the Minister as may be applicable to the Board or the capital project(s); and,
- (d) Maintain proper books of account, and other information and documents with respect to the affairs of the capital project(s), as may be prescribed by the Minister.

NOW THEREFORE the Board enacts as follows:

- 1. The Capital Bylaw of the Board for the 2023/24 Capital Plan as approved by the Minister, to include the supported capital project(s) specified in the letter addressed to the Secretary-Treasurer and Superintendent, dated September 26, 2023, is hereby adopted.
- 2. This Capital Bylaw may be cited as School District No. 69 (Qualicum) Capital Bylaw No.2023/24-CPSD69-03.

READ A FIRST TIME THE 26<sup>TH</sup> DAY OF SEPTEMBER, 2023;  
READ A SECOND TIME THE 26<sup>TH</sup> DAY OF SEPTEMBER, 2023;  
READ A THIRD TIME, PASSED THE 26<sup>TH</sup> DAY OF SEPTEMBER, 2023

***APPLY CORPORATE SEAL***

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Board Chair

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Secretary-Treasurer

I HEREBY CERTIFY this to be a true and original School District No. 69 (Qualicum) Capital Bylaw No. 2023/24-CPSD69-03 adopted by the Board the 26<sup>TH</sup> DAY OF SEPTEMBER, 2023.

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Secretary-Treasurer

Qualicum School District  
Preliminary Enrollment Summary  
(as of September 15, 2023)

9/21/2023

Facility Name	Prog	Cap	Sept 2022 Actual	2023-24 Budget	Sept 2023 Prelim	Change From Budget
Ballenas	Reg	950	765	766	770	4
	FI		102	109	105	-4
Kwalikum	Reg	900	739	762	773	11
PASS	Alt		60	60	41	-19
<b>Subtotal (Secondary)</b>		<b>1850</b>	<b>1666</b>	<b>1697</b>	<b>1689</b>	<b>-8</b>
Arrowview	Reg	340	313	318	308	-10
Bowser	Reg	220	194	188	179	-9
Errington	Reg	365	278	272	283	11
False Bay	Reg	50	26	28	25	-3
Nanoose Bay	Reg	390	322	331	348	17
Springwood	Reg	510	488	495	498	3
Qualicum Beach	Reg	440	391	368	415	47
Oceanside	Reg	510	128	139	140	1
	FI		351	358	362	4
<b>Subtotal (Elementary)</b>		<b>2825</b>	<b>2491</b>	<b>2497</b>	<b>2558</b>	<b>61</b>
<b>School Based Total</b>		<b>4675</b>	<b>4157</b>	<b>4194</b>	<b>4247</b>	<b>53</b>
Continuing Ed	CE		2	10	5	-5
CEAP	OL		111	105	105	0
<b>TOTAL ENROLLMENT</b>			<b>4270</b>	<b>4309</b>	<b>4357</b>	<b>48</b>
<b>International Student Program</b>			<b>150</b>	<b>150</b>	<b>142</b>	<b>-8</b>



**Finance & Operations Committee of the Whole Report**  
**Monday, September 18, 2023**  
**Via Video Conferencing**  
**10:30 a.m.**

**Facilitator: Trustee Elaine Young**

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We would like to give thanks and acknowledge that the lands on which we work and learn are on the shared traditional territory of the Qualicum and Snaw-Naw-As (Nanoose) First Nations People.

**Mandate:** *To discuss and make recommendations to the board on financial matters and matters pertaining to facilities, maintenance, technology and transportation.*

**1. PRESENTATIONS (10 MINUTES)**

**2. PROJECT UPDATES**

**a. Oceanside Community Track**

Director of Operations Munro provided an update of the Track work that started with moving the DRC into the Winchelsea facility this summer. Next will be the removal of the DRC portables to allow the heavy equipment to have access to the site for the actual Track excavation work. Timelines are still on task to have the construction begin in spring and summer 2024. In the meantime, the site will begin readying the construction with the rerouting of electricity sources.

**3. ITEMS FOR DISCUSSION**

**a. BC Hydro Energy Work**

Director of Operations Munro shared that we have received 100% funding from BC Hydro to work on a Strategic Energy management plan to include support from engineers in developing a plan for HVAC and Electrical assessments. Josh Munro, an Energy manager will support Director Munro in preparing this report and could include looking at options to electrify of the white fleet. The work will likely last six months in order to deliver a comprehensive report.

