



AGENDA

1. CALL MEETING TO ORDER

With the intention of holding a safe, caring, and orderly meeting for all we pledge: To do our best to maintain a respectful and inclusive working environment. We will hold this meeting to the highest standard of civility and appropriate conduct so that we may attend to our business effectively and productively.

2. ADOPTION OF AGENDA

3. APPROVAL OF MINUTES

- (a) Minutes of the Regular Meeting, Public Session held 2024 06 12 ([attachment](#))

4. IN-CAMERA SUMMARY

- (a) Summary of In-Camera Meeting held 2024 06 12 ([attachment](#))

5. DELEGATIONS

6. CORRESPONDENCE

- (a) Métis Nation Letter ([attachment](#))

7. CHAIRPERSON'S REPORT

- (a) Board's Annual Work Plan 2024/2025 ([attachment](#))
Motion: *The Board adopts its 2024/2025 Work Plan.*
- (b) Strategic Plan 2024-2028 ([attachment](#))
Motion: *The Board adopts the 2024-2028 Strategic Plan*

8. SUPERINTENDENT'S REPORT

- (a) Work Plan related to the Strategic Plan ([attachment](#))
- (b) 2024 Enhancing Student Learning Report ([attachment](#))
Motion: *The Board approves the 2024 Enhancing Student Learning Report for Gulf Islands School District.*
- (c) District Staffing & Enrolment
- (d) Bargaining Plan Update
- (e) Program Review Phase 1 ([attachment](#))
- (f) Framework Day

9. SECRETARY TREASURER'S REPORT

- (a) Audit Report ([attachment](#))
- (b) 2023/2024 Financial Statements ([attachment](#))



AGENDA

Motion: *The Board approves the 2023/2024 School District No. 64 (Gulf Islands) Audited Financial Statements for the year ending June 30, 2024.*

- (c) Financial Statement Discussion and Analysis Report (**attachment**)
- (d) Draft 2025/2026 Five Year Capital Plan – Minor Submission (**attachment**)

Motion: *The Board approves the 2025/2026 Five-Year Capital Plan, Minor Submission.*

- (e) Facilities – Summer Work Projects Update (**attachment**)
- (f) Phoenix School Site Update

10. **COMMITTEE REPORTS**

- (a) Committee of the Whole
- (b) Education Committee
- (c) Finance, Audit & Facilities Committee
- (d) Policy Committee

11. **TRUSTEE REPORTS**

12. **OTHER BUSINESS**

13. **QUESTION PERIOD**

14. **NEXT MEETING DATES**

- (a) Regular Board Meeting – November 13, 2024
- (b) Education & Policy Committees – September 25, 2024
- (c) Committee of the Whole – October 30, 2024

15. **ADJOURNMENT**



Present:	Tisha Boulter	Board Chair
	Chaya Katrensky	Vice-Chair
	Jeannine Georgeson	Trustee
	Gregory Lucas	Trustee
	Deborah Luporini	Trustee
	Nancy Macdonald	Trustee
	Rob Pingle	Trustee
	Jill Jensen	Superintendent of Schools
	Jesse Guy	Secretary Treasurer
	Boe Beardsmore	Associate Superintendent
	Lyall Ruehlen	Director of Instruction
Lori Deacon	Director of Corporate Services	
Anna Szul	Executive Assistant	
Guests:	Adrian Pendergast	District Principal
	Ian Mitchell	GITA President
	Janice Shields	CUPE Vice President
	Janine Fernandes-Hayden	Executive Director of The Circle Education
Regrets:	Candice Arthur	DPAC Representative

1. CALL TO ORDER

The meeting was called to order at 1:00 p.m. by Chair Boulter. As part of the territorial land acknowledgement, Chair Boulter shared the recently published map of Salt Spring Island with Indigenous placenames, available on the [Salt Spring Archives](#) website.

Chair Boulter read the opening statement: With the intention of holding a safe, caring, and orderly meeting for all, we pledge to do our best to maintain a respectful and inclusive working environment. We will hold this meeting to the highest standard of civility and appropriate conduct so that we may attend to our business effectively and productively.

2. ADOPTION OF AGENDA

Moved and seconded that the agenda for the Regular Board Meeting, Public Session held 2024 06 12 be adopted as presented.

CARRIED 67/24

3. APPROVAL OF MINUTES

Moved and seconded that the minutes of the Regular Board Meeting, Public Session held 2024 05 08 be approved as presented.

CARRIED 68/24



4. **IN-CAMERA SUMMARIES**

The Board of Education received the Regular In-Camera Summary for 2024 05 08 by consensus.

5. **BUSINESS ARISING**

6. **CORRESPONDENCE**

The Board of Education received a letter from the Ministry of Education and Child Care dated June 6, 2024. The letter emphasized the Ministry's commitment to providing all students with safe, inclusive, and high-quality learning environments that enable them to reach their full potential.

7. **DELEGATIONS**

(a) **Janine Fernandes-Hayden, Executive Director – The Circle Education**

The Circle works to prevent violence, bullying, discrimination, assault, and abuse by promoting healthy relationships and addressing social issues through educational programs targeting youth, focusing on social-emotional skills for healthy self and interpersonal relationships. In the 2023/2024 school year, the Circle engaged 1,246 students in the district.

8. **CHAIRPERSON'S REPORT**

(a) **Draft Board Meeting Schedule 2024/2025**

Regular meetings will be held at the school board office on Salt Spring Island, live-streamed for accessibility, and open to the public with a question period at the end.

Moved and seconded that the Board of Education approve the board meeting schedule for the 2024/2025 school year.

CARRIED 69/24

(b) **Draft Committee of the Whole Terms of Reference**

Moved and seconded that the Board of Education adopt the Committee of the Whole Terms of Reference.

CARRIED 70/24

(c) **Draft Policy Committee Terms of Reference**

Moved and seconded that the Board of Education adopt the Policy Committee Terms of Reference.

CARRIED 71/24



(d) **Mayne Island Lions Club – Request to Serve Alcohol**

Moved and seconded that in accordance with Policy 3100 Controlled and Intoxicating Substances, the Board of Education approves the request from the Mayne Island Lions Club to serve alcohol at their Dinner/Dance on November 16, 2024, at Mayne Island School.

CARRIED 72/24

(e) **Draft Education Committee Terms of Reference**

Moved and seconded that the Board of Education adopt the Education Committee Terms of Reference.

CARRIED 73/24

9. **SUPERINTENDENT'S REPORT**

(a) **Staffing**

Lyall Ruehlen mentioned that the district has completed most of the postings and is currently in a heavy recruitment phase, with many positions available. The majority of these are temporary teaching positions. As for CUPE, we recently conducted our EA selection a couple of weeks ago and will be posting available positions shortly.

(b) **International Student Program Proposed Fee Schedule for 2025-2026**

Jesse Guy discussed the introduction of a \$250 graduation fee for international students. This fee will cover standard graduation costs, a yearbook, and the expenses associated with printing and couriering transcripts to a student's home country. Since these transcripts often require translation and/or notarization, which can be expensive, the fee addresses these additional costs. This fee applies only during the graduation year of a student.

Moved and seconded that the Board of Education approve the International Fees Schedule for 2025/2026 school year as amended.

CARRIED 74/24

(c) **School Fees 2024/2025**

Jill Jensen will investigate the differences between an academy, a program, and a Board/Authority Authorized (BAA) course, focusing on school fees and their specific approval requirements, particularly in relation to GISPA. Jill Jensen will also bring the discussion of graduation fees to the administrative team for further review.

(d) **New Administrative Practices**

Newly published Administrative Practices AP A6 Volunteers in Schools, AP A8 Volunteer Drivers, and AP A10 Flying of Flags have been published on the District website.



(e) **Strategic Plan Feedback**

Jill Jensen presented the preliminary strategic plan feedback to date with more to come until the June 23, 2024, deadline after which the data will be reviewed and triangulated with the student achievement data in preparation with the 2024 Enhancing Student Learning Report due to the Ministry of Education and Child Care by September 30, 2024.

10. SECRETARY TREASURER’S REPORT

(a) **Monthly Financial Report**

The monthly operating expense report indicates that expenses are currently within 1.7% of the 2023/2024 amended annual budget.

(b) **Draft 2024/2025 Annual Budget Spending Plan**

Moved and seconded that the Board of Education unanimously approve three readings at the 2024/2025 Annual Budget Bylaw at this time.

CARRIED 75/24

Moved and seconded that the 2024/2025 Annual Budget Bylaw be read for the first time.

CARRIED 76/24

Moved and seconded that the 2024/2025 Annual Budget Bylaw be read for the second time.

CARRIED 77/24

Moved and seconded that the 2024/2025 Annual Budget Bylaw be read for the third time, passed and adopted.

CARRIED 78/24

(c) **Draft 2025/2026 Five-Year Capital Plan – Major Submission**

The 5-year capital plan – major submission was presented on behalf of the Director of Facilities, Transportation and Capital Projects.

School Name	Project Type	Program	Year One 2025	Year Two 2026	Year Three 2027	Year Four 2028	Year Five 2029
Galiano	SMP	Seismic Upgrade	\$1,399,658				
Salt Spring Elementary				\$4,904,400			
Fernwood					\$2,952,750		
Mayne						\$4,065,261	
Annual Total			\$1,399,658	\$4,904,400	\$2,952,750	\$4,065,261	\$0



Moved and seconded that the Board approves the 2025/2026 Five-Year Capital Plan, Major Submission.
CARRIED 79/24

(d) **Carbon Neutral Report 2023 Submission**

The Board received the annual Climate Change Accountability Report, which will be available on the Ministry of Environment and Climate Change Strategy website.

11. COMMITTEE REPORTS

(a) **Committee of the Whole** – 2024 05 22 Summary was received.

(b) **Education Committee** – Nancy Macdonald provided a summary of this morning's meeting. The committee discussed various programs and areas, including French Immersion, GISPA, and International initiatives, along with topics such as Accessibility, Antiracism, and the *Declaration on the Rights of Indigenous Peoples Act*.

(c) **Finance, Audit, and Facilities Committee** – 2024 05 08 Summary was received.

(d) **Policy Committee** – 2024 05 22 Summary was received.

i. Policy 2.40 Addressing Concerns and Complaints

Moved and seconded that The Board of Education adopts Policy 2.40 Addressing Concerns and Complaints.

CARRIED 80/24

Moved and seconded that The Board of Education repeals Policy and Procedure 133 Addressing Concerns, and Procedural Form 133-1.

CARRIED 81/24

ii. Policy 2.60 Volunteers

Moved and seconded that The Board of Education adopts Policy 2.60 Volunteers.

CARRIED 82/24

Moved and seconded that The Board of Education repeals Policy and Procedure 140 Relationships.

CARRIED 83/24



iii. Policy and Procedure 131 Personal Information and Privacy

Moved and seconded that The Board of Education repeals Policy and Procedure 131 Personal Information and Privacy.

CARRIED 84/24

iv. Procedure 130 Access to Information

Moved and seconded that The Board of Education repeals Procedure 130 Access to Information.

CARRIED 85/24

v. Policy and Procedure 510 Selection and Challenge of Learning Resources

Moved and seconded that The Board of Education repeals Policy and Procedure 510 Selection and Challenge of Learning Resources and Procedural Form 510-1.

CARRIED 86/24

12. TRUSTEES' REPORTS

Chair Boulter attended the scholarship ceremony last week. The Indigenous graduation is scheduled for Friday, followed by the general graduation on Sunday. Chair Boulter has also been invited to join the staff at the Compassionate Systems Awareness workshop.

Trustee Katrensky reported on the planning for the end-of-year celebration and the final PAC fundraising activities. Last week, a large group of French Immersion students visited Saturna, camping at the SEEC site and attending a Saturna Island Marine Research and Education Society event. There, they learned about sea stars and took part in the annual sea star count, showcasing a fantastic inter-island collaboration.

Trustee Georgeson shared that the entire Galiano school visited Science World, with the students behaving exceptionally well. They are also gathering information about the 'Ready, Set, Roll' program focused on road safety. DPAC is organizing an upcoming inclusion project on Galiano. Plans are underway for the end-of-year celebration, as well as Kids Fest

Trustee Lucas reported that the Pender trip to the Hakai Science Institute took place successfully. They also held a track and field day. An upcoming fun day with the local fire department is planned, and the pit cook event is scheduled for tomorrow.

Trustee Luporini highlighted that June is a time for celebration. A few weeks ago, students from Mayne Island joined Pender Island for a track and field event, which included their first water taxi ride. Students in Grades 3-7 have been involved in a theatre production called Topsy Turvy. They've also been working on writing projects, with each student creating a Shutterfly book to have their work 'published'. Upcoming events include year-end celebrations.



Trustee Macdonald provided an update on the outstanding programs at SSE, made possible by the efforts of the PAC. These offerings include a magician performance, a dance academy, nature workshops, and sexual health education seminars.

Trustee Pingle passed.

13. OTHER BUSINESS

14. QUESTION PERIOD

15. NEXT MEETING DATES

(a) Regular Board Meeting – September 11, 2024, at the School Board Office.

16. ADJOURNMENT

Moved to adjourn at 2:50 p.m.

CARRIED 87/24

Date: _____

Chairperson

Certified Correct:

Secretary Treasurer

BOARD OF EDUCATION, SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Reference Section 72 (3) of the *School Act*

Record of Proceedings of the In-Camera Meeting held
at the Saturna Island School

2024 06 12

Present:	Tisha Boulter	Board Chair
	Chaya Katrensky	Vice-Chair
	Jeannine Georgeson	Trustee
	Gregory Lucas	Trustee
	Deborah Luporini	Trustee
	Nancy Macdonald	Trustee
	Rob Pingle	Trustee
	Jill Jensen	Superintendent of Schools
	Jesse Guy	Secretary-Treasurer
	Boe Beardsmore	Associate Superintendent
	Lyall Ruehlen	Director of Instruction
	Lori Deacon	Director of Corporate Services
	Anna Szul	Executive Assistant
Regrets:	Boe Beardsmore	Associate Superintendent

The meeting was called to order at 9:01 a.m.

The agenda for the Regular Board meeting, In-Camera session held 2024 06 12 was adopted as amended.

The minutes of the Regular Board meeting, In-Camera session held 2024 05 08, were approved as presented.

Items:

1. Bargaining Plan Update
2. Phoenix School Site
3. Administrative Announcement

The meeting adjourned at 9:52 a.m.



Colette Trudeau
Chief Executive Officer
Métis Nation British Columbia
#380 – 13401 108 Ave, Surrey BC V3T 5T3
ctrudeau@mNBC.ca
604.557.5851 (EXT. 8241)

Monday, July 22, 2024

Tisha Boulter
Board of Education Chairperson
School District No. 64 Gulf Islands
112 Rainbow Rd., Salt Spring Island, BC, V8K2K3

Taanishi Trisha,

Subject: BC's Bill 40 - The School Amendment Act and the new Provincial Ministerial Order on IECs

I am writing you today regarding the Province's Bill 40 - The School Amendment Act, the new Ministerial Order on Indigenous Education Councils (IEC) and their implications for Métis families and students.

As you are aware, Bill 40 mandates the establishment of Indigenous Education Councils (IECs) across all school districts in our province. These councils are intended to influence and engage in decision-making processes that impact Indigenous students' educational experiences in the BC K-12 public system.

The Ministerial Order stipulates that, in establishing an IEC, a board must consider the distinctions and diversity among the Indigenous student population served by the board, ensuring that the composition of the IEC reasonably reflects the Indigenous student population. Several districts across British Columbia have Indigenous student populations that include Métis students, including SD64 Gulf Islands.

While SD64 Gulf Islands has not indicated whether Métis student enrolment is tracked, our Citizenship Registry confirms that there are **2 MNBC citizens of school age**, confirming a Métis student population.

If you are not already connected to the Métis Chartered Community in your area, the [Métis Nation of Greater Victoria Association](#), we would like to take this opportunity to connect you to them. Please reach out to their board at greatervictoriacc@mNBC.ca, to identify a representative who will bring Métis perspectives to the IEC.



In the spirit of friendship and reconciliation, MNBC is committed to walking respectfully alongside W̱SÁNEĆ Nation, Quw'utsun peoples, and SD64 Gulf Islands Board of Education for the benefit of all students. MNBC looks forward to connecting on this important matter to determine how we can grow our partnership and best support our children at these newly established IECs.

Should you have any questions or concerns, please do not hesitate to reach out to Sharlene Wedel, Executive Director, Ministry of Education (Early learning | K-12), at swedel@mNBC.ca

Pishshapmishko (Take Care),

A handwritten signature in black ink, appearing to read "Colette Trudeau". The signature is fluid and cursive, with a long horizontal stroke at the end.

Colette Trudeau
Chief Executive Officer
Métis Nation British Columbia

CC: Jill Jensen, Superintendent of Schools, SD64 Gulf Islands
Jesse Guy, Secretary Treasurer, SD64 Gulf Islands
Shannon Johnston, Indigenous Education Coordinator, SD64 Gulf Islands
Caitlin Bird, President, The Métis Nation of Greater Victoria Association
Sasha Hobbs, Chief Strategic Officer, MNBC
Sharlene Wedel, Executive Director, Ministry of Education (Early Learning | K-12), MNBC



SEPTEMBER

- Approve or Review Board Strategic Plan
- Approve FESL Report
- Review External Audit Report
- Approve Audited Financial Statements
- Approve Five-Year Minor Capital Plan
- Financial Statement Discussion and Analysis Report

OCTOBER

- BCPSEA Symposium
- Represent the Board at BCSTA Provincial Council
- Annual Liaison Meeting
- VISTA Fall Conference
- School Plans Shared with the Board

NOVEMBER

- Board Position Elections
- Board Performance Review
- Complete Superintendent Performance Review
- BCSTA Trustee Academy

DECEMBER

- Consider Motions for BCSTA AGM
- Board Committee/Liaise Assignments

JANUARY

- Receive MoECC Funding Update (for current year)
- Review District Graduation/Completion Rates
- Represent the Board at BCPSEA AGM
- Financial Disclosures (due Jan. 15th)

FEBRUARY

- Adopt Amended Annual Budget Bylaw
- Approve School District Calendar (deadline: March 31th)
- Review FSA Results
- Represent the Board at BCSTA Provincial Council Meeting

MARCH

- MoECC Estimated Funding (for next year) Received by the District
- VISTA Spring Conference

APRIL

- Draft Annual Budget (for next year) Presented
- Adopt Capital Funding Agreement Bylaw
- BCSTA Annual General Meeting

MAY

- Adopt the Annual Budget Bylaw (deadline: June 30th)

JUNE

- Receive the Indigenous Education Report
- Adopt the Board Meeting Schedules (for next year)
- Approve Five-Year Major Capital Plan

JULY/AUG

- FAF Pre-Audit Plan
- Summer Pro-D and Welcome BBQ



OTHER ITEMS AS NEEDED

Review and approve Board policies

Hear appeals

Approval of Local Bargaining Plans and ratify Collective Agreements

Approve disposition of real property (land and buildings)

Receive BCPSEA Exempt Compensation Grids

Recognize school and community highlights

Department updates shared with Board

Host community engagement events/meetings

Attend school functions when invited

Attend yearend celebrations & graduation

Requests to serve alcohol



GULF ISLANDS SCHOOL DISTRICT

Strategic Direction 2024 – 2028

Approved on:

DRAFT

School District No. 64 (Gulf Islands)

Acknowledgment of Territory

The Board of Education for School District 64 acknowledges its responsibility as settlers on the unceded, shared, and ancestral territories of the **Coast Salish First Peoples**. The Board endeavors to walk in respectful partnership with those who have been stewards of these lands and waters for millennia, strengthening relations for the benefit of every child, family, and community we serve.

Eagle by Quentin Harris (Salish)

In Northwest culture, the Eagle is revered for her wisdom, a harmonious blend of knowledge, introspection, and the discernment of when to apply specific skills.

With her keen vision, she sees the world with clarity, drawing on her rich past to navigate an exciting and uncertain future. Although she soars high and views the landscape from afar, she returns to share her insights on the best path forward.

This vision reflects our aspirations for students to cultivate wisdom, acquire real-world skills, and then share their experiences with our community. True power emerges from empowerment.

The technical design of our logo features an Eagle in a circular form, symbolizing continuity and unity. Circles, with no beginning or end, are found throughout nature — from the earth, moon, and sun to tree rings, ripples on water, drums, and the talking circles we hold on the land. Additionally, the Eagle's wing is incorporated into the shape of an ocean wave, representing the Gulf Islands' connection through water. Water separates our islands but also unites us, sustaining life.

Our Indigenous Education and Indigenous District logos were crafted by **Quentin Harris**, who frequently shares his knowledge and skills in our classrooms or engages in activities like floor hockey with students.



School District No. 64 (Gulf Islands)

Board Commitments and Beliefs

The Board is entrusted to positively affect student achievement and well-being. Although each of us may define success differently, we can all identify success and well-being in children who are confident, curious, and prepared to engage in the world beyond the classroom. We understand that success is far more than graduation or a metric we use to measure proficiencies. It is our aspiration that our students feel love and acceptance, know peace and a sense of self, experience quality instruction and programs, and master the skills and competencies necessary for fulfillment and well-being throughout their educational journey.

The mandate of public education is to “improve outcomes for students”. As governors, Boards of Education are responsible for establishing a plan for their district, which acts as a road map or north star. At its most effective, the plan is lived out through operational planning (i.e. school, financial, human resources, information technology, facilities, transportation, and engagement/communication plans) and in our daily work.

Our plan reflects who we are as a district, how we work together, and what we value. It serves as the lens through which we view strengths and demands; it focuses attention and guides decision-making. It orients our governance priorities to confirm that our actions and choices align with our aspirations for those we serve.

We, the Board of Education of Gulf Islands School District, commit to this strategic direction with humility and courage, using the resources available to us to secure and sustain a creative, healthy, and responsive system where every child thrives and flourishes.

The Gulf Islands Board of Education is comprised of seven trustees who are elected to a four-year term during civic elections. They are accountable to the public for governing the district in a sound and responsible manner.

Tisha Boulter
Board Chair

Chaya Katrensky
Vice-Chair

Jeannine Georgeson
Deborah Luporini
Greg Lucas
Nancy Macdonald
Rob Pingle



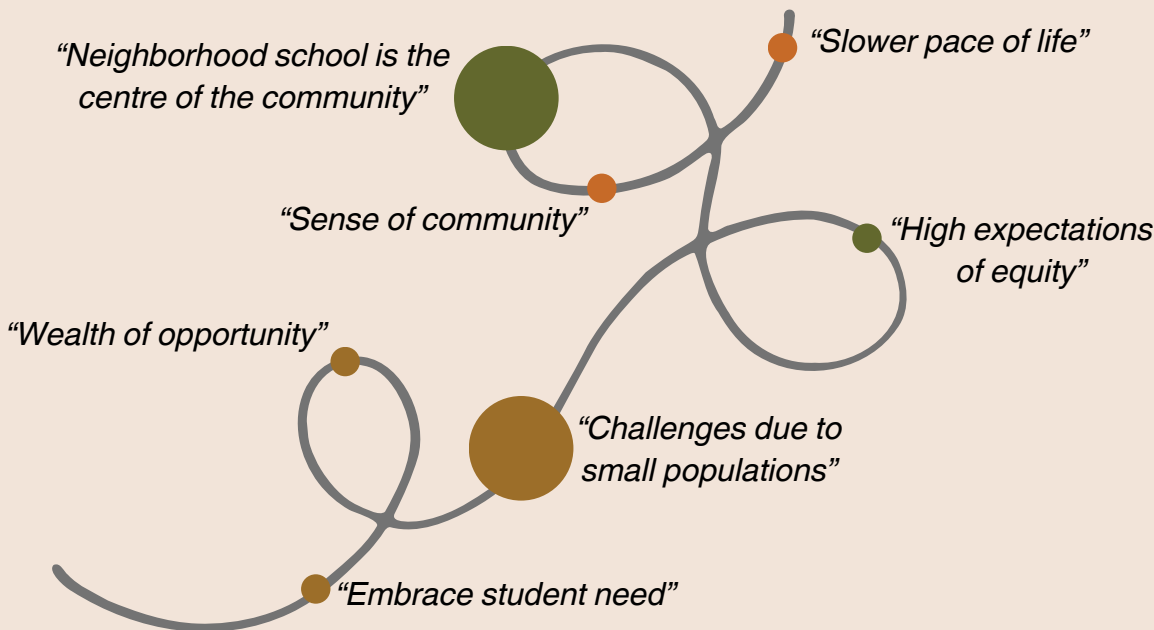
We will care deeply, act wisely, and find joy in each day.

