



**REGULAR BOARD MEETING AGENDA**

**TUESDAY, NOVEMBER 24, 2020  
6:00 PM  
via ZOOM**

**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: October 27, 2020 p 1-9
- b. Ratification of In Camera Board Meeting Minutes: October 27, 2020 p 10
- c. Receipt of Reports from Trustee Representatives
  - Oceanside Building Learning Together Coalition – Trustee Young p 11
  - Community Track at Ballenas Steering Committee (*Trustee Young*) p 12
- d. Receipt of Status of Action Items – November 2020 p 13

*Recommendation:*

**THAT** the Board of Education of School District No. 69 (Qualicum) approve the consent agenda items of the Regular Board Meeting of November 24, 2020, as presented (*or, as amended*).

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

- a. BC Community Schools Advisory Committee (*Bill Preston/Sukh Shergill*) p 14-28

**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)**

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**11. ACTION ITEMS****12. INFORMATION ITEMS**

- a. **Superintendent's Report**
- b. **Educational Programs Update**

*(Keven Elder)**(Gillian Wilson/Vivian Collyer)***13. EDUCATION COMMITTEE OF THE WHOLE REPORT***(Trustee Godfrey)***p 29-30***Rationale:*

SD73BC was created under the School Act with a mandate that is distinct from that of Boards of Education, and has the authorization of the Ministry of Education to offer DL to non-resident students, whereas boards and authorities are only authorized to offer DL to enrolled resident students.

*Recommendation:*

**THAT** the Board of Education of School District 69 (Qualicum) write a letter to the Minister of Education requesting the ability for each school district in the province to have the opportunity to offer BC curriculum courses via their own District Learning Programs in order to support international students who have applied to the district and are living abroad.

**14. POLICY COMMITTEE REPORT***(Trustee Young)*

- a. **Board Policy 602: Exempt Staff Supplementary Employment Benefits**

**p 31-32***Recommendation:*

**THAT** the Board of Education of School District 69 (Qualicum) approve first reading to adopt Board Policy 602: *Exempt Staff Supplementary Employment Benefits* and its attendant Administrative Procedures at its Regular Board Meeting of November 24, 2020.

- b. **606: Respectful Workplace**

**p 33-37**

**THAT** the Board of Education of School District 69 (Qualicum) approve second reading to adopt Board Policy 606: *Respectful Workplace* and its attendant Administrative Procedures at its Regular Board Meeting of November 24, 2020.

- c. **Board Policy 106: Financial Reporting and Operating Surpluses**

**p 38-41***(Previously 4005 and 4006)**Recommendation:*

**THAT** the Board of Education of School District 69 (Qualicum) approve second reading to adopt Board Policy 106: *Financial Reporting and Operating Surpluses* and its attendant Administrative Procedures at its Regular Board Meeting of November 24, 2020.

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- d. Board Policy 108: School Generated Funds** p 42-44  
(replaces 4008 and incorporates AP Fundraising)
- Recommendation:*  
**THAT** the Board of Education of School District 69 (Qualicum) approve second reading to adopt Board Policy 108: *School Generated Funds* and its attendant Administrative Procedures at its Regular Board Meeting of November 24, 2020.
- e. Board Policy 509: Educational Changes Due to Emergencies** p 45-49
- Recommendation:*  
**THAT** the Board of Education of School District 69 (Qualicum) approve third and final reading to adopt Board Policy 509: *Educational Changes Due to Emergencies* and its attendant Administrative Procedures at its Regular Board Meeting of November 24, 2020.
- 15. FINANCE & OPERATIONS COMMITTEE OF THE WHOLE REPORT** (Trustee Flynn)
- a. Statement of Financial Information (SOFI) Report** p 50-51  
p 52-104
- Recommendation:*  
**THAT** the Board of Education of School District No. 69 (Qualicum) receive the Statement of Financial Information (SOFI) Report for the year ended June 30, 2020.
- b. Future Use of Surplus Land Discussion** p 105-109
- Recommendation:*  
**THAT** the Board of Education of School District No. 69 (Qualicum) discuss the future use of surplus land owned by the Board.
- 16. REPORTS FROM REPRESENTATIVES TO OUTSIDE ORGANIZATIONS**  
None
- 17. TRUSTEE ITEMS**
- a. Creation of a Social Justice Committee** (Trustee Young)
- Rationale:*  
The Board of Education of School District 69 released a statement regarding Social Justice in June 2021. This motion is to begin the process of taking action to create a more socially just school district and society.
- Recommendation:*  
**THAT**, the Board of Education of School District 69 (Qualicum) establish a working group, with membership from all parts of the Oceanside community including students, parents, school district employees and community members, to develop a collaborative action plan to move toward socially just schools and community. This group would be co-chaired by two School Trustees with support of Senior Management and would provide regular reports to the Regular Board meeting, including any recommendations for action.

**b. Community Track at Ballenas Steering Committee Update** *(Trustee Young)*

**c. Climate Action Task Force Report** *(Trustees Austin & Kurland)*

**18. NEW OR UNFINISHED BUSINESS**

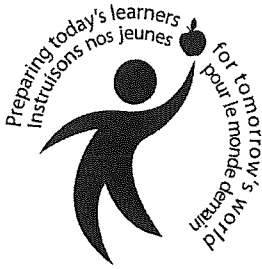
**19. BOARD CORRESPONDENCE AND MEDIA**

**20. PUBLIC QUESTION PERIOD**

**21. ADJOURNMENT**

REGULAR BOARD MEETING MINUTES

TUESDAY, OCTOBER 27, 2020  
6:00 PM  
VIA ZOOM



**ATTENDEES**

**Trustees**

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

**Administration**

Keven Elder	Superintendent of Schools
Gillian Wilson	Associate Superintendent of Schools
Ron Amos	Secretary Treasurer
Vivian Collyer	Director of Instruction
Chris Dempster	General Manager of Operations
Lisa Pedersen-Skene	Principal, Springwood Elementary School Qualicum District Principals/Vice Principals' Association

**Education Partners**

Mount Arrowsmith Teachers' Association (MATA)  
District Parents Advisory Council (DPAC)

**1. CALL TO ORDER**

Chair Flynn called the zoom meeting to order at 6:01 p.m.

**2. ACKNOWLEDGEMENT OF TRADITIONAL TERRITORY**

Chair Flynn acknowledged that the Board was meeting via zoom on the unceded territory of the Coast Salish people and appreciated the Snaw-Naw-As (Nanoose) and Qualicum First Nations for allowing the district to live, work and play on their lands.

Chair Flynn then noted that October was National Principals/Vice Principals Month and thanked administrators for all they do to support staff, students and parents in the district.

**3. ADOPTION OF THE AGENDA**

Trustee Highlights for Trustee Young

**20-111R**

*Moved:* Trustee Young      *Seconded:* Trustee Godfrey

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

**CARRIED UNANIMOUSLY**

**4. APPROVAL OF THE CONSENT AGENDA**

- a. Approval of Regular Board Meeting Minutes: September 22, 2020
- b. Ratification of In Camera Board Meeting Minutes: September 22, 2020
- c. Receipt of Reports from Trustee Representatives
  - Oceanside Building Learning Together Coalition – Trustee Young
  - French Language Advisory Committee – Trustee Young
- d. Receipt of Status of Action Items – October 2020

**20-112R**

*Moved:* Trustee Godfrey *Seconded:* Trustee Austin

**THAT** the Board of Education of School District No. 69 (Qualicum) approve the consent agenda items of the Regular Board Meeting of October 27, 2020, as presented.  
CARRIED UNANIMOUSLY

**5. DELEGATIONS/PRESENTATIONS****6. BUSINESS ARISING FROM THE MINUTES****7. MOUNT ARROWSMITH TEACHERS' ASSOCIATION (MATA)**

Deb Comer, President, commented on the following:

- MATA members had their Conference Adjustment Day on October 22<sup>nd</sup> followed by the Provincial Professional Development Day on October 23<sup>rd</sup>. Members were appreciative of having had four days to relax away from the frenetic pace of the classroom during COVID.
- MATA members have the ability to be positive and focus on meeting the needs of students; however, the readjustment of the school day has meant shorter break times and loss of prep time for elementary teachers who are giving their attention to parents at the end of the day and not having the energy to effectively use their prep time.
- The need to make the mental health of all students and adults within the school community a priority and to make each person feel valued needs to be a priority.
- MATA is interested to find out if the new recommendations from the Provincial Health Officer regarding masks to be worn in all inside public places will be instated within the school system.
- Appreciation to the Board for the letter to the Minister of Education requesting that the Foundation Skills Assessment be cancelled for the 2020-2021 school year. It remains MATA's hope that the Minister will reconsider the postponement to January and, instead, cancel the FSA's for this school year.

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

No Report

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

Andrea Button, President, commented on the following:

- DPAC will be donating \$2000 to the District 69 Backpack Program as a way to support the parents and students of the district.
- Lack of heating at the Craig Street Commons on Election Day.

- Requested that school administrators speak with their school's Parent Advisory Council representatives to encourage them to attend the virtual DPAC meetings as there are still 5 schools not being represented.

Trustee Young inquired whether any parents were able to participate in the provincial professional development workshops offered on October 23<sup>rd</sup>. Ms. Button advised that the information was provided; however, she is not aware who may have participated.

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

None

## 11. ACTION ITEMS

## 12. INFORMATION ITEMS

### a. Education Update

Vivian Collyer, Director of Instruction, reported on the following:

- The Superintendent, Associate Superintendent and Dr. Collyer continue to meet with school teams to review their Enhancing Student Learning Plans.
- The first of four hybrid Elementary Numeracy Learning Series was held on October 26<sup>th</sup> with consultant Jeanie DeBoice, of SD62, who presented from Victoria. There was still a high level of engagement by participants given the unique format.
- The Secondary Numeracy Learning Series will be held on October 28<sup>th</sup> and will also be held in a hybrid format with most of the 20 participants socially distancing at their sites while the consultant will again host the session via Zoom from Victoria.

Gillian Wilson, Associate Superintendent, reported on the following:

- Acknowledgement of the good work being done on the Enhancing Student Learning Plans.
- Schools are still participating in classroom reviews at this time of year as well as in the spring which direct the District's review. Principals work with staff to identify the needs of and set goals for their students.
- Providing a common prep time has been well-received by some teachers who are able to collaborate more than they may have been during the work day in the past.
- A concern from schools is that there are a number of children who are not yet engaged in home support, distance learning or in the classroom. Staff continue to consider ways to identify barriers that may be preventing the children from participating in one of the learning options being offered and how best the district can support families with a variety of needs and concerns.
- Administration is also working to support teaching staff and reduce the presume some may feel if students are not where they would normally be in their learning by this point in the school year. During the pandemic, school has been different since March and teachers need to realize that it is for students to be at a different point than they normally would be at this time.

**b. Education Planning Update**

Superintendent Elder reported on the following:

- The benefits of the visits to schools and working with the principals and vice principals on establishing their Enhancing Student Learning Plans. He also credited the entire school communities for identifying what matters most right now, how work is being prioritized, and the joy and passion being observed in the schools alongside the ongoing challenges that people face in terms of not only the usual dedicated work of serving learners but also doing so during the current challenging circumstances.
- Issues are routinely discussed in the MATA Liaison meetings, including examining the impacts of health and safety protocols and examining the best way forward as it relates to benefits and challenges to current organization of schools and the school day. He has confidence in the plans for the year in terms of supporting students and staff and he looks forward to hearing proposed solutions from MATA and staff.
- He outlined the sequence of events and communications that would occur with guidance from Island Health that have been planned in consideration of the prospect of a potential COVID exposure in schools to ensure that the district is well-prepared for that eventuality.
- He reaffirmed that schools are in solid routines in terms of learning groups, masks, distancing, limited visits, shorter breaks, early dismissal that provides for prep at the end of the day, transportation routines are in place although unfortunately not for courtesy riders.
- Appreciation to:
  - i. the entire custodial staff for all their work to keep schools properly cleaned and safe.
  - ii. principals and vice principals for their ongoing passion, commitment and leadership.
  - iii. parents for understanding and support in not being able to attend in schools as they have in past years.
  - iv. teachers for their continued work for student learning and for their dedication to their ongoing professional development led by teachers and administrators
  - v. support staff for their commitment to their ongoing learning as exemplified by the professional development held October 23<sup>rd</sup>.
  - vi. CEAP staff who provide distance learning. Enrolment has increased substantially from 30-40 students to 170. It took tremendous effort on part of the staff to engage families and organize for interactive days as possible.
  - vii. everybody who are working with those children in more challenging circumstances to ensure they are well supported in terms of education including those families who chose home support. The district continues to be unique in still providing home support without having the students being enrolled in DL or back in their neighbourhood school. The students can be connected to their school until they are ready and able to return.
  - viii. The Board as a whole and to individual trustees for continuing to be stewards of public education and continue advocacy for the community's social and global well being through Truth & Reconciliation and social justice and honouring that commitment to the well-being of society as a whole.



- Further to a query from Trustee Austin regarding how parents can connect with their child(ren) during the school day if necessary as well as how volunteer programs such as the breakfast and lunch programs might still be offered in schools, Superintendent Elder provided the following:
  - i. With parents regrettably less involved with their children inside the school than prior to the pandemic, there has been a greater comfort for young children in allowing their parents to depart from the school after they drop them off. There seems to be a smaller number of children and parents needing that lasting hand- holding as the day starts. Where there is a need for the parent and student to connect during the day, teachers and administrators are ensuring that happens in one way or another; either safely outside or inside.
  - ii. The district does still have some of the food programs in place and staff are finding ways to continue to provide food within protocols. Part of the spirit building is that, if the provider can find a way in a Food Safe manner to get food to a school for distribution in the school, that is arranged as well. The District 69 Backpack Program also continues for those families who have greater need due to home situations.
- c. **Class Size Report: October 16, 2020 Snapshot**  
As presented in the agenda package showing one multi-grade music class with more than 30 students.

### 13. EDUCATION COMMITTEE OF THE WHOLE REPORT

Trustee Godfrey referred to her report in the agenda package, highlighting the two presentations from schools. She noted that next month discussion will continue on the Alternative Education Review and graduation rates.

### 14. POLICY COMMITTEE OF THE WHOLE REPORT

- a. **Board Policy 606: Respectful Workplace**  
(NEW)

#### 20-113R

*Moved:* Trustee Young      *Seconded:* Trustee Godfrey

**THAT** the Board of Education of School District 69 (Qualicum) approve first reading to adopt Board Policy 606: *Respectful Workplace* and its attendant Administrative Procedures at its Regular Board Meeting of October 27, 2020.

CARRIED UNANIMOUSLY

- b. **Board Policy 106: Financial Reporting and Operating Surpluses**  
(Previously 4005 and 4006)

#### 20-114R

*Moved:* Trustee Young      *Seconded:* Trustee Austin

**THAT** the Board of Education of School District 69 (Qualicum) approve first reading to adopt Board Policy 106: *Financial Reporting and Operating Surpluses* and its attendant Administrative Procedures at its Regular Board Meeting of October 27, 2020.

CARRIED UNANIMOUSLY

**c. Board Policy 108: School Generated Funds**

(replaces 4008 and incorporates AP Fundraising)

**20-115R**

*Moved:* Trustee Young      *Seconded:* Trustee Godfrey

**THAT** the Board of Education of School District 69 (Qualicum) approve first reading to adopt Board Policy 108: *School Generated Funds* and its attendant Administrative Procedures at its Regular Board Meeting of October 27, 2020.

CARRIED UNANIMOUSLY

**d. Board Policy 509: Educational Changes Due to Emergencies**

(NEW)

**20-116R**

*Moved:* Trustee Young      *Seconded:* Trustee Austin

**THAT** the Board of Education of School District 69 (Qualicum) approve second reading to adopt Board Policy 509: *Educational Changes Due to Emergencies* and its attendant Administrative Procedures at its Regular Board Meeting of October 27, 2020.

CARRIED UNANIMOUSLY

**e. Board Policy 103: New/Repurposed Facilities**

(previously numbered 4003)

**20-117R**

*Moved:* Trustee Young      *Seconded:* Trustee Godfrey

**THAT** the Board of Education of School District 69 (Qualicum) approve third and final reading to adopt the revisions to Board Policy 103: *New/Repurposed Facilities* and its attendant Administrative Procedures at its Regular Board Meeting of October 27, 2020.

CARRIED UNANIMOUSLY

**f. Board Policy 104: Video Monitoring**

(previously numbered 4004)

**20-118R**

*Moved:* Trustee Young      *Seconded:* Trustee Kurland

**THAT** the Board of Education of School District 69 (Qualicum) approve third and final reading to adopt the revisions to Board Policy 104: *Video Monitoring* and its attendant Administrative Procedures at its Regular Board Meeting of October 27, 2020.

CARRIED UNANIMOUSLY

**g. Board Policy 105: Use of School Facilities**

(NEW policy and previously an Administrative Procedure only)

**20-119R**

*Moved:* Trustee Young      *Seconded:* Trustee Godfrey

**THAT** the Board of Education of School District 69 (Qualicum) approve third and final reading to adopt Board Policy 105: *Use of School Facilities* and its attendant Administrative Procedures at its Regular Board Meeting of October 27, 2020.

CARRIED UNANIMOUSLY

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

Trustee Flynn referred to her report as provided in the agenda package and advised that there is a more in-depth report regarding the seamless child care proposal on the CUPEBC website.

**20-120R**

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

**THAT** the Board of Education of School District 69 (Qualicum) write a letter to the Premier to support, in principle, the concept of the seamless child care initiative proposed by CUPEBC.

CARRIED UNANIMOUSLY

Chair Flynn noted that she would delay sending the letter to ensure it is directed to a specific individual following the recent provincial election. It was also suggested that the letter be copied to the Minister of Education and the Minister of Children and Family Development and any others who are connected to this proposal.

Associate Superintendent Wilson added that the district has submitted an expression of interest in participating and advised that a plan is ready to be implemented should something come forward.

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

No Reports

**17. TRUSTEE ITEMS****a. Oceanside Community Track (at Ballenas) Update**

Trustee Young referred to the memo in the agenda package for information noting that there is a good amount of information from Recreation Commission meetings held over the past few years regarding configurations that could be used for a 4 or 6-lane type of project.

**20-121R**

*Moved:* Trustee Young      *Seconded:* Trustee Godfrey

**THAT** the Board of Education of School District 69 (Qualicum) support the shift of the Ballenas Track Renewal project to a smaller scale than an 8-lane competitive track to either a four or six lane training track with a 6-lane straightaway, levelled or at current elevation, with costing and fundraising to determine the eventual configuration.

CARRIED UNANIMOUSLY

**20-122R**

*Moved:* Trustee Young      *Seconded:* Trustee Austin

**THAT** the Board of Education of School District 69 (Qualicum) reset the Track Renewal Steering Committee to include a trustee, district senior staff, community members and students, with the membership to be confirmed by the Superintendent at a future Board meeting.

CARRIED UNANIMOUSLY

Dr. Elder added that, while the Regional District of Nanaimo and the City of Parksville have effectively stepped out of the conversation, that the Town of Qualicum Beach may still be interested in continuing involvement as a community partner separate from the RDN Recreation Commission.

**b. BCSTA's Meeting of Board Chairs**

Trustee Austin referred to her summary as provided in the agenda package. She drew attention to three resource guides that BCSTA has developed for Boards, particularly the one focusing on Advocacy. She hopes that trustees will begin to use the resource to assist their continued discussions about advocacy.

Budget pressures were also discussed given the uniqueness of the current year and a recommendation from the meeting was to encourage trustees and senior staff to begin considering any mitigating factors and budget pressures for the current and next school year.

**c. Climate Action Task Force Update**

Trustee Austin referred to her report as provided in the agenda package.

Trustees and Senior Staff then discussed the intent of the motion presented and debated whether it was encompassing and specific enough. They also considered whether there was a need for a motion requesting that staff bring back a report on the implications of the motion. Consideration of protocols during extenuating circumstances such as the current pandemic was also suggested.

**20-123R**

*Moved:* Trustee Austin      *Seconded:* Trustee Kurland

**THAT** the Board of Education of School District 69 (Qualicum) commits to the conservation of water through its operational management and through learning opportunities for its educational community. The Board of Education supports the "Blue Communities" project, and recognizes and affirms that access to water and sanitation services are fundamental human rights. School District 69 commits to the water commons framework:

- a. Recognizing water and sanitation as human rights.
- b. Banning or phasing out the sale of bottled water in school district facilities and at school district events,
- c. Promoting publicly financed, owned and operated water and waste water services.

CARRIED

Details on how to operationalize the broad concepts of a commitment to water conservation and reducing single-use plastic were referred to the next Climate Action Task Force meeting for further exploration and discussion.

**d. Trustee Young Highlights**

Trustee Young shared the following information from her recent personal and school district activities:

- Attendance at the rededication of the Welcome Pole at École Oceanside Elementary School.
- Through her connection with the Oceanside Building Learning Together Coalition (OBLT) she participated in the Oceanside Health & Wellness Network Focus Group discussions about how different agencies have been dealing with COVID.
- She will be attending the OBLT First 2000 Days Conference to which trustees are invited. Contact Judi Malcolm, Manager of OBLT.
- She encouraged people to participate in the SD68 Indigenous Learning speaker series. She has been learning a lot of history of which she was

previously unaware. Of note to date was a presentation by Jerry Fontaine who shared stories from his book "Our Hearts Are As One Fire" and a presentation by Linda and Keith Goulet of the Cree Nation on the topic of Nehinuw (Cree) Pedagogy, which gave good information on how to operationalize Indigenous ways of knowing.

- A member of her chosen family introduced a book by Jonah Rosenfeld, titled *The Rivals and Other Stories* which is a book of Yiddish short stories translated into English by Rachel Mines.