**b. False Bay Project and Other Operations Updates**

Director of Operations Munro reminded the committee that the Seismic retrofit project of False Bay was supported in principle by the Ministry and that the next steps would be to submit a project definition report (PDR) to the Ministry to gain final support. A team of architects and engineers, which includes a former ministry capital planner will write the report on our behalf. They had a site visit last week that allowed them to see the needs and they came away with good information to include in the report with an effort to move the project to a replacement project rather than Seismic. The report will be submitted in December, consideration by Ministry by March 2024, with hopefully design to begin in 24/25. It has also been arranged to have Ministry staff from the Capital Branch visit our District this week.

Other updates included work occurring in the transportation department. The bus application schedule was moved up by two months in order to be able to plan the routes for an easier start up and as preparation for the routing software.

**5. INFORMATION ITEM(S)**

**a. Enrolment Update (Preliminary pre-September Count)**

Secretary Treasurer Amos shared the most current enrolment information. Preliminary information shows there is growth in the elementary schools and we are at projection in secondary. It was noted that these are early numbers but enrolment is moving in the right direction.

Associate Superintendent Wilson then shared some of the staffing supports being considered to address some of the growth.

**b. 2022-2023 Financial Summary**

Secretary Treasurer Amos provided a draft summary of the year-end financial summary, noting that the Audited Financial statements will be presented by the Auditors to the Board at an in-camera meeting followed by the public presentation at the Regular Board meeting. Some highlights included that operating revenues were up in areas of Ministry operating grants and other revenues, and although most expenditures were to budget areas, supplies will need to be supported within the amended budget development.

**c. Financial Statement Discussion and Analysis (FSDA)**

Secretary Treasurer Amos shared that this report which is now required by the Ministry is meant to be read along with the Financial Statements in order to provide additional information that generally isn't provided in the statements. The committee was walked through the document with highlights that included the Operating fund appropriated surplus and its usage as well as the Ballenas Track contributions and where they show on the statements under the Capital fund.

**d. Multi-Year Financial Plan (1<sup>st</sup> Edition)**

Secretary Treasurer Amos spoke briefly to the background to this new report. At the time of its introduction the Ministry asked for Board Policy to include greater transparency in its public reporting of financial information, including how the financial plans tie to Educational Plans that are embedded in the Board's Strategic Plans and other documents. While the Multi-Year Financial Plan (MYFP) is not yet required, the Ministry has asked that School Districts start to prepare these reports. Assistant Secretary Treasurer Hung provided an overview of the document that is being prepared, including the recommended elements from the Ministry. Items such as forecasted enrolments, revenues and expenditures will also be included. The draft document will be shared at the next Finance & Operations Committee as well as being forwarded to the Ministry for comment.

**6. ITEMS FOR RECOMMENDATION TO THE BOARD**

**a. 2024-2025 Minor Capital Submission**

Director of Operations Munro shared the current work being considered for inclusion in the submission to the Ministry. The projects being requested fall within each of the programs in order to maximize the district's total request. Director Munro shared the thinking in prioritizing some of the Carbon Neutral projects in order to continue to address the reducing of the district's carbon footprint.

**7. FUTURE TOPICS**

- a. Long Range Facility Plan

**8. NEXT MEETING DATE:**

Monday, October 16, 2023 at 10:30 via video conferencing

**9. ADJOURNMENT**



**CAPITAL PLAN - 2024/25 Call for Projects (as submitted via CAPS program)**

**School District No. 69 (Qualicum)**

**Minor Projects:**

**School Enhancement Program (SEP)**

Priority	Facility Name	Project Type	Primary Drive	Project Description	Project Benefits	Total Value	Phased?	Planning				
								24/25	25/26	25/26	27/28	28/29
1	Winchelsea Elementary	Building Enclosure upgrades	System Renewal	Roof replacement	Prolongs life of building	949,180	Y	700,000				
2	Ballenas Secondary	Plumbing upgrade	System Renewal	Changeroom replacement	Provide safer facilities for students	400,000	N	400,000				
3	Oceanside Elementary	Fire Protection System	System Renewal	Increasing water pressure to eliminate pump	Existing sytem is undersize for facility	200,000	N	200,000				
4	Kwalikum Secondary	Building Enclosure upgrades	System Renewal	Window/cladding upgrade	Window upgrade for energy effieciency and green house gas reduction. Could be tied into a seismic upgrade. Painting will be completed this year through phase 3 of AFG	1,495,000	Y		690,000	230,000	287,500	287,500