School District No. 64 (Gulf Islands)

District Context

Gulf Islands is a geographically and culturally diverse public school district comprising five island communities that identify as unique, inclusive, and champions of the arts and the environment. Located in the British Columbia Southern Gulf Islands archipelago on the traditional territory of the Coast Salish First Peoples, the District operates a family of nine schools serving approximately 1500 students and their families. The District prides itself on offering quality and innovative programs, promoting active and healthy lifestyles, and providing caring and inclusive learning environments where students, staff, and visitors feel safe and welcomed.

Thoughts From Our Trustees



Who We Are



5 Southern Gulf Islands:
Galiano | Mayne | Pender
Saturna | Salt Spring



9 Schools (including 64GO)



1500 Students



40 International Students



11% Indigenous Ancestry



13% Disabilities/Diverse Abilities



In Funding Protection



350 Employees



98 Students travel by water taxi every day



Range of specialized programs:

- 64GO | Online/blended learning
- Gulf Island School of Performing Arts
- Late French Immersion
- Phoenix High | Alternative program
- Saturna Ecological Education Center (SEEC)
- Seamless Day Kindergarten & StrongStart

Our Plan

Our plan aligns with provincial education mandates, legislation, policies and the British Columbia Curriculum for Kindergarten to Grade 12. It is a compliance document. Although by nature colonial, this document is the mechanism through which the Board of Education is held accountable to its learning community, rightsholders, and the Ministry of Education and Child Care.

The “*Know-Do-Understand*” design of the BC Curriculum represents content (Know), competencies (Do), and key concepts (Understand). The Board feels that a balanced perspective of this model includes a fourth component: “Be,” which signifies identity, connections, and personal well-being. The four represent heart, body, mind, and spirit, and together, they constitute system balance and well-being. Within our plan, specific connection to this model of system well-being is made to four themes of focus:

Theme	Curricular Connection
Truths, Reparation, Restoration, and Healing	● KNOW
Relationships and Belonging	● BE
An Ethic of Learning	● UNDERSTAND
Integrity and Responsibility	● DO

As presented in our plan, these themes are not hierarchical. Each is integral to creating and sustaining system balance and well-being.

The Board, in alignment with the Ministry of Education and Child Care, recognizes that students must develop the knowledge, skills, and attitudes necessary to prepare them for the world beyond the public school system. To ensure that students are prepared to attain career or higher education goals, outcomes are identified in each theme that relate to one or more areas of development:

- intellectual development
- human & social development
- career development

(The Educated Citizen, Ministry of Education and Child Care)

Without compromise, the Board will uphold the guidance and direction provided by the Truth and Reconciliation Committee’s Calls to Action, the Declaration of the Rights of Indigenous Peoples Act, the First Peoples Principles of Learning, and the wisdom of local nations.

KNOW

Truths, Reparation, and Restoration

We commit to learning the truths of our history in this place (colonially known as the Southern Gulf Islands, British Columbia, and Canada) and to taking action to support healing and the restoration of Indigenous knowledge systems, land, language, and culture. We walk together, alongside each other in humility and respect, with the rightsholders of this place. We recognize that racism and colonization continue to exist, and collectively, we will address the impacts of colonialism that perpetuate inequity of outcomes for Indigenous learners in our district. We commit to educating non-Indigenous learners so that, as they move through the world, they uphold truth, listen, challenge inequities and are prepared to stand as allies. We acknowledge that our understanding and perspectives have been shaped by the systems we hope to change. To truly transform education, we need to challenge what we think we know and be prepared and willing to honour Indigenous knowledge and ways of knowing and being. This is a step towards meaningful action, restoration, reparation, and healing.



PRIORITY FOR STRATEGIC FOCUS

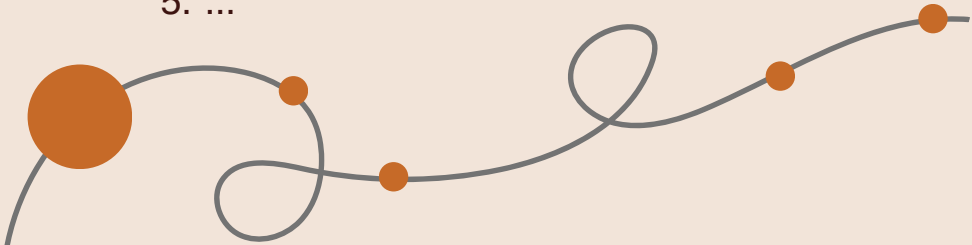
Truths, Reparation, and Restoration

KNOW

What we think we know is based on our mental models, which are often biased and incomplete. Therefore, in this theme, KNOW is an aspiration. We recognize that our knowledge is insufficient and often a barrier to learning and to listening with open hearts, spirits, and minds. We must commit to growing, expanding, and deepening our understanding as we challenge what it means to KNOW. We need to unlearn (let go of entrenched thinking) to truly be open to learning.

Aspirations:

1. Identify settler/colonial bias in policy and practice as we create awareness and work to decolonize systems that perpetuate inequity and racism (healing).
2. Achieve equitable educational outcomes for all Indigenous students in our district.
3. Acknowledge, honour, and respect rights holders by strengthening and sustaining productive and respectful relationships (reparation).
4. Embed Indigenous worldviews, ways of knowing and being, language, and culture throughout the District (restoration).
5. ...



BE

Relationships and Belonging

We strive for balance in our relationships with ourselves, others, and the lands and waters that sustain us. With open minds and hearts, we create safe, welcoming, and caring learning environments that are inclusive and accessible. We ensure everyone is connected, supported, and seen. We relate to each other with kindness, care, love and compassion, nurturing environments where everyone belongs and contributes. As a community of learners, we acknowledge intersectionality, honour diversity and celebrate the exceptional in everyone.



STRATEGIC FOCUS THEME

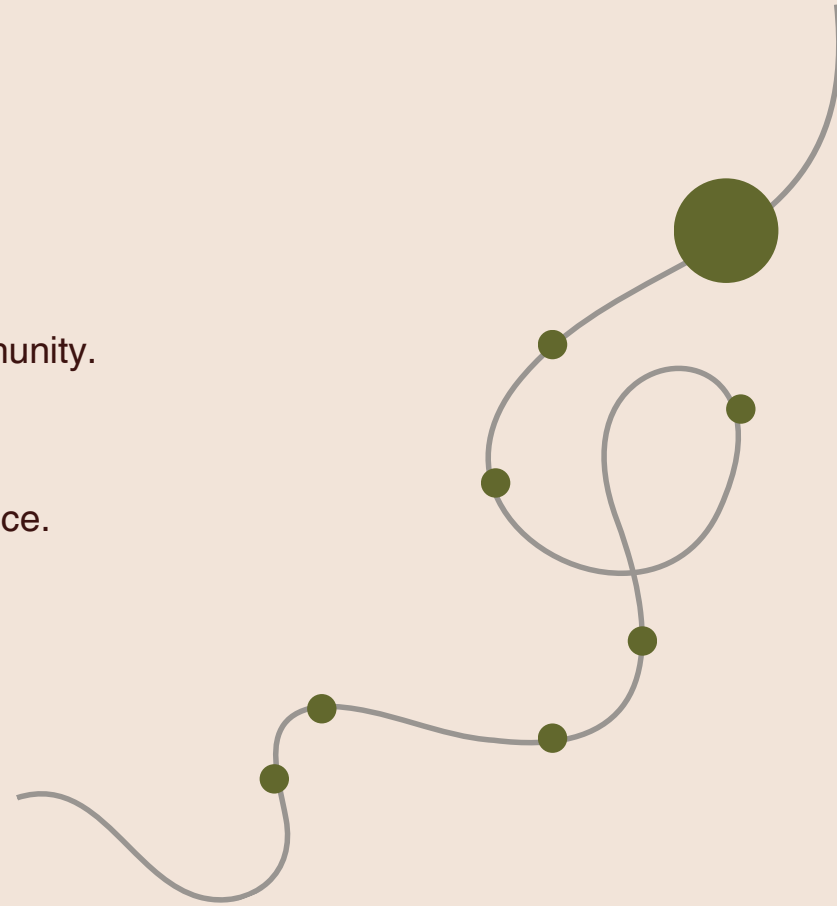
Relationships and Belonging

BE

BE is about identity, knowing who we are, and our place in the community.

Aspirations:

1. Be a leader in cultivating well-being and championing social justice.
2. Strengthen and maintain relationships with community partners.



UNDERSTAND

An Ethic of Learning

We model the deep learning that we aspire to see in the education system through thoughtful and continuous reflection. We cultivate the freedom to explore new ideas, take risks, and challenge the status quo. We provide quality instruction and programs that meet the needs of every learner from early years to adult. We understand that curiosity is essential for deep learning and transformative growth, creating space for every learner to flourish.



STRATEGIC FOCUS THEME

An Ethic of Learning

UNDERSTAND

UNDERSTAND is more than content; it's the foundation of learning, being open to new perspectives, and making sense of the world around us.

Aspirations:

1. Empower student agency, engagement, and voice.
2. Nurture curious, critical, and creative learners so that every student is prepared and ready for the world beyond Pre Kindergarten to 12.
3. Foster deeper learning experiences.



DO

Integrity and Responsibility

We act with integrity, consideration, and honesty in all we do. We are intentional with our words and actively listen to promote collaboration that benefits the learning community. We create sustainable practices and are responsible in our use of resources. We consider the impact of our actions on past, present and future generations as we commit to being good ancestors. To foster integrity and demonstrate responsibility, we “walk the talk.”



STRATEGIC FOCUS THEME

Integrity & Responsibility

DO

DO is a sense of purpose and action. We have clear goals and strategies that support us in achieving those goals. DO-ing holds us accountable to our aspirations.

Aspirations:

1. Implement sustainable practices for alignment and coherence.
2. Be a leader in environmental stewardship and sustainability.



School District No. 64 (Gulf Islands)

Strategic Direction 2024–2028

Acknowledgment

We extend our heartfelt gratitude to everyone who played a vital role in the development of this strategic plan. The collaboration and commitment demonstrated by our staff, community members, and partners have been instrumental in shaping a vision that reflects our collective aspirations.

We particularly thank our leadership team for their guidance and unwavering dedication to this process. Their strategic insights and leadership have ensured that our goals are not only ambitious but also achievable.

To our students, families, and community partners, thank you for your ongoing support and input. Your perspectives have been invaluable in crafting a plan that prioritizes the needs and success of our students.

As we move forward, we remain committed to working together to bring this plan to life, confident that it will guide us toward a future where our district continues to thrive and excel.

Thank you for your dedication, hard work, and belief in our shared vision.

GULF ISLANDS SCHOOL DISTRICT 64

Learn more about the Gulf Islands School District:


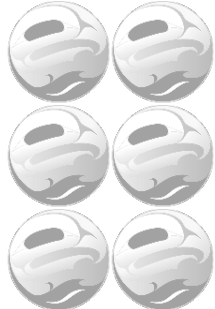
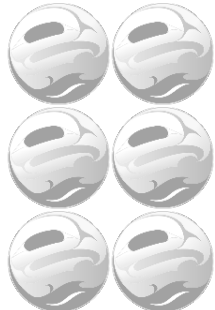
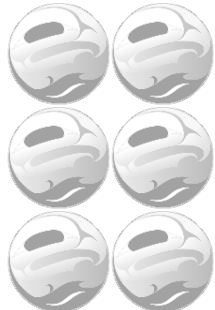
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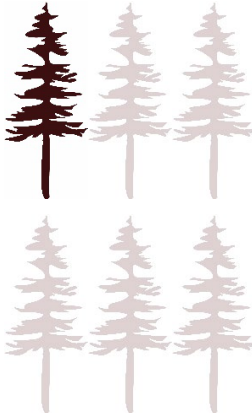
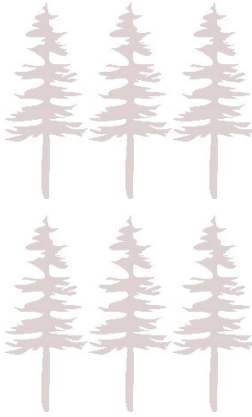
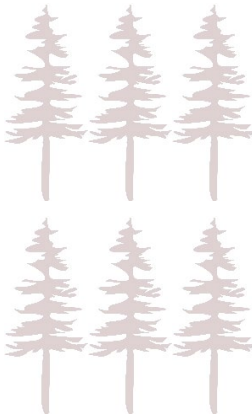
Jill Jensen

Superintendent of Schools

If you have questions or comments about the district's Strategic Direction, please contact us at reception@sd64.org.

	Aspiration	Outcomes	Actions	Measures	TEAM - Who is Responsible	Submitted & Reviewed	How far along are we?
Truths, Reparation, and Restoration (KNOW)	Identify settler/colonial bias in policy and practice as we create awareness and work to decolonize systems that perpetuate inequity and racism (healing)	Policy and practice are respectful and inclusive of Indigenous understandings and ways of being	<ul style="list-style-type: none"> Policy and practice are regularly reviewed and updated to reduce bias and colonial emphases 	<ul style="list-style-type: none"> Self-reflection Policy review Administrative Practices Review Anti-Racism Educators Survey 	Indigenous Education team Principals Senior Leadership Team		
		All students and staff have a constructive and respectful understanding of the distinct history and unique rights of Indigenous Peoples in B.C	<ul style="list-style-type: none"> Adult learners engage in learning that helps uncover personal bias and deepens learning with humility as we acknowledge truths and commit to changed behaviour 				
	Achieve equitable educational outcomes for all Indigenous students in our district	Indigenous learners feel welcomed, respected, and comfortable learning in our schools	<ul style="list-style-type: none"> Create Indigenous-focused educational spaces in every school Indigenous Education lead in every school 	<ul style="list-style-type: none"> How Are We Doing Report Student Learning Survey Student feedback - conversational/street data Equity Tool Indigenous Education Tracking Tool 	Indigenous Education team Principals Senior Leadership Team		
		Indigenous learners lead graduation rates and are supported to pursue their dreams and passions	<ul style="list-style-type: none"> Approach instruction and assessment through the lens of the First Peoples Principles of Learning Provide targeted support for Indigenous learners 				
		Greater visibility of language and culture in all SD64 schools	<ul style="list-style-type: none"> Increase the number of language and culture courses offered in SD64 Facilitate and encourage the use of more Indigenous resources Collaborate with Indigenous Education Council to initiate development of localized curriculum 				
	Acknowledge, honour, and respect rights holders by strengthening and sustaining productive and respectful relationships (reparation)	The school district functions in such a way that distinct local Indigenous cultures and identities are understood, upheld and respected	<ul style="list-style-type: none"> Regularly meet with local nations Invite participation in school/district ceremonies and events 	<ul style="list-style-type: none"> Feedback from rightsholders and Indigenous Education Council Self-reflection Evidence of learning (anecdotal) 	Indigenous Education team Principals Senior Leadership Team		
		Learning language, culture, governance, and history of local nations	<ul style="list-style-type: none"> Connect with neighbouring school districts' Indigenous Education teams Share resources Focused in-service and professional learning of language, culture, governance, and history of local nations 				
	Embed Indigenous worldviews, ways of knowing and being, language, and culture throughout the District (restoration)	Local Indigenous languages are living, used, taught and visible throughout the district	<ul style="list-style-type: none"> Use local Indigenous languages more consistently across the district Create language learning opportunities for students and staff Create courses focused on local Indigenous language, culture, and history 	<ul style="list-style-type: none"> Anecdotal - teacher and student feedback Indigenous graduation requirement - course assessment Indigenous course selection and enrolment Youth on the land feedback (and credit) Presence of language and culture (learning walks) 	Indigenous Education team Principals Senior Leadership Team		
		Indigenous worldviews, ways of knowing and being, and culture are visible throughout the district	<ul style="list-style-type: none"> First Peoples Principles of Learning are used as lens for teaching and learning Increase participation in land-based learning, language and culture 				

	Aspiration	Outcomes	Actions	Measures	TEAM	Submit-Review	How far along...?
Belonging and Relationships (BE)	Be a leader in cultivating well-being and championing social justice	Enhance inclusion and accessible school environments and remove barriers within the district, school, and classroom environments	<ul style="list-style-type: none"> Increase public engagement through the accessibility feedback tool to identify barriers to access within the district Support the multi-year accessibility plan to address barriers that are attitudinal, physical, informational/communicational, systemic and/or sensory Support teacher and staff growth around accessibility Create and maintain accessibility SharePoint site for all educators 	<ul style="list-style-type: none"> Equity Tool District and provincial assessments PVP feedback How Are We Doing Report Student Learning Survey McCreary Adolescent Health Survey (every 5 years) Accessibility feedback Anti-racism reporting and feedback Attendance Anecdotal (street data) 	Senior Leadership Team Inclusive Education Team Principals Teachers		
		Improved long-term outcomes for identified children and youth in care, Indigenous learners, and learners with disabilities and diverse abilities	<ul style="list-style-type: none"> Engage PVP and lead teachers in evidence-informed professional learning and practice for supporting children and youth in care, Indigenous learners, and learners with diverse and disabilities, through the provision of individualized supports Create quality competency-based Individual Educational Plans Provide evidence informed targeted and individualized supports, interventions, and services 				
		Students of diverse sexual orientation and gender identities feel safe, empowered, included, and represented in schools	<ul style="list-style-type: none"> SOGI leads in every school Safe Schools resources Professional learning 				
		Increased awareness and capacity in addressing mental health challenges	<ul style="list-style-type: none"> Engage in compassionate systems awareness training and implement tools, strategies, and practices in schools and classrooms (mental health) 				
		Students feel welcome, safe, connected, and know that adults care about them at school	<ul style="list-style-type: none"> Support teacher and staff growth around anti-racism Maintain and expand anti-racism SharePoint site for all educators Explore ways, in collaboration with students, to create safer and more inclusive spaces in our schools 				
		Collaborative dialogue with community partners/agencies to ensure future success of all learners	<ul style="list-style-type: none"> Develop broad community strategies to respond to the EDI (Early Development Index) data and reduce childhood vulnerabilities 				
	Expand career options for students	<ul style="list-style-type: none"> Strengthen Career Education K-9 Connect to and with post-secondary institutions to create collaborative projects that expand career options for students Grow practice and strengthen relationships among Collaborative Practice Team members 					

	Aspiration	Outcomes	Actions	Measures	TEAM	Submit-Review	How far along...?
An Ethic of Learning (UNDERSTAND)	Empower student agency, engagement, and voice	Students are meaningfully included in the learning environment	<ul style="list-style-type: none"> Develop student understanding and ownership of their learning process Create safe, caring, compassionate, and collaborative learning environments 	<ul style="list-style-type: none"> Student Learning Survey Street data/student feedback 	Senior Leadership Team Principals Teachers Students		
		Students have choice about how, when, and where their learning takes place	<ul style="list-style-type: none"> Provide resources for personalized learning Engage student leadership in operational planning 				
	Nurture curious, critical, and creative learners so that every student is prepared and ready for world beyond PreK to 12	Flexibility and options that nurture students' passions and interests as they meet the requirements for the graduation program	<ul style="list-style-type: none"> Strengthen supports and services for learners to adapt to shifting learning requirements, including technology Apply trauma-informed practices Utilize teaching practices that encourage critical and creative thinking Encourage programming for students on interconnectedness locally, regionally, and globally 	<ul style="list-style-type: none"> IPass CBIEPs Core Competency self-reflection Assessment of service use Student Learning Survey 	Senior Leadership Team Principals Teachers Early Learning team		
		Growth in early learning programs	<ul style="list-style-type: none"> Collaborate with community partner organizations, agencies, and Elders Provide professional learning for staff 				
	Foster deeper learning experiences	Positive engaging learning experiences that support foundational literacy and numeracy skill development	<ul style="list-style-type: none"> Support numeracy collaboration, practice, and assessment Support literacy collaboration, practice, and assessment 	<ul style="list-style-type: none"> FSA Graduation literacy and numeracy assessments IPass report cards anecdotal feedback - street data 	Senior Leadership Team Principals Teachers		
		Supports in place for all staff to adapt to the rapidly changing educational environment and students' needs	<ul style="list-style-type: none"> Grow awareness and capacity in students and staff in the areas of digital literacy and citizenship (ethical use of technology) 				
		More collaborative, professional learning experiences	<ul style="list-style-type: none"> Grow capacity through targeted and relevant collaboration, professional development, and in-service that uses the expertise of our staff 				

	Aspiration	Outcomes	Actions	Measures	TEAM	Submit-Review	How far along...?
Integrity & Responsibility (DO)	Implement sustainable practices for alignment and coherence	All departments have annual, mid/long-range plans	<ul style="list-style-type: none"> Departments create plans that foster sustainable and future-oriented practices with student well-being at the center 	<ul style="list-style-type: none"> Assessment of site/department plans: <ul style="list-style-type: none"> School plans Long-range facilities and maintenance plan Long-range balanced budget plan Information and Technology plan HR plan (retention, recruitment, and succession planning) Communications plan Enhancing Student Learning Report Indigenous Education Enhancement Agreement Inclusive Education Framework for Action Annual Early Years Plan District child care Intentions Annual programs review Anecdotal (street data) 	Senior Leadership Team Director of Operations IT Manager Principals Teachers		
		Department plans align with district commitments, direction, and values	<ul style="list-style-type: none"> Cycles of reflection and review are in place for plan 				
		School plans align with district commitments, direction and values	<ul style="list-style-type: none"> In-service, review, and feedback provided to schools on their plans for enhancing student learning Support and develop skills for using data to inform decision-making, instruction, and planning 				
		School district staff, students, families, and community partners understand processes for communicating concerns and sharing feedback	<ul style="list-style-type: none"> Create a regular process for seeking feedback from staff, students, families and community partners Regularly review communication protocols 	<ul style="list-style-type: none"> Feedback/survey results Anecdotal (street data) 	Senior Leadership Team Principals		
		Be a leader in environmental stewardship and sustainability	Ongoing learning for students and staff on climate action and environmental sustainability	<ul style="list-style-type: none"> Assess and review district sites and vehicles for increased awareness and understanding of how to reduce emissions Reduce district greenhouse gas emissions Transition to using electric buses Communicate and encourage a "pack in - pack out" practice 	<ul style="list-style-type: none"> Carbon-neutral report Assessment of environmental programs and practices in schools Feeding Futures reporting, including student feedback Amount of time spent learning outdoors 	Senior Leadership Team Director of Operations Principals Teachers	
	Food security initiatives that include community partners and are stigma-free		<ul style="list-style-type: none"> Promote food security and create community partnerships to help feed students 				
		Increased opportunities for outdoor learning experiences and programming	<ul style="list-style-type: none"> Encourage and provide opportunities for staff to grow skills and qualifications related to outdoor place-based learning 				



GULF ISLANDS
SCHOOL
DISTRICT 64

Enhancing Student Learning Report September 2024



Approved by the Board on September 11, 2024

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Introduction: District Context

We gratefully acknowledge that we are on the traditional territory of the Coast Salish People specifically the Hul'q'umi'num', SENĆOTEN, and Lummi speaking people. We are dedicated to supporting the success of Indigenous learners in our school district, as well as promoting a deep awareness of Indigenous culture and history among all students.