**18. NEW OR UNFINISHED BUSINESS**

None

**19. BOARD CORRESPONDENCE AND MEDIA**

- a. Letters to and from Ministry of Education re: Foundation Skills Assessment

**20. PUBLIC QUESTION PERIOD**

None

**21. ADJOURNMENT**

Trustee Godfrey moved to adjourn the meeting at 7:26 p.m.

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CHAIRPERSON

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SECRETARY TREASURER



SCHOOL DISTRICT No. 69 (QUALICUM)

IN-CAMERA MEETING

SECTION 72 REPORT  
October 27, 2020

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**ATTENDEES:**

**Trustees**

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

**Administration**

Dr. Keven Elder	Superintendent of Schools
Ron Amos	Secretary Treasurer
Gillian Wilson	Associate Superintendent

The Board of Education discussed the following topics:

- Legal
- Labour Relations/Personnel

The Board of Education approved motions regarding the following topics:

- Labour Relations/Personnel

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Chairperson

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Secretary Treasurer



## Board and Trustee Representative Committee Report

**Trustee Representative:** R. Elaine Young  
**Committee Name:** Oceanside Building Learning Together Coalition/First 2000 Days Conference  
**Meeting Location:** Zoom  
**Meeting Time:** 9-1 October 29 and November 5

An interagency conference replaced the Coalition meeting this month. This report summarizes pages of notes, summaries etc. For more information, please refer to [www.rdn.bc.ca/first-2000-days-beyond](http://www.rdn.bc.ca/first-2000-days-beyond) or contact me.

### Day 1

1. Introduction/3 pillars in the first 2000 days – Judi Malcolm (OBLT)  
Pillars from conception to age 6 and beyond – Nutrition/food security; Protection from Trauma and Early Learning/healthy attachment
2. Nutrition and Food Security – Helene Dufour (Island Health)  
Working to reduce silos of practice and close gaps in research/knowledge  
Produced an Inventory Tool for stakeholders (Pre and post COVID)
3. Governance – Having a Collective Impact – Jane Vinet (OHWN)  
Achieving Large Scale Change (systemic change)/Collaborative Governance Model  
Work of John Kania Mark Kramer (FSG consulting [www.fsg.org](http://www.fsg.org)) (Conditions and principles of practice.
4. EDI Analysis – Kate Brium and Joanne Schroeder (HELP) Our results only  
Vulnerability correlated with poverty (not all in poverty are high vulnerability)  
Slightly lower than the province overall and slightly down since the last measurement  
Parksville City has experienced a meaningful increase in vulnerability
5. Small Group Break Out general trends  
We have been doing good work to collaborate in Oceanside  
We have identified clear gaps in our knowledge  
Actionable next steps are emerging.  
COVID has had an impact (slowed our progress/deepened inequities and vulnerability)

### Day 2

1. Protection From Trauma – Autumn Taylor (Arrowview Elementary School Principal)  
Neuro-sequential Model based on Bruce Perry's work  
Trained community partners and entire school district.  
Definitions and differentiation of trauma, toxic stress, and Adverse Childhood Experiences (ACE scores)  
Autumn's wish list to help – 1. Long-term planning; 2. Toolbox of common language; 3. Training and education; 4. Partnerships/policy; 5. Sharing information agreements; 6. Time; 6. Early intervention and learning. Good wish list for all 3 pillars.....
2. Nutrition and food security – Michael Benusic and Analisa Blake  
Healthy nutrition impacts brain growth and development through the lifespan  
Nutritional security is based on food security (includes availability, stability, accessibility, and utilization)  
Oceanside Vulnerable due to income/cost of living; isolation; impact of colonization, climate change; broad (world wide) social disruptions

More information is available through the author of this report.



## Board and Trustee Representative Committee Report

SD69 QUALICUM

**Trustee Representative:** R. Elaine Young  
**Committee Name:** Oceanside Community Track (at Ballenas) Steering Committee  
**Meeting Location:** Zoom  
**Meeting Time:** November 3, 2020

**Mandate:**

*To upgrade Ballenas Secondary track so that it can be safely used by all in the Oceanside community.*

- School District has passed motions to continue the support for the track project with a community-based committee
- Updated estimates for a 6 lane leveled track are around 1.5 million. The Committee agreed this would serve the needs of the community and be a “practice” not competitive track. If fundraising targets cannot be met, we will consider 6 lanes unlevelled or 4 lanes. Costs of all options were updated and discussed.
- Discussed possible committee members.

The committee will meet again on the November 24. Members will provide an oral update to the Regular Board Meeting of the same date.

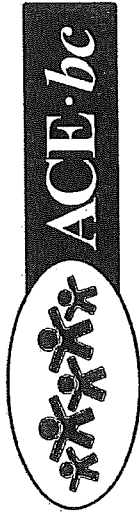
Any ideas for members of the steering committee are welcomed. Please send email to [kelder@sd69.bc.ca](mailto:kelder@sd69.bc.ca)

There were no recommendations from the November 3 meeting.

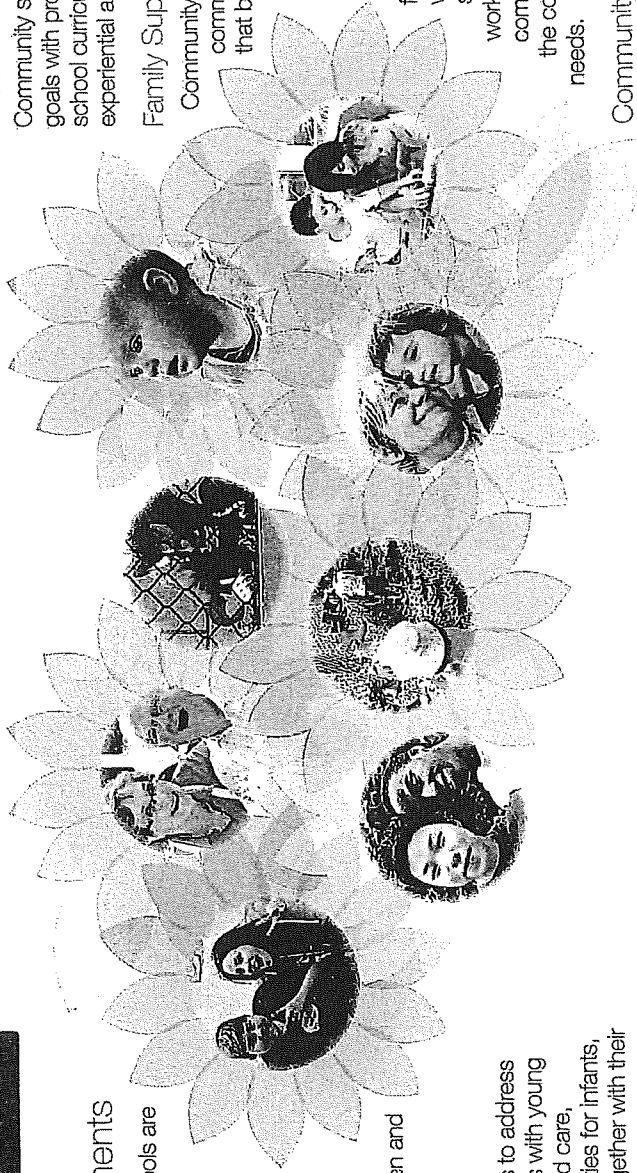


**SCHOOL DISTRICT 69 (QUALICUM)  
STATUS OF ACTION ITEMS**

Action Item	Responsibility	Status	Proposed Deadline
<p><b>Letter to Premier re Seamless Childcare Proposal</b> October 27, 2020 THAT the Board of Education of School District 69 (Qualicum) write a letter to the Premier to support, in principle, the concept of the seamless child care initiative proposed by CUPEBC</p>	Board Chair	Awaiting confirmation of cabinet appointments	December 2020/January 2021
<p><b>Codes of Conduct Working Group</b> September 22, 2020 THAT the Board of Education of School District 69 (Qualicum) ask senior staff to create a working group, which includes student and parent advisory council representatives, to work on the School Codes of Conduct</p>	Senior Staff		Spring 2021
<p><b>Use of Common Space for Artwork</b> March 10, 2020 THAT the Board of Education of School District 69 (Qualicum) ask staff to work with Parksville Civic and Technology Centre partners to develop a plan and process to allow the display of wall art from SD69 students, VIU students and community members in the communal areas of the building; and, THAT this process may serve as a vehicle for installation art, be it temporary or permanent.</p>	Senior Staff	Deferred due to COVID	TBD
<p><b>Climate Action Symposium</b> December 17, 2019 THAT the Board of Education of School District 69 (Qualicum) support a task force initiative to host a Climate Action Symposium in the spring of 2020</p>	Climate Action Task Force Members	Has been decided to move timeline from spring 2020 to fall 2020 Will now depend on status of pandemic	TBD



## BUILDING THRIVING COMMUNITIES



### Community School Elements

The nine elements of community schools are focused on creating student success, healthy families and strong, resilient communities.

#### Out-of-School Time Programs

Community schools provide quality, accessible programs to meet the physical, social, emotional, and academic needs of school age children and youth outside of regular school hours.

#### Early Learning

Community schools provide programs to address the play and learning needs of families with young children. The options may include child care, preschool, StrongStart and opportunities for infants, toddlers and preschoolers to learn together with their parent or caregiver.

#### Integrated Services

Community schools support and facilitate collaboration with community agencies and organizations to create partnerships for the provision of more streamlined programs and services that align with school and community needs.

#### Youth Connections

Community schools build and develop community support, connections and programs that encourage youth involvement, social responsibility and leadership.

**Supported & Enhanced Student Learning**  
Community schools support and promote school goals with programs and initiatives that enhance the school curriculum through student involvement in experiential and community based learning.

#### Family Support Services

Community schools connect families with community based services and resources that build capacity and strengthen the health and well being of children, families and community.

#### Community Engagement

Community schools facilitate an open flow of communication and engagement with the broader community. The school, families and community actively work together to co-create a school and community climate that is representative of the collective vision of community assets and needs.

#### Community & Continuing Education

Community schools implement informal and formal learning opportunities that meet the needs of the entire community. Programs are not only offered to K-12 students but also include early learning, literacy foundations, high school completion, English language learning, adult education, and vocational and community interest classes.

#### Community Use of School Facilities

Community schools effectively expand the use of the school and other neighbourhood facilities for community programs and services suited to the unique and diverse needs of all members of the community. The community school is a resource and hub for the entire community.

## Association for Community Education

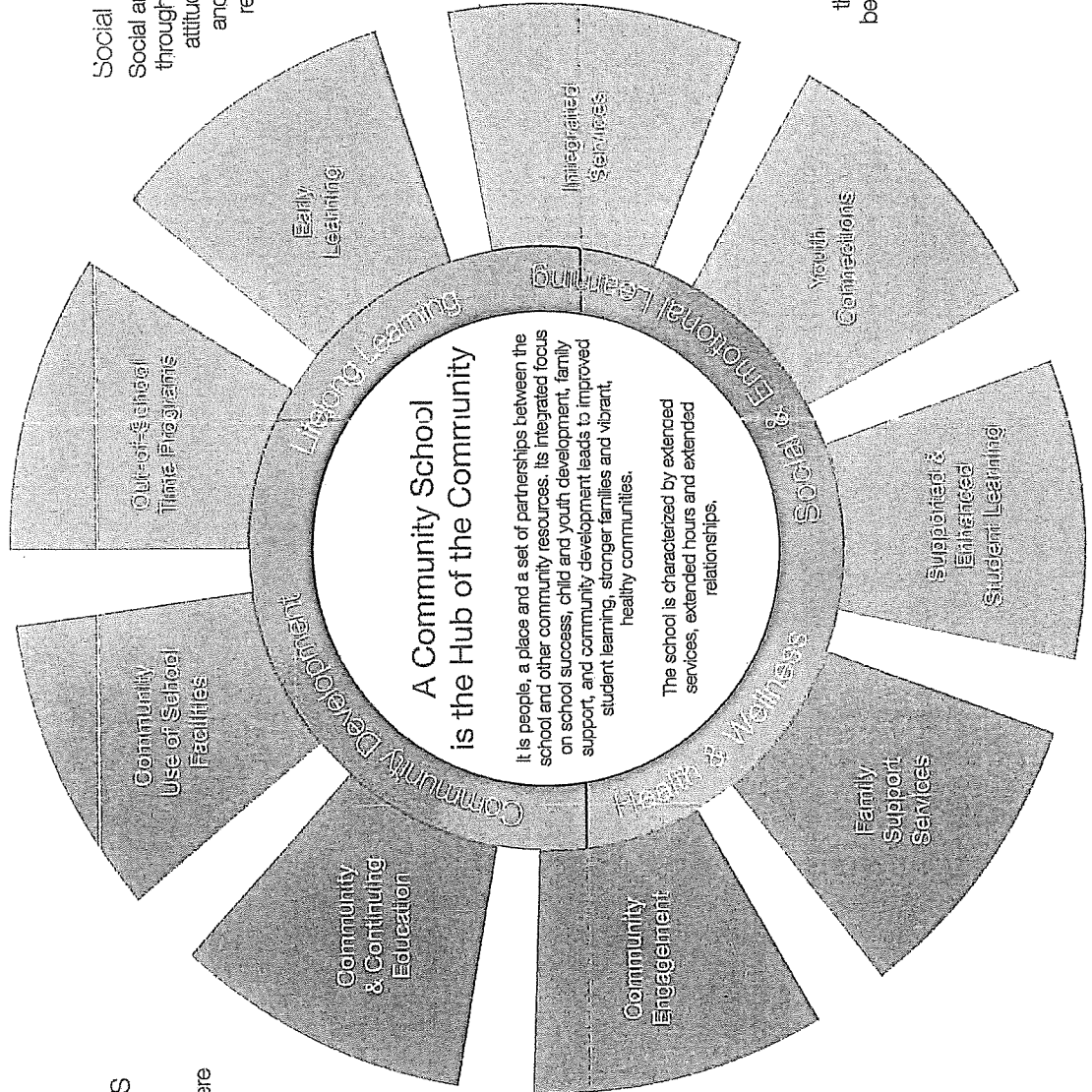
ACEbc is dedicated to fostering and promoting Community Education and Community Schools in British Columbia.

ACEbc has been active in BC since 1975 in the areas of community education, community school development, advocacy, training, research and resource publication.

ACEbc is a non-profit organization governed by an elected Board of Directors with membership open to individuals, groups or organizations interested in Community Education.

[www.acebc.ca](http://www.acebc.ca)

# Elements of Community Schools in British Columbia



## Community School Threads

### Community Development

Community development is a process where community members come together to resolve community issues, develop capacity and mobilize community resources. Through a more collaborative method of planning and decision-making, the community is strengthened and community well-being is developed. Community schools help communities obtain, strengthen, and maintain the ability to set and achieve their own collective objectives.

### Lifelong Learning

Lifelong learning is all learning that is pursued throughout life with the aim of improving knowledge, skills and competences. It is flexible, diverse and available at different times and in different places. Community schools create opportunities and remove barriers to learning, moving beyond the boundaries of traditional schooling.

### Social & Emotional Learning

Social and emotional learning is the process through which individuals develop the skills, attitudes and values necessary to recognize and manage one's own emotions and to recognize emotions in others. It includes working well with others and forming positive relationships, identifying and solving problems, being able to feel sympathy and empathy for others, and help-seeking and help-giving behaviours. Community schools develop and nurture social and emotional capacity in their students, families and community members.

### Health & Wellness

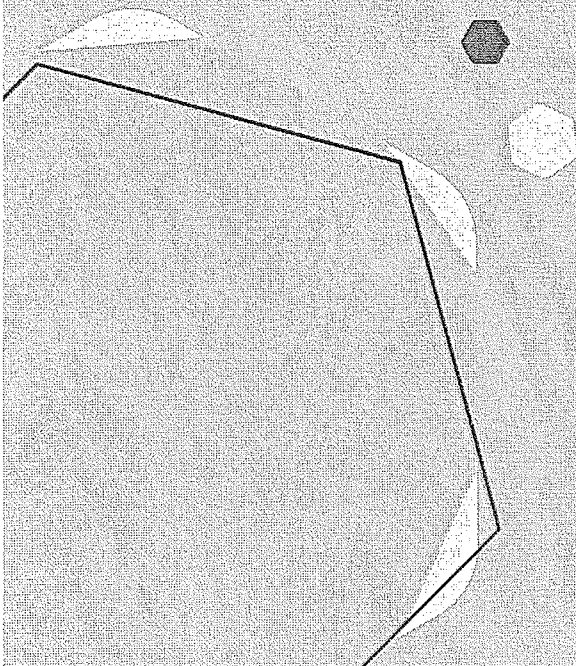
Health is a state of physical, emotional, mental and social well-being. Wellness is a conscious, lifelong process of becoming aware of choices and making decisions towards a more balanced, healthy and fulfilling life. Community schools empower students, families and community members to pursue both their own health and the collective well-being.



# BUILDING THRIVING COMMUNITIES

Guide to Community Schools in B.C.

Discussion Paper



United Way  
Lower Mainland

# ELEMENTS OF

**02— OUR CONTEXT**

**03— MODELS OF COMMUNITY SCHOOLS**

**04— STAGES OF DEVELOPMENT**

**06— ELEMENTS OF COMMUNITY SCHOOLS**

**07— CURRICULAR CONNECTIONS**

**09— GUIDING PRINCIPLES**

**10— CHECKLIST**



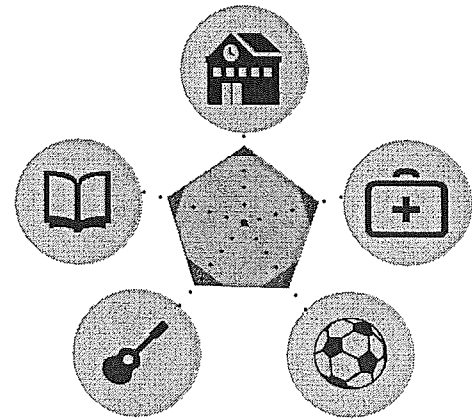


This resource is a functional guide to inform school districts and community stakeholders hoping to implement or enhance their current approach to school and community partnerships.

## Schools and Communities



Schools are natural centres for activity in neighbourhoods and public schools have always played a vital role in our communities. The B.C. Ministry of Education notes that these places are characterized as inviting places where people of all ages can access education, health services, recreation and culture for the purpose of promoting the well-being of children, families and the entire community.



Since 1975 the Association for Community Education B.C. (ACEbc) has supported partners in development and ongoing support for this work.



"In a community school, the important thing is that all the different services are working together and the school is the natural focus point."

— Bill Preston

Today, the B.C. Community Schools Advisory Committee (est. 2019) with support from the United Way is building from ACEbc's commitment to community school development through advocacy, consultative services, resource development and on-going professional development in the field.



This guide will present information on benefits and models of implementation, as well as, practical tools to support the planning and implementation of community schools in B.C.

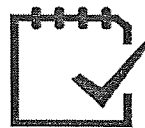
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Models of Governance & Management



9

Elements of Programs & Services



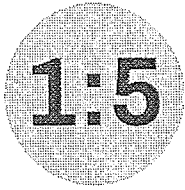
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Stages of Development



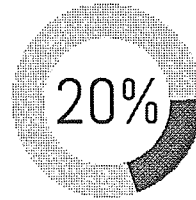
# CURRENT CHALLENGES

Families currently face stagnating wages, precarious work situations, and soaring costs for essential living expenses such as housing, food, child-care and transportation.



**1:5**  
children  
are growing up in  
poverty in B.C.

That's the  
equivalent of  
20% or **172,550**  
children and  
youth in B.C.



**Indigenous, new immigrant  
and children in visible or  
racialized minority groups**  
experience much higher rates  
of poverty.

(2018 B.C. Child Poverty Report Card)

## ▼ The Gap

Children and families living with these vulnerabilities require more supports and services than a traditional school can offer.

These statistics reflect the continued growth of income inequality and decades of facilitating the massive accumulation of wealth in the hands of fewer and fewer individuals, **while thousands of children and youth are deprived of the security, support and opportunities** they need to thrive.

## ▼ Measurable Impact and Improved Outcomes

Extensive research demonstrates that community schools improve outcomes for all children, especially those most vulnerable due to life circumstances.

Studies find that community schools have the ability to leverage additional funding—up to \$3 of additional funding for every \$1 in school district investment.



Improved Academic performance



Higher Attendance Rates



Positive School Environments



Safer Schools



Greater Parental Involvement

(Children's Aid Society)

distinct in their management and governance structures, staffing, and sustainability practices. They all demonstrate high levels of community engagement through partnerships, programs and services.

## District Model 1

**Coordinators** are school district employees assigned to an individual or a hub of schools.

A district wide **steering committee** meets regularly with representatives from community partner agencies plan to provide programs and services for children and families.

Partner agency staff are viewed as part of the school community enabling **holistic support**.

No formally designated staff

**Collaboration** between school principal and administrative staff of partner agencies.

School building **houses both school programs and community programs** offered through partnerships.

2

## Community Engaged School

Coordinators or Managers are hired as staff in these models. They have the capability to develop, evaluate and supervise programs.

Some schools have combined models or operate with an entirely unique model based on their local context and history.

## Board Governed 3

Formal and informal agreements on joint program planning, funding and evaluation supports **sustainability**.

Governed by an **advisory group, council or non-profit society** with charitable status.

**Joint use agreements** govern planning and operations of main partnership between school district and municipality.

Focus on **out-of-school time** educational and recreational programs.

Community school coordinator or Municipal **staff located on-site** at the school **to strengthen integration** between school and community.

4

## District/Municipality

**Highlight:** One community continues to provide early childhood, literacy & health programs even when schools have closed due to low student enrollment.



## STAGE 1



### EXPLORING

Schools are asking questions, thinking about how things may be structured differently to better support their students and the greater community.