**Carbon Neutral Capital Program (CNCP)**

Priority	Facility Name	Project Type	Primary Drive	Project Description	Project Benefits	Value	Phased?	24/25	25/26	25/26	27/28	28/29
1	Winchelsea Learning Centre / Bowser Elemnentary	Electrical upgrades	Energy Efficiency	Electrical switchgear upgrade	Emissions reduction/cost savings/educational opportunities	205,000	N	205,000				
2	Oceanside Elementary / Errington Elementary	HVAC Upgrades	Energy Efficiency	Replace DDC systems	Emissions reduction/cost savings/educational opportunities	195,000	N	195,000				

**Playground Equipment Program (PEP)**

Priority	Facility Name	Project Type	Age	Rationale	Type of Equipment request	Value	24/25	25/26	25/26	27/28	28/29
1	Springwood Elementary	New playground addition	N/A	School only has one playground for 500 children	N/A	195,000	195,000				
2	Errington Elementary	Playground replacement	21	Wood structure	Universally Accessible	195,000		195,000			

**Food Infrastructure Program (FIP)**

Priority	Facility Name	Project Type		Project Description	Project Benefits	Value	24/25	25/26	25/26	27/28	28/29
1	Various	Food Infrastructure		Enhance space and functionality of existing		100,000	100,000				

**Bus Replacement Program (BUS)**

Unit#	Current Bus Type	Comments	Year	Kilometers	VIN	0	24/25	25/26	25/26	27/28	27/28
A3690	D (80+FE)		2014	182,800	1BABNBPA3EF300781	140,544		140,544			
8690A	C (70-75)	age/mileage	2009	261,563	1BAKGC5H39F262040	0					
7690A	C (70-75)	age/mileage	2006	244,506	1BAKGCKH77F243167	0					

**Total All Minor Projects**

<b>1,995,000</b>	<b>1,025,544</b>	<b>230,000</b>	<b>287,500</b>	<b>287,500</b>
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**Policy Committee of the Whole Report**  
**Monday, September 18, 2023**  
**Via video-conferencing**  
**1:00 p.m.**

**Facilitator: Trustee Carol Kellogg**

We would like to give thanks and acknowledge that the lands on which we work and learn are on the shared traditional territory of the Qualicum and Snaw-Naw-As (Nanoose) First Nations People.

*Mandate: To discuss and make recommendations to the Board on all matters related to Bylaws, Policy, Administrative Procedures.*

Thank you to the stakeholder representatives, district staff and trustees who attended this meeting. Apologies for the late start to the recording of the meeting.

Following are the policies that were reviewed at the September Policy Committee of the Whole. Revisions are noted on the drafts in bold and underlined:

- **POLICIES POTENTIALLY GOING TO FIRST READING** (Intent and philosophy and edits)
  - a. 600: Personnel (changes to years of service)
- **POLICIES POTENTIALLY GOING TO SECOND READING** (Line by line content and edits)
  - a. Bylaw 1: Board of Education (consideration will also be given to the provincial criteria guidelines for Trustee Codes of Conduct:  
<http://www.bced.gov.bc.ca/bulletin/20230602/criteria-guidelines---may-25.pdf> .
- **POLICIES POTENTIALLY GOING TO THIRD AND FINAL READING** (Final review including input on AP's)
  - a. 100: Sustainable Practices
  - b. 301: Living Wage

Submitted by: Trustee Kellogg



**Context:**

Schools are learning environments that are focused on producing educated citizens. As modelling is one of the most powerful tools in learning, positive treatment of personnel is central to any school district.

**Policy Statement:**

The Board of Education will seek to develop and maintain a positive, healthy and productive climate for all employees at all sites within the district.

**Guiding Principles:**

The Board believes that:

1. Members of MATA, CUPE, QDPVPA and exempt staff are valuable contributors to the achievement of our students and we encourage their input in decision making.
2. The physical, emotional, and intellectual health of all personnel must be maintained in balance with the health and welfare of our learners.
3. All personnel will be fairly and properly reimbursed for legitimate expenses related to their positions.
4. In order to support and improve performance and productivity, all personnel will be subject to a performance review process in keeping with contractual language and contracts of employment.
5. Positive recognition of personnel shall be on-going with specific acknowledgement by the Board of long-term service and retirement from the district.
6. Because employee input is valued, exit interviews should be offered to employees who are leaving the employ of the district.

**Definitions:**

- Long-term service is marked when an employee reaches **10/20/30** years of service in the district.
- Appropriate records checks are defined through police services. Criminal Records and Vulnerable Sector Checks are examples.