Gulf Islands School District is geographically and culturally diverse, drawing from five island communities averaging 1500 learners a year (including international students) in nine schools.

Two years ago, the district undertook a reconfiguration process to successfully overcome a significant structural deficit and lag in student achievement. The Board of Education has designed a high-quality education system that prioritizes access, relevance, equity, and accountability to ensure the long-term sustainability of operations and student achievement. Demographically, 11% of Gulf Islands students identify as having Indigenous ancestry, 13% of students have Inclusive Education designations, and 27 students are children in care.

This Enhancing Student Learning Report demonstrates our knowledge, commitment, and capacity to understand the system and what it is designed to do - support, enhance, and improve educational outcomes for each student. Upon examination of provincial, district, and school educational outcomes, and working collaboratively with the Ministry of Education and Child Care, staff, and partner groups, the data compiled below articulates student progress in relation to local and provincial measures. A consistent orientation toward student learning is demonstrated through intentional and focused planning, review, and response.

Section A: Reflecting on Student Learning Outcomes

The current Gulf Islands student population does not include students captured by the BC Tripartite Agreement. Our children and youth in care populations are below the masking threshold, therefore visual representations of those categories will be omitted. However, we will include observations on how this group of students is doing.

Intellectual Development

Educational Outcome 1: Literacy

Measure 1.1: Grade 4 & Grade 7 Literacy Expectations

Figure 1: Grade 4 FSA Literacy /Reading (All Resident Students)

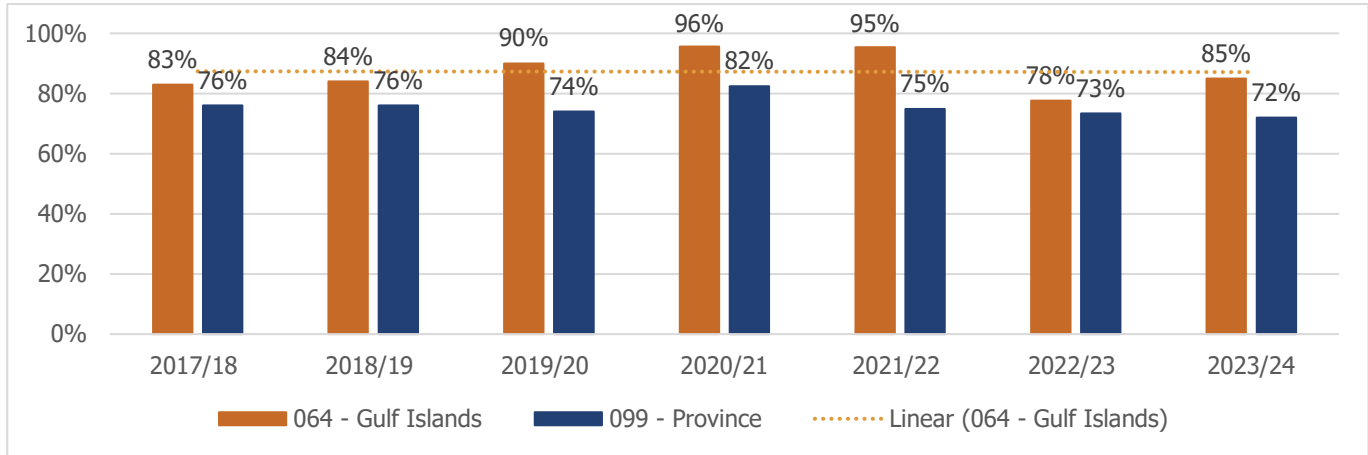


Figure 2: Grade 4 FSA Literacy (Indigenous Students)

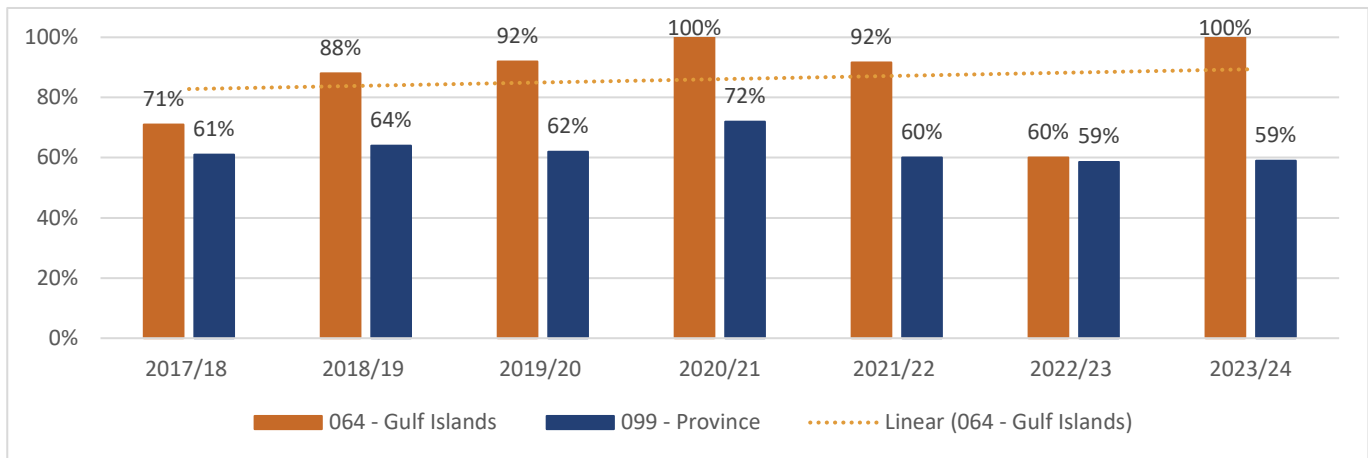
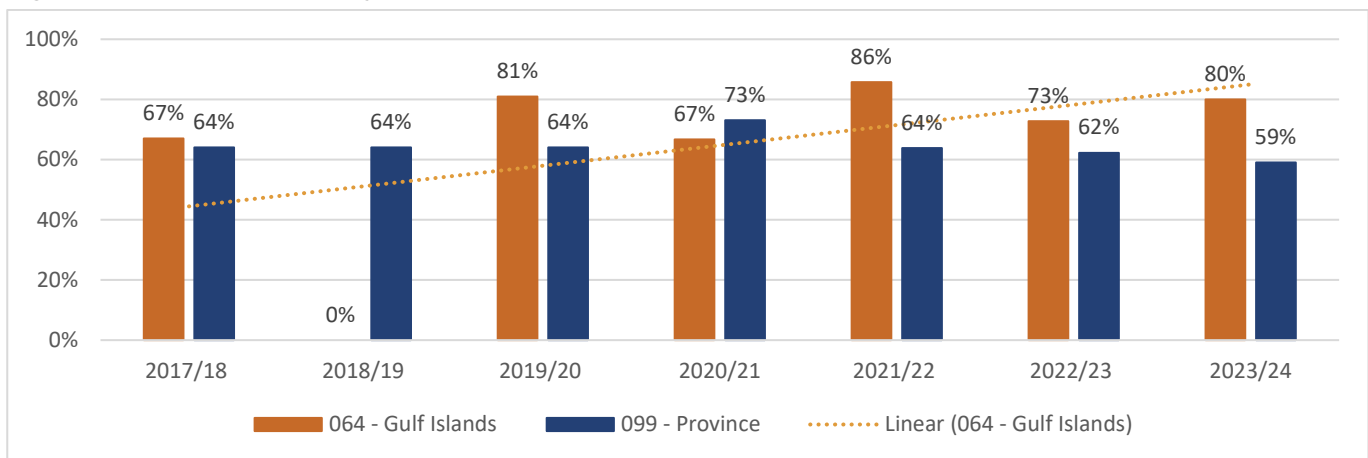


Figure 3: Grade 4 FSA Literacy (Students with Disabilities or Diverse Abilities)



Measure 1.1: Grade 4 & Grade 7 Literacy Expectations - continued

Figure 4: Grade 7 FSA Literacy (All Resident Students)

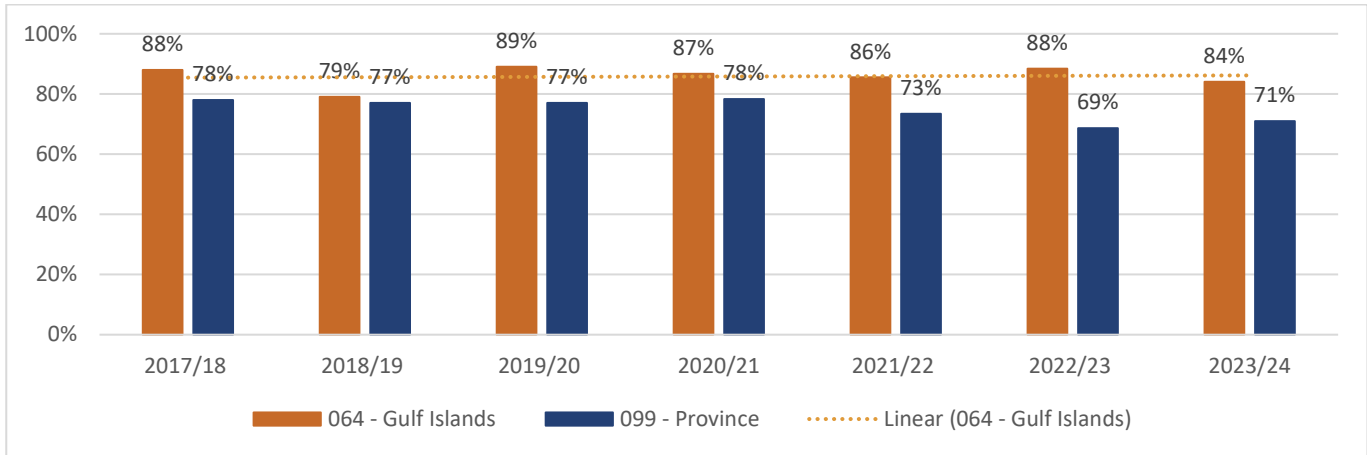


Figure 5: Grade 7 FSA Literacy (Indigenous Students)

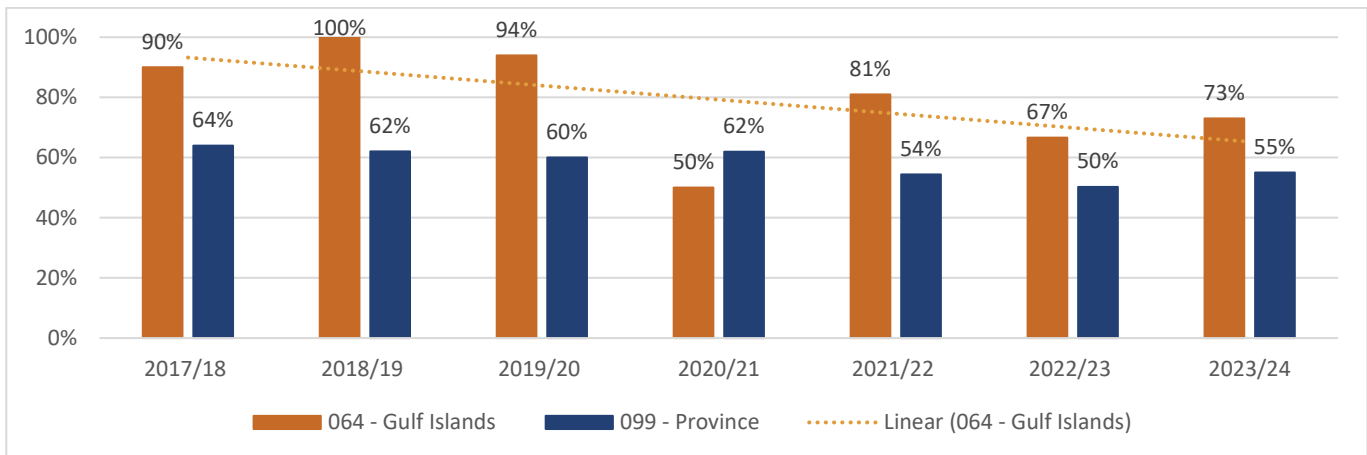
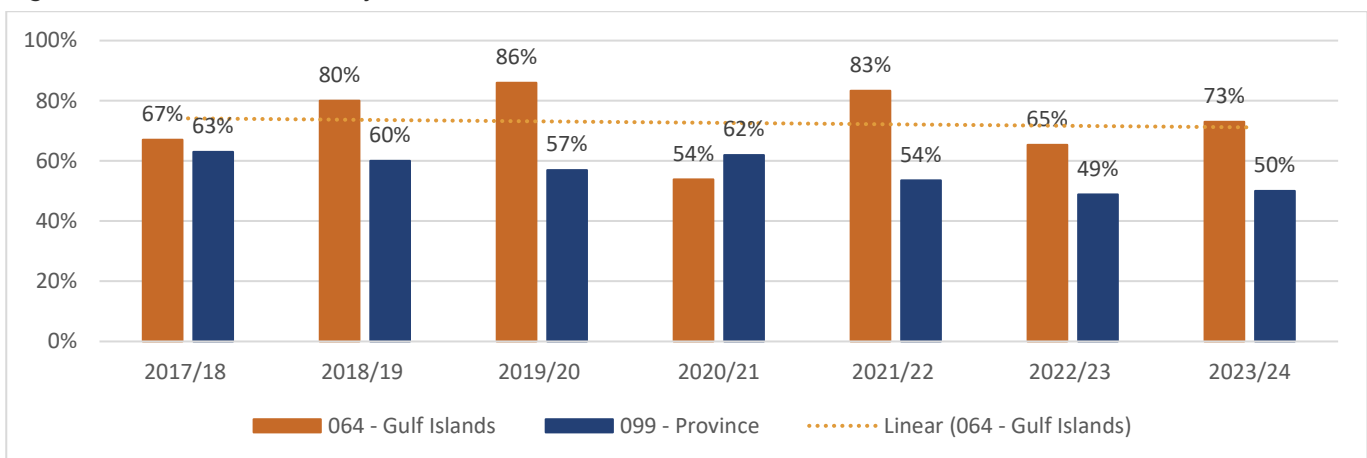


Figure 6: Grade 7 FSA Literacy (Students with Disabilities or Diverse Abilities)



Measure 1.2: Grade 10 Literacy Expectations

Figure 7: Grade 10 Grad Assessment Literacy (All Resident Students)

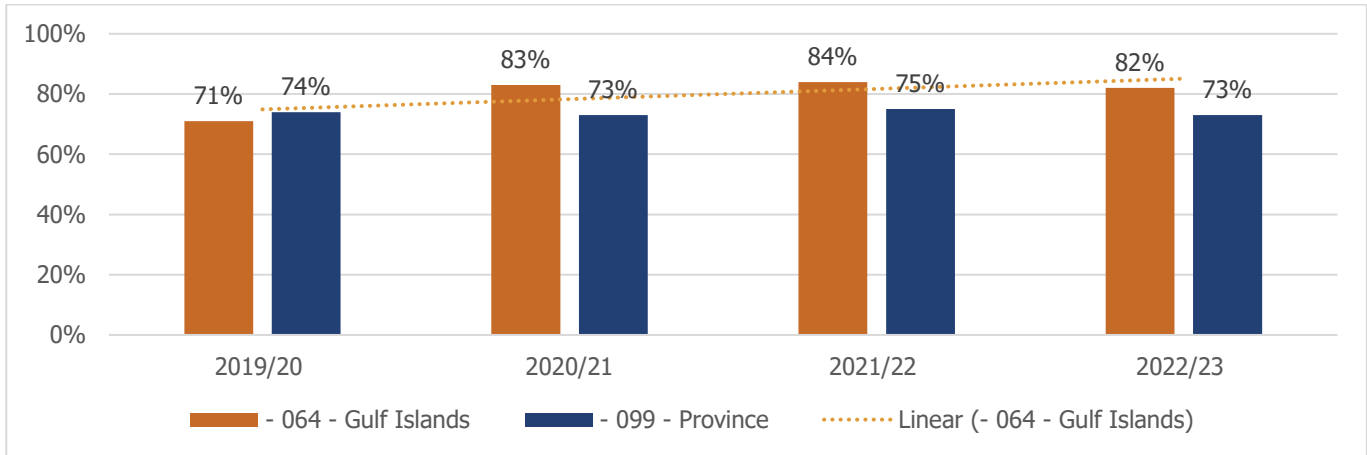


Figure 8: Grade 10 Grad Assessment Literacy (Indigenous Students)

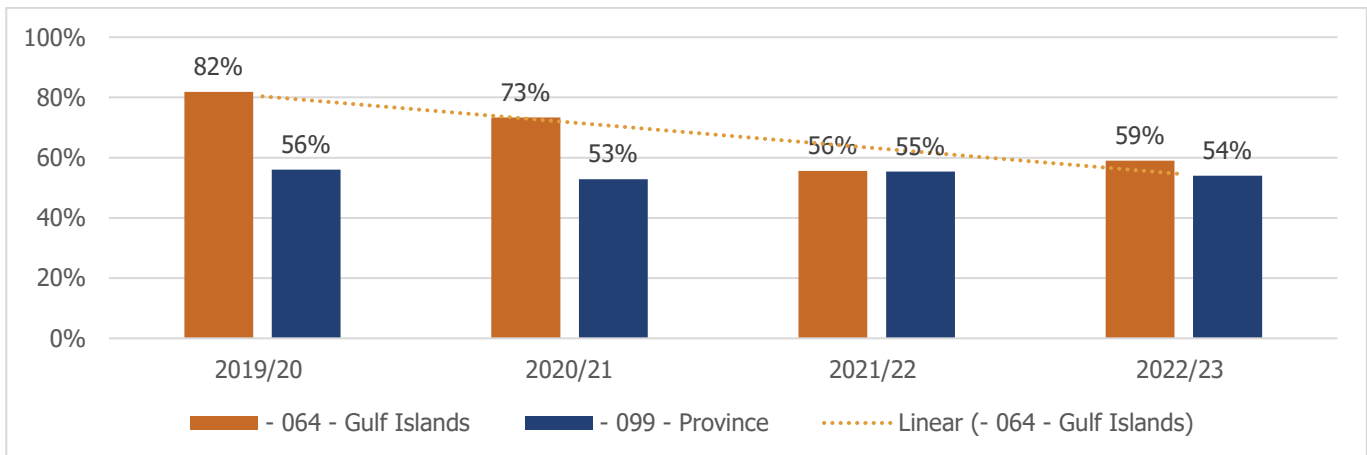
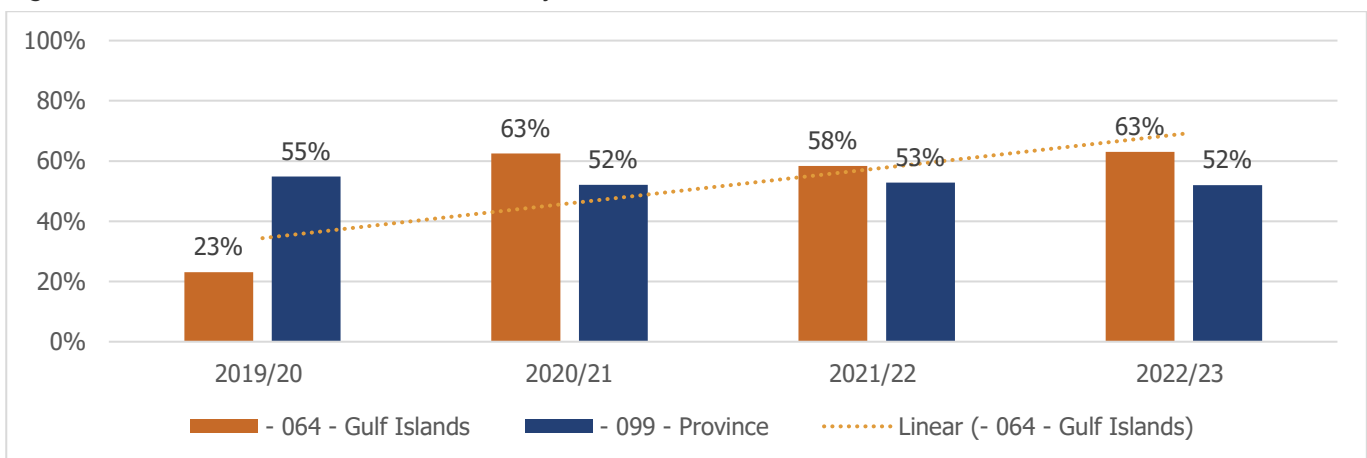


Figure 9: Grade 10 Grad Assessment Literacy (Students with Disabilities or Diverse Abilities)



Relevant Additional/Local Data and Evidence | Grade 4 & Grade 7 Literacy

Gulf Islands School District has developed and implemented a K-7 tool for tracking student achievement data, the Integrated Performance Assessment for Student Success (IPass) which we identify as our **Equity Tool**. Teachers track students' skills in reading, writing, and numeracy as extending (EXT), proficient (PRF), developing (DEV) and emerging (EMG).