#### FOCUS

- Convene stakeholders
- Identify needs
- Brainstorm ideas to bridge gaps

#### GOALS

Develop a shared vision

## STAGE 2



### EMERGING

When a school decides to begin the transformation and take action. Introduction of services, securing funding, and developing early partnerships. Programs are developed from a strengths-based approach.

#### FOCUS

- Commit to the vision
- Improve communication
- Clarity of roles and responsibilities

#### GOALS

Introduction of services  
Funding/partnership development

## STAGE 3



### MATURING

The vision is becoming clearer to all. This stage is marked by steady, intentional progress. Interventions become timelier, more relevant and higher quality. Relationships between school and community organizations are deepened through joint planning and funding.

#### FOCUS

- Strong vision
- Fresh programming
- Increasing partnerships
- Demonstrating added value

#### GOALS

Find ways to create sustainability for the long term

## STAGE 4



### EXCELLING

Quality Programs are fully integrated into the school culture. Strong, established relationships within the school, community and school district. Coordinator and community program staff are valued and seen as committed partners and leaders.

#### FOCUS

- Whole-child approach
- Parental engagement
- Youth leadership and engagement

#### GOALS

Innovation

## Choosing a Model

Do you anticipate funding to support your efforts?

If yes, from which source(s) (Ministry of Education CommunityLINK, Donations, Other)?

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What is the platform for stakeholders in your community for collaboration, discussion and decision-making related to developing a robust strategy to meet identified needs?

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Which synergies exist that allow for sharing of resources, amplification of a response, and increase in impact with shared work?

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Who are the allies in this work that will navigate systems, problem solve and build a cohesive community response?

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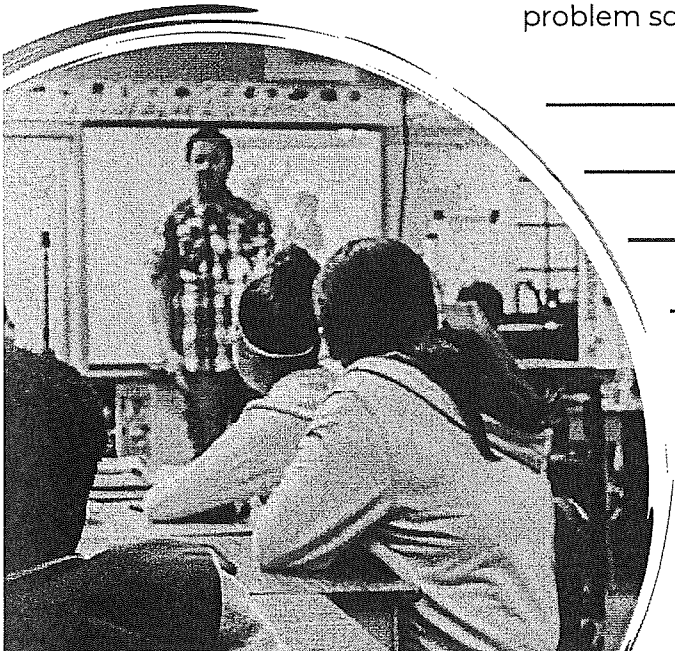
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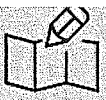
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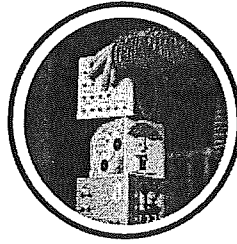
The following nine elements focus the activities and work of community schools. They ensure student success, healthy families, and resilient communities. This list provides categories for potential community response.

### Out-of-School Time Programs



Quality, accessible programs that meet physical, social, emotional, and academic needs of children and youth outside of regular school hours.

### Early Learning



Addresses play and learning needs of families with young children and opportunities for young children to learn with parents or caregivers.

### Integrated Services



Community agencies and organizations collaborate for more streamlined programs and services aligning with school and community needs.

### Youth Connections



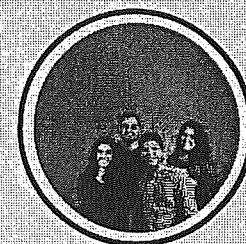
Build, develop and support community connections and programs that encourage youth involvement, social responsibility and leadership.

### Supported & Enhanced Student Learning



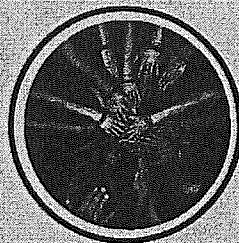
Promotes school goals with programs and initiatives that enhance school curriculum through experiential and community based learning.

### Family Support Services



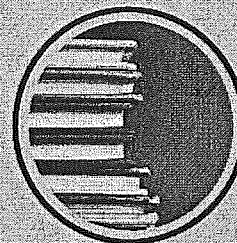
Connecting families with services and resources that build capacity and strengthen health and well-being of children, families and community.

### Community Engagement



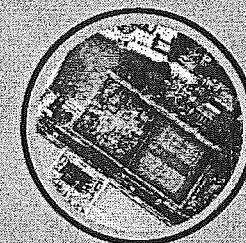
Schools, families and community maintain open communication and co-create a climate representing the collective vision of community assets and needs.

### Community & Continuing Education



Informal & formal learning opportunities that meet the needs of the entire community across all ages.

### Community Use of School Facilities



Use of facilities are suited to the needs of the community. The school is a resource and hub for the entire community.

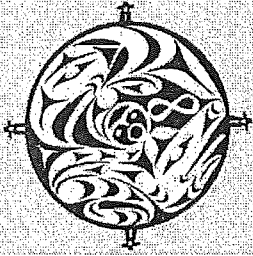
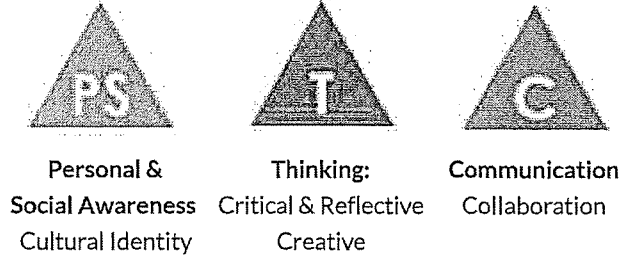


9 elements. They are very much aligned with the First Peoples Principles of Learning and the BC Education Curriculum's Core Competencies. Please see links below.

### First People's Principles of Learning

- ✓ Learning supports the well-being of self, community, family, land, spirits & ancestors
- ✓ Learning requires exploration of one's identity
- ✓ Learning involves generational roles and responsibilities

### BC's Core Curricular Competencies



The Raven & Coyote represent First Nations teaching and learning; the human figure in the middle represents the children; the Métis infinity symbol is incorporated within the circle and the four points are Inuksuk - that represent the Inuit - which signifies vision and direction. (Aboriginal Education: Artist - Chris Paul)

## Community Schools Threads

#### Life-Long Learning

Is all learning that is pursued throughout life with the aim of improving knowledge, skills and competencies. It is flexible, diverse and available at different times and places.

Community schools create opportunities and remove barriers to learning, moving beyond the boundaries of traditional schooling.

#### Social & Emotional Learning

Is the process through which individuals develop the skills, attitudes and values necessary to manage one's own emotions and recognize them in others. It includes forming positive relationships, identifying and solving problems, feeling empathy and sympathy, and help-giving and -seeking behaviours.

Community Schools nurture social and emotional capacity in their students, families and community members.

#### Health & Wellness

Is a state of physical, emotional, mental and social well-being. Wellness is a conscious, lifelong process of making decisions towards a balanced, healthy and fulfilling life.

Community Schools empower students, families and community members to pursue both their own personal health and collective well-being.

#### Community Development

Is a process where community members come together to understand, engage with and develop a strategy to issues impacting a community. Capacity is built and community resources strategically mobilized.

Through a collaborative method of planning and decision-making, Community Schools help communities obtain, strengthen, and maintain the ability to set and achieve their own collective objectives.

- Allow for recognition of how choices affect themselves and others
- Promote personal responsibility for their personal health and the health and well-being of those around them

- Provide access and connection to resources in a centralized location



Learning involves patience and time.  
 Learning recognizes the role of indigenous knowledge.  
 Learning is embedded in memory, history, and story.



Communication & Collaboration

**Community Engagement . . .**

- is supported through a constant flow of communication across school, families and the greater community
- promotes a collective vision created across time
- builds a rich community history
- encourages positive peer relationships
- promotes inter-generational connections through various programs and initiatives



Learning involves generational roles and responsibilities.  
 Learning requires exploration of one's identity.



Personal & Social Awareness & Cultural Identity

**Early Learning Programs . . .**

- Provide opportunities for families to learn together with their children
- Promote inter-generational learning
- Encourage parents and caregivers to understand their role in their child's learning
- Support the exploration of social environments outside the home, learning interdependence and cooperation

**Youth Programs . . .**

- Support the development of leadership skills
- Empower youth to find their voice
- Develop social responsibility
- Encourage youth to explore their identities
- Promote positive personal & cultural identity



Learning is holistic, spontaneous, reflective, experiential, and relational focusing on connectedness, reciprocal relationships, and a sense of place.



Critical, Reflective & Creative Thinking



Communication & Collaboration

**Integrated Services . . .**

- Interconnected network of community agencies and organizations
- Encourage reciprocal relationships among community members
- Strengthened through communication

**Supported & Enhanced Learning . . .**

- Experiential, hands-on activities in placed-based learning
- Meet curricular goals when programs are designed to encourage critical and reflective thinking

**Community Use of School Facilities . . .**

- Creates a hub for all members of the community to share
- Allows for a more flexible approach to programming that reflects current needs
- Promotes collaboration between schools and community agencies



### **Self-Determination**

Communities are empowered to make informed decisions that impact them.



### **Localization**

Services, programs & events are held in locations of easy public access to increase participation.



### **Self-Help**

Building capacity in people fosters independence and interdependence.



### **Integrated Service Delivery**

Proactive involvement and collaborative relationships with other agencies enhances available services.



### **Maximum Use of Resources**

Physical, financial and human resources must be utilized to the fullest.



### **Inclusiveness**

Community programs and services should involve and engage a broad cross section of community members.



### **Institutional Responsiveness**

Institutions have the responsibility to adapt services to the changing needs of the community.



### **Lifelong Learning**

Formal and informal opportunities for learning is provided for people throughout their lives.



### **Leadership Development**

Development and utilization of leadership capacity in local citizens empowers and strengthens the community.

## These steps can guide implementation of a Community School

### 1. Convene a stakeholder group.

Identify your stakeholders that can support collective decision making and actions - these can be students, parents, seniors, community agencies, health authorities, municipalities etc.

Reach out to these groups and invite them to join your advisory group. At times people have already self-selected to be active in this type of community work and are part of student leadership or parent advisory committee or municipal intercultural advisory committees etc.

### 2. Identify your current stage of development.

Review the document in the appendix "Neighbourhood Learning Centres in BC" to identify corresponding goals for the stage of development you are currently at.

### 3. Complete a community scan.

Which data currently exists? Early and Middle Development Index, BC Adolescent Health Survey, Municipal or Health reports, McCreary Report, Vital Signs etc.

### 4. Prioritize a few of the Elements of Community Schools.

Review the document in the appendix "Neighbourhood Learning Centres in BC" to prioritize important elements and the corresponding activities related to that element.

### 5. Plan activities with concrete timelines.

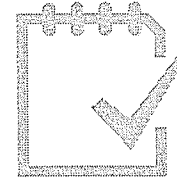
### 6. Institute programs or services to meet community objectives.

Objectives could include grant stipulations, curricular goals.

### 7. Seek a mentorship relationship.

School districts or community coalitions or United Way of the Lower Mainland are great connections. This can be very helpful for pragmatic support such as samples of job descriptions or memorandum of understanding or strategic plans etc.

### 8. Evaluate and continue to broaden scope of community schools impact.



***Review this checklist to guide your steps towards implementation.***

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"A Community School is people. It is a place and a set of partnerships between the school and other community resources. Its integrated focus on school success, child and youth development, family support, and community development leads to improved student learning, stronger families and vibrant, healthy communities."

extended services  
extended hours,  
& extended  
relationships.

United Way of the Lower Mainland  
4543 Canada Way, Burnaby, BC V5G 4T4  
Maggie Karpilovski  
604-294-8929  
604-293-0220  
MaggieK@uwlm.ca



United Way  
Lower Mainland





**Education Committee of the Whole Report**  
**Tuesday, November 17, 2020**  
**VIA ZOOM**  
**3:30 p.m.**

**Mandate:** *To discuss and make recommendations to the board on the general directions for education in the district, and to serve as a vehicle for regular reports to the board on educational programs and services.*

**1. ACKNOWLEDGEMENT OF TRADITIONAL TERRITORIES**

**2. OPENING COMMENTS**

**3. SHARED LEARNING:**

**a. International Student Program (ISP)**

An overview of the business and history of our International program was given by Ronda and Ross. They outlined the journey the program has gone from the early 1990s to 2019 with almost 200 students from 20 countries in the last school year. COVID-19 has hit Canada hard with the loss of students and the revenue it provides to both the Districts and Provinces. Some points of interest;

- 31 students in September, 30-50 more for February depending on visas and protocols around COVID
- Very clear procedures around quarantine and COVID procedures for students coming to the district
- 169 applications for Sept 2021
- 60% of homestay families remain as part of program

It was noted that an inequity exists in the province with only one school district being legally allowed to offer BC Curriculum to non-residents. Advice was requested from the ISP principals for wording for a motion to write a letter to the Minister of Education outlining this inequity which gives that district an unfair advantage and requesting that all districts be allowed to offer BC curriculum to non-residents.

**4. INFORMATION**

**a. District 69 Backpack Program – Ornament Fundraiser/Drive Through Event**

Virginia Worcester spoke of the wonderful program that she started in 1997 (All They Want for Christmas) and which continues, as the District 69 Backpack Program, to provide food and support to vulnerable families in our schools. A backpack of food is given to a student in the family to take home on Friday which provides food for the family for the weekend. This year the district has 50 families receiving a back pack and over the Winter break, there will be 20 more added to the list. A current fundraiser in collaboration with Robert Held and his beautiful glass ornaments is currently underway with proceeds going back to the program. The local artist has stated that he will create another unique ornament each Christmas.

**b. Graduation Rates 2019/2020**

A high level look at our grad rates for resident students, 5 year grads and 6 year completion. Inquiry questions and deeper digging as to why not every student walked across the stage, how is success measured. Our grad rate is 78% as of June 2020 but principals informed senior administration that 11 more students graduated after that date, which raises the grad rate to 82%. Staff will continue to look deeper into these numbers as some of the inquiry/curiosity questions are answered.

**c. Education Committee Start Time**

It has been determined that, due to the district's early school dismissals, the start time of the committee could be shifted from 3:30 to 2:30. This would also allow for student participation and provide flexibility for a lengthier meeting, if necessary. This will be a temporary time adjustment which will begin in January 2021.

**5. DISCUSSION**

**6. RECOMMENDATIONS TO BOARD OF EDUCATION**

- A motion will be provided to the regular board meeting to write a letter to the Minister of Education requesting that all districts in the province be given the opportunity to provide BC Curriculum to non-residents.

**7. QUESTION PERIOD**

**8. NEXT MEETING DATE**

- Tuesday, January 19, 2021 at 2:30 via Zoom (*Note Temporary New Start Time*)



EXEMPT STAFF SUPPLEMENTARY EMPLOYMENT BENEFITS

**Context:**

For employees moving from teaching into exempt positions (principals, vice-principals, district management staff) supplemental employment benefits (SEB) are lost. This means that even when responsibility is increased, benefits are decreased. This situation causes an unjust inequity, most notably in the area of maternity or parental leave top-up.

**Policy Statement:**

All exempt staff will receive supplemental employment maternity/parental benefits (SEB) matching the language of the board/MATA collective agreement.

**Guiding Principles:**

1. The board believes that a respectful, fair and equitable climate must be created, nurtured and maintained in all working and learning spaces.
2. The board believes that benefits should not be subtracted when moving to a position of greater responsibility.

**References:**

- Administrative Procedures to Board Policy 602: Exempt Staff Supplementary Employment Benefits
- Board of Education MATA Collective Agreement Article G.21.2 (Maternity SEB), G.21.8 (Parental SEB) and G.21.10 (Eligibility)

**Dates of Adoption/Amendments:**

Adopted:

Amended:



## SCHOOL DISTRICT No. 69 (QUALICUM)

### BOARD POLICY 602 – ADMINISTRATIVE PROCEDURES EXEMPT STAFF SUPPLEMENTARY EMPLOYMENT BENEFITS

Page 1 of 1

#### Purpose

These administrative procedures are designed to support Policy 602: Exempt Staff Supplementary Employment Benefits, and build from the Board's support for employees in exempt positions receiving supplementary employment maternity/parental benefits matching the language of the Board/MATA collective agreement.

#### District Procedures

1. Senior staff will ensure that the Board is enrolled in a Supplementary Employment Benefit (SEB) Plan agreement with the Employment Insurance Commission in respect of maternity and parental payments.
2. All School District 69 exempt staff are eligible to access benefits under this policy, including any on EI-supported maternity or parental leaves at the time of adoption of this policy.
3. The school district will abide by the requirements of the Employment Standards Act in regard to any employee who applies for, is on, or is returning from maternity or parental leave.

#### Expectations of Exempt Staff

4. For an exempt staff member to qualify for SEB under this policy, they will be required to:
  - a. Apply for and receive a leave of absence for maternity or parental reasons;
  - b. apply for and receive EI benefits for at least the period of time contemplated by SEB; and,
  - c. apply to the school district for SEB under the terms of this policy and administrative procedures.
5. SEB provisions will apply to the exempt staff member in keeping with Articles G.21.2 (maternity), G.21.8 (parental) and G.21.10 (eligibility).
6. Any exempt staff member in receipt of SEB may only access maternity or parental SEB, not both.

#### References:

- Board Policy 602: Exempt Staff Supplementary Employment Benefits
- Board of Education MATA Collective Agreement Article G.21.2 (Maternity SEB), G.21.8 (Parental SEB) and G.21.10 (Eligibility)

#### Dates of Adoption/Amendments:

Adopted:  
Amended:



**Context:**

1. The Board of Education is responsible for creating and maintaining a respectful, healthy and productive learning and working place **environment**. A high standard of conduct is therefore expected, encouraged and maintained. The Board expects everyone involved in the school district to follow the highest standards of conduct in all aspects of their roles and believes that these standards are essential in providing the best learning environment for students, **not only for working but for learning**. This policy is intended to cover school district employees, contractors, parents, school trustees, volunteers, third parties doing business, and members of the general public who interface with the school district. Students are not covered by this policy as those expectations are covered in the Board's Safe, Caring and Inclusive Schools Policy and by school codes of conduct.

**Policy Statement:**

The Board is committed to creating and maintaining a learning and working environment where all adults are treated and treat each other in a courteous and respectful manner.

The Board commits to the ideals of:

- a. A consistent understanding regarding proper and appropriate behavior in dealing with others, including speaking and acting without offending others;
- b. Interactions between people being fair, professional and respectful;
- c. Appropriate conduct being demonstrated with respect to school district property;
- d. Concerns being resolved in a timely and effective manner; and,
- e. Concerns being addressed in their appropriate place, whether within the provisions of a collective agreement, in Board policy or in other regulatory or restorative processes.

**Guiding Principles:**

**The Board believes that:**

1. The Board believes that a **A** respectful, fair and equitable climate must be created, nurtured and actively maintained in all working and learning spaces.
2. The Board believes a **All** members of the learning/working community must be able to easily voice and resolve complaints.
3. All people engaged in school district activities are expected to conduct themselves in a manner which is courteous, respectful of and responsive to the needs of others and which also treats school district property appropriately.
4. All people can expect to be free from objectionable or abusive behavior and comments.
5. Individuals **All people** involved in the learning and working environment are responsible and accountable for their actions.
6. The following are examples of behaviours that will not be tolerated by the board:
  - a. Bullying and harassment including gender based sexual harassment
  - b. Discrimination as outlined in the B.C. Human Rights code.
  - c. Any form of unfair or inequitable treatment based on gender, social class, sexual orientation, gender identity, country of origin, spiritual or religious beliefs.
7. Individuals **All people** are responsible for ensuring that their actions and communication with others (including electronic communication) adhere to the spirit and intent of this policy.



- 8. People in positions of authority are also entitled to a safe working and learning environment free from objectionable and abusive behavior.
- 9. People in positions of authority are held to a higher standard of performance and are expected to exercise their authority in a fair and consistent manner. As well, people in positions of authority have difficult tasks to perform including assigning work, setting performance expectations, providing feedback and taking corrective or disciplinary action when necessary. These activities can create tension, but the legitimate exercise of this authority is expected.

**References:**

- WorkSafeBC – Toward a Respectful Workplace: A Handbook on Preventing and Addressing Workplace Bullying and Harassment
- Board Bylaw 1
- Policy 6190: Workplace Bullying and Harassment
- Policy 6240: Resolution of Complaints

**Dates of Adoption/Amendments:**

Adopted:

Amended:

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**Purpose:**

This policy is intended to provide a safe and effective procedure for resolving interpersonal conflicts and reporting inappropriate conduct in the workplace.

**Scope:**

1. This administrative procedure and associated policy covers all adults involved in the learning or working environment regardless of their role. This includes school district employees, contractors, parents, school trustees, volunteers, third parties doing business, and members of the general public who interface with the school district.
2. Students are not covered under this policy. Standards for student behavior are addressed under each school's code of conduct.
3. Inappropriate behavior by an adult toward a student is not covered by this policy. The School Act, School District Policy, the Teachers' Regulation Branch, the District's Collective Agreements along with the BC Human Rights Code and employment laws/statutes will define and govern the standard of behavior required by adults when dealing with students.
4. For District employees, this policy does not supersede any provision of an applicable Collective Agreement.
5. The conduct of the Board of Education is addressed in Board Bylaw 1 under Trustee Code of Ethics.
6. The following matters are not subject to the above principles
  - a. Student suspensions of more than five days (See Board Policy: Suspension of students)
  - b. Decisions of the District Discipline Committee
  - c. Investigations/resolutions through employment contracts, collective agreements, or codes of ethics.
  - d. Matters subject to legal proceedings
  - e. Matters involving serious misconduct which warrant an independent investigation and response by the district.
  - f. Malicious, frivolous, or bad faith complaints where the complainant refuses to participate in a respectful resolution process.