**References:**

- Administrative Procedure to Board Policy 600: Personnel
- [Board Policy 302: Communities and Volunteers' Involvement in our School District](#)
- Criminal Records Review Act
- Mount Arrowsmith Teachers' Association (MATA) Collective Agreement

**Dates of Adoption/Amendments:**

Adopted: 2021.09.28

Amended: **2022.11.22**



**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~~ **conduct** 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 Conduct**.
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: 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 **which can be found in the Trustee Handbook**.
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 CONDUCT:**

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, **and to act fairly in providing procedural protections based on the level of severity of a breach of conduct.**
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,~~
5. **If proactive measures do not result in changed behaviour, disciplinary measures for breaches may be imposed in a remedial and restorative manner, reflecting the seriousness of the breach. These measures may include the offending trustee:**
  - **Writing a letter of apology;**
  - **Participating in a restorative justice process;**
  - **Participating in specific training, coaching, or counselling as directed by the board;**
  - **Being subject to a motion of censure passed by a majority of the voting trustees at a closed (i.e., in-camera) board meeting; or**
  - **Being removed from one, some, or all board committees or other appointments by a majority of voting trustees at an in-camera board meeting.**
6. **It is important to note that, except as expressly permitted by the School Act, a board's authority does not extend so far as to effectively remove a trustee from their elected office.**

**REFERENCES:**

**BC Ombudsperson**

<https://bcombudsperson.ca/guide/complaint-handling-guide/>

<https://bcombudsperson.ca/fairness-education-resources/fairness-consultation/>

**Board of Education School District 69 Bylaws and Policies**

[https://www.sd69.bc.ca/Board/Policies-and-Bylaws/Pages/default.aspx#/=](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](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](https://www.bclaws.gov.bc.ca/civix/document/id/lc/statreg/r15001_00)

**Provincial Criteria Guidelines for Trustee Codes of Conduct**

<https://www.bced.gov.bc.ca/bulletin/20230602/criteria-guidelines---may-25.pdf>

**DATES OF ADOPTION AND AMENDMENTS:**

**Adopted:** January 1999

**Amended:** 2002.08.27: 2005.10.25: 2008.09.23: 2014.05.27: 2020.02.25: 2022.09.13



**V. TITLE**

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

Read a first time this \_\_\_ day of MONTH YEAR.

Read a second time this \_\_\_ day of MONTH YEAR.

Read a third and final time, passed and adopted this \_\_\_ day of MONTH YEAR.

\_\_\_\_\_  
CHAIRPERSON OF THE BOARD

\_\_\_\_\_  
SECRETARY TREASURER

DRAFT



**Context:**

The Board of Education recognizes a world-wide climate emergency is occurring. Environmental sustainability is the responsibility of trustees, senior staff, principals/vice principals, teachers, students, support staff, parents and community.

**Policy Statement:**

The Board will take action to reduce operational and life-cycle costs, lessen the impact on our domestic energy infrastructure, and provide environmental stewardship through lower carbon emissions.

The Board will ensure that every effort is made to conserve energy and natural resources while exercising sound financial management.

The Board will provide a strong educational approach to understanding the climate emergency.

**Guiding Principles:**

- a. A strategic approach to energy management, including assessing baseline performance, setting goals and targets, creating an energy management plan, tracking performance and communicating results.
- b. The review and continuous improvement of the school district's energy management plan within the financial resources available.
- c. The development and delivery of educational programs, activities and initiatives that enable students to develop the skills, knowledge and attitudes that will help sustain the environment.
- d. Communicating environmental sustainability initiatives, and consulting with partner groups on the implementation of new initiatives.
- e. The encouragement **expectation** of students and staff to be cognizant of **actively reduce** their energy use and material consumption.
- f. The integration of environmentally sustainable considerations into the operations, educational and business decisions of the school district.
- g. The selection of equipment and systems in consideration of energy issues, product incentives and rebates from utility providers.

**Definitions:**

Sustainable practices are those business, educational, and individual practices that result in a smaller carbon footprint and enhanced presence in our curriculum aimed at creating a culture of conservation.

**References:**

- Administrative Procedure: Sustainable Practices
- Sustainable Schools Best Practices Guide, Ministry of Education

**Dates of Adoption/Amendments:**

Adopted: 92.02.25  
Amended: 94.02.22: 16.08.31: **20.09.22**



### Purpose

These Administrative Procedures will support Policy 100: Sustainable Practices in order to develop the collective responsibility to protect and conserve the environment.