Figure 10: IPass Grade 4 Reading (All Resident Students)

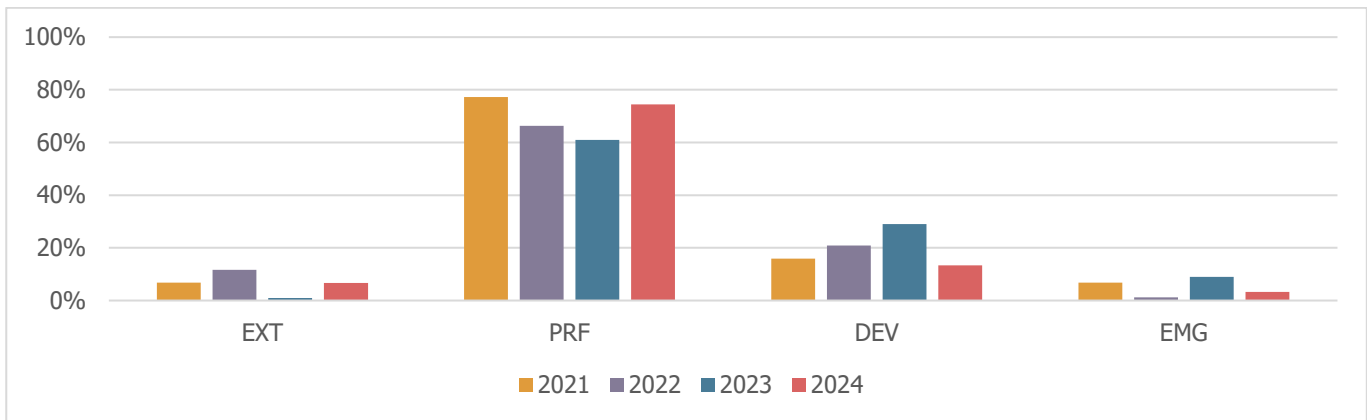


Figure 11: IPass Grade 4 Writing (All Resident Students)

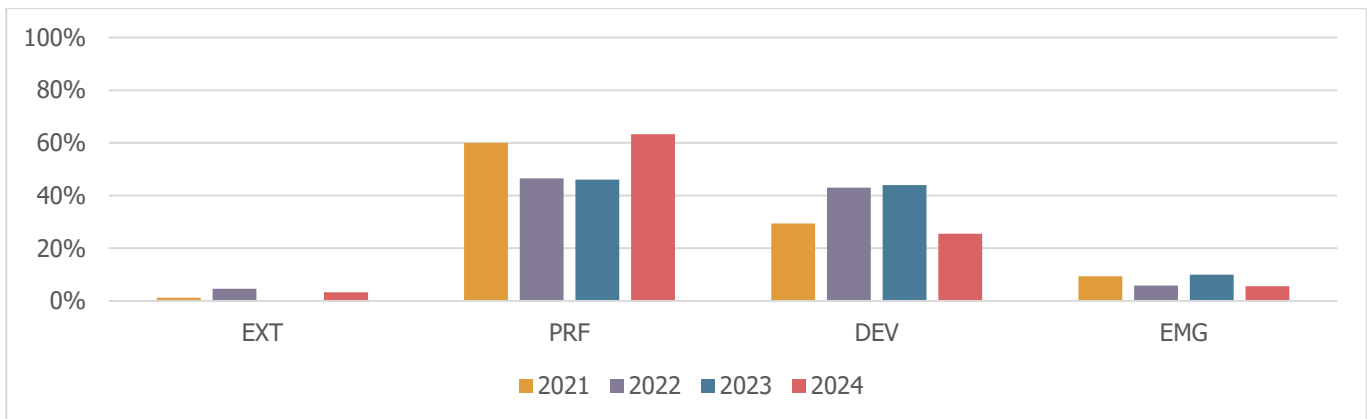
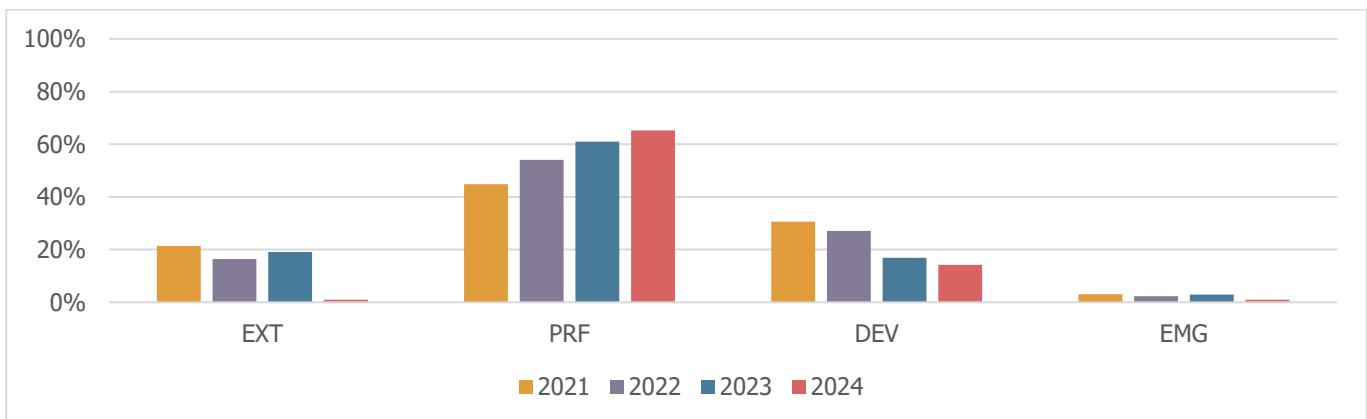
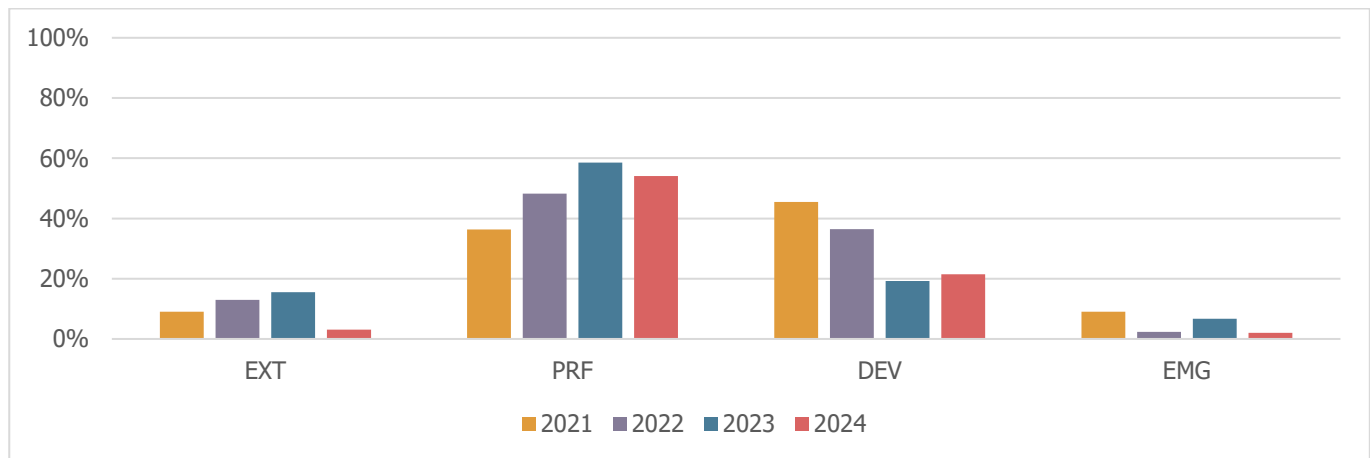


Figure 12: IPass Grade 7 Reading (All Resident Students)



Relevant Additional/Local Data and Evidence | Grade 4 & Grade 7 Literacy - continued

Figure 13: IPass Grade 7 Writing (All Resident Students)



Analysis and Interpretation

Outcome 1: Literacy

SD64 Foundational Skills Assessment (FSA) participation rates continue to be high and continue to be well above the provincial average, with 97% of Grade 4 students and 99% of Grade 7 students participating in the assessment in 2023/2024. Four years of high participation allow for the identification of trends.

The number and percentage of students on track or extending in Grade 4 & 7 Literacy continues to be above the provincial average for all student groups. We saw overall increases across all groups, with significant improvement in Grade 4 Literacy for Indigenous students and those with designations. We did see a drop in results at Grade 7 for all students, however, there was a notable increase for those with designations.

We use our Equity tool for tracking K-7 student achievement and well-being, providing a fulsome account of how each student is doing. Teachers track students' skills in reading, writing, and numeracy as extending (EXT), proficient (PRF), developing (DEV) and emerging (EMG). We have made learning visible and always accessible to teachers, principals and district staff by consistently using this tool. We engage in monthly reviews of Indigenous students' performance, achievement, and overall well-being.

School-based team meetings occur weekly with a monthly review of students who are, or may potentially be, at risk of being off track. Students with designations have CBIEPs which have ongoing tracking and regular monthly reviews. We have a comprehensive high school tracking system for students with disabilities or diverse abilities and targeted literacy supports to help prepare them for task-oriented questions.

Students continue to do well overall.

Measure 1.1: Grade 4 & Grade 7 Literacy Expectations | Figures 1 - 6, 10 - 13

Grade 4 Literacy Expectation for all students increased by 7.5% overall with 14.8% of students emerging. All Indigenous students were on-track (76.9%) or extending (23.1%).

Grade 7 Literacy Expectation for all students decreased by 4% overall with only 1-2 % of students emerging.

Data from the children and youth in care population is masked however looking at provincial population trends a consistent story arises. More effort is needed to support teaching and learning in marginalized populations because when a trend dips downward those populations are most adversely affected.

Measure 1.2: Grade 10 Literacy Expectations | Figures 7 - 9

What we have observed over the last few years is a leveling of results in Grade 10 Graduation Literacy Assessments for All Students (71%, 83%, 84%, 82%). However, the inverse is true for Indigenous Students (82%, 73%, 56%, 59%). Students with Disabilities and Diverse Abilities saw slight gains at 63% which is 11% above provincial average. The trend of improved results for this group of students can be attributed to the efforts of our Inclusive Education team.










Gulf Islands School District commits to incorporating multiple sources of data to inform analysis (triangulation) whenever and wherever possible. The most promising source of data is the in-house and locally developed platform IPass - our Equity Tool. This tool puts the most recent learning data from classroom and district assessments in the proximity of teachers such that in-time adjustments to instruction can be tracked and achievement monitored. Alongside provincial assessments, the Equity Tool creates robust information across the district during the elementary years leading to the transition to secondary programs at grade 8. The Early Development Instrument (EDI) informs schools and the district about student vulnerabilities, characteristics and broader needs as students enter the K-12 system.

SD64 exceeds provincial rates in all measures of provincial literacy assessment. (It is important to note that Grade 10 results are for the 2022/2023 school year while Grades 4 & 7 are for the 2023/2024 school year.)

Analysis & Trends	Social-Emotional	Intellectual Development	Organizational Structures
SD64 continues to perform above provincial average.	SD64 has a higher incidence of anxiety-related vulnerability according to EDI results. Mental Health Grant focuses on student wellness and support, to address the higher rates of anxiety.	Locally developed literacy and numeracy frameworks for consistent instruction and tracking.	School planning is data-driven and focuses on social-emotional literacy and foundational skills across the district.
Maintaining performance above expectations.	Population-based risk factors for SD64 indicate that the above results are particularly promising and community-based partnership through Community Link funds will continue to focus on student support.	IPass technological support for instruction across the district is essential to success. Teachers proximal to current information about learning enable in-time differentiation of instruction and School Based Team (SBT) adjustments to programming.	SD64 maintains a 1.0 FTE teacher to support colleagues with the availability of information about learning through the IPass system.

FSA	Literacy	Analysis
Grade 4 Item Analysis	In the areas of comprehension, processing and recall, there is an opportunity to increase student proficiency. Students were able to think strategically and apply knowledge to go beyond the text to explain, generate, or connect ideas.	Analysis of Grades 4 Literacy confirms school planning and district directions to enhance literacy instruction and achievement particularly where comprehension and recall skills are required.
Grade 7 Item Analysis	In the areas of comprehension and processing/analysis, there is an opportunity to increase student proficiency. Students did better with recall and strategic thinking.	Analysis of Grade 7 Literacy confirms school planning and district directions to enhance literacy instruction and achievement particularly where comprehension and processing of text are required.

Literacy Suggestions for Action 2024 - 2028

Suggestions for Action	Comment	Rating
Improve communication of student learning (student goals and achievement).	Monthly reviews, communicating student learning. Student self-assessment and reflection on growth.	
Grow capacity for early intervention (professional development).	Framework for literacy, instructional leadership development PVP, EA learning modules, inclusive ed, and behavioral intervention support series, complex behavior training, focus on school-based team capacity building a hub of early intervention.	
Review the efficacy of programs and resources.	Signal for future work, grow our capacity for triangulating and effectively applying data.	
Ensure consistent Student Learning Support Plan delivery in each school.	IPass/Equity Tool and CBIEP, regular visits to school-based team meetings ensure implementation.	
Differentiate instruction to ensure learning needs are met - ensure UDL and RTI is fully understood/implemented.	In progress. Through SBT's continuous documentation of interventions, strategies, and supports we make UDL and RTI visible.	
Utilize a locally developed tracking system for at-risk students to monitor progress.	Blending IPass Equity Tool with EDI, learning surveys, McCreary data, and report card data.	
Assess the impact of support and intervention.	Learning sprint cycle, regular review dates. We have locally developed SEL supports, SEL needs survey, and will be doing an SEL environmental scan.	
Regular item on ELT meeting agendas.	Feedback from PVPs on effectiveness. We will follow up on the environmental scan.	
Continue to update literacy framework and use proficiency scale - more accurate district and school-based assessment.	Equity tool support for staff; learning tools SharePoint; school leads in literacy.	

Educational Outcome 2: Numeracy

Measure 2.1: Grade 4 & Grade 7 Numeracy Expectations

Figure 14: Grade 4 FSA Numeracy (All Resident Students)

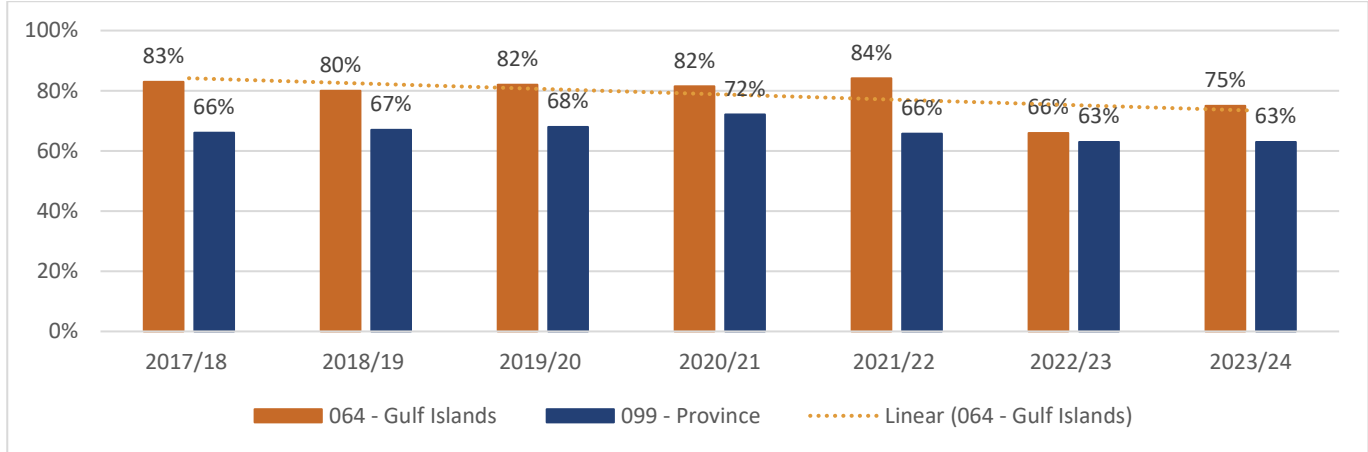


Figure 15: Grade 4 FSA Numeracy (Indigenous Students)

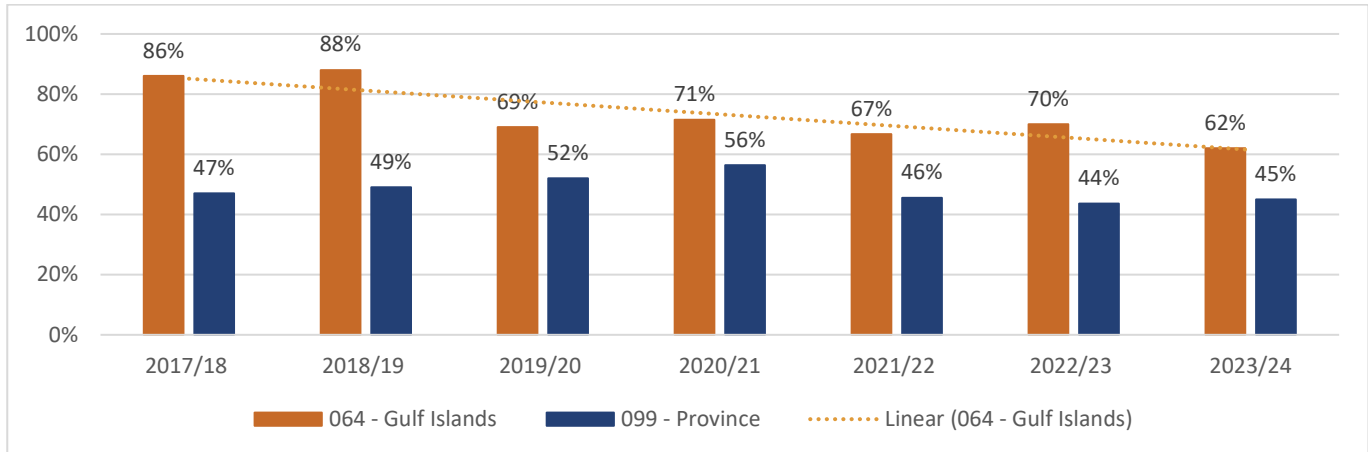
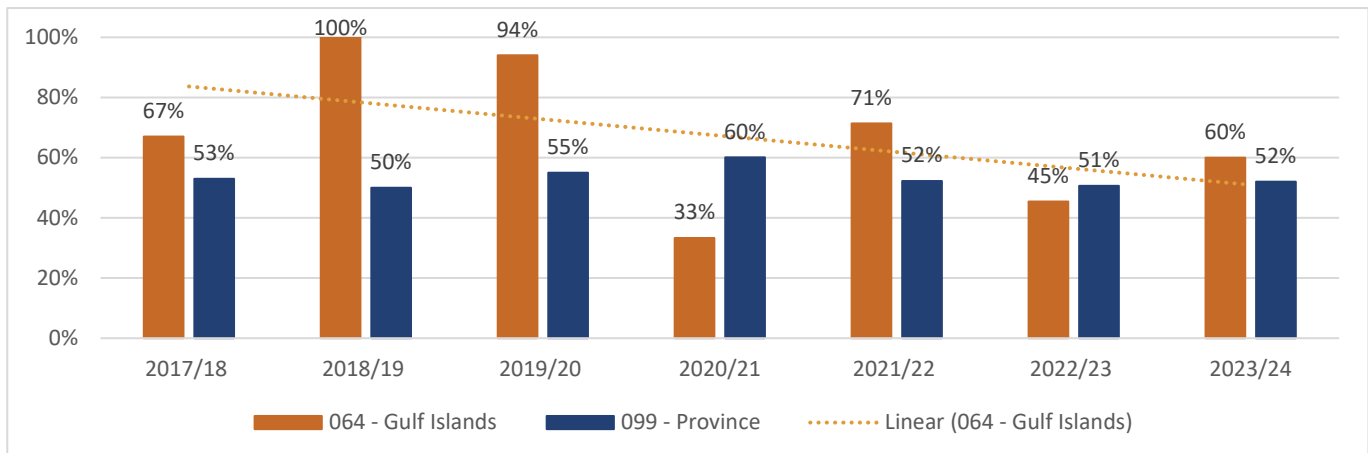


Figure 16: Grade 4 FSA Numeracy (Students with Disabilities or Diverse Abilities)



Measure 2.1: Grade 4 & Grade 7 Numeracy Expectations - continued

Figure 17: Grade 7 FSA Numeracy (All Resident Students)

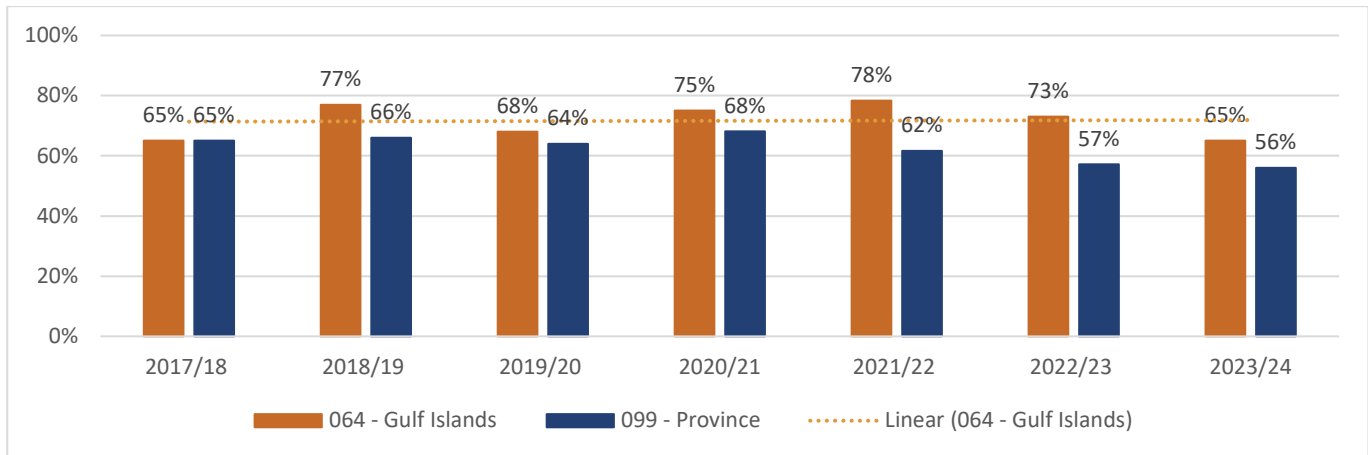


Figure 18: Grade 7 FSA Numeracy (Indigenous Students)

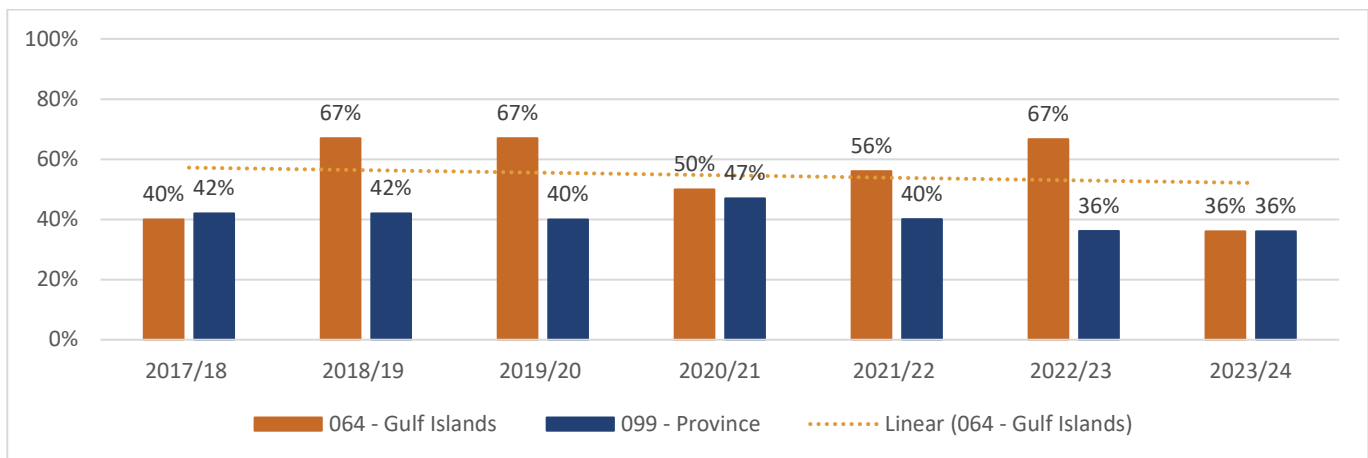
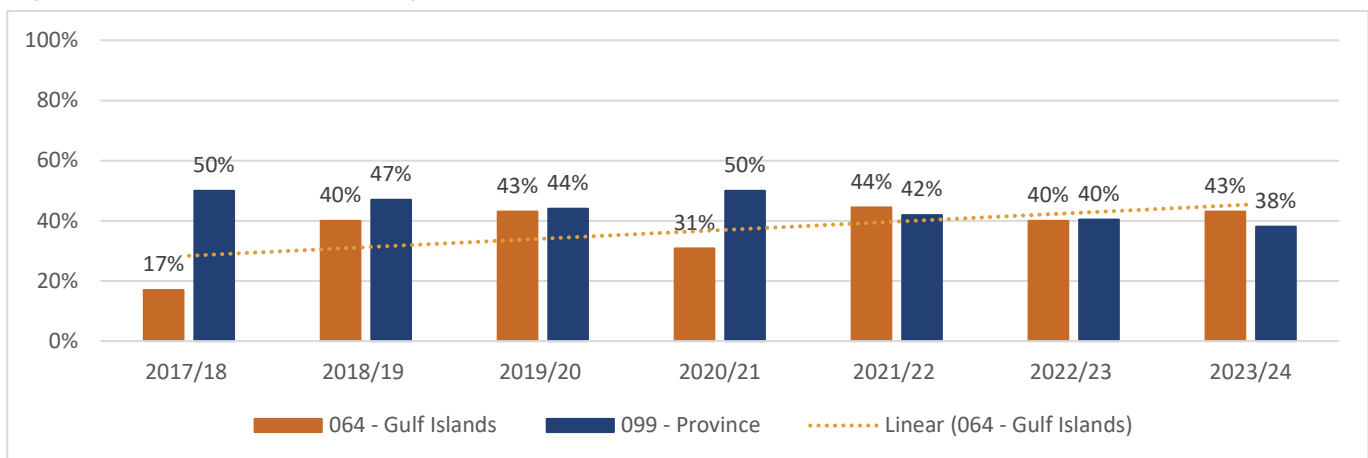