**Responsibilities:**

7. School and district administration will ensure that provisions of this policy and administrative procedure are used to support the creation and continuation of respectful workplaces, and for providing support and intervention as needed to that end.
8. Employees will be expected to, in accordance with WorksafeBC requirements, report an incident of violence to their supervisor in accordance with the procedure for the handling of a violent incident.
9. School and district administration will work with anyone alleging an incident of bullying and harassment in accordance with Policy 6190 Workplace Bullying and Harassment.
10. School and district administration will ensure that matters are referred to the processes described in collective agreements as situations dictate.



**Definitions:**

11. Inappropriate workplace conduct is that which is objectionable and/or unwelcome to an individual. Examples of such conduct include, but are not limited to:
  - a. an action or comment by any person which insults, or degrades another person;
  - b. verbal abuse in any form, such as including swearing at or displaying anger toward another person or threatening language;
  - c. written or verbal comments, actions or gestures or other behaviors;
  - d. "jokes" which are offensive or belittling;
  - e. abusing authority;
  - f. yelling or shouting (except where intended to alert another to danger);
  - g. deliberately excluding an employee from relevant work activities or decision making;
  - h. decision making which is influenced by factors which have no work related purpose;
  - i. attempting to discredit an employee by spreading false information about them.

**Resolution Process:**

12. Any allegation of behavior that is inconsistent with the expectations of this policy and administrative procedure should be referred to the provisions of a collective agreement or board policy where possible. If those referrals are not appropriate, the steps listed below may be undertaken.
13. For context, not all unpleasant or inappropriate conduct amounts to bullying and harassment. Employees might disagree on issues, they might not like what they are asked to do, or they might not be friends with all of their co-workers. However, all employees are expected to do what they can to interact respectfully with others.
14. Given that most reasonable people will change their behavior when they discover it is creating issues for others, a complainant should attempt to resolve concerns informally at the earliest possible stage without unnecessary escalation. The complainant may select an advocate for support through the following process:
  - a. the complainant should attempt to find a suitable resolution directly with the other person involved;
  - b. in the event that a satisfactory resolution was not achieved, the complainant should address the matter with a union or association representative and, as possible, with the other individual's supervisor;
  - c. If the issue remains unresolved, the complainant may refer the matter to the Director of Human Resources for consideration of further mediation or investigation, or directly to the Superintendent of Schools;
  - d. If the issue has not been concluded through the processes of 14 a through c, it shall be referred to the Superintendent (or designate).

**Reporting an Incident:**

15. In the event that someone uninvolved is a witness to inappropriate conduct (i.e., damage to property, an offense toward another individual, etc.) that individual must report the incident to the supervisor most responsible for that area immediately.





**References:**

- WorkSafeBC – Toward a Respectful Workplace: A Handbook on Preventing and Addressing Workplace Bullying and Harassment
- Board Bylaw 1
- Policy 6190: Workplace Bullying and Harassment
- Policy 6240: Resolution of Complaints

**Dates of Adoption/Amendments:**

Adopted:

Amended:

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## FINANCIAL REPORTING AND OPERATING SURPLUSES

Page 1 of 2

**Context:**

The Board of Education has a mandated obligation to care for and effectively use public funds to provide an educational program for all School District 69 (Qualicum) students. In order to ensure the financial integrity of the public accounts in its care, the Board of Education requires the Secretary-Treasurer to develop and present to the Board of Education quarterly financial reports at a Regular Public Board Meeting which outline the financial position of the School District. The Board also has a responsibility to effectively manage any accumulated surpluses. An accumulated operating surplus allows a School District to budget for expenditures in excess of revenues in a given year, and also serves to reduce financial risk that can result from financial forecasting uncertainty and unforeseen circumstances.

**Policy Statement:**

1. The Board expects management of current and future finances will be wise and prudent.
2. In all financial decision making, the interests of providing a quality educational program to students will be central.
3. Wherever possible, financial plans will consider environmental sustainability as an important short-term and long-term factor.
4. The Board expects (and is mandated) to prepare a balanced budget.
5. The Board will establish a restricted portion of its accumulated operating surplus and/or its annual operating budget as a contingency reserve to be used to mitigate future budget shortfalls. If possible, the targeted amount of contingency reserve will be up to 2.5% of total operating budget for that year.

**Guiding Principles:****The Board believes that:**

1. All school district business will conform with generally accepted best business management practices
2. To maintain an open and honest climate in School District 69, all financial documentation will be explained explainable and clearly understood understandable by trustees and the public.
3. Budget preparation will include planning, reviewing and decision-making phases. At each phase consultation with stakeholders and public will be arranged and encouraged.
4. Budget planning will recognize needs of the students, the system and new programs identified by all those involved in consultations.
5. Newly budgeted projects and programs will be fully reviewed and evaluated on an ongoing basis.
6. Financial reports will be presented quarterly at a public meeting of the Board.
7. At the end of each fiscal year, up to 2.5% of the accumulated operating surplus will be placed in contingency reserve to protect the district from unforeseen future risks. A contingency fund of up to 2.5% of the preliminary budget should be built into budget planning.

**Definitions:**

1. Accumulated operating surplus: The extent to which operating revenues from all previous years exceeds operating expenditures from all previous years.



FINANCIAL REPORTING AND OPERATING SURPLUSES

2. Accumulated Operating Deficit: The extent to which operating expenditures from all previous years exceeds operating revenues from all previous years.
3. Contingency reserve – Amounts transferred to an operating or capital account which can be used to protect the district from unforeseen future risks.

**References:**

- School Act Part 6 – Boards of Education

**Dates of Adoption/Amendments:**

Adopted: 79.11.21

Amended: 84.06.06: 87.10.28: 89.02.22: 94.02.22: 00.11.28: 16.04.26:

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## Financial Reporting

1. In order to ensure the financial integrity of the public accounts in its care, the Board of Education will be provided with quarterly financial reports showing the current financial status of the School District. These reports will include year-to-date summations of revenues and expenditures and will compare to the current budget and to prior year results.

## Accumulated Operating Surpluses

1. The Accumulated Operating Surplus will be comprised of the following three components:
  - a. Contingency Reserve
  - b. Appropriated Operating Surplus
  - c. Unrestricted Operating Surplus
2. In conjunction with the Board's review and approval of the annual financial statements, the Board will restrict a portion of the accumulated operating surplus (if one exists) for the purpose of forming a contingency reserve.
3. The contingency reserve will be sufficient to reduce, to an appropriate level, financial risk that results from financial forecasting risk and/or unforeseen circumstances.
4. Effective multi-year funding of projects and programs requires the allocation of prior year revenues to fund future expenditures and is achieved through budgetary appropriation of accumulated operating surplus.
5. The balance of the accumulated operating surplus will be held as unrestricted operating surplus.
6. The contingency reserve is to be used only to fund additional cost pressures that result from circumstances beyond the School District's control or, with the Board's approval, in response to unforeseen circumstances.
7. Examples for use of the Contingency Reserve may include
  - a. Elimination of any deficit arising at the end of the fiscal year
  - b. Incurring of new cost pressures in a fiscal year that were not known at the time of budget development
  - c. Settlement of legal action that is not covered by the School Protection Program
  - d. Initial one-time cost outlays for new educational programs
  - e. Coverage for disaster recovery expenditures
  - f. Extraordinary unknown utilities cost pressures
  - g. To appropriate to balance the next year's budget
8. When use of the Contingency Reserve reduces the balance below what is determined to be sufficient, the Board of Education will adopt strategies for replenishing the Contingency Reserve within an appropriate timeframe.



BOARD POLICY 106 - ADMINISTRATIVE PROCEDURES  
FINANCIAL REPORTING AND OPERATING SURPLUSES

**Process**

1. In conjunction with the Board of Education's review and approval of the financial statements, the Secretary Treasurer will present for the Board of Education's review and approval the internal restriction of accumulated operating surplus for:
  - a. Contingency Reserve; and,
  - b. Multi-year funding of projects and programs.
2. Prior to adoption of each annual budget and amended budget, the Secretary Treasurer will present for the Board of Education's review and approval, allocation of budget for the purpose of contingency reserve, and when applicable, strategies for replenishing the contingency reserve, or opportunities for allocation of accumulated surplus to support annual program expenditures.

**References:**

- Board Policy 105: Financial Reporting and Operating Surpluses

**Dates of Adoption/Amendments:**

Adopted:

Amended:

## SCHOOL-GENERATED FUNDS

**Context:**

Funds may be collected at the school level through fees, events, field trips and other fundraising. Careful accounting of those school-generated funds is an important aspect of school management and leadership. Because fundraising events may involve cash, funds are not easily tracked, giving rise to the need for clear protocols and procedures. Other entities, most notably Parent Advisory Councils, may generate funds in connection with the school as well. While those accounts are not managed by the school or district, protocols for how that fundraising occurs need to be in place.

**Policy Statement:**

The Board of Education recognizes its responsibility and accountability for all funds raised and dispersed in the name of any school or program in School District 69 (Qualicum), and for the proper handling and managing of those funds. The Board understands that this stewardship role does not extend to funds raised and dispersed by Parent Advisory Councils in the school district, but that protocols for such fundraising should be in place.

**Guiding Principles:**

1. The Board expects the Secretary Treasurer to ensure that procedures, systems, and controls are in place to effectively manage the receipt, care, and expenditure of school-generated funds.
2. Fundraising at the school level will be appropriately conducted and managed.
3. The Board expects that all money collected will be properly secured immediately after the event is over.
4. Proper handling of cash receipts is expected.
5. Accounts will be reviewed on an annual basis and inactive accounts should will be closed in timely manner.
6. The Board of Education understands that schools often require additional funds that are not provided by the Board or Ministry of Education and, further, the Board of Education recognizes the educational and humanitarian values of fundraising in and by schools and the schools' Parent Advisory Councils (PACs).

**Dates of Adoption/Amendments:**

Adopted: 96.05.28  
Amended: 05.11.22: 16.04.26



**Purpose:**

The purpose of this administrative procedure is to reinforce the importance of the control of cash generated by school activities, and to provide guidance in relation to PAC fundraising, knowing that PACs have responsibility for administration of PAC funds.

**Procedures:**

Cash and cheques (hereinafter referred to as cash) represent one of the greatest risks of asset loss to the "School Generated Funds" environment. It is extremely important to establish and maintain strong internal controls and procedures for the handling of cash to guard against loss and misuse.

**1. Control over Cash Receipts**

The secretary/accounts clerk must keep track of fees assessed by fee type and by student. A running balance of amounts owed to the school by fee type must be available. All payments shall be receipted providing sufficient detail to confirm who made the payment, for what reason, and in the amount paid. The Principal is responsible to approve ALL reasons for cash being collected. Individual employees are NOT to engage in any form of fund raising without the prior approval of the Principal.

**2. Cash Management**

Cash collected by teachers and other employees must NOT be kept overnight in a desk drawer, filing cabinet and/or other similar storage facility. Cash must NOT be taken home. All cash, regardless of amount collected, must be turned into the office on a daily basis. At no time should there be more than \$1000.00 (one thousand dollars) in cash held on site. In all circumstances, cash must not remain on the school premises over a weekend and thus must be deposited each Friday. All cash on school premises prior to a deposit must be secured in a locked cabinet/safe. In unique circumstances, the Principal can vary this requirement provided sufficient cash security exists.

Adequate segregation of duties and restricted access to cash handling areas must be implemented, to the extent possible, to ensure the safeguarding of cash. Wherever possible, this should include the separation of the cash handling from the control and reconciliation of bank deposit receipts. Before cash is received by the secretary/accounts clerk or Principal, the funds are to be counted by the coordinator of the activity and recorded.

All cheques must be restrictively endorsed, i.e., "For Deposit Only", immediately upon receipt and the bank account number to be credited should also be entered on the reverse side of the cheque.

**3. Control over Payments**

All schools must have at least three (3) signing authorities registered at the bank. Signing authorities are NOT to sign blank cheques. Cheques should only be written to pay invoices that have been approved by the Principal (or designate) and have an account code. Do not use physical cash to pay bills, except as authorized through petty-cash. The full amount of cash received should be deposited directly into this bank account. Cash receipts shall not be used for personal loans, cashing of cheques, making purchases, or for salaries, honoraria or travel/Pro-D reimbursements.



BOARD POLICY 108 - ADMINISTRATIVE PROCEDURES

SCHOOL GENERATED FUNDS

**4. Out of School Events**

If a school event is held outside the regular school days/hours, planning ahead on how/where to safeguard the cash collected for the overnight/weekend should be done in consultation with the Principal. This plan must include accounting for cash received by two individuals at the end of the activity.

**5. Ledger Accounts**

Cash receipts must be reviewed and reconciled to ledger accounts on a timely basis to ensure they have been correctly recorded. Accounting adjustments to ledgers must also be made on a timely basis.

**6. PAC and Non-School Fundraising in Schools**

The Board of Education understands that schools often require additional funds that are not provided by the Board or Ministry of Education and, further, the Board of Education recognizes the educational and humanitarian values of fundraising in and by schools and the schools' Parent Advisory Councils (PACs). The Board believes that fundraising is most acceptable when it provides a service or a product in the community, and when it adheres to the following procedures:

- a. Any school club, group or organization, including PACs, must request and receive permission from the principal to engage in a fund-raising activity.
- b. All funds raised by school clubs, groups or organizations shall be administered according to district standard accounting practices, and recorded in school accounts that are under the control of the principal.
- c. All funds raised by Parent Advisory Councils shall remain the responsibility of PACs until donated to the school, at which time the funds shall be recorded in school accounts that are under the control of the principal.
- d. Schools should be sensitive to community reaction regarding fund-raising and thereby keep the number of activities to a minimum.
- e. Principals will advise parents as to the purposes of all fund-raising activities sponsored by the schools and ensure that these funds are expended in accordance with the purposes stated.

**Financial Monitoring**

The Assistant Secretary-Treasurer shall conduct periodic reviews of school cash handling procedures as provided in this administrative procedure. Reviews may include periodic reviews of account activity, on site reviews of accounting records, or formal review by the School District auditor. Finding of such review will be shared with the Superintendent, Secretary Treasurer, and Principal.

**Reference:**

- *Board Policy 108: School-Generated Funds*

**Dates of Adoption/Amendments:**

Adopted:

Amended:





EDUCATIONAL CHANGE DUE TO EMERGENCIES

**Context:**

Increasing globalization, climate change or other factors such as natural disasters, pandemics or epidemics may from time to time require emergency changes to how education is delivered. An example of this is the world-wide pandemic caused by COVID 19 which occurred in 2020. The Board will need to deal with those situations with as much forethought as possible.

**Policy Statement:**

1. In responding to educational changes related to any emergency, the Board will use an evidence-based approach that follows the advice or direction of experts and is responsive to requirements established by government or emergency response authorities.
2. The Board's priority in such an emergency, whether short term or of extended duration, is to ensure the health and safety of learners and employees.

**Guidelines:**

1. The Board is committed to ensuring clear, calm and honest communication in as much detail and in as timely a way as possible.
2. The Board will ensure all activities and interactions are as kind, calm and considerate as possible.
3. The Board will focus on continuity of authentic education as much as possible.
4. The Board will give high priority to equity and support for vulnerable learners.
5. Agile decision-making may be required, therefore all members of management and the Board will be ready for timely and effective decision-making.
6. The Board will act together and in a supportive way throughout the emergency.
7. Where there are challenges related to language in collective agreements the Board is committed to thorough consultation with union representatives.

**Definitions:**

1. World-wide, federal and provincial emergencies are those announced by United Nations bodies, such as the World Health Organization, and the federal and provincial governments. This policy is limited to said emergencies that cause disruption to the normal provision of education.
2. Experts are those sources, who are most likely to understand and have full knowledge of the emergency situation, for example in the case of a health emergency the World Health Organization, the Public Health Agency of Canada, the Provincial Health Officer and the regional Medical Health Officer.
3. Emergency response authorities from whom direction will be taken in the event of an emergency include Emergency Management BC and local or regional police, fire and emergency response agencies.



**References:**

- **Administrative Procedures to Board Policy 509: Educational Change Due to Emergencies**
- BC Government (2020) Next Steps to Move B.C. Through the Pandemic.
- **BC Government PreparedBC Guides & Resources**

**Dates of Adoption/Amendments:**

Adopted:

Amended:

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**Purpose**

Once an emergency situation that will have impact on the educational operations of School District 69 is declared, a planning and coordination task force will be established with membership from senior management, the Board and other staff as deemed important to effectively respond to the situation and ensure health, safety and the continuation of educational services.

This planning and coordination task force will meet as frequently as necessary to establish:

- a. Emergency control procedures and protocols
- b. Education of and communication with staff/student/families
- c. Effective maintenance of core operations and facilities
- d. Continuity of authentic student learning
- e. Communication planning, including possible reporting of elevated absenteeism
- f. Consultation with unions in relation to any employment related challenges
- g. Other emerging topics related to the emergency situation

**1. Role of the School Trustees:**

- a. To stay fully informed of the progress of the emergency, and to be informed as to the full impact of the emergency on all aspects of the District.
- b. To make any decisions regarding legal, policy and labour relations matters.
- c. To make decisions with regard to non-voluntary placements of employees.
- d. To maintain all practices of good governance during the emergency.

**2. Role of the Board Chair:**

- a. To liaise regularly with the BCSTA and with other Boards Chairs to understand how Boards are coping with the emergency.
- b. To liaise regularly with the Superintendent of Schools (or designate) to support and assist in scenario planning, agenda setting, planning of special public or in camera meetings and other similar governance duties.
- c. To chair meetings of the planning and coordination team.
- d. To work with the Superintendent (or designate) to speak for the Board of Education and for School District 69.
- e. To update and ensure that School Trustees are well informed.

**3. Role of Superintendent of Schools (or designate)**

- a. To serve as the planning and coordination team's leader.
- b. To ensure that decisions made by the planning and coordination team are carried out or to report why this did not happen.
- c. To direct school closures or changes as per directives of the Ministry of Education and/or other experts.
- d. To lead in the planning related to altered school operation including suspension of instruction and provision of services to limited numbers of students.
- e. To serve with the Board Chair, as the key spokesperson for school and district related issues.
- f. To provide ongoing clear, calm and honest communication to representatives of union locals, employee groups, DPAC and others.



BOARD POLICY 509 – ADMINISTRATIVE PROCEDURES

EDUCATIONAL CHANGES DUE TO EMERGENCIES

- g. To provide evaluation and debrief meeting(s) after the emergency situation has passed.

**4. Role of the Associate Superintendent and Director of Instruction:**

- a. To develop and maintain education plans for implementation as a result of the emergency.
- b. To provide clear, calm and honest responses to learners, staff and parents.
- c. To ensure that vulnerable learners and their families are appropriately and equitably supported.
- d. To assign staff as required while maintaining all employment contracts.
- e. To support schools in planning during times of altered operations including in support of students moving toward graduation.
- f. To support school principals and supervisors in the implementation of the emergency plan.
- g. To liaise with community and provincial agencies.

**5. Role of Principals and Supervisors:**

- a. To educate all staff and students about control measures.
- b. To ensure that all decisions of the planning and coordination team are implemented at the school or site level.
- c. To advise parents, students and staff of the protocols and procedures needed to mitigate the emergency.
- d. To fully discuss emergency plans and protocols at safety committee and other staff meetings.
- e. To ensure that parents/guardians have provided up to date contact information to the school.
- f. To advise PAC and parents about district plans for the emergency, including website communications and personal preparedness.
- g. To stay in regular communication with District and local public officials.
- h. To report to the School Public Health Nurse and to the Director of Instruction if absenteeism is over 10% of the school/site population.

**6. Role of General Manager of Operations and Maintenance:**

- a. To develop a transportation plan for students.
- b. To provide general oversight of all operational areas as it relates to the emergency response plan.
- c. To ensure Operations and Maintenance staff are fully trained in the emergency safety requirements.
- d. To ensure Operations and Maintenance staff has necessary equipment and supplies to prevent an emergency.
- e. To audit all Operations and Maintenance controls.
- f. To provide continuation of core building functions.
- g. To continue communication with District Health and Safety Committee.

**7. Role of Information Technology Principal or Manager**

- a. To develop and maintain electronic communication.



**8. Role of the Secretary Treasurer**

- a. To develop and implement key financial functions.
- b. To provide support to the Board in matters of governance and operations.
- c. To track changes in expenditures because of the emergency.

**9. Role of Director of Human Resources**

- a. To coordinate employment arrangements for all teachers, support staff and administrators including in relation to leaves or absences related to the emergency.
- b. To assist departments with the development and implementation of cross training strategies.
- c. To develop and implement specific employee work practices for use during the emergency.
- d. To work with unions to consult and react consistently with decisions of the planning and coordination team.