### Requirements

1. The Secretary-Treasurer (or designate) shall establish an energy management plan that includes, but is not limited to, the following components:
  - a. Integration of environmentally sustainable considerations into the school district's business decisions related to:
    - i. Lighting
    - ii. Heating, ventilation, air conditioning systems
    - iii. Renovation and new construction
    - iv. Recycling programs
  - b. Purchasing policies that encourage suppliers to meet or exceed the district's environmental management standards.
  - c. Mechanisms to regularly assess and continually improve the district's environmental sustainability performance.
  - d. Creating, managing and monitoring a carbon reduction plan in keeping with provincial programs and expectations of government.
2. The Director of Operations (or designate) will be responsible for managing all expenditures, and for formulating and implementing the energy management plan.
3. The Director of Operations (or designate) will be responsible for tracking and monitoring energy consumption, and for coordinating energy management and sustainability activities with principals/vice principals, teachers, support staff and students.
4. The school principal will facilitate energy management programs and procedures at the school. Efficient use of the various energy systems of each school will be the joint responsibility of the principal and the General-Manager Director of Operations. **This includes the closing of windows and doors during when the HVAC is required, turning off of lights, and the removal of extraneous applicances.**
5. Principals and vice-principals will be responsible for ensuring that climate action is a consideration for field trips in keeping with Board policy 502.
6. Teachers and support staff are encouraged to integrate environmental themes at every level and provide the opportunity for students to participate in energy management initiatives.



7. The District shall encourage the use of locally developed Environmental Studies courses and/or units in schools and learning activities that utilize a wide range of appropriate local environmental field trips.

**References:**

- [Board Policy 100: Sustainable Practices](#)
- [Board Policy 502: Field Experiences \(Trips\)](#)
- [Sustainable Schools Best Practices Guide, Ministry of Education and Child Care](#)

**Dates of Adoption and Amendments:**

Adopted: 16.08.31

Amended: 2020.09.22: **2022.10.25**

DRAFT





**Context:**

The Board strives to be a responsible and just employer in the Oceanside area. Paying a living wage on an hourly basis is a way to express these values. The Board understands that families may work less than part-time or have non-traditional family earnings and we share our responsibility for living wage provision with individuals, governments and community.

**Policy Statement:**

This Policy is to ensure encourage that all School District 69 (Qualicum) staff service providers and sub-contractors to our School District who work on School District premises for a specified period of time earn, at a minimum, an hourly *Living Wage* based on calculations which are congruent with the methodology developed by the *Living Wage For Families Campaign*.

**Guiding Principles:**

1. The Board of Education of School District 69 (Qualicum) believes that it is important to demonstrate social responsibility through actions that have a positive impact on our community, our staff and the people we serve.
2. The Board of Education believes that families should earn an hourly rate sufficient for them to pay for the basic necessities of life so that they can live with dignity and participate as active members of our communities.
3. As a responsible employer, the Board of Education recognizes that paying a *Living Wage* constitutes a critical investment in the well-being of our staff and the broader community.

**Definitions:**

1. Employees are all Union and Exempt Staff employed by the District in either a full-time, part-time, or casual, spare board, or replacement worker capacity.
2. *Living Wage* is the hourly rate of pay that enables wage-earners living in a family (2 parents and 2 children) household to:
  - a) Feed, clothe and provide shelter (based on rental rates) for their family
  - b) Promote healthy child development (child care expenses)
  - c) Participate in activities that are an ordinary element of life in the community
  - d) Avoid the chronic stress associated with living in poverty
  - e) Small savings to be used in emergencies.





*Living Wage* does not include:

- a) Debt or credit card repayment
  - b) Any significant savings (for example to provide a downpayment for a house or to send a student to university)
  - c) Recreation or entertainment costs beyond that needed for physical and emotional health.
  - d) Care of an ill, disabled or aged family member.
3. Premises are all District-owned premises, roadways, and grounds.
  4. Service Providers are companies and their employees that have a direct business relationship to the School District 69 (Qualicum). These employees are individuals that perform services to the District on District premises.
  5. Sub-contractors are companies and their employees that have been sub-contracted by our Service Providers. They do not have a direct business relationship with School District 69 (Qualicum).