Figure 19: Grade 7 FSA Numeracy (Students with Disabilities or Diverse Abilities)



Measure 2.2: Grade 10 Numeracy Expectations

Figure 20: Grade 10 Grad Assessment Numeracy (All Resident Students)

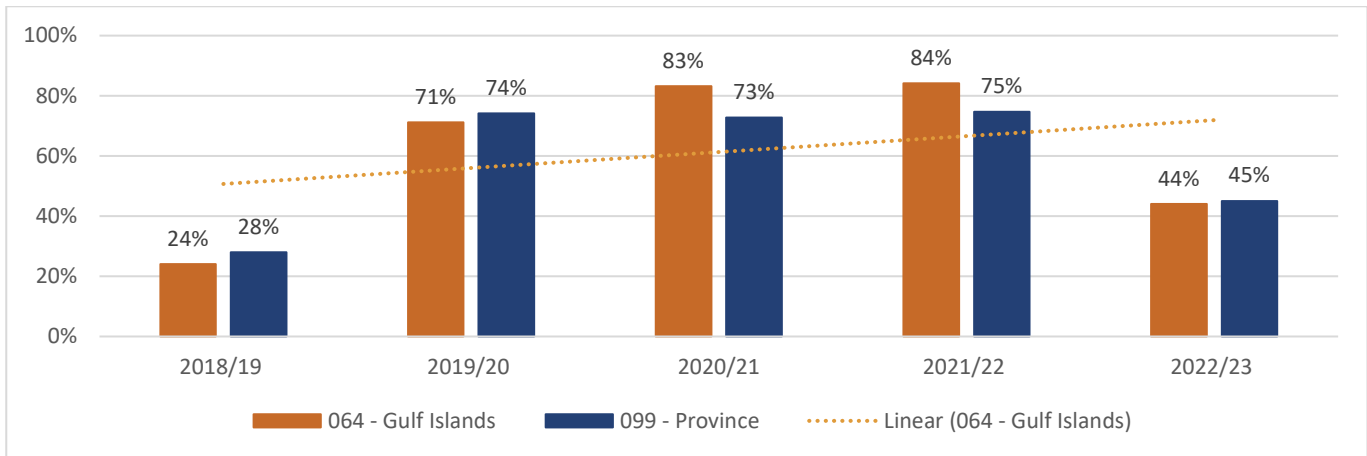


Figure 21: Grade 10 Grad Assessment Numeracy (Indigenous Students)

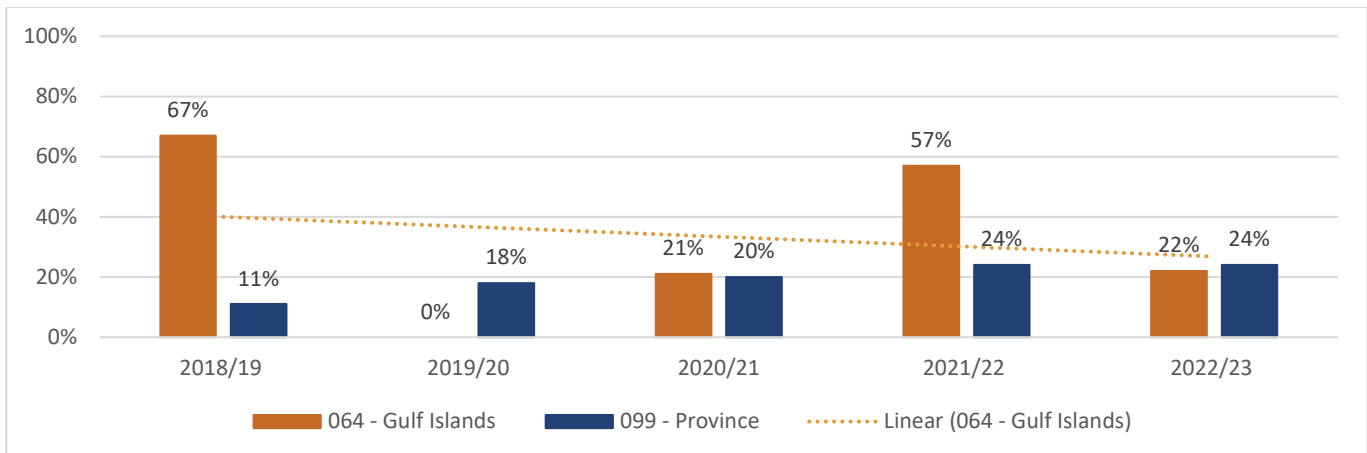
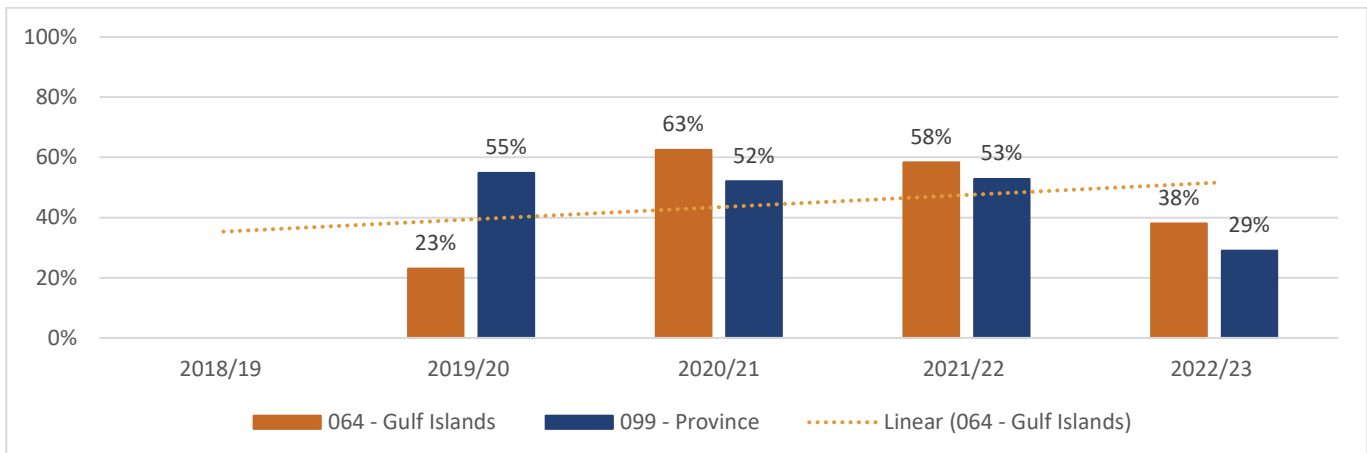


Figure 22: Grade 10 Grad Assessment (Students with Disabilities or Diverse Abilities)



Relevant Additional/Local Data and Evidence | Grade 4 & Grade 7 Numeracy

Gulf Islands School District has developed and implemented a K-7 tool for tracking student achievement data called Integrated Performance Assessment for Student Success (IPass), our **Equity Tool**. Teachers track students' skills in reading, writing, and numeracy as extending (EXT), proficient (PRF), developing (DEV) and emerging (EMG).

Figure 23: IPass Grade 4 Numeracy (All Resident Students)

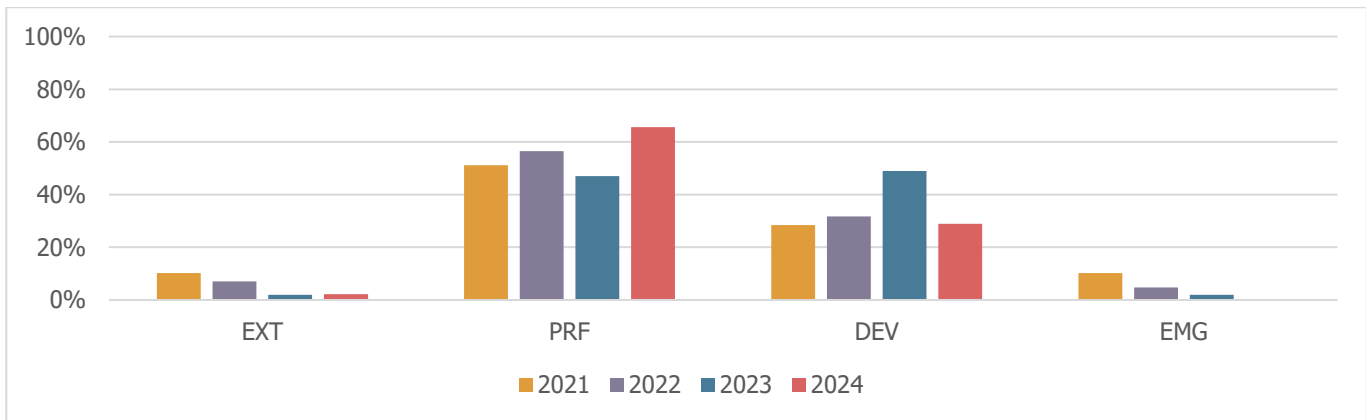
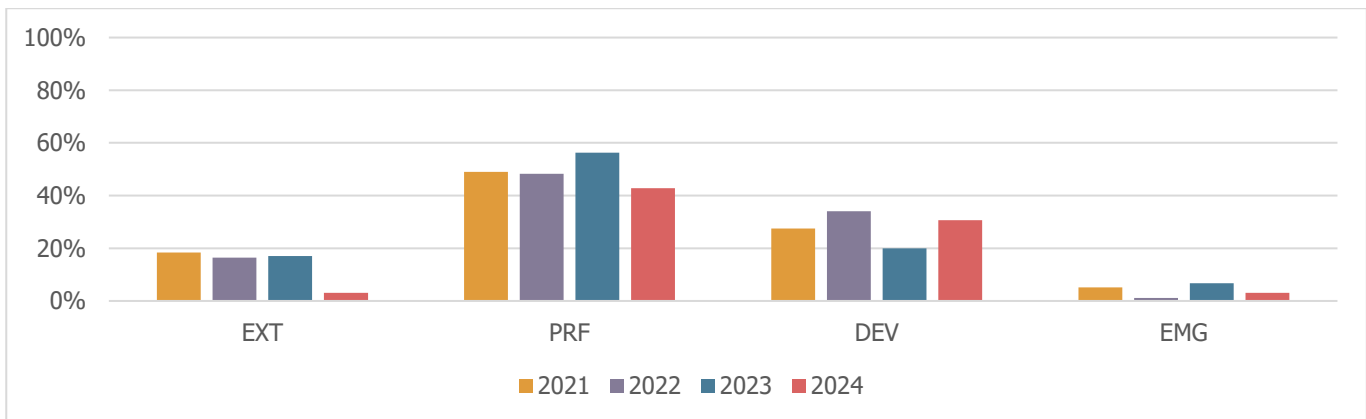


Figure 24: IPass Grade 7 Numeracy (All Resident Students)



Analysis and Interpretation

Educational Outcome 2: Numeracy

The number and percentage of students on track or extending in Grade 4 increased, while Grade 7 and 10 have dropped. (It is important to note that Grade 10 results are for the 2022/2023 school year while Grades 4 & 7 are for the 2023/2024 school year.)

Measure 2.1: Grade 4 & Grade 7 Numeracy Expectations | Figures 14 - 19, 23 - 24

Grade 4 Numeracy Expectations for all students increased to 75%, well above the provincial average of 63%. Indigenous students' outcomes decreased from 70% to 62% but remained well above the provincial average of 45%. Students with Disabilities and Diverse Abilities shows an inconsistent trend

over the past three years going from 71% to 45% to 60%. They are still above provincial average which is 52%.

Grade 7 Numeracy Expectations for all students is trending downward over the last three years from 78% to 73% to 65%, in line with the provincial trend. Indigenous student Numeracy Expectations are on par with the province at 36%. This is a notable and problematic decrease in our district. Outcomes for Students with Disabilities and Diverse Abilities continue to be relatively consistent over the last three years, moving from 44% to 40% to 43%. This is only slightly above the provincial average of 38%.

Data from the children and youth in care population is masked. While there is a provincial downward trend, the CYICs in our district are proficient or extending.




Measure 2.2: Grade 10 Numeracy Expectations | Figures 20 - 22

Grade 10 Numeracy results are troubling. Overall, our students are performing similarly to students across the province. 44% of SD64 grade 10 students are on-track compared to 45% provincially. Only 22% of SD64 Indigenous students are on-track compared to 24% provincially. Of note, 38% of SD64 students with disabilities or diverse abilities are on-track compared to 29% provincially. While we are achieving above provincial rates (thanks to our Inclusive Education team’s consistent efforts). Our results are insufficient. We need to do better across the district with numeracy outcomes.

Elementary and secondary numeracy emerge as an area of notable concern.

FSA	Numeracy	Analysis
Grade 4 Item Analysis	Students did better with recall than with demonstrating conceptual understanding. Most significantly, students were unable to solve problems and explain their thinking by reasoning, planning, and using evidence.	Analysis of Grade 4 Numeracy confirms school planning and district directions to enhance numeracy instruction and achievement particularly where comprehension and analytical skills are required. Students need to develop number sense.
Grade 7 Item Analysis	Generalized challenges across all skill levels though most significantly with the ability to solve a problem and explain thinking by reasoning, planning and using evidence. Recall was the strongest area though still notably low.	Analysis of Grade 7 Numeracy confirms school planning and district directions to enhance numeracy instruction and achievement particularly where comprehension and analytical skills are required. Students need to develop number sense.

Numeracy Suggestions for Action 2024 - 2028

Suggestions for Action	Comment	Rating
Create engaging learning environments (games, keep math fun, hands-on) to grow thinking classrooms where students LOVE math; grow capacity in mathematical training, mindsets and expertise	School plans, numeracy coordinator, professional growth, PVPs	
Grow capacity in UDL Framework to optimize learning opportunities for all students to succeed	Ongoing professional growth with SBTs about targeted strategies and interventions.	
Differentiate instruction to ensure learning needs are met - ensure UDL and RTI are fully understood/implemented	Ongoing professional growth SBTs and inclusive education supports	

Regular items as part of ELT meetings to ensure PVPs are confident about instructional supervision of numeracy	District numeracy framework SBT and inclusive education supports	🟡
Assess the quality and use of math resources i.e., manipulatives	Ongoing development of instructional practice Numeracy coordinator	🟡
Implement a district scope and sequence to focus on deepening learning	Numeracy and learning framework	🟡
Standardize district numeracy assessment(s)	Equity Tool, Island numeracy network, ministry proficiency compatible	🟡
Increase the visibility of math learning in the classroom/school	School planning, district investment numeracy coordinator, PVPs	🟡
Know exactly where students are: Equity Tool, assessments, SBTs / utilize tracking system to monitor progress	Ongoing. Targeted focus on the quality of data	🟡

Measure 2.3: Grade-to-Grade Transitions

Figure 25: Grade 10 to 11 Transition (All Resident Students)

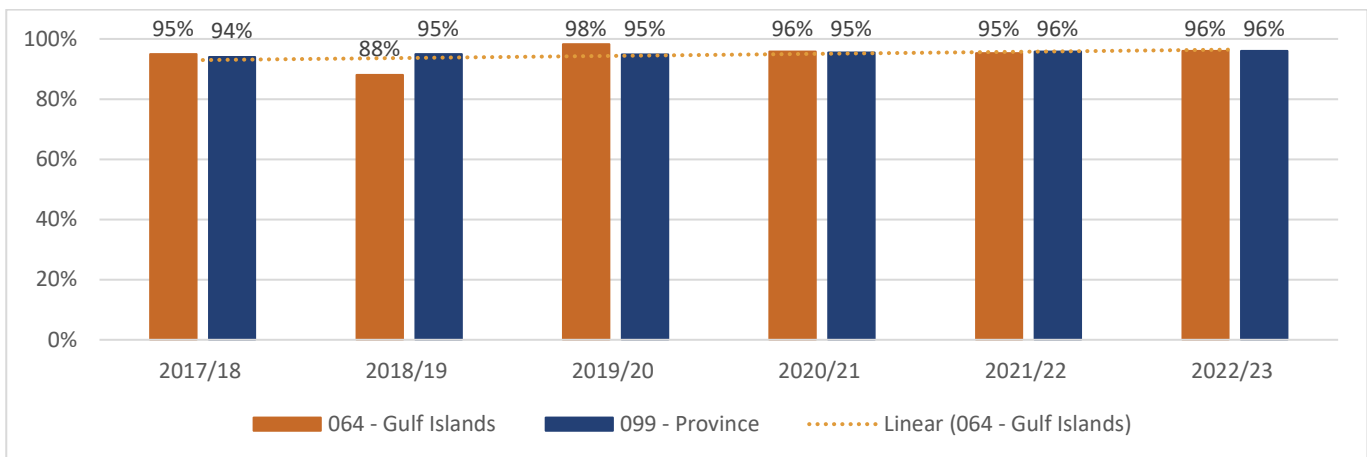
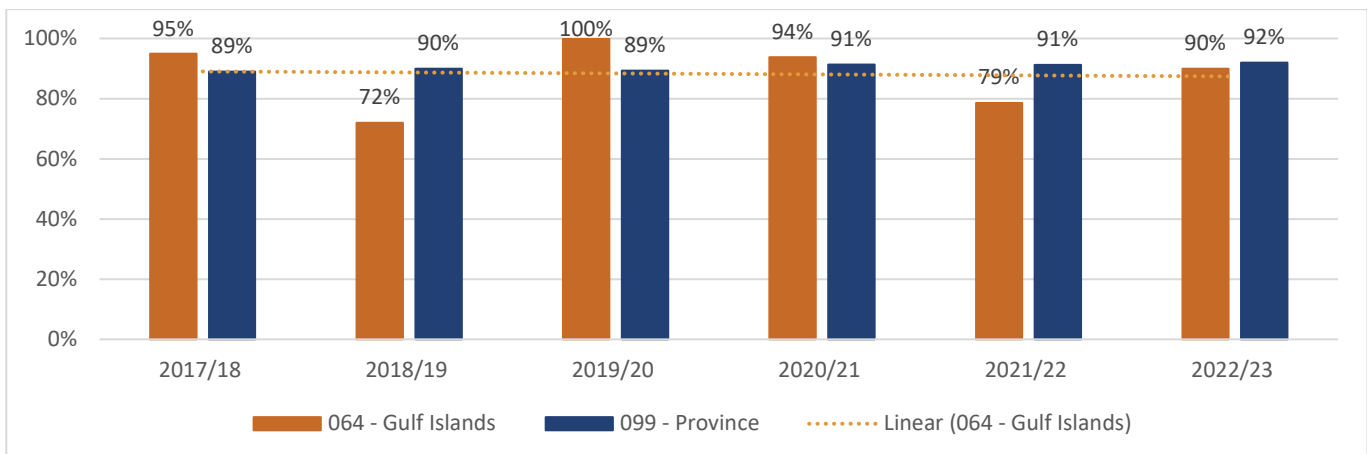


Figure 26: Grade 10 to 11 Transition (Indigenous Students)



Measure 2.3: Grade-to-Grade Transitions - continued

Figure 27: Grade 10 to 11 Transition (Students with Disabilities or Diverse Abilities)

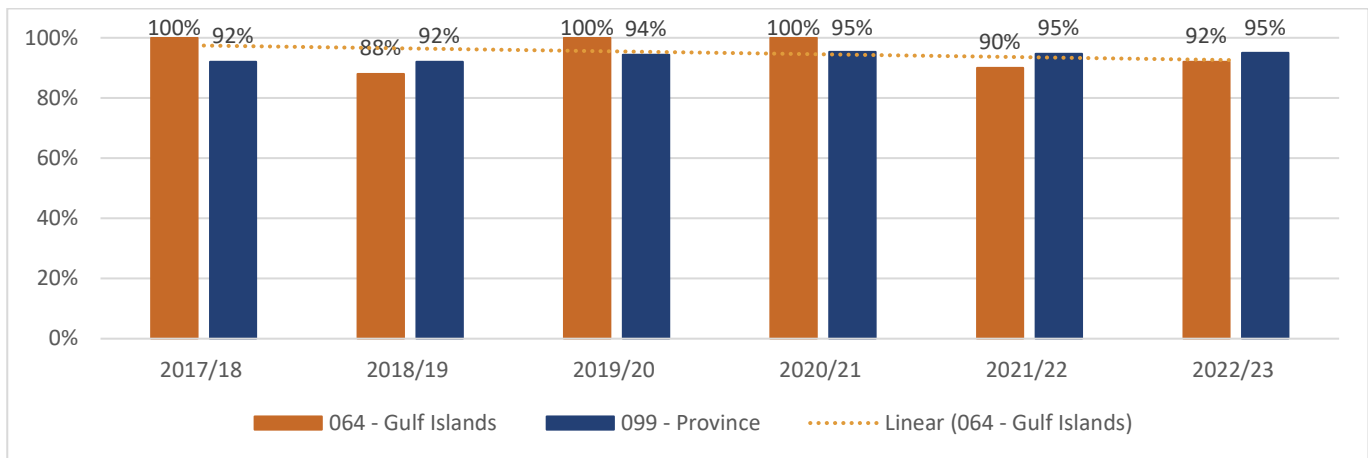


Figure 28: Grade 11 to 12 Transition (All Resident Students)