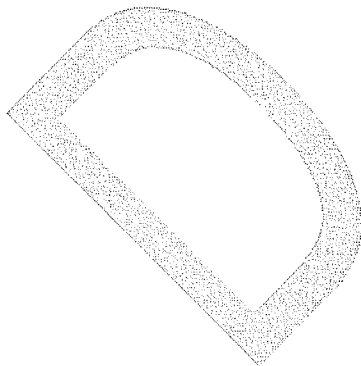
**References:**

- **Administrative Procedures to Board Policy 509: Educational Change Due to Emergencies**
- BC Government (2020) Next Steps to Move B.C. Through the Pandemic.
- **BC Government PreparedBC Guides & Resources**

**Dates of Adoption/Amendments:**

Adopted:

Amended:





**Finance & Operations Committee of the Whole Report**  
**Monday, November 16, 2020**  
**VIA ZOOM**  
**10:30 a.m.**

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

**Acknowledgement of Traditional Territories**

**Presentation:**

None

**Project Updates:**

**a. Oceanside Community Track (at Ballenas) Project Update**

Trustee Young reviewed planning work going into a new refocused committee that may not include Council members, although there is still an expression of interest from them. Next meeting is set for November 24.

**b. Arrowview Elementary Child Care Space**

Chris Dempster, General Manager of Operations, shared that the RFP for the project went out last week and today (16<sup>th</sup>) there is scheduled walk through with interested contractors. He is expecting up to 6 to be in attendance.

**c. Air Flow and Air Handler Units (AHU)**

Chris Dempster, General Manager of Operations, spoke of his recent work with an engineer to review the AHU's within our facilities to support increasing the air exchange. He indicated that the exchange recommendations relate to the outside temperatures and try to maximize the air exchanges per hour. Operations staff will be working with the controls vendor to adjust our DDC controls to accommodate this.

**Items for Discussion**

**a. Lions Housing Society Proposal/School Site Area Size**

Secretary Treasurer Amos reviewed the attached report which shows the recommended School area sizes from the Ministry's Area Standards document. The tables reflect the sizes for various school capacities as a function of the school type. He indicated that all our facilities are well within the established standards, including Craig Street Commons which sits on a 10 acre parcel. After a general discussion on the process for this consideration, it was determined that more discussion was necessary. In the meantime, the Chair would write a response to the Lions Housing Society thanking them for their presentation and proposal.

It was also recommendation to bring a broader discussion on the future use of surplus lands to the Regular Board meeting.

**b. Financial Implications of COVID on International Student Program (ISP)**

Trustee Austin opened the discussion to comment on the need for a more in depth discussion on the program, including the Districts dependency on the revenues and whether there are different delivery methods for the program. Secretary Treasurer Amos commented on the intended purpose in bringing the ISP discussion to the various

Committees of the Whole, specifically the Finance & Operations and the Education committees. It is intended as part of a fact-finding nature to discuss the financial consideration within this committee and the education and programming consideration at the Education committee so that the Board will have a better understanding of the program as they consider it in Budget deliberations. He then walked the committee through the financial summary highlighting the approach taken to projecting for the program leading up to the 20/21 budget and the conservative nature in estimating for the 21/22 budget year. He also commented on the changing nature of the budgetary response on account of the pandemic and border shut down.

**c. 2019-2020 Statement of Financial Information (SOFI)**

Secretary Treasurer Amos reviewed the purpose and statutory nature of this report, and the requirement within the Financial Information regulation.

**Recommendations to Board of Education**

- Acceptance of the 2019-2020 Statement of Financial Information (SOFI)
- That the Board discuss the future use of surplus lands

**Information Items**

**a. Facility Rentals Update**

Secretary Treasurer Amos gave a verbal report on the status of the rental facilities and the tenants. He walked through the approach that has been taken to date in working with the tenants through the pandemic closures and re openings. He indicated some tenants are struggling financially but if we can, we work with them to support their needs. There are 3 tenants that have decided to give up their spaces, so we have some availability in our facilities.

**b. COVID-19 Related Expenses to Date**

Secretary Treasurer Amos walked through the expense summary that highlights the Federal and Provincial Back to School funds. It was shared that the Federal portion of the summary forms part of a report that was sent in to the Ministry which in turn will be rolled up as part of the Provincial feedback for the Federal government, in order to release the 2<sup>nd</sup> phase of the funding in Dec/Jan.

**Next Meeting Date/Location:**

- Monday, January 18, 2021 at 10:30, via Zoom



Ministry of Education

# SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

SCHOOL DISTRICT NUMBER <b>69</b>	NAME OF SCHOOL DISTRICT <b>Qualicum</b>	YEAR <b>2020</b>
OFFICE LOCATION(S) <b>100 Jensen Avenue East</b>		TELEPHONE NUMBER <b>250-248-4241</b>
MAILING ADDRESS <b>PO Box 430</b>		
CITY <b>Parksville</b>	PROVINCE <b>BC</b>	POSTAL CODE <b>V9P 2G5</b>
NAME OF SUPERINTENDENT <b>Keven Elder</b>		TELEPHONE NUMBER <b>250-954-4687</b>
NAME OF SECRETARY TREASURER <b>Ron Amos</b>		TELEPHONE NUMBER <b>250-954-4675</b>

### DECLARATION AND SIGNATURES

We, the undersigned, certify that the attached is a correct and true copy of the Statement of Financial Information for the year ended June 30, 2020

for School District No. 69 as required under Section 2 of the Financial Information Act.

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION	DATE SIGNED
SIGNATURE OF SUPERINTENDENT	DATE SIGNED
SIGNATURE OF SECRETARY TREASURER	DATE SIGNED

EDUC. 6049 (REV. 2008/09)



## Statement of Financial Information for Year Ended June 30, 2020

### Financial Information Act-Submission Checklist

	<i>Due Date</i>
a) <input type="checkbox"/> A statement of assets and liabilities (audited financial statements).	<i>September 30</i>
b) <input type="checkbox"/> An operational statement including, i) a Statement of Income and ii) a Statement of Changes in Financial Position, or, if omitted, an explanation in the Notes to Financial Statements (audited financial statements)	<i>September 30</i>
c) <input type="checkbox"/> A schedule of debts (audited financial statements).	<i>September 30</i>
d) <input type="checkbox"/> A schedule of guarantee and indemnity agreements including the names of the entities involved and the amount of money involved. (Note: Nil schedules can be submitted December 31).	<i>September 30</i>
e) A schedule of remuneration and expenses, including:	<i>December 31</i>
<input type="checkbox"/> i) an alphabetical list of employees earning over \$75,000, the total amount of expenses paid to or on behalf of each employee for the year reported and a consolidated total for employees earning under \$75,000. If the total wages and expenses differs from the audited financial statements, an explanation is required.	
<input type="checkbox"/> ii) a list by name and position of Board Members with the amount of any salary and expenses paid to or on behalf of the member	
<input type="checkbox"/> iii) the number of severance agreements started during the fiscal year and the range of months' pay covered by the agreement, in respect of excluded employees. If there are no agreements to report, an explanation is required	
f) <input type="checkbox"/> An alphabetical list of suppliers receiving over \$25,000 and a consolidated total for those suppliers receiving less than \$25,000. If the total differs from the Audited Financial Statements, an explanation is required.	<i>December 31</i>
g) <input type="checkbox"/> Approval of Statement of Financial Information.	<i>December 31</i>
h) <input type="checkbox"/> A management report approved by the Chief Financial Officer	<i>December 31</i>

School District Number & Name: School District No. 69 (Qualicum)

**School District  
Statement of Financial Information (SOFI)**

**School District No. 69 (Qualicum)  
Fiscal Year Ended June 30, 2020**

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Documents are arranged in the following order:

1. Management Report
2. Audited Financial Statements with Note Disclosure
3. Schedule of Debt (Schedule 1)
4. Schedule of Guarantee and Indemnity Agreements (Schedule 2)
5. Schedule of Remuneration and Expenses (Schedule 3)
6. Statement of Severance Agreements (Schedule 4)
7. Schedule of Payments for Goods and Services (Schedule 5)
8. Comparison of Scheduled Payments to Audited Financial Statements (Schedule 6)

**School District  
Statement of Financial Information (SOFI)**

**School District No. 69 (Qualicum)  
Fiscal Year Ended June 30, 2020**

**MANAGEMENT REPORT**

The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with Canadian generally accepted accounting principles and the integrity and objectivity of these statements are management's responsibility.

is consistent, where appropriate, with the information contained in the financial statements and for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Board of Education is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control and for approving the financial information included in the Statement of Financial

accordance with generally accepted auditing standards, and express their opinion on the financial statements as required by the *School Act*. Their examination does not relate to the other schedules of financial information required by the *Financial Information Act*. Their examination includes a review and evaluation of the board's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly.

On behalf of School District

\_\_\_\_\_  
Keven Elder, Superintendent  
Date: \_\_\_\_\_

\_\_\_\_\_  
Ron Amos, Secretary Treasurer  
Date: \_\_\_\_\_

Audited Financial Statements of

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

And Independent Auditors' Report thereon

June 30, 2020

# School District No. 69 (Qualicum)

June 30, 2020

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# School District No. 69 (Qualicum)

## MANAGEMENT REPORT

Version: 8427-7681-5699

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

The accompanying financial statements of School District No. 69 (Qualicum) have been prepared by management in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of British Columbia, supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

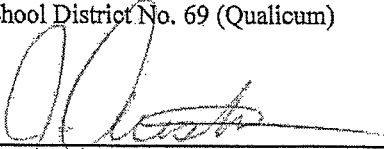
The preparation of financial statements necessarily involves the use of estimates based on management's judgment particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

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

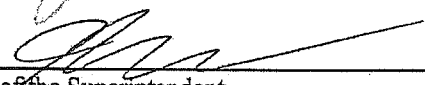
The Board of Education of School District No. 69 (Qualicum) (called the "Board") is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial statements on a monthly basis and externally audited financial statements yearly.

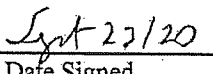
The external auditors, McGorman MacLean, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of School District No. 69 (Qualicum) and meet when required. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the School District's financial statements.

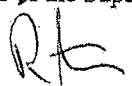
On behalf of School District No. 69 (Qualicum)

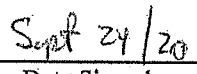
  
\_\_\_\_\_  
Signature of the Chairperson of the Board of Education

  
\_\_\_\_\_  
Date Signed

  
\_\_\_\_\_  
Signature of the Superintendent

  
\_\_\_\_\_  
Date Signed

  
\_\_\_\_\_  
Signature of the Secretary Treasurer

  
\_\_\_\_\_  
Date Signed

**INDEPENDENT AUDITORS' REPORT**

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, 2020 and 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, 2020, and the results of its operations, changes in net financial assets and cash flows for the year then ended in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

**Basis of Opinion**

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

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

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

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

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

**Auditors' Responsibilities for the Audit of the Financial Statements**

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

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.

*McGorman Maclean*  
CHARTERED PROFESSIONAL ACCOUNTANTS

Parksville, Canada  
September 22, 2020



# School District No. 69 (Qualicum)

Statement 1

Statement of Financial Position  
As at June 30, 2020

	2020 Actual \$	2019 Actual \$
<b>Financial Assets</b>		
Cash and Cash Equivalents	14,007,248	15,044,284
Accounts Receivable		
Due from Province - Ministry of Education	737,438	30,397
Other (Note 3)	211,672	259,797
<b>Total Financial Assets</b>	<b>14,956,358</b>	<b>15,334,478</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	4,379,136	3,688,742
Unearned Revenue (Note 5)	503,858	2,351,524
Deferred Revenue (Note 6)	616,953	661,998
Deferred Capital Revenue (Note 7)	46,277,020	45,400,489
Employee Future Benefits (Note 8)	5,839,669	5,771,990
<b>Total Liabilities</b>	<b>57,616,636</b>	<b>57,874,743</b>
<b>Net Debt</b>	<b>(42,660,278)</b>	<b>(42,540,265)</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 9)	62,465,265	62,426,020
Prepaid Expenses	100,075	92,785
<b>Total Non-Financial Assets</b>	<b>62,565,340</b>	<b>62,518,805</b>
<b>Accumulated Surplus (Deficit)</b>	<b>19,905,062</b>	<b>19,978,540</b>
Contractual Obligations (Note 10)		
Contractual Rights (Note 11)		
Approved by the Board		
_____ Signature of the Chairperson of the Board of Education		Sept 24 2020 Date Signed
_____ Signature of the Superintendent		Sept 23/20 Date Signed
_____ Signature of the Secretary Treasurer		Sept 24/20 Date Signed

# School District No. 69 (Qualicum)

Statement 2

Statement of Operations  
Year Ended June 30, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	50,062,121	50,781,724	48,169,100
Other	120,000	191,878	193,822
Tuition	4,100,000	3,829,455	4,005,703
Other Revenue	1,490,000	1,247,328	1,467,436
Rentals and Leases	650,000	653,214	699,144
Investment Income	310,000	236,041	309,610
Amortization of Deferred Capital Revenue	2,345,074	2,345,075	2,277,437
<b>Total Revenue</b>	<u>59,077,195</u>	<u>59,284,715</u>	<u>57,122,252</u>
<b>Expenses</b>			
Instruction	46,136,365	45,877,751	44,571,904
District Administration	2,313,650	2,398,481	2,340,102
Operations and Maintenance	8,819,717	9,335,586	8,784,227
Transportation and Housing	2,024,551	1,746,375	1,911,501
<b>Total Expense</b>	<u>59,294,283</u>	<u>59,358,193</u>	<u>57,607,734</u>
<b>Surplus (Deficit) for the year</b>	<u>(217,088)</u>	<u>(73,478)</u>	<u>(485,482)</u>
<b>Accumulated Surplus (Deficit) from Operations, beginning of year</b>		19,978,540	20,464,022
<b>Accumulated Surplus (Deficit) from Operations, end of year</b>		<u>19,905,062</u>	<u>19,978,540</u>

# School District No. 69 (Qualicum)

Statement of Changes in Net Debt

Year Ended June 30, 2020

Statement 4

	2020 Budget \$	2020 Actual \$	2019 Actual \$
<b>Surplus (Deficit) for the year</b>	(217,088)	(73,478)	(485,482)
<b>Effect of change in Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets	(2,475,325)	(2,698,607)	(2,207,399)
Amortization of Tangible Capital Assets	2,659,362	2,659,362	2,594,309
<b>Total Effect of change in Tangible Capital Assets</b>	184,037	(39,245)	386,910
Acquisition of Prepaid Expenses		(100,075)	(92,785)
Use of Prepaid Expenses		92,785	38,240
<b>Total Effect of change in Other Non-Financial Assets</b>	-	(7,290)	(54,545)
<b>(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)</b>	(33,051)	(120,013)	(153,117)
<b>Net Remeasurement Gains (Losses)</b>			
<b>(Increase) Decrease in Net Debt</b>		(120,013)	(153,117)
<b>Net Debt, beginning of year</b>		(42,540,265)	(42,387,148)
<b>Net Debt, end of year</b>		(42,660,278)	(42,540,265)

# School District No. 69 (Qualicum)

Statement 5

Statement of Cash Flows  
Year Ended June 30, 2020

	2020 Actual	2019 Actual
	\$	\$
<b>Operating Transactions</b>		
Surplus (Deficit) for the year	(73,478)	(485,482)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(658,916)	(26,070)
Prepaid Expenses	(45,048)	(54,545)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	728,152	299,598
Unearned Revenue	(1,847,666)	57,897
Deferred Revenue	(45,045)	86,377
Employee Future Benefits	67,679	56,466
Amortization of Tangible Capital Assets	2,659,362	2,594,309
Amortization of Deferred Capital Revenue	(2,345,075)	(2,277,437)
Services and Supplies purchased with Bylaw Capital	(651,913)	(662,571)
Services and Supplies purchased with Other Provincial Capital	(45,487)	(24,197)
<b>Total Operating Transactions</b>	<u>(2,257,435)</u>	<u>(435,655)</u>
<b>Capital Transactions</b>		
Tangible Capital Assets Purchased	(2,698,607)	(2,207,399)
<b>Total Capital Transactions</b>	<u>(2,698,607)</u>	<u>(2,207,399)</u>
<b>Financing Transactions</b>		
Capital Revenue Received	3,919,006	2,480,537
<b>Total Financing Transactions</b>	<u>3,919,006</u>	<u>2,480,537</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	(1,037,036)	(162,517)
<b>Cash and Cash Equivalents, beginning of year</b>	<u>15,044,284</u>	<u>15,206,801</u>
<b>Cash and Cash Equivalents, end of year</b>	<u>14,007,248</u>	<u>15,044,284</u>
<b>Cash and Cash Equivalents, end of year, is made up of:</b>		
Cash	14,007,248	15,044,284
	<u>14,007,248</u>	<u>15,044,284</u>

**SCHOOL DISTRICT NO. 69 (QUALICUM)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

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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. School District No. 69 (Qualicum) is exempt from federal and provincial corporate income taxes.

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

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

a) Basis of Accounting

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

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

As noted in Notes 2(e) and 2(j), Section 23.1 of the *Budget Transparency and Accountability Act* and its related regulations require the School District to recognize government transfers for the acquisition of tangible capital assets into revenue on the same basis as the related amortization expense.

As these transfers do not contain stipulations that create a liability, Canadian public sector accounting standards would require that:

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

**SCHOOL DISTRICT NO. 69 (QUALICUM)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

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**NOTE 2      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (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 impact of this difference on the financial statements of the School District is as follows:

Year ended June 30, 2019 - decrease in annual surplus by \$483,668

June 30, 2019 - increase in accumulated surplus and decrease in deferred contributions by \$45,400,489

Year ended June 30, 2020 - increase in annual surplus by \$876,531

June 30, 2020 - increase in accumulated surplus and decrease in deferred contributions by \$46,277,020

b) Cash and Cash Equivalents

Cash and cash equivalents include cash and highly liquid securities that are readily convertible to known amounts of cash and that are subject to an insignificant risk of change in value. These cash equivalents generally have a maturity of three months or less at acquisition and are held for the purpose of meeting short-term cash commitments rather than for investing.

c) Accounts Receivable

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

d) Unearned Revenue

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

e) Deferred Revenue and Deferred Capital Revenue

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

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

**SCHOOL DISTRICT NO. 69 (QUALICUM)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

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

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f) Employee Future Benefits

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

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

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

The most recent valuation of the obligation was performed at March 31, 2019 and projected to March 31, 2022. The next valuation will be performed at March 31, 2022 for use at June 30, 2022. For the purposes of determining the financial position of the plans and the employee future benefit costs, a measurement date of March 31 was adopted for all periods subsequent to July 1, 2004.

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

g) Tangible Capital Assets

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts directly related to acquisition, design, construction, development, improvement or betterment of the assets. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.
- Donated tangible capital assets are recorded at their fair market value on the date of donation, except in circumstances where fair value cannot be reasonably determined, which are then recognized at nominal value.
- Work-in-progress is recorded as an acquisition to the applicable asset class at substantial completion.
- Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the School District to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the Statement of Operations.
- Buildings that are demolished or destroyed are written-off.
- Works of art, historic assets and other intangible assets are not recorded as assets in these financial statements.
- The cost, less residual value, of tangible capital assets (excluding sites), is amortized on a straight-line basis over the estimated useful life of the asset. It is management's responsibility to determine the appropriate useful lives for tangible capital assets. These useful lives are reviewed on a regular basis or if significant events initiate the need to revise.

**SCHOOL DISTRICT NO. 69 (QUALICUM)  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2020**

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

g) Tangible Capital Assets (continued)

- Estimated useful life is as follows:

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

h) Prepaid Expenses

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

i) Funds and Reserves

Certain amounts, as approved by the Board, are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund when approved (see Note 15 - Accumulated Surplus).

j) Revenue Recognition

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

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

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

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

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



**SCHOOL DISTRICT NO. 69 (QUALICUM)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

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

j) Revenue Recognition (continued)

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

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

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

k) Expenditures

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

Categories of Salaries

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

Allocation of Costs

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

**SCHOOL DISTRICT NO. 69 (QUALICUM)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

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

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l) Financial Instruments

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

All financial assets and liabilities are recorded at cost or amortized cost and the associated transaction costs are added to the carrying value of these instruments upon initial recognition. Transaction costs are incremental costs directly attributable to the acquisition or issue of a financial asset or a financial liability.

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

m) Measurement Uncertainty

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

n) Future Changes in Accounting Policies

**PS 3280 Asset Retirement Obligations**, issued August 2018, establishes standards for recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of tangible capital assets and is effective July 1, 2021. A liability will be recognized when, as at the financial reporting date:

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

Liabilities are recognized for statutory, contractual or legal obligations associated with the retirement of tangible capital assets when those obligations result from the acquisition, construction, development or normal operation of the assets. The obligations are measured initially at fair value, determined using present value methodology, and the resulting costs capitalized into the carrying amount of the related tangible capital asset. In subsequent periods, the liability is adjusted for accretion and any changes in the amount or timing of the underlying future cash flows. The capitalized asset retirement cost is amortized on the same basis as the related asset and accretion expense is included in the Statement of Operations.

A modified retroactive application has been recommended by Government pending approval in the Fall of 2020. 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, 2020**

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

n) Future Changes in Accounting Policies (continued)

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

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

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

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

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

**NOTE 3 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES**

	2020	2019
Due from Federal Government	\$ 65,120	\$ 67,400
Mount Arrowsmith Teachers Association	18,587	55,286
CUPE Local 3570	18,373	32,721
Thomas Bus	55,476	-
Parksville Civic & Tech Centre	-	24,635
Other	54,116	79,755
	\$ 211,672	\$ 259,797

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

	2020	2019
Trades payable	\$ 766,557	\$ 572,518
Salaries and benefits payable	2,768,031	2,209,543
Accrued vacation pay	234,302	195,399
Employer health tax payable	440,357	254,465
Other	169,889	456,817
	\$ 4,379,136	\$ 3,688,742

**NOTE 5 UNEARNED REVENUE**

	2020	2019
Tuition fees	\$ 503,858	\$ 2,351,524

**SCHOOL DISTRICT NO. 69 (QUALICUM)  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2020**

**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 revenue is included in Schedule 4C and 4D.

**NOTE 8 EMPLOYEE FUTURE BENEFITS**

Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime and death benefits. Funding is provided when the benefits are paid and accordingly, there are no plan assets. Although no plan assets are uniquely identified, the School District has provided for the payment of these benefits.