**References:**

- <http://www.livingwageforfamilies.ca>
- *Administrative Procedures to Board Policy 301*

**Dates of Adoption/Amendments:**

Adopted: 15.11.24  
Amended: **2020.04.28**



**Purpose**

**These Administrative Procedures are written in support of Board Policy 301: Living Wage**

Implementation, Compliance and Communication:

1. The living wage will be set annually by staff based on the methodology developed by the Living Wage for Families Campaign ([www.livingwageforfamilies.ca](http://www.livingwageforfamilies.ca))
2. This policy will encompass all district employees, service providers and sub-contractor employees with the following exclusions:
  - a. Students seeking work experience credits for educational purposes;
  - b. Volunteers; and,
  - c. Employees of organizations (for profit or not-for-profit) that lease space/property from the district.
3. The district, as a living wage employer, will ensure all staff are paid no less than the living wage as established in the year of ratifying of any of the district's collective agreements with its unions. The district will not open up any existing collective agreement during its existence to adjust hourly rates in the event those hourly rates dip below the living wage for that year. For example, if in year 2 of a 3-year agreement an employee's hourly rate falls below the living wage hourly rate for that present year, no alteration to the collective agreement will be considered.
4. The District has established the following criteria to determine a service provider's or sub-contractor's eligibility under the Living Wage Policy.
  - a. An employee of a service provider or of its sub-contractor must perform services physically on district premises.
  - b. ~~Work must last longer than one four continuous hours per occasion.~~ **exceed 120 hours of labour per year, or 0.5% of the school district purchasing budget, as per Living Wage policy.**
5. The district requires all service providers and sub-contractors, whose services fall within the parameters established within this policy, to be compliant for the duration of their contract with the district.
6. The district will incorporate into all of its competitive bid documents (invitations to tender, requests for proposal, quotes, etc.) a sample declaration to be signed as part of the service provider's contract with the district.
7. ~~The district will enforce the policy by performing audits of its service providers and sub-contractors when notification of non-compliance is received by the district. Non-compliance may result in the cancellation of the contract at the discretion of the district.~~

**Reference:**

- Board Policy 301: Living Wage

**Dates of Adoption and Amendments:**

Adopted: 2015.11.24

Amended: 2020.04.28



**Education Committee of the Whole Report**  
**Tuesday, September 19, 2023**  
**Via Video-Conferencing**  
**2:30 p.m.**

Yath cisum  
 Always growing  
 Grandissons ensemble

**Facilitator: Trustee Austin**

We would like to give thanks and acknowledge that the lands on which we work and learn are on the shared traditional territory of the Qualicum and Snaw-Naw-As (Nanoose) First Nations People.

**MANDATE:**

*To discuss and make recommendations to the Board on aspects of teaching, learning and educational equity. We will strive to have all students receive whatever they need to develop to their full academic and social potential and to thrive every day.*

**SCHOOLS AND/OR PROGRAMS**

**Student Voice - École Ballenas Secondary Student Update:**

Students from École Ballenas Secondary School have hit this school year running and are doing a deeper dive into the results from the Youth Development Instrument (YDI). There is recognition that students need to have a voice in their mental health journey. A 'Kindness Club' has been created as a safe space for students. Peer Listening is being established to fill a space between students and counsellors. A training course is being provided to students who have an interest.

**Ongoing Actions from YDI**

*Mental Health - Education, Perception*

Staff meeting "fish bowl"	Sharing of YDI stats and stories behind them
Peer Belonging	School belonging
Sleep stats	Coping strategies
Supportive adults at school	Mental Health literacy
Perceptions of Mental Health	Grows and Grows - support at school

Students will be meeting more regularly at staff meetings. An updated YDI is expected in early 2024. Students will be utilizing this update to review their actions thus far. Well Done!

Resources: [Youth Development Instrument](#)

**Framework for Enhancing Student Learning (FESL) Achievement Updates**

“The Framework for Enhancing Student Learning combines accountability with evidence-informed decision making to support a system-wide program of continuous improvement. It formalizes the planning and reporting expectations for all school districts with a focus on improving equity of learning outcomes and enhancing the intellectual, social, and career development of all students in the K-12 public system.”<sup>1</sup>

Superintendent Jory gave a robust overview of data used to create the provincially mandated document on student learning. Using results from the Foundation Skills Assessment (FSA), Peter was able to show the committee stats from our district, often in relation to provincial averages. More information will be shared at the Regular Board Meeting on Tuesday September 26.

Resources:

<sup>1</sup> [Framework for Enhancing Student Learning, Government of BC](#)

[Insight into The Education Sector](#) - BC Government Data

## Preliminary Enrolment Numbers

Associate Superintendent Gillian Wilson gave a preliminary look at the enrolment numbers for the upcoming school year. Overall, the district may see an increase of 48 students. Some schools are reporting lower than anticipated numbers, while other schools are showing increased enrolment. September 30 is the provincial deadline to submit our student enrollment and those final numbers will be shared out at the next Education Committee meeting.