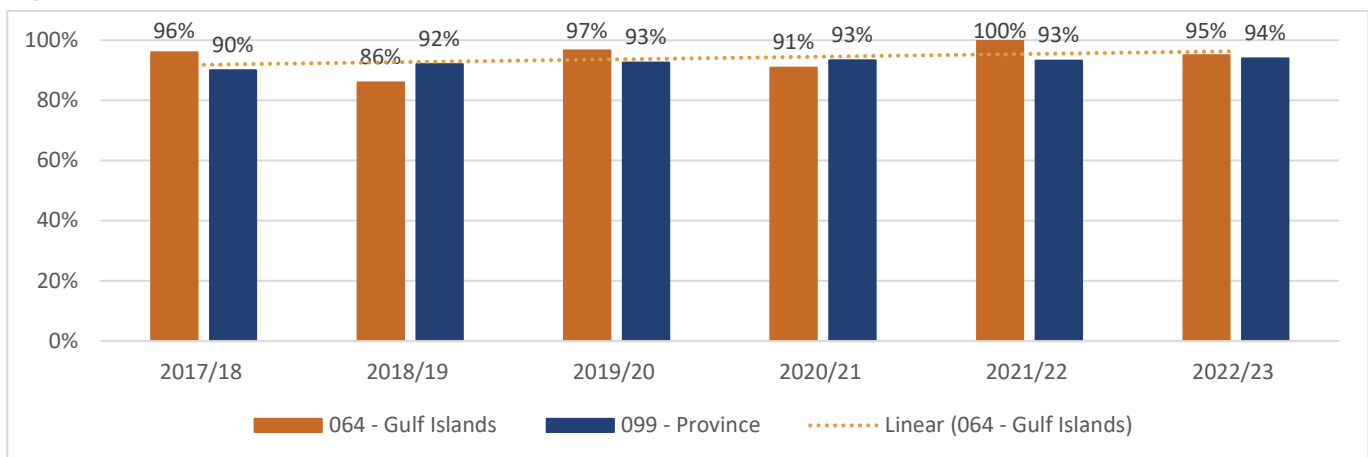
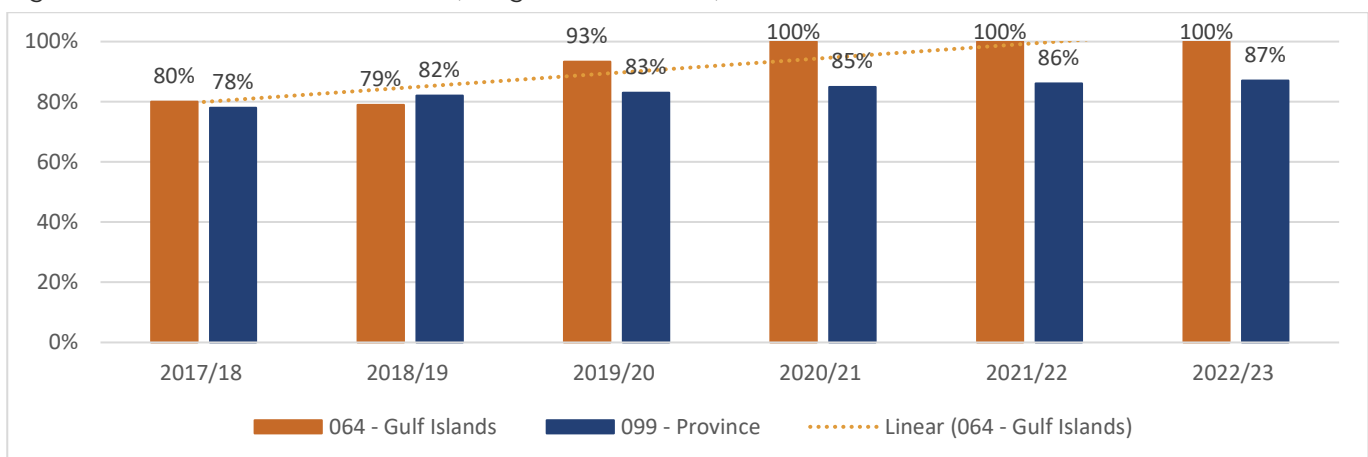
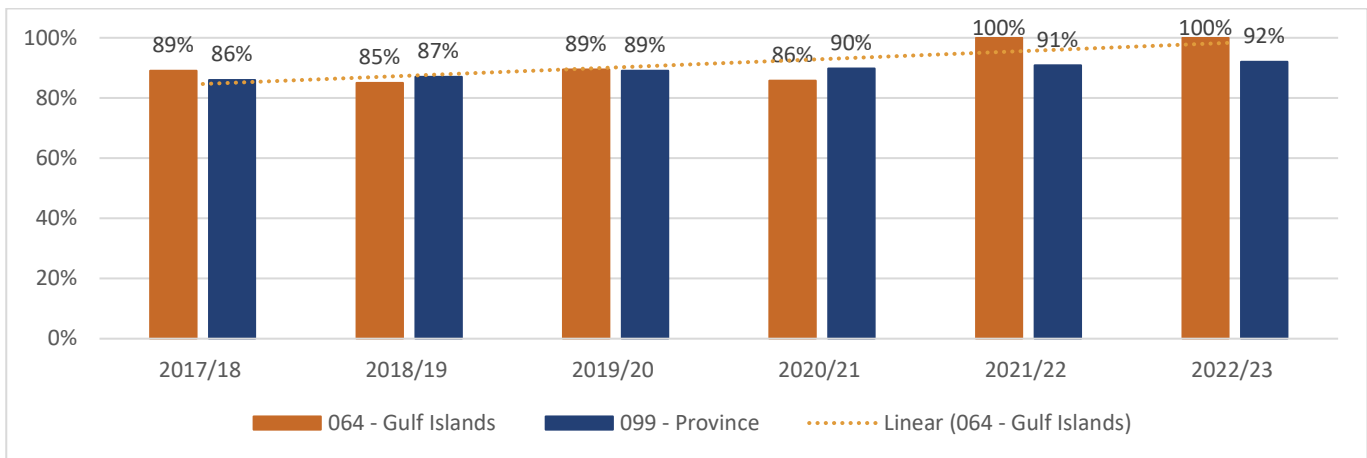


Figure 29: Grade 11 to 12 Transition (Indigenous Students)



Measure 2.3: Grade-to-Grade Transitions - continued

Figure 30: Grade 11 to 12 Transition (Students with Disabilities or Diverse Abilities)



Analysis and Interpretation

Measure 2.3: Grade-to-Grade Transitions | Figures 25 - 30

Grade 10 to Grade 11 transitions for all resident students remain on par with the provincial average. There was a 15-point drop in Grade 10 to 11 transition for Indigenous students from 94% to 79% and a 10-point drop for students with disabilities or diverse abilities.

Grade 11 to 12 transition rates were 100% for all students which is 7 points above the provincial average, 14 points above the average for Indigenous students, and 9 points above the provincial average for students with disabilities and diverse abilities.

As with other smaller districts, small populations create results volatility year over year. The district is stable on transition rates over time. Of note, grade 10-11 Indigenous transition rates raise questions and will be monitored.

Analysis & Trends	Social-Emotional	Intellectual Development	Organizational Structures
Declining grade 10-11 transition rates for Indigenous students	Dedicated additional staffing - Indigenous support and anti-racism	Additional intervention supports, CYCW, and a district numeracy coordinator	Realignment of School-Based Team responsibility and school-based cooperation across the staff

Intellectual Development Summary

Overall, Gulf Islands School District is doing well in Intellectual Development and exceeds provincial averages in literacy. In numeracy, we exceed or are close to on par with provincial averages. Our success with Intellectual Development can be attributed in part to consistency in the use of our Equity Tool and the collaborative culture we are creating around School-Based Teams.

The downward trend in numeracy, as seen with provincial and global data, is a concern and an area for continued growth across the district.

Indigenous students are not achieving as well in literacy and numeracy as non-Indigenous students, except for Grade 4 Literacy where 100% Indigenous students are on-track. Indigenous learners will be a priority in the coming year, as we think about intentional, targeted interventions and strategies that will better support them in their schooling journey.

Children and Youth in Care data is masked, but in analyzing the data, we know that these students are proficient and extending academically.

Human and Social Development

Educational Outcome 3: Feel Welcome, Safe, and Connected

Measure 3.1: Students Feel Welcome and Safe, and Have a Sense of Belonging at School

Figure 31: SLS - Feel Welcome (Positive Response Rate for Grades 4, 7, and 10)

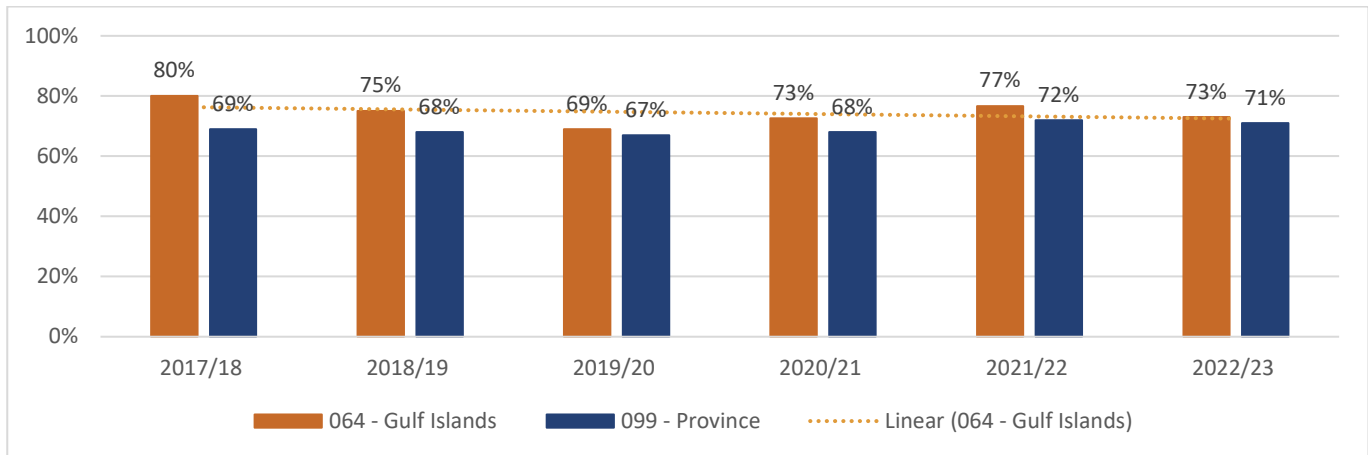


Figure 32: SLS - Feel Welcome (Indigenous Students)

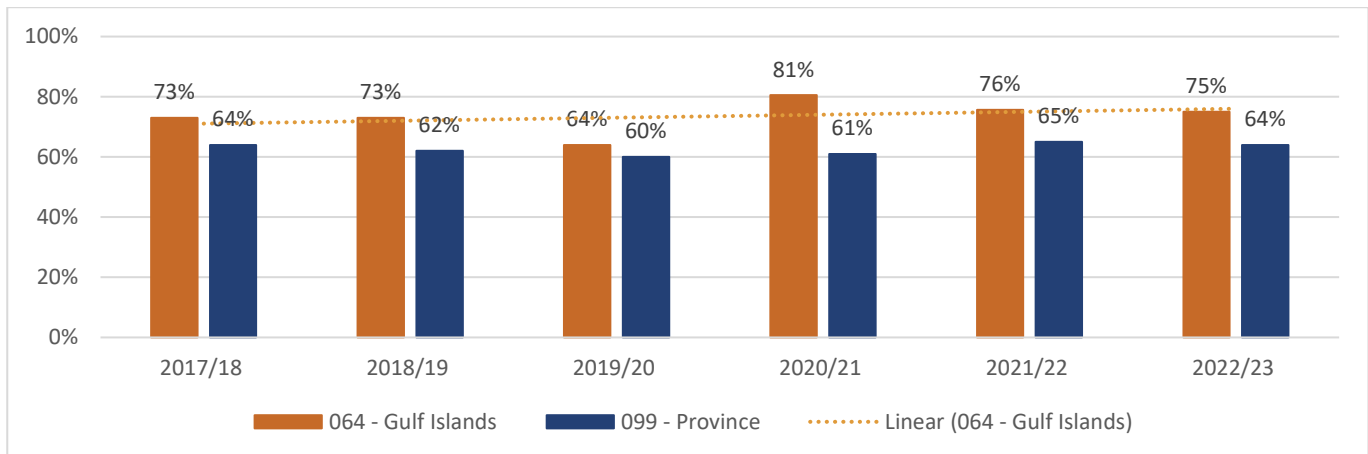
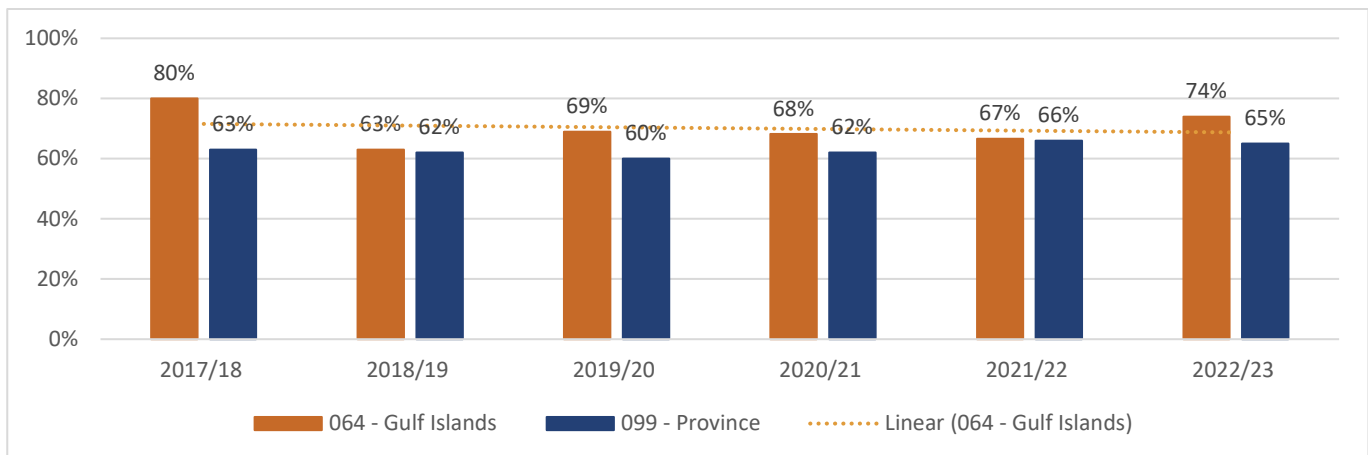


Figure 33: SLS - Feel Welcome (Students with Disabilities or Diverse Abilities)



Measure 3.1: Students Feel Welcome and Safe, and Have a Sense of Belonging at School - continued

Figure 34: SLS - Feel Safe (All Resident Students)

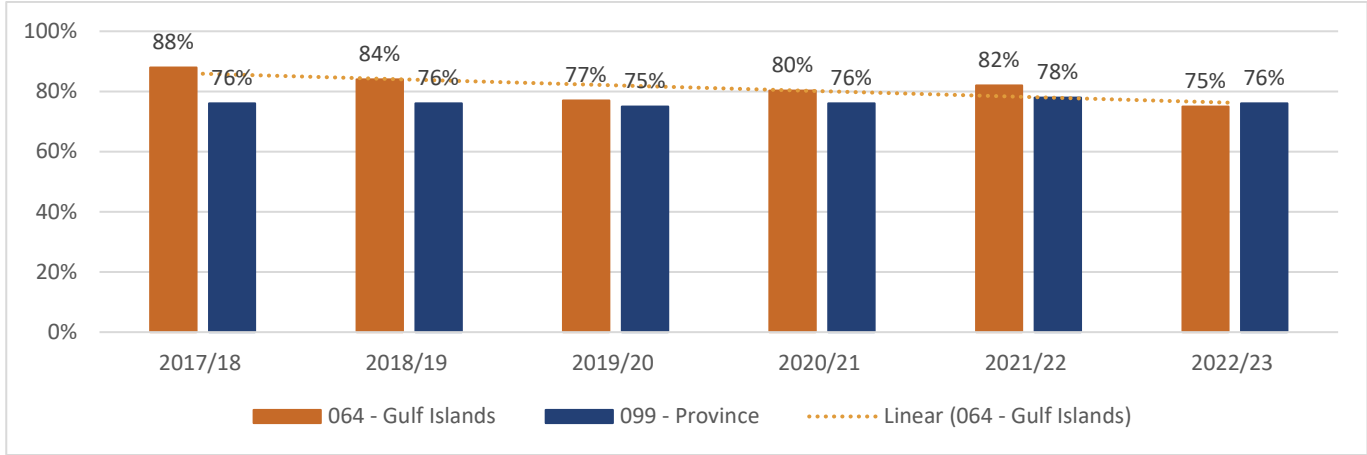


Figure 35: SLS - Belong (All Resident Students)

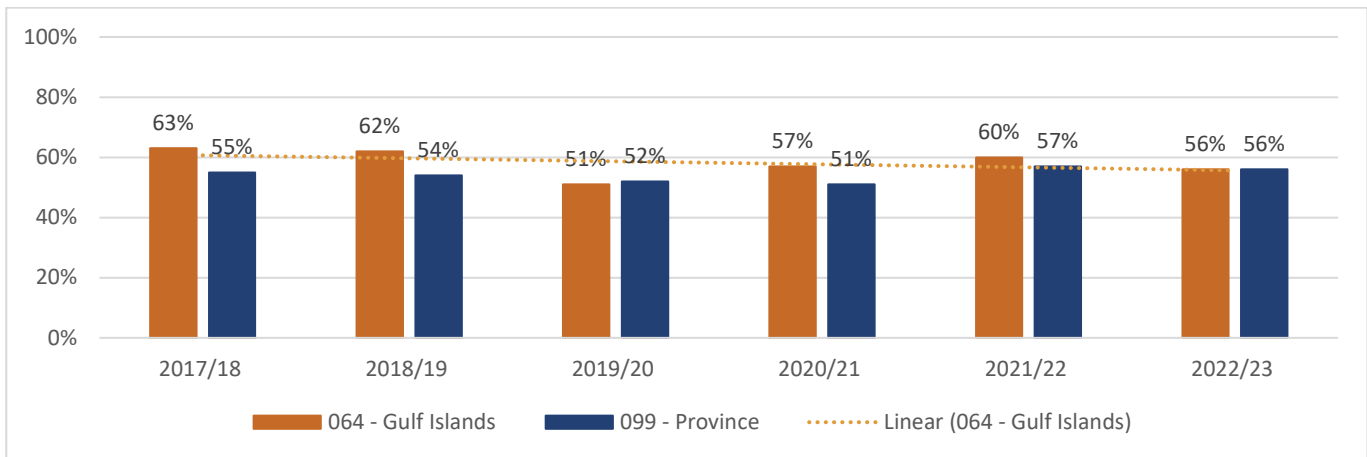
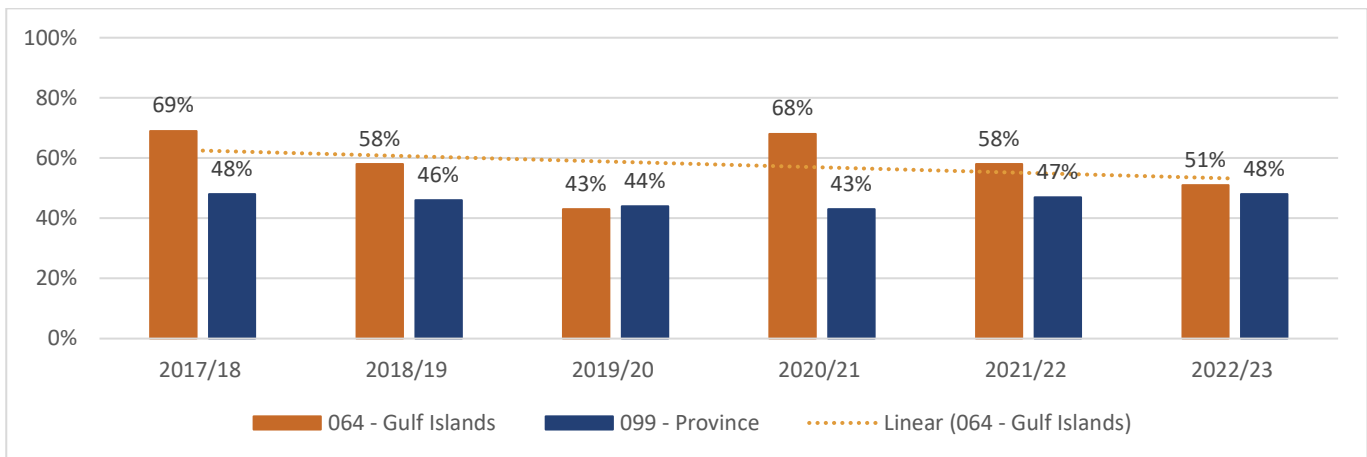
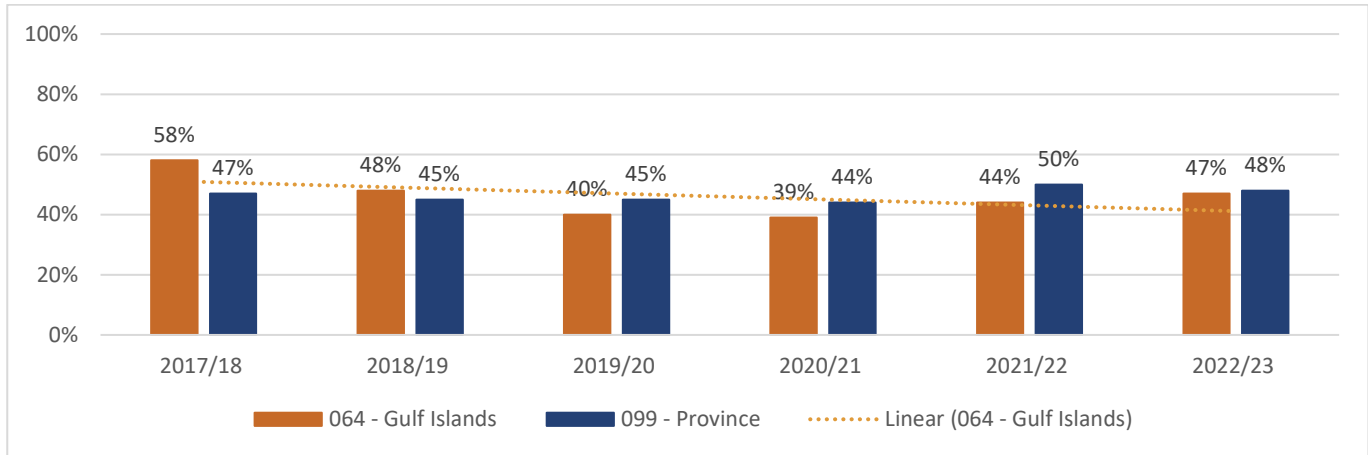


Figure 36: SLS - Belong (Indigenous Students)



Measure 3.1: Students Feel Welcome and Safe, and Have a Sense of Belonging at School - continued

Figure 37: SLS - Belong (Students with Disabilities or Diverse Abilities)



Measure 3.2: Students Feel that Adults Care About Them at School

Figure 38: SLS - Adults Care (All Resident Students)