	2020	2019
<b>Reconciliation of Accrued Benefit Obligation</b>		
Accrued Benefit Obligation – April 1	\$ 6,299,743	\$ 5,796,487
Service Cost	432,388	425,783
Interest Cost	160,284	162,908
Benefit Payments	(548,592)	(551,984)
Increase in Obligation due to Plan Amendment	-	5,719
Actuarial Loss	40,822	460,830
Accrued Benefit Obligation – March 31	<u>\$ 6,384,645</u>	<u>\$ 6,299,743</u>
<b>Reconciliation of Funded Status at End of Fiscal Year</b>		
Accrued Benefit Obligation – March 31	\$ 6,384,645	\$ 6,299,743
Market Value of Plan Assets – March 31	-	-
Funded Status – Deficit	(6,384,645)	(6,299,743)
Employer Contributions After Measurement Date	247,192	177,535
Benefits Expense After Measurement Date	(151,025)	(148,168)
Unamortized Net Actuarial Loss	448,809	498,387
Accrued Benefit Liability – June 30	<u>\$ (5,839,669)</u>	<u>\$ (5,771,990)</u>
<b>Reconciliation of Change in Accrued Benefit Liability</b>		
Accrued Benefit Liability – July 1	\$ 5,771,990	\$ 5,715,524
Net expense for fiscal year	685,928	642,736
Employer Contributions	(618,249)	(586,271)
Accrued Benefit Liability – June 30	<u>\$ 5,839,669</u>	<u>\$ 5,771,990</u>

**SCHOOL DISTRICT NO. 69 (QUALICUM)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

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

**Components of Net Benefit Expense**

Service Cost	\$ 438,632	\$ 427,434
Interest Cost	156,897	162,252
Immediate Recognition of Plan Amendment	-	5,719
Amortization of Net Actuarial Loss	90,399	47,331
<b>Net Benefit Expense</b>	<b>\$ 685,928</b>	<b>\$ 642,736</b>

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

	2020	2019
Discount Rate – April 1	2.50%	2.75%
Discount Rate – March 31	2.25%	2.50%
Long Term Salary Growth – April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth – March 31	2.50% + seniority	2.50% + seniority
EARSL – March 31	10.7	10.7

**NOTE 9 TANGIBLE CAPITAL ASSETS**

**Net Book Value:**

	June 30, 2020	June 30, 2019
Sites	\$ 11,929,778	\$ 11,929,778
Buildings	47,023,836	47,648,526
Furniture and Equipment	651,753	454,747
Vehicles	2,842,061	2,363,921
Computer Hardware	17,837	29,048
<b>Total</b>	<b>\$ 62,465,265</b>	<b>\$ 62,426,020</b>

**June 30, 2020**

<b>Cost:</b>	<b>Opening Balance</b>	<b>Additions</b>	<b>Disposals</b>	<b>Transfers (WIP)</b>	<b>Total 2020</b>
Sites	\$ 11,929,778	\$ -	\$ -	\$ -	\$ 11,929,778
Buildings	103,788,335	1,595,247	-	-	105,383,582
Furniture and Equipment	860,206	283,026	12,674	-	1,130,558
Vehicles	3,421,937	820,334	157,462	-	4,084,809
Computer Hardware	56,058	-	26,326	-	29,732
<b>Total</b>	<b>\$ 120,056,314</b>	<b>\$ 2,698,607</b>	<b>\$ 196,462</b>	<b>\$ -</b>	<b>\$ 122,558,459</b>

<b>Accumulated Amortization:</b>	<b>Opening Balance</b>	<b>Additions</b>	<b>Disposals</b>	<b>Total 2020</b>
Buildings	\$ 56,139,809	\$ 2,219,937	\$ -	\$ 58,359,746
Furniture and Equipment	405,459	86,020	12,674	478,805
Vehicles	1,058,016	342,194	157,462	1,242,748
Computer Hardware	27,010	11,211	26,326	11,895
<b>Total</b>	<b>\$ 57,630,294</b>	<b>\$ 2,659,362</b>	<b>\$ 196,462</b>	<b>\$ 60,093,194</b>

**SCHOOL DISTRICT NO. 69 (QUALICUM)  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2020**

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

June 30, 2019

<b>Cost:</b>	<b>Opening Balance</b>	<b>Additions</b>	<b>Disposals</b>	<b>Transfers (WIP)</b>	<b>Total 2019</b>
Sites	\$ 11,929,778	\$ -	\$ -	\$ -	\$ 11,929,778
Buildings	102,098,402	1,689,933	-	-	103,788,335
Furniture and Equipment	877,949	13,903	31,646	-	860,206
Vehicles	3,031,733	503,563	113,359	-	3,421,937
Computer Hardware	95,109	-	39,051	-	56,058
<b>Total</b>	<b>\$ 118,032,971</b>	<b>\$ 2,207,399</b>	<b>\$ 184,056</b>	<b>\$ -</b>	<b>\$ 120,056,314</b>

<b>Accumulated Amortization:</b>	<b>Opening Balance</b>	<b>Additions</b>	<b>Disposals</b>	<b>Total 2019</b>
Buildings	\$ 53,955,490	\$ 2,184,319	\$ -	\$ 56,139,809
Furniture and Equipment	349,310	87,795	31,646	405,459
Vehicles	868,202	303,173	113,359	1,058,016
Computer Hardware	47,039	19,022	39,051	27,010
<b>Total</b>	<b>\$ 55,220,041</b>	<b>\$ 2,594,309</b>	<b>\$ 184,056</b>	<b>\$ 57,630,294</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 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:

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Future rental revenue	\$ 556,214	\$ 326,791	\$ 139,771	\$ 139,771

**NOTE 12 EMPLOYEE PENSION PLANS**

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan, jointly trustee pension plans (the "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, 2018, the Teachers' Pension Plan has about 48,000 active members and approximately 38,000 retired members. As at December 31, 2018, the Municipal Pension Plan has about 205,000 active members, including approximately 26,000 from School Districts.

**SCHOOL DISTRICT NO. 69 (QUALICUM)  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2020**

**NOTE 12 EMPLOYEE PENSION PLANS (continued)**

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, 2017 indicated a \$1,656 million surplus for basic pension benefits on a going concern basis. As a result of the 2017 basic account actuarial valuation surplus, plan enhancements and contribution rate adjustments were made; the remaining \$644 million surplus was transferred to the rate stabilization account.

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

The School District paid \$3,933,885 for employer contributions to these plans in the year ended June 30, 2020 (2019 - \$4,016,589).

The next valuation for the Teachers' Pension Plan will be as at December 31, 2020, with results available in 2021. The next valuation for the Municipal Pension Plan will be as at December 31, 2021, with results available in 2022.

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

**NOTE 13 ASSET RETIREMENT OBLIGATION**

Certain schools in the School District contain asbestos. No amount has been recorded in these financial statements with regard to this potential liability since the fair value of future removal costs cannot be reasonably estimated due to unknown timelines.

**NOTE 14 EXPENSE BY OBJECT**

	<b>2020</b>	<b>2019</b>
Salaries and benefits	\$ 48,277,968	\$ 45,667,549
Services and supplies	8,420,863	9,345,877
Amortization	2,659,362	2,594,309
	<b>\$ 59,358,193</b>	<b>\$ 57,607,734</b>

**NOTE 15 ACCUMULATED SURPLUS**

**SCHOOL DISTRICT NO. 69 (QUALICUM)  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2020**

Accumulated surplus consists of:

	2020	2019
Invested in tangible capital assets	\$ 17,425,551	\$ 17,232,902
Local capital surplus	486,263	761,336
Total capital surplus	17,911,814	17,994,238
Operating surplus	1,993,248	1,984,302
	\$ 19,905,062	\$ 19,978,540

Interfund transfers between the operating, special projects and capital funds for the year ended June 30, 2020, were as follows:

- Tangible capital assets were purchased with Operating funds (\$252,874)

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

	2020	2019
School budgets	\$ 110,051	\$ 49,248
Capital maintenance	361,493	410,000
Educational programs	27,500	91,350
Photocopier and printer program	-	250,000
Energy projects	200,000	100,000
Budgeted allocation of surplus	300,000	83,077
	999,044	983,675
Contingency reserve	994,204	1,000,627
Internally restricted	1,993,248	1,984,302
Unrestricted operating surplus	-	-
Total operating surplus	\$ 1,993,248	\$ 1,984,302

**NOTE 16 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 17 BUDGET FIGURES**



**SCHOOL DISTRICT NO. 69 (QUALICUM)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

The budget figures included in the financial statements are not audited. The budget figures presented in these financial statements are based upon the 2019/20 amended annual budget adopted by the Board on February 25, 2020. The following chart compares the original annual budget bylaw approved April 23, 2019 to the amended annual budget bylaw reported in these financial statements.

	<u>2020 Amended Annual Budget</u>	<u>2020 Annual Budget</u>
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	\$ 52,407,195	\$ 50,586,351
Other Provincial Revenues	120,000	101,450
Tuition	4,100,000	4,100,000
Other Revenue	1,490,000	1,520,000
Rentals and Leases	650,000	650,000
Investment Income	310,000	300,000
<b>Total Revenue</b>	<u>59,077,195</u>	<u>57,257,801</u>
<b>Expenses</b>		
Instruction	46,136,365	44,769,402
District Administration	2,313,650	2,162,686
Operations and Maintenance	8,819,717	8,492,802
Transportation and Housing	2,024,551	2,067,841
<b>Total Expenses</b>	<u>59,294,283</u>	<u>57,492,731</u>
Net Expenses	(217,088)	(234,930)
Budgeted Allocation of Surplus	341,350	335,746
<b>Budgeted Surplus for the year</b>	<u>\$ 124,262</u>	<u>\$ 100,816</u>

**NOTE 18 ECONOMIC DEPENDENCE**

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

**NOTE 19 RISK MANAGEMENT**

**SCHOOL DISTRICT NO. 69 (QUALICUM)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

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

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

a) Credit risk:

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

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

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

b) Market risk:

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

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

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. The School District is exposed to interest rate risk through its investments. It is management's opinion that the School District is not exposed to significant interest rate risk as they invest solely in the Central Deposit Program with the Ministry of Finance.

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 2019 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, 2020

	Operating Fund	Special Purpose Fund	Capital Fund	2020 Actual	2019 Actual
	\$	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	1,984,302		17,994,238	19,978,540	20,464,022
<b>Changes for the year</b>					
Surplus (Deficit) for the year	261,820		(335,298)	(73,478)	(485,482)
Interfund Transfers	(252,874)		252,874	-	
Tangible Capital Assets Purchased	8,946	-	(82,424)	(73,478)	(485,482)
<b>Net Changes for the year</b>	<b>1,993,248</b>	<b>-</b>	<b>17,911,814</b>	<b>19,905,062</b>	<b>19,978,540</b>

Accumulated Surplus (Deficit), end of year - Statement 2

# School District No. 69 (Qualicum)

Schedule of Operating Operations  
Year Ended June 30, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	44,919,321	45,475,829	42,964,166
Other	120,000	146,391	169,625
Tuition	4,100,000	3,829,455	4,005,703
Other Revenue	140,000	152,848	159,387
Rentals and Leases	650,000	653,214	699,144
Investment Income	290,000	222,467	287,405
<b>Total Revenue</b>	<b>50,219,321</b>	<b>50,480,204</b>	<b>48,285,430</b>
<b>Expenses</b>			
Instruction	40,294,522	40,328,635	38,920,838
District Administration	2,313,650	2,398,481	2,340,102
Operations and Maintenance	5,853,203	6,087,087	5,464,837
Transportation and Housing	1,680,746	1,404,181	1,608,328
<b>Total Expense</b>	<b>50,142,121</b>	<b>50,218,384</b>	<b>48,334,105</b>
<b>Operating Surplus (Deficit) for the year</b>	<b>77,200</b>	<b>261,820</b>	<b>(48,675)</b>
<b>Budgeted Appropriation (Retirement) of Surplus (Deficit)</b>	<b>341,350</b>		
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(418,550)	(252,874)	(100,677)
<b>Total Net Transfers</b>	<b>(418,550)</b>	<b>(252,874)</b>	<b>(100,677)</b>
<b>Total Operating Surplus (Deficit), for the year</b>	<b>-</b>	<b>8,946</b>	<b>(149,352)</b>
<b>Operating Surplus (Deficit), beginning of year</b>		<b>1,984,302</b>	<b>2,133,654</b>
<b>Operating Surplus (Deficit), end of year</b>		<b>1,993,248</b>	<b>1,984,302</b>
<b>Operating Surplus (Deficit), end of year</b>			
Internally Restricted (Note 15)		<b>1,993,248</b>	<b>1,984,302</b>
<b>Total Operating Surplus (Deficit), end of year</b>		<b>1,993,248</b>	<b>1,984,302</b>

# School District No. 69 (Qualicum)

Schedule 2A

Schedule of Operating Revenue by Source  
Year Ended June 30, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
<b>Provincial Grants - Ministry of Education</b>			
Operating Grant, Ministry of Education	42,851,790	42,927,094	41,283,872
Other Ministry of Education Grants			
Pay Equity	936,176	936,176	936,176
Funding for Graduated Adults	8,352	13,423	9,687
Transportation Supplement	426,341	426,341	426,341
Economic Stability Dividend			46,945
Carbon Tax Grant	60,000	58,640	58,640
Employer Health Tax Grant	357,774	357,774	108,720
Strategic Priorities - Mental Health Grant			35,000
Support Staff Benefits Grant	46,702	46,702	37,312
BCTEA - LEA Capacity Building Grant			6,850
Support Staff Wage Increase Funding	222,073	222,073	
Teachers' Labour Settlement Funding		477,493	
FSA Monitoring	10,113	8,187	8,187
Shoulder Tappers			5,000
SRG3 Assessments			1,436
Early Learning Framework		1,926	
<b>Total Provincial Grants - Ministry of Education</b>	<b>44,919,321</b>	<b>45,475,829</b>	<b>42,964,166</b>
<b>Provincial Grants - Other</b>	<b>120,000</b>	<b>146,391</b>	<b>169,625</b>
<b>Tuition</b>			
International and Out of Province Students	4,100,000	3,829,455	4,005,703
<b>Total Tuition</b>	<b>4,100,000</b>	<b>3,829,455</b>	<b>4,005,703</b>
<b>Other Revenues</b>			
Miscellaneous			
Transportation Revenue	50,000	50,666	60,184
Miscellaneous	90,000	92,593	90,598
Pcard Dividend		9,589	8,605
<b>Total Other Revenue</b>	<b>140,000</b>	<b>152,848</b>	<b>159,387</b>
<b>Rentals and Leases</b>	<b>650,000</b>	<b>653,214</b>	<b>699,144</b>
<b>Investment Income</b>	<b>290,000</b>	<b>222,467</b>	<b>287,405</b>
<b>Total Operating Revenue</b>	<b>50,219,321</b>	<b>50,480,204</b>	<b>48,285,430</b>

# School District No. 69 (Qualicum)

Schedule 2B

Schedule of Operating Expense by Object  
Year Ended June 30, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
<b>Salaries</b>			
Teachers	18,470,644	19,318,832	18,349,632
Principals and Vice Principals	3,241,128	3,297,303	2,979,831
Educational Assistants	3,826,735	3,786,620	3,256,262
Support Staff	5,147,352	5,250,800	4,732,464
Other Professionals	1,761,336	1,767,748	1,713,084
Substitutes	1,574,898	1,440,897	1,812,702
<b>Total Salaries</b>	<b>34,022,093</b>	<b>34,862,200</b>	<b>32,843,975</b>
<b>Employee Benefits</b>	<b>9,062,921</b>	<b>8,979,756</b>	<b>8,529,200</b>
<b>Total Salaries and Benefits</b>	<b>43,085,014</b>	<b>43,841,956</b>	<b>41,373,175</b>
<b>Services and Supplies</b>			
Services	3,044,630	2,639,084	3,183,414
Student Transportation	1,000		
Professional Development and Travel	579,085	410,577	503,771
Rentals and Leases	5,000	3,235	10,553
Dues and Fees	71,000	69,879	74,419
Insurance	164,000	139,686	149,560
Supplies	2,176,392	2,231,575	2,140,818
Utilities	1,016,000	882,392	898,395
<b>Total Services and Supplies</b>	<b>7,057,107</b>	<b>6,376,428</b>	<b>6,960,930</b>
<b>Total Operating Expense</b>	<b>50,142,121</b>	<b>50,218,384</b>	<b>48,334,105</b>

# School District No. 69 (Qualicum)

Operating Expense by Function, Program and Object  
Year Ended June 30, 2020

	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	16,117,094	676,538		21,166		862,310	17,677,108
1.03 Career Programs	162,970			40,467		1,847	205,284
1.07 Library Services	603,666	32,550		237,554		5,564	879,334
1.08 Counselling	811,014						811,014
1.10 Special Education	1,275,010	214,720	3,520,129	48,302	64,747	229,056	5,351,964
1.30 English Language Learning	65,398						65,398
1.31 Indigenous Education	77,740	117,893	266,491				462,124
1.41 School Administration		2,000,838		1,014,572		34,150	3,049,560
1.62 International and Out of Province Students	205,940	254,764		77,191	185,649		723,544
1.64 Other					35,501		35,501
<b>Total Function 1</b>	<b>19,318,832</b>	<b>3,297,303</b>	<b>3,786,620</b>	<b>1,439,252</b>	<b>285,897</b>	<b>1,132,927</b>	<b>29,260,831</b>
<b>4 District Administration</b>							
4.11 Educational Administration					514,497		514,497
4.40 School District Governance					115,478		115,478
4.41 Business Administration				373,135	585,002		958,137
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>373,135</b>	<b>1,214,977</b>	<b>-</b>	<b>1,588,112</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				54,171	207,706		261,877
5.50 Maintenance Operations				2,444,597		227,607	2,672,204
5.52 Maintenance of Grounds				169,933		2,233	172,166
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,668,701</b>	<b>207,706</b>	<b>229,840</b>	<b>3,106,247</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				53,864	59,168		113,032
7.70 Student Transportation				715,848		78,130	793,978
7.73 Housing							-
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>769,712</b>	<b>59,168</b>	<b>78,130</b>	<b>907,010</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>19,318,832</b>	<b>3,297,303</b>	<b>3,786,620</b>	<b>5,250,800</b>	<b>1,767,748</b>	<b>1,440,897</b>	<b>34,862,200</b>

# School District No. 69 (Qualicum)

Operating Expense by Function, Program and Object

Year Ended June 30, 2020

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	17,677,108	4,604,041	22,281,149	899,791	23,180,940	22,675,706	21,976,140
1.03 Career Programs	205,284	52,583	257,867	421,646	679,513	703,629	839,704
1.07 Library Services	879,334	237,398	1,116,732	22,952	1,139,684	1,135,564	1,097,285
1.08 Counselling	811,014	209,717	1,020,731		1,020,731	1,015,065	899,872
1.10 Special Education	5,351,964	1,556,703	6,908,667	58,715	6,967,382	7,030,187	6,760,634
1.30 English Language Learning	65,398	18,853	84,251		84,251	80,877	79,271
1.31 Indigenous Education	462,124	124,774	586,898	100,402	687,300	692,825	565,872
1.41 School Administration	3,049,560	745,144	3,794,704	52,859	3,847,563	3,784,775	3,680,377
1.62 International and Out of Province Students	723,544	187,115	910,659	1,765,451	2,676,110	3,128,722	2,977,106
1.64 Other	35,501	9,660	45,161		45,161	47,172	44,577
<b>Total Function 1</b>	<b>29,260,831</b>	<b>7,745,988</b>	<b>37,006,819</b>	<b>3,321,816</b>	<b>40,328,635</b>	<b>40,294,522</b>	<b>38,920,838</b>
<b>4 District Administration</b>							
4.11 Educational Administration	514,497	59,404	573,901	116,732	690,633	745,092	689,033
4.40 School District Governance	115,478	9,770	125,248	72,364	197,612	209,080	231,806
4.41 Business Administration	958,137	221,650	1,179,787	330,449	1,510,236	1,359,478	1,419,263
<b>Total Function 4</b>	<b>1,588,112</b>	<b>290,824</b>	<b>1,878,936</b>	<b>519,545</b>	<b>2,398,481</b>	<b>2,313,650</b>	<b>2,340,102</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	261,877	68,726	330,603	184,473	515,076	565,561	604,040
5.50 Maintenance Operations	2,672,204	583,407	3,255,611	1,018,674	4,274,285	3,831,975	3,533,359
5.52 Maintenance of Grounds	172,166	42,960	215,126	104,680	319,806	319,667	300,735
5.56 Utilities	-	-	-	977,920	977,920	1,136,000	1,026,703
<b>Total Function 5</b>	<b>3,106,247</b>	<b>695,093</b>	<b>3,801,340</b>	<b>2,285,747</b>	<b>6,087,087</b>	<b>5,853,203</b>	<b>5,464,837</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration	113,032	21,282	134,314	858	135,172	163,605	135,374
7.70 Student Transportation	793,978	226,569	1,020,547	229,705	1,250,252	1,499,141	1,465,154
7.73 Housing	-	-	-	18,757	18,757	18,000	7,800
<b>Total Function 7</b>	<b>907,010</b>	<b>247,851</b>	<b>1,154,861</b>	<b>249,320</b>	<b>1,404,181</b>	<b>1,680,746</b>	<b>1,608,328</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	-	-	-	-	-	-	-
<b>Total Functions 1 - 9</b>	<b>34,862,200</b>	<b>8,979,756</b>	<b>43,841,956</b>	<b>6,376,428</b>	<b>50,218,384</b>	<b>50,142,121</b>	<b>48,334,105</b>