## School Codes of Conduct

The NBES Matrix is designed based on BC's Core Competencies and the First Peoples Principles of Learning		
We Care About Other by:	We Care About Ourselves by:	We Care About this Place by:
<ul style="list-style-type: none"> <li>✓ Communicating respectfully and using kind words</li> <li>✓ Building positive relationships</li> <li>✓ Being aware of how others may feel and taking steps to make them feel included</li> <li>✓ Making choices that keep me and others safe</li> <li>✓ Working with others to achieve a common goal</li> <li>✓ demonstrating respectful and inclusive behaviour</li> </ul>	<ul style="list-style-type: none"> <li>✓ Persevering with challenging tasks</li> <li>✓ Being a problem solver</li> <li>✓ Asking for help when I need it</li> <li>✓ Using strategies to recognize and manage my emotions</li> <li>✓ Taking ownership of my goals, learning, and behavior</li> <li>✓ Experimenting with different ways of doing things</li> <li>✓ Exploring my identity</li> </ul>	<ul style="list-style-type: none"> <li>✓ Recognizing and respecting that we live and learn, on the territory of the Snaw'now'as First Nation</li> <li>✓ Being an important member of my school community</li> <li>✓ Thinking about how my choices impact my community</li> <li>✓ Recognizing the consequences of my actions</li> <li>✓ Respecting the learning spaces, equipment, and opportunities</li> </ul>
<p>When we make mistakes we</p> <p>Take ownership of our behavior and its impact. With support, we work to fix what we can, and move forward in a positive way.</p>		

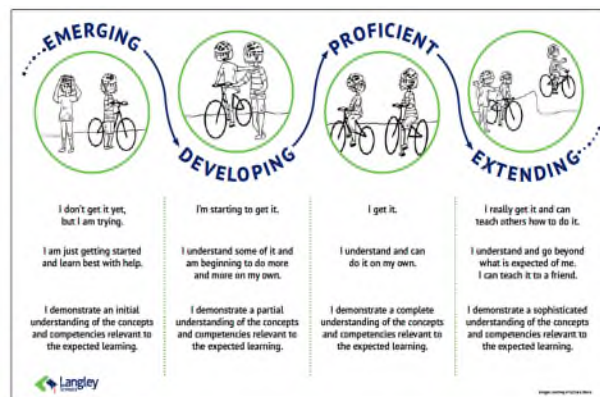
In an effort to help with consistency throughout the district, schools have been offered a template for this year's schools codes of conduct. Hopefully this will help reduce some old language and terminology. It is hoped that the content will be more aspirational in approach and less a sense of consequence. Though some schools may not opt to use the template this year, we hope September 2024 will see consistent use throughout the district.

Please check your school's website for their 2023-24 Code of Conduct.

## SHARED LEARNING

### Education Update

Director of Instruction, Rudy Terpstra gave a brief overview of assessment and communicating student learning. Provincially this is the year when all school boards will implement a proficiency scale of reporting for grades K-9. Grades 10-12 will continue with letter grades. Though some school districts are still making the transition, Qualicum School District hasn't used letter grades for elementary students for 30 years and students in grades 6-9 haven't received letter grades for almost 10 years.



In other news, the District Learning grants will be out shortly as well as other grants available to schools and teachers.

Resources: [Government of BC – K-12 Student reporting policy](#)

## INFORMATION

Trustees will host their first **Coffee with Trustees** on October 4 right after last bell at École Oceanside. Please refer to the district calendar or your school to see when we will be visiting your school.

## ITEMS FOR DISCUSSION TO MOVE TO THE BOARD MEETING

*That the Board of Education of School District 69 (Qualicum) approve the Framework for Enhancing Student Learning (FESL) Achievement report as presented by Superintendent Jory.*

*That the Board of Education of School District 69 (Qualicum) accept the 2023-2024 School Codes of Conducts.*

## UPCOMING TOPICS

- Daycare and Childcare/Early Learning
- French Immersion

## NEXT MEETING DATE:

Tuesday, October 17 at 2:30 p.m. via video-conferencing



# QUALICUM SCHOOL DISTRICT SUPERINTENDENT OF SCHOOLS

Yath ísum  
Always growing  
Grandissons ensemble

## Briefing Note

**Date:** September 26, 2023  
**To:** Board of Education  
**From:** Peter Jory, Superintendent of Schools  
**RE:** **Framework for Enhancing Student Learning (FESL)**

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### **Background:**

This FESL document has been created as a result of the requirements of the Ministry of Education and Childcare's 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 9 or fewer participants in the data set, and where the entire subset is masked, the set has been removed. The Qualicum School District has a total student population of 4500 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 DRAFT version being shared with you in this meeting (and in your Teams folder) has been modified for a more visually appealing and professional look, but still requires more finishing before being published to our website or shared with the Ministry of Education and Childcare. The data presented and discussed will not be altered, other than perhaps in regard to chart size or position, and the content will remain ostensibly intact once approved.