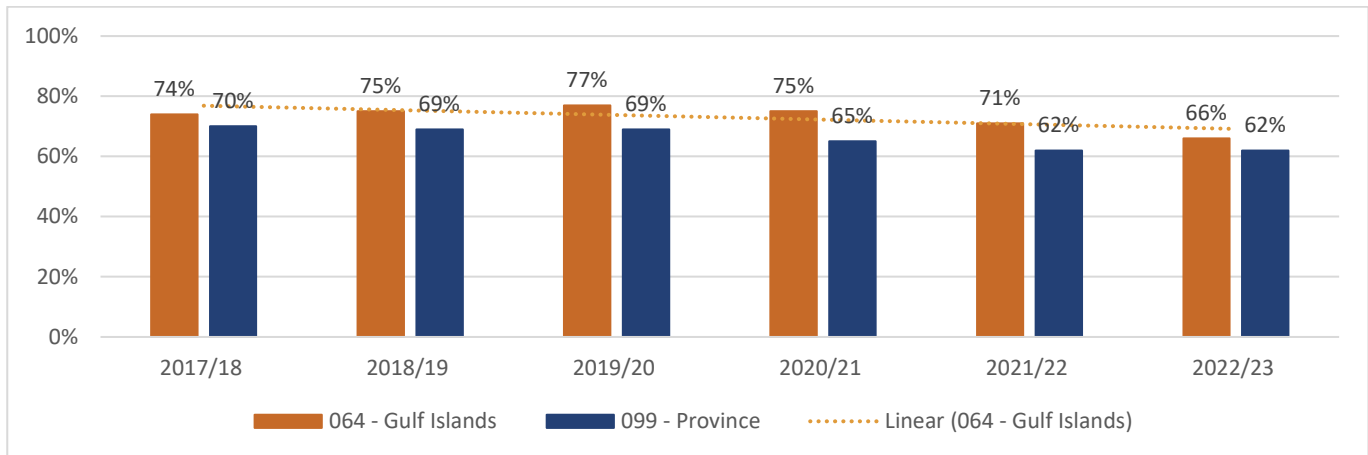
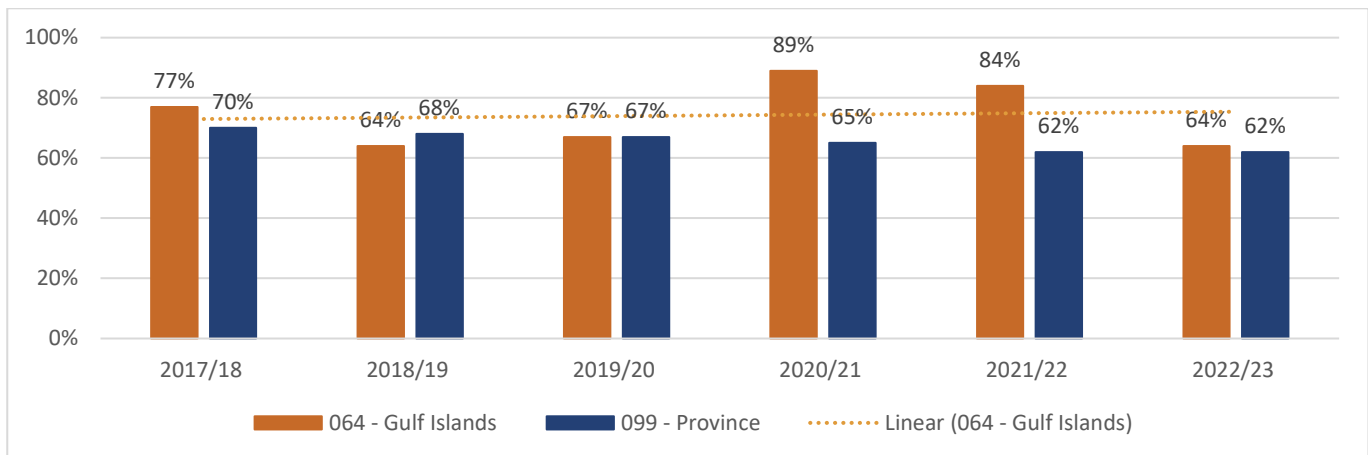
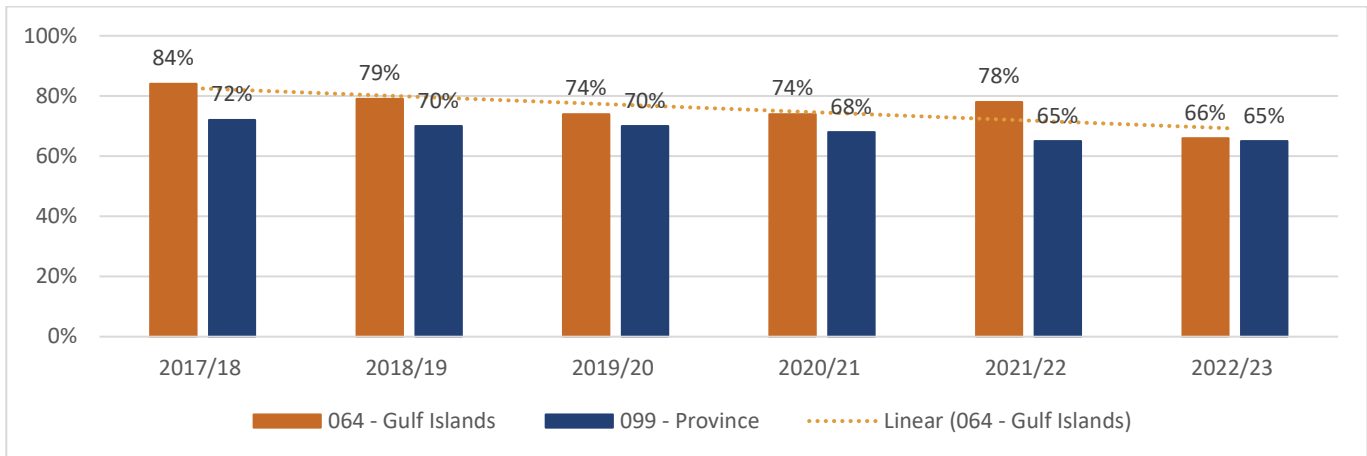


Figure 39: SLS - Adults Care (Indigenous Students)



Measure 3.2: Students Feel that Adults Care About Them at School - continued

Figure 40: SLS - Adults Care (Students with Disabilities or Diverse Abilities)



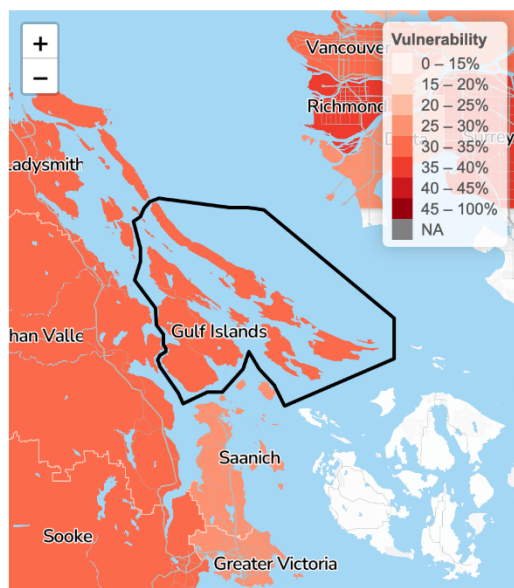
Relevant Additional/Local Data and Evidence | Human and Social Development

Data from the EDI Wave 8 (2019/20 and 2021/22)

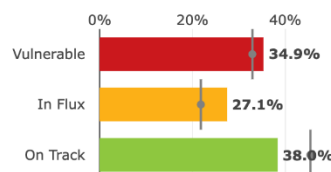
Overall Outcomes

34.9% or **58** kindergarten children in **Gulf Islands** were vulnerable on **One or More scales** of the EDI in **Wave 8**.

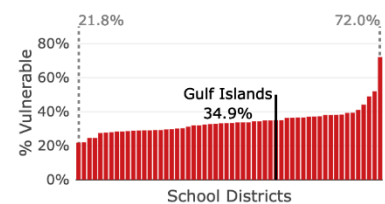
MAP OF OVERALL VULNERABILITY



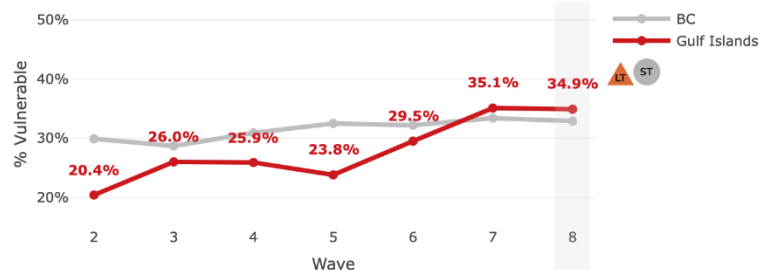
OVERALL OUTCOMES SUMMARY



RANGE IN VULNERABILITY



OVERALL TRENDS



Relevant Additional/Local Data and Evidence | Human and Social Development - continued

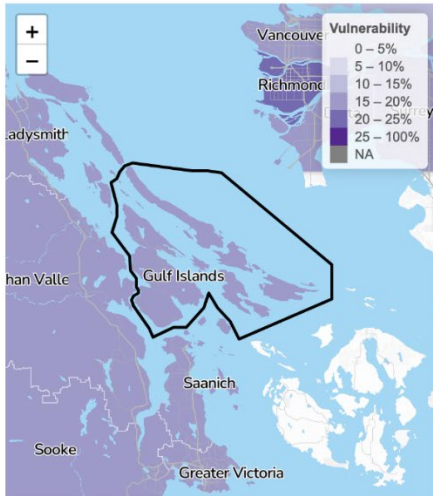
Data from the EDI Wave 8 (2019/20 and 2021/22)

Scale Outcomes

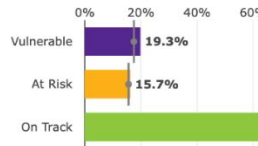
- Social
- Emotional**
- Physical
- Language
- Communication

19.3% or 32 kindergarten children in Gulf Islands were vulnerable on the Emotional Maturity scale of the EDI in Wave 8.

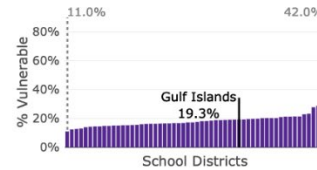
MAP OF SCALE VULNERABILITY



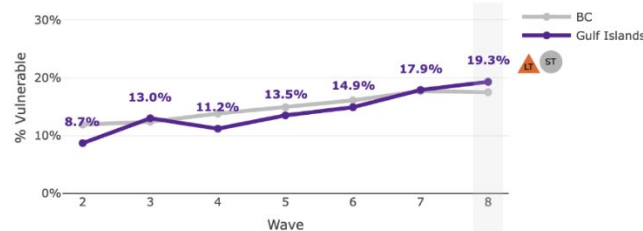
SCALE OUTCOMES SUMMARY



RANGE IN VULNERABILITY



SCALE TRENDS

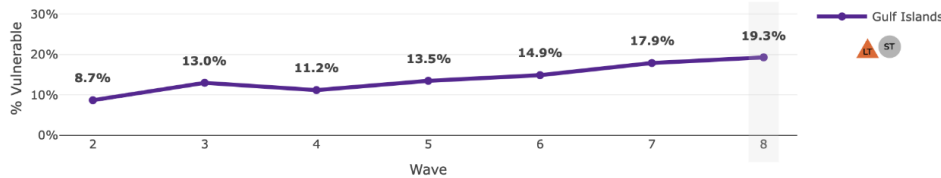


Subscales

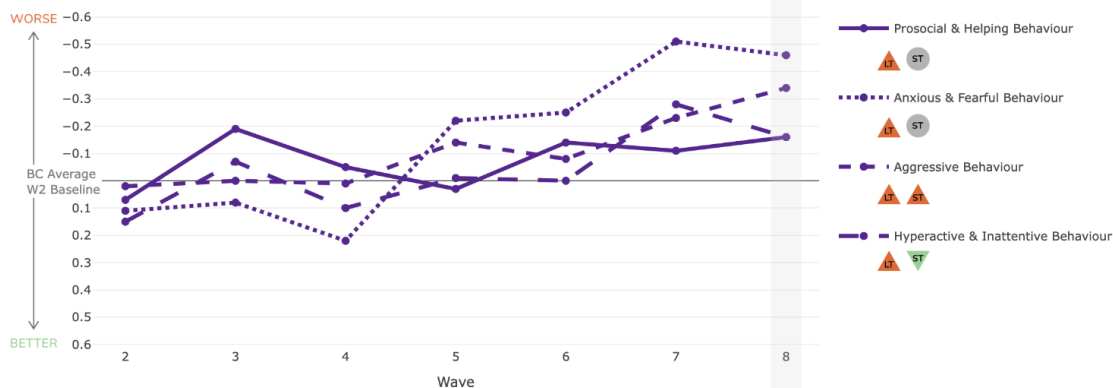
- Social
- Emotional**
- Physical
- Language
- Communication

EDI subscales can reveal which developmental areas are contributing to increases or decreases in scale-level vulnerability rates.

SCALE TRENDS



TRENDS



Analysis and Interpretation

Outcome 3: Feel Welcome, Safe, and Connected

The reported percentage for All Resident Students is on par or above the provincial average in all areas measured (feel welcome, safe, a sense of school belonging, and adults who care). Although on par with the provincial average, a low sense of belonging for all students is of particular concern. This is a district and provincial trend we need to address. Results of the Ministry Student Learning Survey align with the results from the McCreary. For example, 62% of students felt teachers cared about them (McCreary) comparable to 64% (SLS). Of note, in the McCreary the results indicated a higher sense of safety, perhaps because they break the question of safety down into specific sites (ie. classrooms, washrooms, hallways, etc.) Results in the McCreary around safety ranged from 74% (changerooms) to 92% (library).

56% of students felt like part of their school (McCreary) vs. 56% of students felt like they belong.

90% of students feel their life is going well.

Another interesting piece of information from the McCreary - we are the only district in the province that has had a decrease in students skipping school.

Target: Improvements in all measures for all student groups. Maintain specific attention to growing emotional literacy for all students.

EDI overall vulnerability results have decreased slightly though emotional vulnerability continues to steadily increase. We will continue to invest in CYCW positions and work to grow adult capacity through professional learning, specifically Compassionate Systems Awareness (one of the pillars of the provincial Mental Health in Schools Strategy).







Analysis & Trends	Social-Emotional	Intellectual Development	Organizational Structures
EDI and MDI vulnerability indicators show slight increases in emotional vulnerability	Mental Health and Well Being - Compassionate Systems Awareness training	SBT/CYCW responsibilities Through SBT for monitoring student success	Centralizing SBT as a responsible body for monitoring student success
Increased Indigenous student rates of satisfaction with belonging and adults who care	Youth on the Land, Indigenous CYCW Indigenous spaces in all schools	Early interventions and sustained attention to student programs and course completion	Structured investments in Youth on the Land Update our Enhancement Agreement

Human and Social Development Summary

Gulf Islands School District outcomes for human and social development are comparable to other districts in the province as evidenced by the student learning survey results. Most notably for us it that too few students feel welcome, and a sense of belonging in their schools. This is concerning. Children spend a significant amount of time in school, and it ought to be a place where they feel comfortable and connected. While we are doing well intellectually with our students, we need to simultaneously address their human capacities and serve the whole student. Our Equity Tool allows us to track

students’ well-being as well as academics, and our School-Based Teams are also focusing on how to support the whole student. We want students to know that adults care about them and their well-being. The results of the student learning survey align with the results we saw in the McCreary survey. As a district we will be continuing to think about and grow practices connected to well-being, mental health and emotional literacy for all our learners, with a particular focus on adult wellness. We want the adults working in our systems to have the tools, practices, and strategies available to them so they can effectively support students’ social emotional well-being.

Human and Social Development Suggestions for Action 2024 - 2028

Suggestions for Action	Comment	Rating
Ensure classroom environments are friendly, warm, and inviting.	School planning and supervision, moving towards SEL environmental scans led by PVPs, student learning surveys	
Create school-based check-ins for struggling and vulnerable students.	Formalized school-based teams, Indigenous CYCW across the district CYCWs	
Grow professional development in social/emotional learning.	LD Real Tools, District Mental Health Plan - Compassionate Systems Awareness training	
school codes of conduct.	Annually updated & reviewed	
Gather student voices through student-centered groups.	Growing practice around empowering student voice & agency	
Use EDI/MDI to inform decision-making.	Annual practice	

Career Development

Educational Outcome 4: Graduation

Measure 4.1: Achieved Dogwood within 5 Years

Figure 35: 5-Year Completion Rate (All Resident Students)

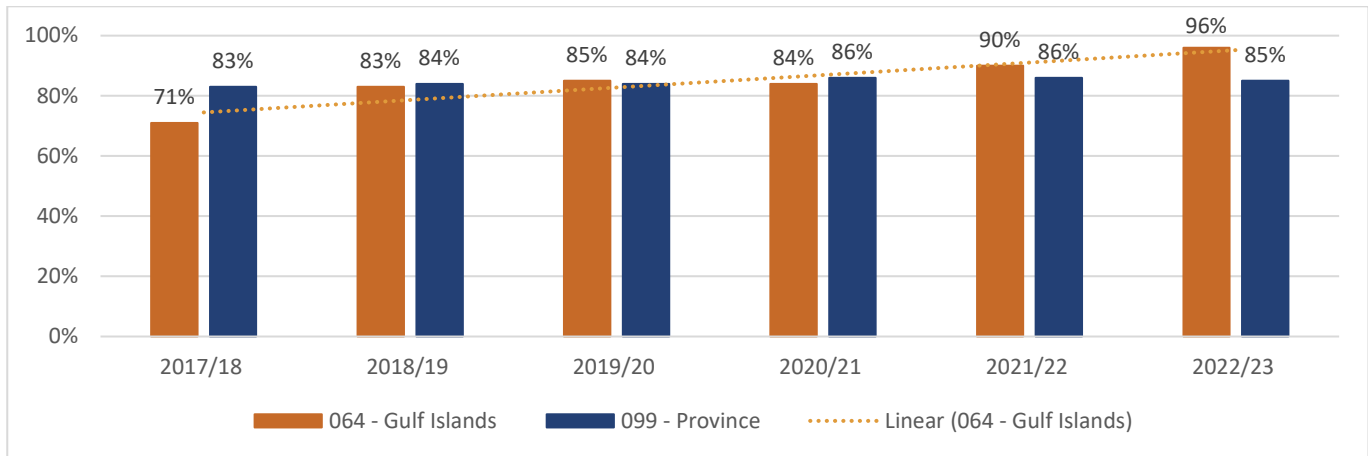


Figure 36: 5-Year Completion Rate (Indigenous Students)

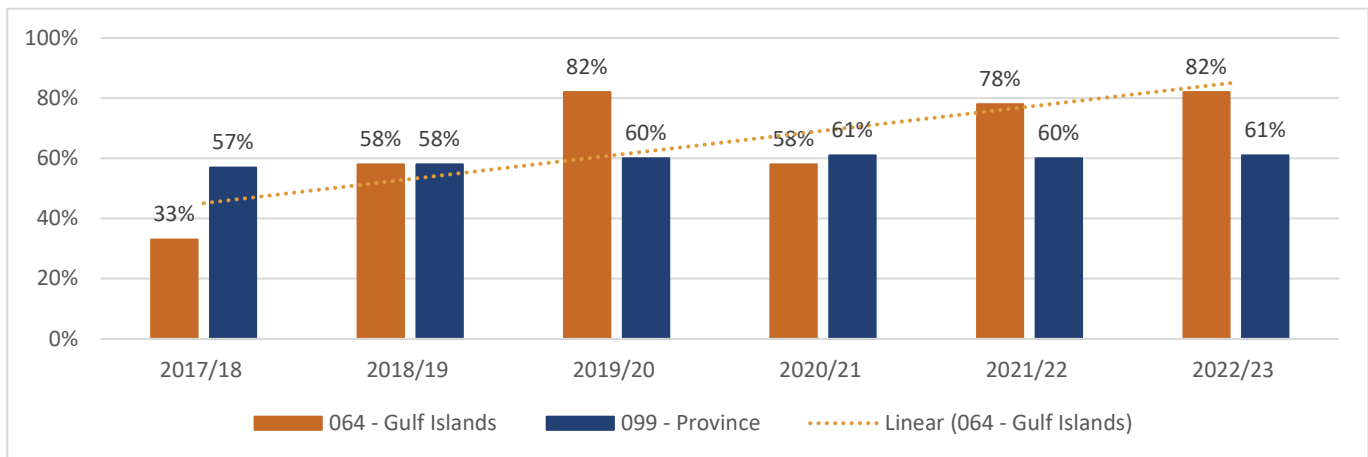
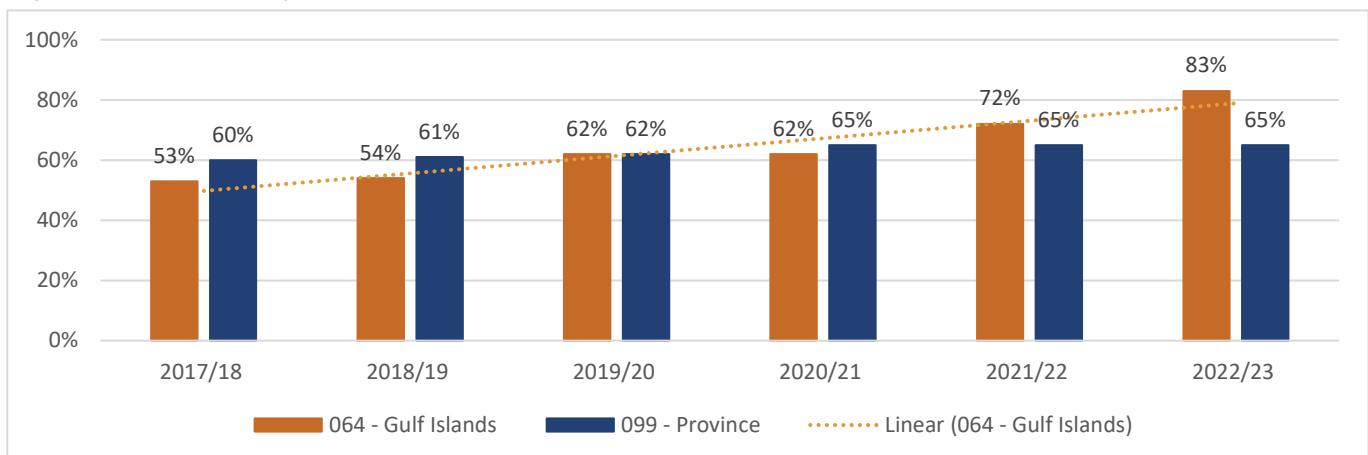


Figure 37: 5-Year Completion Rate (Students with Disabilities or Diverse Abilities)





Analysis and Interpretation

Outcome 4: Graduation

We have seen a steady improvement in our graduation rates over the last four years. Compared to the provincial average of 85% we have 96% of students graduating within five years of entering grade 8. We have 82% of Indigenous students graduating versus 61% provincially. We have 83% of students with disabilities or diverse abilities graduating versus 65% provincially.

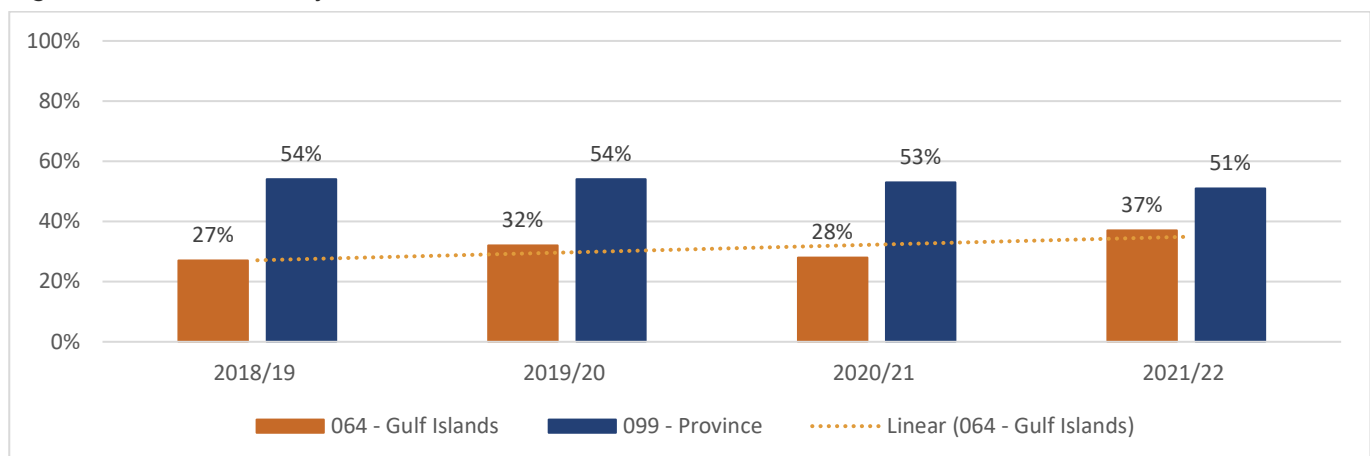
As mentioned previously, our steady growth in graduation rates is noted across all student demographics. To support students in graduating and being prepared to do what they choose after graduation, we will continue our close tracking of students to best meet their individual needs. We will also attend more intentionally to the whole child - mind, heart, body, and spirit - so that when they leave our system, they are confident in their identity (know who they are) and are prepared to participate and contribute to productively, thoughtfully, ethically to their community (locally and globally). Specifically, we will be seeking ways to better meet the needs of Indigenous students and students with disabilities and diverse abilities in our district.