# School District No. 69 (Qualicum)

## Schedule of Special Purpose Operations

Year Ended June 30, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	4,692,800	4,653,982	4,542,363
Other Revenue	1,350,000	1,094,480	1,308,049
<b>Total Revenue</b>	<u>6,042,800</u>	<u>5,748,462</u>	<u>5,850,412</u>
<b>Expenses</b>			
Instruction	5,841,843	5,549,116	5,651,066
Operations and Maintenance	199,346	199,346	199,346
Transportation and Housing	1,611		
<b>Total Expense</b>	<u>6,042,800</u>	<u>5,748,462</u>	<u>5,850,412</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>
<b>Special Purpose Surplus (Deficit), beginning of year</b>			
<b>Special Purpose Surplus (Deficit), end of year</b>		<u>-</u>	<u>-</u>

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

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2020

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	Community/Link Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	647,023	-	-	-	-	-
<b>Add:</b> Restricted Grants								
Provincial Grants - Ministry of Education	199,346	157,126	1,022,648	96,474	19,892	104,267	375,902	3,169,927
Other	-	-	-	-	-	-	-	-
<b>Less:</b> Allocated to Revenue								
Deferred Revenue, end of year	-	-	575,191	-	-	16,964	-	-
<b>Revenues</b>								
Provincial Grants - Ministry of Education	199,346	157,126	1,094,480	96,474	19,892	87,303	375,902	3,169,927
Other Revenue	-	-	-	-	-	-	-	-
<b>Expenses</b>								
Salaries								
Teachers						41,795		2,482,910
Principals and Vice Principals						9,055	38,141	
Educational Assistants		123,721					225,769	
Support Staff	146,944						153,243	
Employee Benefits	146,944	123,721	-	-	-	50,850	263,910	2,482,910
Services and Supplies	39,675	33,405	1,094,480	96,474	19,892	13,730	61,768	687,017
	12,727					22,723	50,224	
	199,346	157,126	1,094,480	96,474	19,892	87,303	375,902	3,169,927
<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, 2020

	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	14,975	-	-	-	661,998
<b>Add:</b> Restricted Grants					
Provincial Grants - Ministry of Education	68,365	1,611	30,500	8,617	4,680,769
Other	68,365	1,611	30,500	8,617	1,022,648
Less: Allocated to Revenue	83,340	-	13,922	2,008	5,703,417
<b>Deferred Revenue, end of year</b>	-	<b>1,611</b>	<b>16,578</b>	<b>6,609</b>	<b>616,953</b>
<b>Revenues</b>					
Provincial Grants - Ministry of Education	83,340	-	13,922	2,008	4,653,982
Other Revenue	83,340	-	13,922	2,008	1,094,480
<b>Expenses</b>					
Salaries					
Teachers	83,340				2,608,045
Principals and Vice Principals					47,196
Educational Assistants					549,406
Support Staff					300,187
Employee Benefits	83,340	-	-	-	3,504,834
Services and Supplies			13,922	2,008	931,178
	83,340	-	13,922	2,008	1,312,450
					5,748,462
<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, 2020

	2020 Budget	2020 Actual			2019 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Provincial Grants					
Ministry of Education	450,000	651,913		651,913	662,571
Other		45,487		45,487	24,197
Investment Income	20,000		13,574	13,574	22,205
Amortization of Deferred Capital Revenue	2,345,074	2,345,075		2,345,075	2,277,437
<b>Total Revenue</b>	<u>2,815,074</u>	<u>3,042,475</u>	<u>13,574</u>	<u>3,056,049</u>	<u>2,986,410</u>
<b>Expenses</b>					
Operations and Maintenance	450,000	697,400	34,585	731,985	828,908
Amortization of Tangible Capital Assets					
Operations and Maintenance	2,317,168	2,317,168		2,317,168	2,291,136
Transportation and Housing	342,194	342,194		342,194	303,173
<b>Total Expense</b>	<u>3,109,362</u>	<u>3,356,762</u>	<u>34,585</u>	<u>3,391,347</u>	<u>3,423,217</u>
<b>Capital Surplus (Deficit) for the year</b>	<u>(294,288)</u>	<u>(314,287)</u>	<u>(21,011)</u>	<u>(335,298)</u>	<u>(436,807)</u>
<b>Net Transfers (to) from other funds</b>					
Tangible Capital Assets Purchased	418,550	252,874		252,874	100,677
<b>Total Net Transfers</b>	<u>418,550</u>	<u>252,874</u>	<u>-</u>	<u>252,874</u>	<u>100,677</u>
<b>Other Adjustments to Fund Balances</b>					
Tangible Capital Assets Purchased from Local Capital		254,062	(254,062)	-	
<b>Total Other Adjustments to Fund Balances</b>		<u>254,062</u>	<u>(254,062)</u>	<u>-</u>	
<b>Total Capital Surplus (Deficit) for the year</b>	<u>124,262</u>	<u>192,649</u>	<u>(275,073)</u>	<u>(82,424)</u>	<u>(336,130)</u>
<b>Capital Surplus (Deficit), beginning of year</b>		<u>17,232,902</u>	<u>761,336</u>	<u>17,994,238</u>	<u>18,330,368</u>
<b>Capital Surplus (Deficit), end of year</b>		<u>17,425,551</u>	<u>486,263</u>	<u>17,911,814</u>	<u>17,994,238</u>

# School District No. 69 (Qualicum)

Tangible Capital Assets  
Year Ended June 30, 2020

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
<b>Cost, beginning of year</b>	11,929,778	103,788,335	860,206	3,421,937	-	56,058	120,056,314
<b>Changes for the Year</b>							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		1,329,288	105,000	757,383			2,191,671
Operating Fund		11,897	178,026	62,951			252,874
Local Capital		254,062					254,062
Decrease:							
Deemed Disposals			12,674	157,462		26,326	196,462
<b>Cost, end of year</b>	11,929,778	105,383,582	1,130,558	4,084,809	-	29,732	122,558,459
<b>Work in Progress, end of year</b>							
<b>Cost and Work in Progress, end of year</b>	11,929,778	105,383,582	1,130,558	4,084,809	-	29,732	122,558,459
<b>Accumulated Amortization, beginning of year</b>							
<b>Changes for the Year</b>							
Increase: Amortization for the Year		2,219,937	86,020	342,194		11,211	2,659,362
Decrease:							
Deemed Disposals			12,674	157,462		26,326	196,462
<b>Accumulated Amortization, end of year</b>		58,359,746	478,805	1,242,748		11,895	60,093,194
<b>Tangible Capital Assets - Net</b>	11,929,778	47,023,836	651,753	2,842,061		17,837	62,465,265

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

Deferred Capital Revenue  
Year Ended June 30, 2020

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	44,095,136	987,013	64,010	45,146,159
<b>Changes for the Year</b>				
Increase:				
Transferred from Deferred Revenue - Capital Additions	2,191,671			2,191,671
	<u>2,191,671</u>	-	-	<u>2,191,671</u>
Decrease:				
Amortization of Deferred Capital Revenue	2,298,775	36,714	9,586	2,345,075
	<u>2,298,775</u>	<u>36,714</u>	<u>9,586</u>	<u>2,345,075</u>
<b>Net Changes for the Year</b>	<u>(107,104)</u>	<u>(36,714)</u>	<u>(9,586)</u>	<u>(153,404)</u>
Deferred Capital Revenue, end of year	<u>43,988,032</u>	<u>950,299</u>	<u>54,424</u>	<u>44,992,755</u>
 Work in Progress, beginning of year				-
 Changes for the Year				
Net Changes for the Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Work in Progress, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total Deferred Capital Revenue, end of year	<u>43,988,032</u>	<u>950,299</u>	<u>54,424</u>	<u>44,992,755</u>

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

Changes in Unspent Deferred Capital Revenue  
Year Ended June 30, 2020

	Bylaw Capital	MED Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
<b>Balance, beginning of year</b>	44,534		9,531	200,265		254,330
<b>Changes for the Year</b>						
Increase:						
Provincial Grants - Ministry of Education	2,799,050		1,103,700			2,799,050
Provincial Grants - Other			11,850	4,406		1,103,700
Investment Income	2,799,050	-	1,115,550	4,406	-	16,256
Decrease:						
Transferred to DCR - Capital Additions	2,191,671					2,191,671
Purchase of Services and Supplies	651,913		45,487			697,400
	2,843,584	-	45,487	-	-	2,889,071
<b>Net Changes for the Year</b>	(44,534)	-	1,070,063	4,406	-	1,029,935
<b>Balance, end of year</b>	-	-	1,079,594	204,671	-	1,284,265

**School District  
Statement of Financial Information (SOFI)**

**School District No. 69 (Qualicum)  
Fiscal Year Ended June 30, 2020**

**SCHEDULE 1 - SCHEDULE OF DEBT**

Information on all long term debt is included in the School District Audited Financial Statements.

Prepared as required by *Financial Information Regulation*, Schedule 1, section 4



**School District  
Statement of Financial Information (SOFI)**

**School District No. 69 (Qualicum)  
Fiscal Year Ended June 30, 2020**

**SCHEDULE 2 - SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS**

School District No. 69 (Qualicum) has not given any guarantee or indemnity under the Guarantees and Indemnities Regulation.

School District  
Statement of Financial Information (SOFI)

School District No. 69 (Qualicum)  
Fiscal Year Ended June 30, 2020

SCHEDULE 3 - SCHEDULE OF REMUNERATION AND EXPENSE

ELECTED OFFICIALS

<u>Name</u>	<u>Remuneration</u>	<u>Expenses</u>
AUSTIN, JULIE E	17,192.00	1,055.17
FLYNN, EVE M.	18,754.54	1,128.62
GODFREY, LAURA	15,629.06	642.67
KURLAND, BARRY	15,629.06	1,942.54
YOUNG, ELAINE	15,629.06	225.49
TOTAL ELECTED OFFICIALS	<u>82,833.72</u>	<u>4,994.49</u>

**School District  
Statement of Financial Information (SOFI)**

**School District No. 69 (Qualicum)  
Fiscal Year Ended June 30, 2020**

**SCHEDULE 3 - SCHEDULE OF REMUNERATION AND EXPENSE**

**DETAILED EMPLOYEES > 75,000**

<u>Name</u>	<u>Remuneration</u>	<u>Expenses</u>
ABEL, JARET	92,894.21	98.31
AMOS, RONALD	166,405.50	142.45
AVIS, MICHAEL	79,811.55	117.79
AYERS, BYRON M	84,801.20	374.60
BARBER, DONALD C	84,541.86	-
BARTLE, MARIE AGNES-MARI	79,843.14	-
BAUDER, AYNLEE ELIZABETH	90,981.57	-
BAYNTON, CATHERINE	84,801.49	129.15
BEASLEY, MICHELLE JO	76,337.87	-
BELL, RONDA	127,382.21	8,157.18
BELLWOOD, KIMBERLY CAROL	84,224.29	-
BEVILACQUA, BARRY	85,413.80	1,053.00
BOLD, DONALD M	127,382.26	3,118.00
BONNOR, LAURA L	91,827.43	-
BOUDROT, SARA L	85,296.35	-
BRADBURY, MONICA	92,894.31	1,018.51
BRAVO, ELIA M	84,348.92	-
BRITZ, DARYL	84,759.22	43.63
BROWN, JILL	83,604.84	456.32
BURGER, ELIZABETH	84,759.25	-
BURGESS, CRYSTAL ANN	84,799.34	1,146.87
CAMPBELL, DOUGLAS B	92,940.09	3,345.30
CAMPBELL, RICK D	92,894.24	-
CARMICHAEL, DARIN J.	92,939.91	2,068.48
CATHRINE, PATRICIA	111,738.62	293.92
CAVE, SHELLY ANDRE	93,116.87	813.65
CHARNOCK, GAYNOR	108,500.36	141.75
CHRISTIE, KERRI LYNNE	77,845.30	3,709.97
CLELAND, LOUISE A	84,283.74	-
COLLYER, VIVIAN	129,347.19	1,759.06
COMER, DEBORAH ANNE	90,823.26	-
CONFORTIN, SHANNON	93,893.44	328.95
CONN, JEREMY	90,822.89	-
CRAIG, PATRICIA	84,896.68	867.09
CRAVEN, DAN	84,801.12	-
CROSSLEY, ANNE MARIE	92,940.24	99.03

**School District  
Statement of Financial Information (SOFI)**

**School District No. 69 (Qualicum)  
Fiscal Year Ended June 30, 2020**

**SCHEDULE 3 - SCHEDULE OF REMUNERATION AND EXPENSE**

**DETAILED EMPLOYEES > 75,000**

<u>Name</u>	<u>Remuneration</u>	<u>Expenses</u>
DANOIT, WINNIFRED	83,259.23	359.00
DAVIDSEN, BRADLEY ROBERT	92,940.17	-
DAVIDSON, ANGELA ZOE	82,614.10	-
DAVIES, CHERYL LEE	83,701.72	28.98
DE BUYSSCHER, DEBBIE L	92,940.43	72.40
DEERING, HEATHER	88,352.88	117.56
DEMPSTER, CHRISTEN	118,336.96	3,985.22
DESROSIERS, ROBERT	90,409.70	251.99
DIEWOLD, JEANNETTE NAOMI	93,594.77	136.74
DINNING, ROBERT	85,521.43	-
DODD, GORDON A	92,940.18	120.90
DONKERS, MARK GREGORY	80,614.58	-
DORSAY, STEPHEN ALFRED	92,939.25	-
DRAGANI, ERICA	92,363.01	196.22
DUERKSEN, LISA WILHELMINA	78,592.05	-
DUTTON, KATHRYN	84,799.34	-
ELLIOTT, VICTORIA SUSAN	85,661.32	1,125.22
FAA, KERRI	92,927.01	-
FENTON, JASON D	92,995.32	-
FERNANDEZ, LINDA TAMARA	85,459.61	47.84
FINSTAD, TRACIE ALISON	79,334.12	992.06
FLETCHER, CARMEN	88,370.55	-
FLYNN, DALLAS DIANA	84,801.25	807.75
FRAMPTON, CARRIE	92,894.23	1,948.30
FRASER, DAVID	84,367.77	325.01
FRIEND, MELISSA SUSANNE	89,954.71	-
FRIESEN, REUBEN	84,582.62	584.57
FRIESEN, YAKOV	93,548.73	763.57
FUHRMANN, JENNIFER RUTH	82,316.50	563.86
GARDNER, TANYA RHEON	79,333.02	-
GAUVIN, CHRISTOPHER	90,778.02	2,379.00
GIBBS, ROBERT	90,778.07	4,725.32
GUNN, JOHN	110,590.89	2,766.59
GUNN, TANDY	130,514.45	1,095.06
HAGARTY, MARJORIE A	75,356.28	-
HARWIJNE, KEITH	84,801.18	50.37

**School District  
Statement of Financial Information (SOFI)**

**School District No. 69 (Qualicum)  
Fiscal Year Ended June 30, 2020**

**SCHEDULE 3 - SCHEDULE OF REMUNERATION AND EXPENSE**

**DETAILED EMPLOYEES > 75,000**

<u>Name</u>	<u>Remuneration</u>	<u>Expenses</u>
HEINRICHS, NORBERTA	93,952.69	-
HOLDER, TERESA LORRAINE	79,163.18	410.70
HOLMAN, MINDY MARIE	89,640.32	215.27
HUNG, RYAN	109,227.32	694.67
HUNTER, TRACY PAULINE	92,940.26	-
ISENOR, KRISTOFOR MILES	86,967.20	337.46
JAMES, MARY	92,798.99	294.96
JANSSEN, DEIRDRE	92,939.96	119.99
JEDLIK, MARTIN	94,729.83	403.39
JOHNSEN, CORBY DAVID	92,894.35	-
KATCHUR, KAREN	92,940.71	-
KELLAS, BRENT J.	84,801.50	-
KENNY, MICHAEL	92,940.25	141.37
KENT, THERESA C	90,822.84	-
KILKENNY, NADINE B	83,279.58	20.00
KING, DAWN L	85,674.37	419.74
KINNEY, DENISE MARIE	76,172.74	977.27
KLASSEN, DENNIS	92,894.34	-
KNIGHT, JANE	85,390.64	173.43
KOOP, ROLAND	185,173.56	-
KORTAS, HELENA M	84,470.91	-
KOZIELECKI, SUSAN	90,550.64	287.85
LACOUVEE, LESLEY ELLEN	120,325.53	5,860.69
LANGENMAIER, KONRAD TORU	78,947.33	143.39
LAPPER, JAYNE	92,940.45	-
LAUER, CANDICE NICOLE	82,573.55	24.05
LAWRENCE, KAREN	92,894.27	47.03
LEWIS, GREG	91,897.16	-
LINDAHL, KATHRYN	88,130.69	-
LITTON, PATRICK	84,449.55	516.84
LUKIANCHUK, PAUL	92,940.43	84.00
LUNNY, JENNIFER A	92,929.77	3,121.73
MACLEOD, HEATHER	88,687.43	-
MACVICAR, DAVE EDWARD	84,799.52	-
MALCOLM, JUDITH	76,172.40	975.41
MARSHALL, LORI	134,206.37	-

**School District  
Statement of Financial Information (SOFI)**

**School District No. 69 (Qualicum)  
Fiscal Year Ended June 30, 2020**

**SCHEDULE 3 - SCHEDULE OF REMUNERATION AND EXPENSE**

**DETAILED EMPLOYEES > 75,000**

<u>Name</u>	<u>Remuneration</u>	<u>Expenses</u>
MARTIN, BRUCE	81,468.00	-
MATTICE, CAROLIN C	90,822.67	172.90
MCCALLUM, LESLIE	92,940.12	-
MCKEE, KEVIN	127,102.19	617.99
MCKEE, SHERRI IRENE	84,801.44	45.42
MCKINNON-SANDERSON, CORLEEN CRYSTAL	111,738.62	524.48
MCLATCHIE, WILLIAM	84,759.21	348.64
MCLEOD-SHANNON, ROSIE	117,724.04	-
MCMILLEN, KEVIN	84,497.04	-
MCNABB, MARY	84,801.11	11.18
MEIER, JOLIN PAGE	93,057.97	245.76
MEREDITH, GREGORY	110,288.96	155.13
MIHOC, MARIA	84,801.12	-
MILLER, TARA LUELLE	77,067.10	-
MORGAN, MICHELLE C	92,894.25	-
MORRISON, SHEILA	127,382.20	41.93
MORRISON, TARRI	92,940.34	-
MOSTAD, KAREN	92,940.17	338.30
MOUSSEAU, DENNIS	75,866.58	-
NAILOR, GRAEME	92,939.83	-
NDIAYE, DJIMITH	84,801.42	-
NELSON, NATALIE	92,894.23	6,569.93
NEUMEYER, BARBARA ANNA	78,283.81	712.64
NEUMEYER, ERIC SCOTT	90,778.08	169.33
NIKIRK, LAUREN E.	91,214.99	-
NIKULA, BRIAN	92,940.13	-
NIKULA, JESSICA	92,894.29	3,361.85
NOWAK, TOBIAS	90,778.10	-
PATTERSON, ROSEMARY IRENE	92,894.28	360.00
PAUL, BRENDA-LEE	140,974.10	166.08
PEARCE, ANNE	140,092.43	-
PEDERSEN-SKENE, LISA	111,738.62	1,304.21
PELLETIER, MONIQUE	84,759.25	119.05
PEPPER, DEANNA	84,801.11	202.53
PEPPER, ROSS WILLIAM	127,382.20	9,474.02
PHILIP, CARRIE	75,744.54	1,251.23

**School District  
Statement of Financial Information (SOFI)**

**School District No. 69 (Qualicum)  
Fiscal Year Ended June 30, 2020**

**SCHEDULE 3 - SCHEDULE OF REMUNERATION AND EXPENSE**

**DETAILED EMPLOYEES > 75,000**

<u>Name</u>	<u>Remuneration</u>	<u>Expenses</u>
PHILLIPS, ANNA	75,105.33	-
PICKARD, JENNIFER	92,894.26	128.19
PINTAL, DANIEL	84,801.22	-
PRESTON, SOPHIE	93,595.02	1,385.89
PRICE, ELIZABETH	84,801.10	-
PROCTOR, JANIS MARIE	92,940.24	-
PROVENCHER, JEAN-FRANCOIS	92,940.41	-
RAHN, LANA GAIL	92,707.97	1,171.35
RASA, LILIAN	90,822.97	3,255.21
RAY, JENNIFER LEE	90,589.94	103.00
RHODE, PATRICK DENNIS	92,940.35	-
RIDYARD, KATE PENELOPE	75,396.52	564.48
ROGERS, GREG	84,801.27	-
ROSENDALE, CHRIS	80,172.73	3,347.64
ROSTRON, SARA LISA	75,359.38	605.71
ROWAN, LESLEY	117,724.03	750.84
RYCROFT, EWEN	76,097.48	496.34
SAREMBA, ANTHONY	127,382.33	-
SAREMBA, EILEEN	179,822.43	3,226.54
SAVAGE, CARL	84,801.23	-
SAVAGE, GARY EDWARD	90,334.67	-
SCHULZ, JACQUELYN	92,894.25	-
SEIDEL, EDWARD	92,894.34	467.25
SLAUGHTER, KELI	92,940.10	-
SNYDER, DARREN JOSEPH	84,801.05	-
SOMMERFELD, KATIE EVA	98,166.58	698.24
SPENCER, TEVIS M.A.	83,366.65	-
SPENCER-DAHL, DENISE C	92,368.81	-
SPRAY, BRYAN	92,940.53	-
STEFANEK, LARRY	92,894.27	-
STEFANEK, RUTH	92,299.76	244.57
STEFIUK, ADAM MURRAY	114,485.87	640.64
SWANSON, LINDSAY	88,409.38	1,161.75
TANNER, AMBER C	90,823.25	-
TAYLOR, AUTUMN	123,690.30	23.16
TERPSTRA, RUDOLPH	134,206.37	81.89

**School District  
Statement of Financial Information (SOFI)**

**School District No. 69 (Qualicum)  
Fiscal Year Ended June 30, 2020**

**SCHEDULE 3 - SCHEDULE OF REMUNERATION AND EXPENSE**

**DETAILED EMPLOYEES > 75,000**

<u>Name</u>	<u>Remuneration</u>	<u>Expenses</u>
THIRLWELL, MANDY JAYNE	84,759.21	35.96
TICKELL, KAREN	92,940.44	4,118.12
TOMIYAMA, KAZUO	92,940.43	169.87
VERHEIJEN, SANDRA	92,159.10	-
VOLLMERS, SHAYNE	85,196.40	3,575.11
WATERS, JODI	84,801.20	-
WHITESIDE, DEANNA B	90,822.83	-
WHYNACHT, JULIE RACHELLE	90,533.58	34.80
WIDING, ANDREA HARMONY	77,313.61	-
WILLERS, BONNIE	84,801.62	-
WILLIAMS, JOHN	127,382.20	-
WILLIAMS, KATHRYN	84,512.91	-
WILLIAMS, NICHOLA	84,800.86	-
WILSON, GILLIAN DENISE	158,981.97	940.70
WILSON, KIMBERLEY	83,646.16	74.84
WILSON, REID DAVID	92,940.13	104.49
WILSON, WILLIAM BRADLEY	92,941.36	-
WITTE, JESSE	127,382.20	200.00
WOODS, LINETTE KATRINE	84,759.22	-
WOODS, MATTHEW	92,048.10	-
WORTHEN, BRIAN D	120,513.80	96.28
WORTHEN, KATI	92,894.30	-
ZALINKO, LARA JEAN	82,356.15	61.77
ZOLNIERCZYK, COURTNEY DAWN	92,360.68	216.77
	<hr/>	
TOTAL DETAILED EMPLOYEES > 75,000	19,195,246.03	122,169.78
	<hr/>	
TOTAL EMPLOYEES <= 75,000.00	19,748,193.29	176,737.50
	<hr/>	
TOTAL EMPLOYEES OTHER THAN ELECTED OFFICIALS	38,943,439.32	298,907.28
	<hr/>	
CONSOLIDATED TOTAL	39,026,273.04	303,901.77
	<hr/>	
CONSOLIDATED TOTAL, REMUNERATION PAID	39,330,174.81	
	<hr/>	
TOTAL EMPLOYER PREMIUM FOR CPP/EI		2,088,591.39
		<hr/>



**School District  
Statement of Financial Information (SOFI)**

**School District No. 69 (Qualicum)  
Fiscal Year Ended June 30, 2020**

**SCHEDULE 4 - STATEMENT OF SEVERANCE AGREEMENTS**

There were no severance agreements made between School District No. 69 (Qualicum) and its non-unionized employees during fiscal year 2019-20.