### **Next Steps:**

Final editing of the document will be completed this week, which will include the addition of live links and a table of content. Once finished, the final version will be placed on our district website and shared with the Ministry of Education and Childcare prior to the end of September.

### **Recommendation:**

**THAT** the Board of Education of School District 69 (Qualicum) approve the Framework for Enhancing Student Learning Report as presented.

Respectfully submitted,

Peter Jory  
Superintendent of Schools/CEO



# Board Committee and Representative Appointments 2023-2024

<b>External</b>	
BCSTA Provincial Council <i>Alternate</i>	Eve Flynn Julie Austin
BCPSEA Representative Council <i>Alternate</i>	Julie Austin Barry Kurland
<b>Oceanside Building Learning Together (OBLT) Early Years Coalition</b> <i>Alternate</i>	<b>Elaine Young</b> <b>Eve Flynn</b>
Tribune Bay Outdoor Education Centre Society <i>Alternate</i>	Elaine Young Julie Austin
Early Learning & Child Care Council of Oceanside (ELCCCO)	Julie Austin
<b>District Committees</b>	
Appeals	All Trustees
Audit Committee	All Trustees
BCPVPA (QDPVPA) Negotiations	Barry Kurland
CUPE Negotiations Committee	<i>TBD as needed</i>
Curriculum Implementation Advisory Committee	Eve Flynn
District Health & Safety Committee <i>Alternate</i>	Carol Kellogg Elaine Young
Board of Education Scholarship Committee	<i>TBD yearly</i>
Education Committee of the Whole	All Trustees Julie Austin - Chair
Finance and Operations Committee of the Whole	All Trustees Elaine Young - Chair
French Language Advisory Committee <i>Alternate</i>	Eve Flynn Elaine Young
Indigenous Education Advisory Committee <i>Alternate</i>	Barry Kurland Carol Kellogg
Long Service/Retirement Committee	Carol Kellogg Eve Flynn
MATA Grievances	<i>TBD as needed</i>
MATA Negotiations Committee/Mid Contract Modifications	<i>TBD as needed</i>
Policy Committee of the Whole	All Trustees Carol Kellogg– Chair

**SCHOOL DISTRICT NO. 69 (QUALICUM)  
BOARD OF EDUCATION 2023-2024**

<b>TRUSTEE</b>	<b>PHONE</b>	<b>LIAISON SCHOOLS</b>
<b>Julie Austin (Board Vice Chair)</b>	<b>250-752-4469</b> <a href="mailto:jaustin@sd69.bc.ca">jaustin@sd69.bc.ca</a>	<b>Errington Elementary PASS/CEAP</b>
<b>Eve Flynn (Board Chair)</b>	<b>250-240-2845</b> <a href="mailto:eflynn@sd69.bc.ca">eflynn@sd69.bc.ca</a>	<b>Nanoose Bay Elementary École Oceanside Elementary</b>
<b>Carol Kellogg Trustee</b>	<b>250-357-9662</b> <a href="mailto:ckellogg@sd69.bc.ca">ckellogg@sd69.bc.ca</a>	<b>Qualicum Beach Elementary Kwalikum Secondary</b>
<b>Barry Kurland Trustee</b>	<b>250-927-5805</b> <a href="mailto:bkurland@sd69.bc.ca">bkurland@sd69.bc.ca</a>	<b>Bowser Elementary Arrowview Elementary International Student Program</b>
<b>R. Elaine Young Trustee</b>	<b>250-927-0375</b> <a href="mailto:eyoung@sd69.bc.ca">eyoung@sd69.bc.ca</a>	<b>Springwood Elementary False Bay School Ballenas Secondary</b>

**TRUSTEE REPRESENTATIVES 2023-2024  
FOR DPAC MEETINGS  
ON THE THIRD WEDNESDAY OF EACH MONTH  
@ 6:30 P.M.**

September 20, 2023	Carol Kellogg
October 18, 2023	Elaine Young
November 15, 2023	Eve Flynn
December 20, 2023	Carol Kellogg
January 17, 2024	Barry Kurland
February 21, 2024	Julie Austin
March 20, 2024	Elaine Young
April 17, 2024	Carol Kellogg
May 15, 2024	Eve Flynn
June 19, 2024	Barry Kurland