**School District  
Statement of Financial Information (SOFI)**

**School District No. 69 (Qualicum)  
Fiscal Year Ended June 30, 2020**

**SCHEDULE 5 - SCHEDULE OF PAYMENTS FOR GOODS AND SERVICES**

DETAILED VENDORS > 25,000.00 :

<u>Vendor Name</u>	<u>Expense</u>
1071095 BC LTD	29,602.11
A.G. PROJECT MANAGEMENT INC.	43,660.05
ALPHA ROOFING & CLADDING INC.	592,407.56
ANDREW SHERET LIMITED	36,944.77
ARCHIE JOHNSTONE PLUMBING & HEATING LTD.	407,786.98
ARI FINANCIAL SERVICES T46163	71,463.97
B.C. HYDRO & POWER AUTHORITY	452,499.35
B.C.T.F. (SIP)	293,136.36
BCSTA	37,281.50
BUNZL CANADA INC, DBA ACME SUPPLIES	112,085.09
CALIBER SPORT SYSTEMS	44,940.00
CDI TECHNOLOGIES	101,855.04
CDW CANADA CORP.	62,773.18
CHI YAM EDEN PANG	127,647.73
CITY OF PARKSVILLE	111,764.37
DISCOVER CANADA TOURS	25,550.00
E.B. HORSMAN & SON	214,643.32
ESC AUTOMATION, INC.	30,328.41
FIRST TRUCK CENTRE VANCOUVER INC.	798,534.40
FIVE STAR SECURITIES	53,520.95
FORTISBC	200,024.41
GRAND & TOY LIMITED	64,271.35
HAKAI ENERGY SOLUTIONS	168,903.80
HAYLOCK BROS. PAVING LTD.	36,844.50
JMX ENVIRONMENTAL INC.	57,576.75
JONATHAN MORGAN & COMPANY LTD.	188,331.67
KEVEN ELDER	273,429.43
M.A.T.A.	61,300.24
MADILL - THE OFFICE COMPANY	41,569.86
MCGORMAN MACLEAN	26,512.50
MICROSERVE	53,113.26
MID ISLAND CONSUMER SERV. CO-OP	193,566.24
MINISTER OF FINANCE	89,378.94
MINISTER OF FINANCE, MEDICAL	121,884.00
MORNEAU SHEPELL	42,852.03
MUNICIPAL PENSION PLAN	1,007,374.24
OCEANSIDE BUILDING LEARNING	159,973.80

**School District  
Statement of Financial Information (SOFI)**

**School District No. 69 (Qualicum)  
Fiscal Year Ended June 30, 2020**

**SCHEDULE 5 - SCHEDULE OF PAYMENTS FOR GOODS AND SERVICES**

DETAILED VENDORS > 25,000.00 :

<u>Vendor Name</u>	<u>Expense</u>
PACIFIC BLUE CROSS	1,255,287.31
PHEASANT GLEN GOLF RESORT	32,057.50
POWERSCHOOL CANADA ULC	107,107.86
PUBLIC EDUCATION BENEFITS TRUST	659,312.72
QDPVPA-PERSONAL PROFESSIONAL DEVELOPMENT	51,452.00
RICOH CANADA INC.	338,405.35
ROCKY POINT ENGINEERING LTD	25,021.50
ROYAL BANK OF CANADA	113,465.00
SCHOLANTIS LEARNING SYSTEMS INC	31,380.30
SHANDONG AE EDUCATION CONSULTANTS LTD	25,980.00
SOFTCHOICE LP	25,756.97
SWING TIME DISTRIBUTORS	111,045.13
TEACHERS' PENSION PLAN	2,934,405.86
TELUS MOBILITY CELLULAR INC.	29,305.35
THE SHERWIN-WILLIAMS CO.	48,568.28
TOWN OF QUALICUM BEACH	38,365.37
TRAVEL HEALTHCARE INSURANCE SOLUTIONS	72,117.25
TRIBUNE BAY OUTDOOR ED. SOCIETY	30,500.00
TURF-TEK ENTERPRISES LTD	63,966.00
TURNING POINT RESOLUTIONS INC.	61,766.43
UNITED FLOORS	64,273.68
VANCOUVER ISLAND UNIVERSITY	148,079.45
VIKING FIRE PROTECTION INC.	218,904.00
WASTE MANAGEMENT OF CANADA CORP	44,835.50
WOLSELEY CANADA INC.	131,218.05
WORKSAFEBC	499,282.92
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TOTAL DETAILED VENDORS > 25,000.00	13,597,191.94
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TOTAL VENDORS <= 25,000.00	3,937,444.29
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TOTAL PAYMENTS FOR THE GOODS AND SERVICES	17,534,636.23
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**School District  
Statement of Financial Information (SOFI)**

**School District No. 69 (Qualicum)  
Fiscal Year Ended June 30, 2020**

**SCHEDULE 6 - COMPARISON OF SCHEDULED PAYMENTS TO AUDITED FINANCIAL STATEMENT EXPENDITURES**

**SCHEDULED PAYMENTS**

Schedule of Remuneration and Expenses		
Remuneration	\$	39,330,175
Employee Expenses		303,902
Employer Portion of EI and Canada Pension Plan		<u>2,088,591</u>
 Total Schedule of Remuneration and Expenses	 \$	 41,722,668
 Schedule of Payments for Goods and Services		 <u>17,534,636</u>

<b>CONSOLIDATED TOTAL OF SCHEDULED PAYMENTS</b>		<b><u>\$ 59,257,304</u></b>
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**FINANCIAL STATEMENT EXPENDITURES**

Operating Fund Expenditures	\$	50,218,384
Trust Fund Expenditures		5,748,462
Capital Fund Expenditures		3,391,347

<b>CONSOLIDATED TOTAL OF FINANCIAL STATEMENT EXPENDITURES</b>		<b><u>\$ 59,358,193</u></b>
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<b>DIFFERENCE BETWEEN SCHEDULED PAYMENTS AND FINANCIAL STATEMENT EXPENDITURES</b>		<b><u>(100,889)</u></b>
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**EXPLANATION OF DIFFERENCE**

The schedule of payments for the provision of goods and services differs from the financial statements in the following ways:

- 100% of GST paid to suppliers is included, whereas the financial statement expenditures are net of the GST rebate
- Third party recoveries of expenses from PAC and school fundraising activities may not all be adjusted for in the schedules
- Employee benefits may be duplicated in the schedule of payments where also reported in employee remuneration
- Travel expenses that are paid directly to suppliers may be duplicated in employee expenses
- Other miscellaneous cost recoveries that may not have been deducted from the scheduled payments

The financial statements are reported on an accrual basis, and include payroll liabilities that are not reflected in the schedule of remuneration and expenses, and accounts payable balances that are not reflected in the schedule of payment for the provision of goods and services. Changes in liability balances from year to year affect the financial statement expenditures but not the scheduled payments which are reported on a cash basis.



# Interim Superintendent of Schools

# Memo

**Date:** January 22, 2019  
**To:** Board of Education  
**From:** Dr. Keven Elder, Interim Superintendent of Schools  
**RE:** The Board's Beliefs Related to Capital Planning and Long Range Facilities Planning

**Background:**

As part of its public board meeting of December 18, 2019, the Board of Education passed the following motion:

*That the Board of Education of School District 69 (Qualicum) request that staff develop an overview of issues related to capital plans and the Long Range Facilities Plan that would benefit from having Board level guidance from the perspective of values and philosophical considerations.*

This motion arose from conversations that the Board was engaged in related to the potential for community partner applications for childcare spaces connected to our schools, and the notion that some of those spaces might be considered for schools which may already be at capacity. Trustees and senior staff have also begun to consider the prospects of what might happen when a school with specialty space requires additional classroom space, and whether that classroom space would be best found by repurposing a specialty space or by adding space to the school.

Both of those issues, and others that relate to population or program growth, raise the question of how to create more space should schools need that. Specifically should modular classrooms or modular learning spaces be constructed on school property, or other solutions be found including converting specialty space to classrooms? On a larger scale, as the student population increases within schools that are near capacity, at what point does the Long Range Facilities Plan (LRFP) contemplate building additional space, and how might that be accomplished in a way that aligns with Board beliefs?

The Board wisely determined that now is the time to get out ahead of these planning considerations with deliberation on things philosophical and value based. Planners will certainly be able to come up with technical solutions to growth challenges, and to their credit they will use the philosophical underpinnings and guiding principles as already laid out in the LRFP and District Strategic Plan. But those planning exercises will be on much more solid ground if the Board has declared well in advance its core beliefs in relation to facility planning.

## **Context – Board Beliefs as Defined in the Strategic Plan and Long Range Facility Plan:**

As noted above, the Board has been clear in declaring its beliefs through its declared vision, mission, values, guiding principles and strategic priorities. As shared below, this belief system will continue to serve as the foundation for all of the Board's activities going forward, including facility planning.

**Vision:** Preparing today's learners for tomorrow's world. Intruisons nos jeunes pour la monde demain.

**Mission:** The Qualicum School District is a dynamic, flexible learning community that:

- Provides personalized educational experiences that complement traditional disciplines and structures to honour the unique needs, strengths, interests and learning styles of our students;
- Maintains a learning environment that fosters the development of empathy, respect and social responsibility in our learners through strong partnerships between home, school and the broader community;
- Embraces a spirit of curiosity and a passion for lifelong learning that prepares our students to become educated citizens and challenges them to become informed, confident, and creative designers of their own future;
- Is committed to weaving Indigenous learning throughout the educational experiences of all learners; and,
- Brings a trauma-informed lens to the work that we do with learners.

**Values:** In the Qualicum School District, we value:

- Student voice, choice and partnerships;
- Support for students' engagement in their learning
- Hands on learning that builds skills, knowledge and competencies;
- Inclusion of all learners and system wide support for diversity;
- Community partnerships in support of learning
- Choice and flexibility in educational programming and structures;
- Experiential learning that builds relevant skills, knowledge and competencies;
- Personalization of learning based on an understanding of the unique needs, strengths and passions of each student;
- Educating the whole child – heart, body and mind;
- Social responsibility and environmental sustainability;
- A collaborative mindset and the time for meaningful, focused collaboration;
- Innovation as a means of ensuring that we respond and adapt to a changing world and new understandings;
- Use of technology to enhance learning;
- Our connections with place and community;
- Recognition and celebration of success, effort and accomplishment; and,
- Experiences that bring joy in the pursuit of learning.

**Guiding Principles for Organizational Decision-making:**

- Our primary focus is to meet the needs of all learners where they are, and planning for the next steps in their journey.
- The foundation of organizational health and success is trust relationships – we commit to clear, open communication that builds personal and public confidence in the work we do with and for our learners.
- Parents and the broader community are our partners in education - we must ensure that they are given meaningful roles in helping to shape the educational experience provided to students.

- People are the most valuable asset in our organization - we invest in this asset when we provide opportunities for employees and volunteers to further their own knowledge, skills and competencies in deep, purposeful and relevant ways.
- Stewardship of the public investment in education in our community is crucial – this requires an unwavering commitment to fiscal responsibility and allocation of resources based on identified needs and strategic priorities.
- Leadership is most powerful when responsibility and accountability are spread across the system at all levels – we expect everyone in our district to demonstrate a commitment to system change and improvement.
- We care deeply about the impacts of our work – that is evident when we access and use credible information to develop plans, measure progress and inform decision-making.
- Public education has a key role to play in creating an understanding of the harm caused by colonialism and residential schools, as well as an obligation to move forward on a path toward reconciliation.

#### Strategic Priorities:

- Student-centred learning (learner focused)
- Quality teaching and learning
- Social/emotional learning

#### Issues for Board Consideration:

Beyond this set of declared beliefs the Board, through its December 18 motion, will now set out to clarify its beliefs specific to facility planning. In support of that, staff suggest that the Board consider the following issues through the lens of the two questions which will follow:

1. School size: There is research that suggests, as exemplified by Katherine Cotton's meta-analysis of 1996 that "an appropriate and effective size is 300- 400 students for an elementary school and 400-800 students for a secondary school." (*School Size, School Climate, and Student Performance*). This matches the range of school sizes that I have found during numerous analyses that I have reviewed over the years as we struggled across BC to "right-size" schools for educational and economic reasons. Excluding False Bay School, our elementary schools currently range in operating capacity from 205 to 500 students, and in enrolment from 195 to 472 students. Our secondary schools have capacities of 900 and 950 students, with enrolment of 593 and 843 students. The Board should consider how important it is to stay within a range of school sizes, and, if there is to be a move to larger or smaller than current sizes, how far beyond those ranges the Board is willing to go.
2. Grade Configurations: School District 69 is configured with seven K-7 neighbourhood elementary schools and two grade 8-12 neighbourhood secondary schools. Other sites host specialized programs including the alternate settings of PASS and Woodwinds at Winchelsea, the international school program at Family Place, and a range of programs and services offered across the district, including in repurposed closed school sites. Having previously been organized with middle schools, the district is now organized long term around the configuration of K-7 and 8-12. The Board should consider how important it is to remain with this configuration, and whether or not a return to middle school would ever make sense in terms of facility optimization and serving developmental and educational needs of adolescents.
3. District Programs: The school district offers a wide range of successful programs ranging from French Immersion to ROAMS to Youth Work in Trades (apprenticeship) to science, technology, athletics and music programs. While some are in students' neighbourhood schools, others require students to move to other locations (e.g. French Immersion Program). The Board will want to consider its beliefs in relation to what district programs should be offered and, if they are offered, to what extent students

should be expected to travel to access those programs. This set of beliefs will serve as a starting point for consideration of program start-ups and locations in the future.

4. Catchment Areas: As schools grow and move toward the place of being over capacity, the Board will at some point need to consider changing catchment area boundaries in order to move students to nearby locations with more available space. The Board should continue to discuss its beliefs in regard to catchment area boundaries, including the extent to which the Board is willing to face community backlash over boundary changes in order to align enrolment with operating capacity of schools. Or put another way, whether or not in order to protect current boundaries the board would allow a school to outgrow its operating capacity by repurposing learning spaces or adding space.
5. Maintaining Small Neighbourhood Schools: There may be a time in the future when the Board is faced with the challenge of a neighbourhood school becoming so small as to generate consideration of a school closure. This would create the challenge of keeping a neighbourhood community school open, knowing that it is drawing disproportionate resources from the rest of the district, or closing the school and redeploying those savings to services elsewhere. It also creates the dilemma of wanting to serve children with a small school community feel versus wanting those students to have access to specialized resources that are available in larger settings. Thankfully, this may not be a challenge in the foreseeable future, but the Board may need to be ready to consider the issue (as it has in the past) and may want to give it some thought upstream. Given the fairly recent history with this always contentious issue, including at the Board level, and the lack of urgency at this time, this topic may not at this point need to be considered.
6. Specialty Spaces in Elementary Schools: Our elementary schools all have specialty spaces that support a range of learning experiences for children beyond the core curriculum that is normally taught within a home-based classroom. The school district, the Board, and the communities we serve have demonstrated a commitment to exploratory programs (technology education, home economics or foods, woodwork, drama), specialty programming within Makerspace settings, and perhaps most importantly band and music. Schools also have multi-purpose rooms, or MPRs, and other customized learning spaces. The Board may want to affirm or reaffirm its beliefs in regard to the value of creating and maintaining specialized spaces for specialized learning experiences, particularly in the face of what might be space challenges that come from increasing enrolment in elementary schools.
7. Community Partnerships and Current Leased Spaces: School District 69 is as engaged in meaningful and effective community partnerships as any district in the province. The variety of programs, services and locations is something to take as a true success for the district and its many partners. With many of those programs in district-owned settings (including Qualicum Commons, Craig Street Commons, French Creek Community School and Family Place), if the Board faces space pressures in the future that are sizable enough to consider adding a school, the question of re-opening a closed site may come up. While that would be well down the road, the Board should have given some thought beforehand as to the question of “reopen, or build new.” Reopening a closed site would of course displace community programming, making early thinking a priority on this issue.
8. Modular Buildings as Solutions to Space Limitations: There will be a time, probably in the near future, when schools are enrolling more students than they can fit into their current physical configurations. This normally presents itself in a setting where classroom space could be available but it is being used for a specific educational purpose. For example, elementary schools have spaces that could be used as a home base for a classroom, in fact they may have been that at some point, but are currently used for a particular program such as Makerspace, Foods and Textiles, or Music and Band. Should those important programs be left where they are and a modular classroom come in for one division of students? Or should a modular be brought in and used as a specialty space? Or are modular buildings something that this Board is not interested in at all, requiring in the case of a space crunch a reallocation of internal space and the possible elimination of a program?



**Note:** Modular learning spaces ought to be considered in a different light than that of “portables”, which connote old and often run down structures the likes of which districts and the province have been committed to removing from school properties. Modular buildings, much like modular houses, in their modern form, are more permanent and can be fine learning spaces.

9. Modular Buildings and New Community Programming: As an outflow of the previous two points, there may be a time when community programming can come to school properties in ways that would contemplate modular buildings being added to a current school site. One such opportunity on the immediate horizon is the potential for community partners to receive funding for child care spaces, with the ideal locations for those services being offered on a current school site. If so, the question will turn immediately to whether or not the Board will support having those child care spaces provided in new modular buildings on school properties. Whether or not the Board would support the addition of those spaces and, if so, by the addition of modular buildings, is an issue for Board consideration.
10. Adding Space with Ministry Funding: As schools grow beyond capacity, and district capacity is at a level where the Ministry would consider adding on to a facility rather than expecting boundary changes, the Board may at some point need to decide what to do with that opportunity. That starts with the Board talking about beliefs and values related to school additions. On the surface, it might seem logical to just say yes if the LRFP moves the district toward adding classrooms and specialty spaces to existing schools, but the Board may want to think about that in relation to other options that might also be available. Those would include moving district programs, changing boundaries, and deciding at what point a growing school is simply getting too large.
11. Environmental Sustainability: The board has declared as part of its mission statement a commitment to maintaining a learning environment that supports and enhances the development of social responsibility. The board’s values are also clearly in support of environmental sustainability and connections to place and community. As reflected in the board’s guiding principles for organizational decision-making, School District 69 is committed to seeking sustainable solutions to ongoing energy and facility needs and to the promotion of environmental stewardship. The board may want to consider the ways in which these values can be used to shape governance level direction to facility planning and to ongoing updating of the long range facilities plan (LRFP).

### **Request of the Board:**

In keeping with the Board motion of December 18, 2019 (see above), we are asking that the Board deliberate on each of the issues listed above, and provide an answer to the following questions in relation to each of those issues:

1. **What is the Board’s fundamental belief** with respect to the issue, in terms of values and philosophical considerations?
2. **What direction does the Board wish to provide to senior staff** in relation to future consideration of the issue, including how much discretion should senior staff exercise in addressing the issue should it arise in the near future or over the long term?

We look forward to supporting the Board in its deliberations, and will be happy to place this item on a future board agenda, whether in a public board meeting or as part of an extended board planning day.

Dr. Keven Elder  
Interim Superintendent of Schools