Suggestions for Action 2024 - 2028	Comment	Rating
Improve/maintain early identification practices for targeted intervention (school-based and district referrals - FIT/Learning Services)	IPass transition between grades 7 and 8, centralized School Based Teams (SBT), enhanced numeracy staffing	
Closer tracking of Graduation Pathway progress	Regular communication with students & families	

Educational Outcome 5: Life and Career Core Competencies

Measure 5.1: Post-Secondary Transitions

Figure 38: Post Secondary Transition - Immediate (All Resident Students)



Measure 5.1: Post-Secondary Transitions - continued

Figure 39: Post Secondary Transition - Immediate (Indigenous Students)

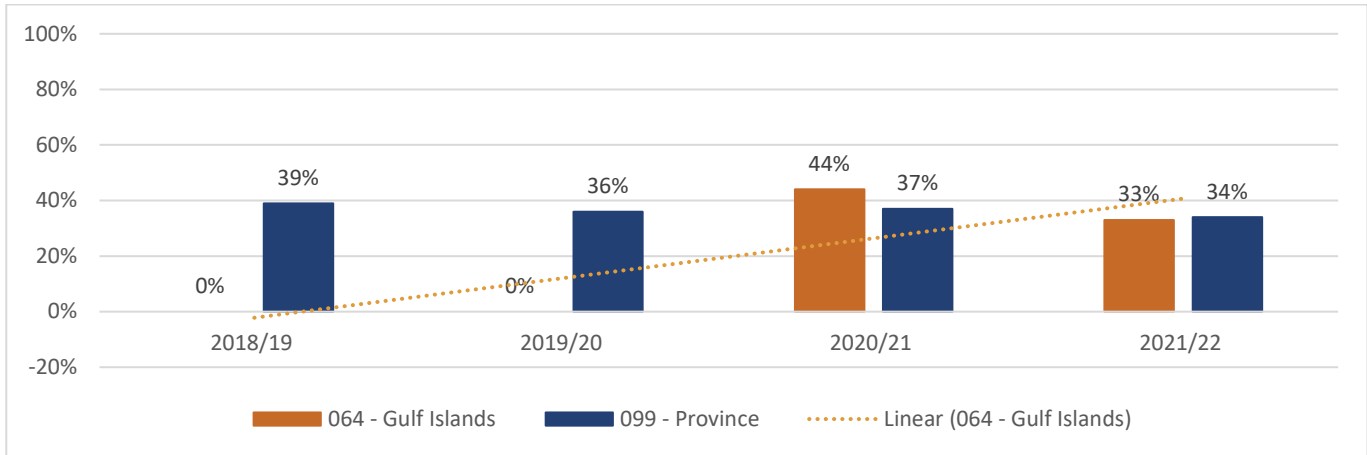
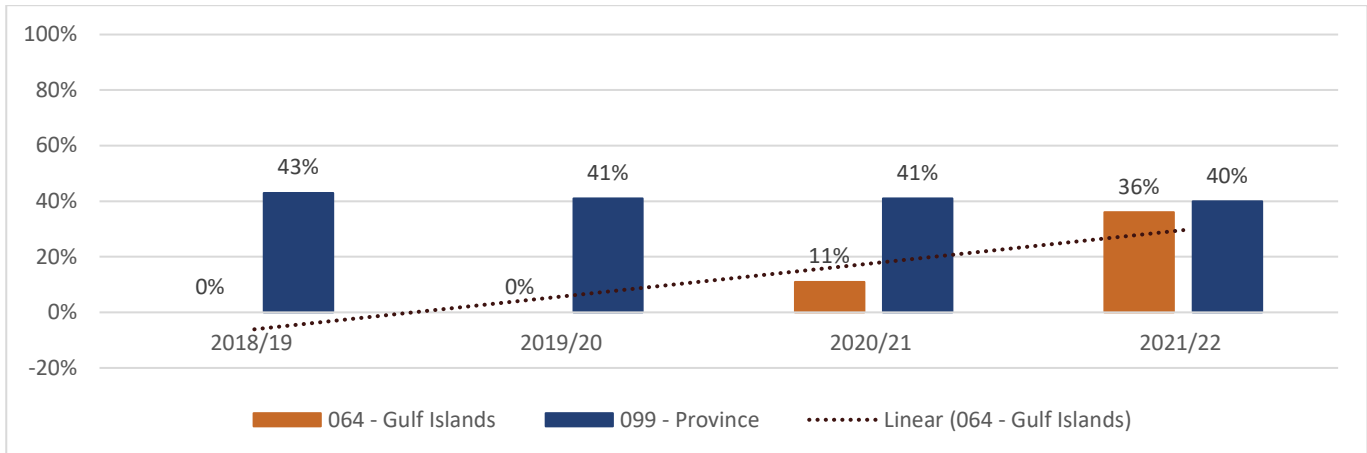


Figure 40: Post Secondary Transition - Immediate (Students with Disabilities or Diverse Abilities)



Analysis and Interpretation

Outcome 5: Post-Secondary Transitions

SD64 sees steady gains in completion rates across populations. There is a strong tradition of students leaving the province for universities and colleges in eastern Canada. Students are not able to live at home to attend and appear to choose out-of-province institutions.

Suggestions for Action 2024 - 2028	Comment	Rating
Enhance district continuing education	64GO continuing ed opportunities	🟡
Grow Career Education Programing throughout the district	Career program enhanced K-7	🟡
Participate in work experience/trades to develop real-life skills, competencies, and experience	Enhanced TASK and work experience programs.	🟡

Career Development Summary

Students in the Gulf Islands School District are successfully meeting the requirements outlined in the K-12 curriculum and graduation program. Our graduates are typically confident, goal-oriented, and well-prepared to continue their educational and career journeys. However, while students are meeting these program requirements, we recognize opportunities to further enhance the experiences we provide.

One area of focus will be evaluating the quality of the Dogwood Diploma and understanding how prepared students feel for life after grade 12. Additionally, we aim to explore new ways to enrich students' educational experiences.

We are also in the process of developing districtwide career programming that targets K-7 students, laying a strong foundation for their future growth.

As we navigate global challenges such as climate change, political instability, war, population displacement, resource depletion and exploitation, loneliness and disconnection, addiction, and the opioid crisis, it is clear that young people need skills beyond the foundational ones. They must become critical and creative thinkers, and compassionate citizens who understand our interconnectedness. How we choose to act—both locally and globally—matters deeply. As a district, we are committed to finding ways to deepen learning and cultivate the capacities needed to foster thoughtful, ethical, and compassionate human beings.

Section B: Moving Forward

Planning and Adjusting for Continuous Improvement

Current Strategic Plan Priorities

At the time of preparing this report, we are in between Strategic Plans. Our new plan was approved by the Board at the September meeting. Due to our in between-ness, we reference both plans.

Outgoing Plan | Inspire, Integrate, Involve 2016 - 2023

Strategic Goal 1 - Inspire Learning

Providing healthy, welcoming, and safe learning environments where all students flourish.

Objective 1.1 - Facilitate the engagement of students in relevant and inspiring experiences that promote curiosity, the acquisition of foundational skills, and a life-long love of learning.

Objective 1.2 - Expect learning environments and educational practices that reflect the British Columbia K to 12 curriculum core competencies and goals of the district's Indigenous Education Enhancement Agreement.

Strategic Goal 2 - Integrate Sustainability

Embracing and facilitating sustainable practices throughout the district.

Objective 2.1 - Encourage connection to and individual responsibility for the natural environment.

Objective 2.2 - Build and sustain a vibrant employee organizational community.

Objective 2.3 - Ensure the continuation of a healthy and stable financial environment.

Strategic Goal 3 - Involve community

Enhancing learning and community engagement by building relationships throughout our local and global communities.

Objective 3.1 - Cultivate connections that enhance intellectual, human & social, and career development for our students.

Objective 3.2 - Engage families and community in public education.

New Plan | Strategic Direction 2024 - 2028

Theme: Truths, Reparation, and Restoration

Aspirations:

1. Identify settler/colonial bias in policy and practice as we create awareness and work to decolonize systems that perpetuate inequity and racism (healing)
2. Achieve equitable educational outcomes for all Indigenous students in our district
3. Acknowledge, honour, and respect rights holders by building, strengthening, and sustaining productive and respectful relationships (reparation)
4. Embed Indigenous worldviews, ways of knowing and being, language, and culture throughout the District (restoration)
5.

Theme: Relationships and Belonging**Aspirations:**

1. Be a leader in cultivating well-being and championing social justice.
2. Strengthen and maintain relationships with community partners.

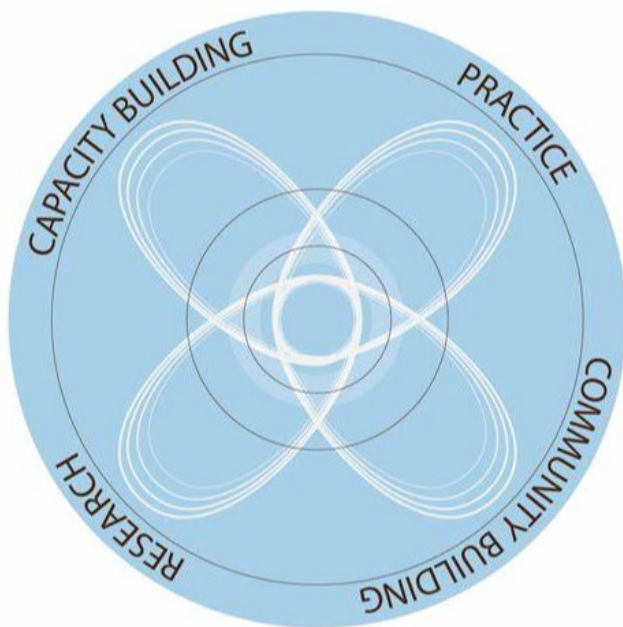
Theme: An Ethic of Learning**Aspirations:**

1. Empower student agency, engagement and voice.
2. Nurture curious, critical and creative learners so that every student is prepared and ready for the world beyond Pre-Kindergarten to grade 12.
3. Foster deeper learning experiences.

Theme: Integrity and Responsibility**Aspirations:**

1. Implement sustainable practices for alignment and coherence.
2. Be a leader in environmental stewardship and leadership

Gulf Islands School District hopes that each one of our students will feel love and acceptance, know peace and sense of self, experience quality instruction and programs, and master the skills and competencies necessary for fulfillment and well-being throughout their educational journey. We strive to use the resources available to us to grow and sustain a creative, healthy, and responsive system where every child thrives and flourishes.



The theory of growth we are using to guide our school and district planning is the mandala for systems change which focuses on capacity building, community building, practice, and research in an ongoing cycle. We use a planning cycle that starts with curiosity about data from a variety of sources. Through collaborative conversation, reflection, and research (using data), we generate knowledge that informs plans for action which we implement thoughtfully and monitor regularly. We use street, map, and satellite data to inform our plans, and continue to look for culturally appropriate data.






Looking Back on the Year: Effectiveness of Implemented Strategies

District Outcome A: Students will experience joy and exhibit confidence in reading, writing, and numeracy foundational skills.

Strategic Alignment:

- Strategic Plan Objective 1.1: Facilitate the engagement of students in relevant and inspiring experiences that promote the acquisition of foundational skills and a life-long love of learning.
- Ethic of Learning: Foster deeper learning experiences.
- Enhancement Agreement Goal 4: Success

Current Data/Insights: Individual schools will implement student self-assessment surveys and reflect results and targets in their school plans.

Suggestions for Action 2024 - 2028	Comment	Rating
Consistent and effective implementation of the district's Theory of Action <ul style="list-style-type: none"> • Equity Tool (IPass) (our tool) • SBTs (our culture) • Frameworks (our foundation) 	Continued focus, capacity building for integration.	
Increase student voice and agency.	In progress. Targeted efforts at schools to find ways to include more student voice.	
Continue identification of intellectual and human/social goals(s) in school growth plans.	Recognize the interconnectedness of learning and focus on flourishing of the whole.	
FSA item analysis.		
Implement Power BI to access district data to inform decision-making for improving learning opportunities.	Utilizing ministry Power BI dashboards more effectively.	



District Outcome B: Students will experience a district free of racism.





Strategic Alignment:

- Strategic Plan Objective 3.1: Cultivate connections that enhance intellectual, human & social, and career development.
- Relationships & Belonging: Be a leader in cultivating well-being and championing social justice
- Enhancement Agreement Goal 1: Belonging

Current Data/Insights: Questions added to the Student Learning Survey (not yet available). Implement district-wide survey.

Target: Baseline measures will determine future targets. A long-term target of a 100% racism-free district.

Suggestions for Action 2024 - 2028	Comment	Rating
Support staff and students in their anti-racism journey.	Learning modules for teachers and administrators, SharePoint (district developed) aligned with Ministry anti-racism work, ongoing capacity building.	
Teach students about difficult histories/stories.	Youth on the Land, modernizing investment in diverse resources in libraries, focus on Truths & Reparations.	

Respect diverse cultural lenses/perspectives.	Youth on the Land, EA and Equity Scan, Celebration of Inclusion promoting Days and Events.	
Acquire a baseline of current levels of anti-racism awareness and competencies.	2021, 2023, 2024 survey of teachers and administrators to establish baseline & target ongoing capacity building.	
Implement a clear process to address incidents of racism.	Renovated Policy and Procedures, Codes of Conduct, racism reporting tool (district), student voice.	
Create safe spaces in schools for BIPOC students.	The expectation that each school in its entirety is a safe space for all and create Indigenous specific spaces.	



District Outcome C: Students will experience a district that supports diversity (multi-culturalism, gender identity, gender expression, and sexual orientation.)

Strategic Alignment:

- Strategic Plan Objective 3.1: Cultivate connections that enhance intellectual, human & social, and career development.
- Relationships & Belonging: Be a leader in cultivating well-being and championing social justice.
- Enhancement Agreement Goal 1: Belonging

Current Data/Insights: Student Learning Survey (Grade 4 question added); not yet available.

Target: Baseline measures will determine future targets.

Suggestions for Action 2024 - 2028	Comment	Rating
Establish SOGI/diversity school lead in each school and Encourage SOGI/diversity club in each school	Policy revision	
Establish a district-wide school culture of diversity and inclusion	In progress	



District Outcome D: Students will develop social-emotional literacy.


Strategic Alignment:

- Strategic Plan Objective 3.1: Cultivate connections that enhance intellectual, human & social, and career development.
- Ethic of Learning: Nurture curious, critical and creative learners so that every student is prepared and ready for the world beyond Pre-Kindergarten to 12.
- Enhancement Agreement Goal 4: Success

Current Data/Insights: Student Learning Survey - A low percentage of secondary students report that they are satisfied that they are learning how to self-regulate and deal with emotional problems.

Target: Increase emotional literacy and self-regulation for all grades with particular attention to students with vulnerabilities. Long-term equity targets of 90%+.

Suggestions for Action 2024 - 2028	Comment	Rating
Implement a locally developed program for Grades 4, 5, and 6 (Health Education Tools) for mental wellness and social/emotional development.	In progress	
District Mental Health team to support the growing capacity of educators.	school plans, PVPs	

Engage in Compassionate Systems Awareness training and utilize tools and practices.	ELT School plans	
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District Outcome E: Students will identify their personal strengths and abilities to self-advocate for their learning.

Strategic Alignment:

- Strategic Plan Objective 1.1: Strategic Plan Objective 1.1: Facilitate the engagement of students in relevant and inspiring experiences that promote the acquisition of foundational skills and a life-long love of learning.
- Strategic Plan Objective 3.1: Cultivate connections that enhance intellectual, human & social, and career development.
- Ethic of Learning: Nurture curious, critical and creative learners so that every student is prepared and ready for the world beyond Pre-Kindergarten to 12.
- Enhancement Agreement Goal 4: Success

Current Data/Insights: Students are developing the skills to identify strengths and advocate for their learning. As we work to develop social emotional literacy practices and strategies, we hope to give students the language to better understand their needs.

Target: Consistent with other equity goals, this new measure will target 90%+ for all students.

Suggestions for Action 2024 - 2028	Comment	Rating
Participate in the, McCreary, Equity Tool self-reflection,	Full participation	
Continue work to develop student engagement practices in school growth plans (including school-wide self-reflection survey development)	School-based practice. Competency Based Individual Education Plans (CBIEPs)	
Support professional development on core competencies in the curriculum	K-12 reporting order implementation, locally developed implementation plan with partner groups, capacity building to infuse reflection on these competencies in all learning across the curriculum	
Compassionate Systems and Mental Health in Schools Strategies	In progress. Encourage regular, ongoing self-reflection and reflective conversations amongst students and staff	

We have seen marked improvements in outcomes for students with disabilities and diverse abilities due to intentional, focused efforts by our inclusive education team. Through continuous improvements in structures and processes, our educators are able to better meet the needs of individual students through accessible and measurable quality CBIEPs; greater collection/triangulation of data; detailed tracking and assessments of the impact of supports, interventions, and/or services; and collaborative, focused evidence-driven discussions on the responsibilities of adults to support students. All of this is made visible to ensure that the students educational experience is documented, reviewed, and adjusted to ensure that students are on-track to graduation.

Indigenous learning offers a transformative approach to education by incorporating the rich cultural heritage and traditional practices. Of note, our Indigenous students are not feeling as connected to and engaged with their learning as we would like. Supporting students effectively requires a

multifaceted approach that encompasses encouragement, highlighting the importance of education (which happens everywhere), and addressing biases. It is crucial to foster an environment where students receive continuous encouragement, emphasizing the long-term benefits of education and graduation. Overcoming the bias of low expectations involves believing in the potential of every student and providing them with the support needed to succeed. Schools need to be safe places where students can experience failure without fear, understanding that failure is a natural part of the learning process. Additionally, addressing the prevalent stress associated with exams, classes, and extracurricular activities is essential. Teaching students effective stress management and social-emotional well-being strategies and tools can help them navigate academic pressures and maintain their overall well-being. Encouraging land-based learning and recognizing the value and benefits of Indigenous knowledge, worldviews and ways of being as relevant, useful, and essential, will support Indigenous learners in our district.

- Include more language, culture and land-based learning (Coordinator language and culture position)
- Be more flexible in graduation pathways
- Remember that:
 - Learning is holistic, reflexive, reflective, experiential, and relational (focused on connectedness, on reciprocal relationships, and a sense of place).
 - Learning requires exploration of one's identity.
 - Learning ultimately supports the well-being of the self, the family, the community, the land, the spirits, and the ancestors.

Policy and Governance - currently updating district Policy and Administrative Practices with attention given to systemic racism and bias.

Learning Environment - we still have work to do on addressing implicit bias and privilege awareness and are addressing this in our new strategic priorities; we are working to ensure we have high and motivating expectations for all students with particular focus on Indigenous students, students with diverse-abilities and disabilities, and children and youth in care; nurturing confident learners with a sense of belonging and identity is also part of our new strategic priorities.

Pedagogical Core - working to be more inclusive of Indigenous worldviews and perspectives and culturally relevant (also part of our new strategic priorities).

Learning Profile - we have made gains personalized and evidence informed practices, providing timely supports and responses through regular student tracking systems; we recognize a need to build cultures of reflective practices.

The Indigenous graduation ceremony is a way we connect with families and honour Indigenous students.

We are working to increase community awareness of Indigenous worldviews and perspectives through specific events, such as the day for Truth and Reconciliation, our district framework day, MMIWG event, Pender School salmon cook with local Elders.



Existing and/or Emerging Areas for Growth

How can the district also engage with Indigenous communities, including Métis and Inuit, to identify and access additional approaches toward Indigenous student success?

The district is improving year over year in areas of equity and parity among and across all population groups. Inter-agency cooperation, the five unique islands, and the local services to communities and families are identified areas for growth and will be necessary in the coming years. Childcare, mental health, and student safety must be central to regional discussions.

A primary way to support improved outcomes for Indigenous students will be to create more local courses (including language) and ensure they are getting credit for things like Youth on the Land. Youth on the Land has been an initiative that has supported students in experiencing a sense of belonging, cultural and personal safety, and connection to the learning environment. It is learning they look forward to and that has significant social, emotional, and intellectual benefits. It improves engagement.

Part of our new strategic plan is a focus on Truths and actions we can take to foster reparation and restoration of Indigenous ways of knowing and being. By embracing and infusing Indigenous worldviews, perspectives, and ways of being, we create safer, more welcoming spaces for Indigenous learners in our district. We are continually working to be better at identifying barriers for our Indigenous students so we can minimize and/or remove these barriers, clearing a path for personal success and fulfillment.

Ongoing Strategic Engagement (Qualitative Data)

The Board of Education engages in regular and ongoing dialogue with partner groups, including the Indigenous Education Advisory Committee, the Education Committee, and the Committee of the Whole. Notably, the current SD64 student population does not include students captured by the BC Tripartite Agreement. The Board invests in establishing relationships and building trust with local First Nations and supports and participates with Indigenous Education Committee.

Through the School Plan process, planning and support for school growth is informed by a “bottom-up” approach that engages school communities. Principals and vice principals meet with and discuss plans with the PACs, staff, and students. The “bottom-up” approach is essential for our unique and diverse geographical reality in SD64. The district investment of \$105.00 per student to support the initiatives identified in school plans represents a meaningful influx of staffing, resourcing, and program support. The approach has been operational for the past 4 years and much of the recent successes in the district are linked to the annual planning. The intent of this investment has been to build staff capacity. In the coming year, the district will be engaging a numeracy coordinator. This targeted support is intended to grow instructional capacity in teaching math in a sustainable way. After this year, there will no longer be funding available. Budgets are getting tighter as funding has not kept pace with inflationary costs.

Through **engagement with staff**, we aim to create spaces of adult learning, collaboration, support, and well-being.

Through **engagement with families**, we aim to improve communication and ongoing relationships so that we may best serve students by meeting individual needs. We continue to deepen our collaborative relationships with families by engaging them in their child’s CBIEP development and progress; providing access to their child’s data to understand with greater accuracy their child’s learning progression; and making visible the processes to provide greater ease of access to supports and services.

Through **engagement with local nations**, we aim to listen and learn how we can be of service to the nations and to the students in our district.

Through **engagement with the community**, we aim to build partnerships and relationships that benefit students. CYIC and diverse and disabilities.

We find that the most effective engagement strategy is to connect face-to-face, to sit together, and to listen. When we understand our interconnectedness, we are better able to understand each other and collaborate for the benefit of all. Schools are looking at ways to empower student voice and agency for ongoing involvement and feedback to guide practice.

Through **engagement with students**, we aim to improve their experiences in school to deepen learning and make it more relevant and engaging. In the spring, we engaged students from across the district.

What do you like about school?

When asked what they enjoyed about school, K-9 students overwhelmingly highlighted the importance of friends, field trips, physical education, art, and socializing. Engaging in physical and playful activities like sports, recess, and gym class were high on their list, along with going on exciting field trips. Discovering interesting subjects through open-ended projects, math-based challenges, and self-

directed reading also ranked highly. Additionally, students appreciated the opportunity to express themselves through art and music and being supported by kind teachers. Unique responses included an appreciation for the school library, the garden, making things, solving puzzles, and the chance to connect with nature. Students also valued the sense of structure and routine, having choices, independent and team-building projects, and feeling safe at school. They enjoyed feeling trusted by teachers, learning advanced material, and participating in project-based and interactive assignments.

What do you dislike about school?

Many students (K-9) expressed discontent with math, particularly due to difficulties understanding concepts and insufficient support. Math was the only academic subject mentioned repeatedly and across the district. Bullying and interpersonal drama were significant issues, leading to feelings of not fitting in and anxiety. Students also disliked being forced outside in bad weather and waking up early for school. They mentioned feeling unsupported and rushed in their learning, experiencing frustration with certain teachers who were perceived as mean or unhelpful, and dealing with teachers who showed favoritism or took out their frustrations on students. Public speaking and competitive sports also caused anxiety for some students. Additionally, they found the lengthy and repetitive school days, excessive monitoring, and lack of engaging activities or sufficient field trips frustrating. The discomfort of sitting in chairs for long periods and the hierarchical imbalance between teachers and students were also common complaints.

How could we improve your school experience?

Learning and Curriculum

1. More one-on-one work to understand concepts
2. Incorporate real-world, practical learning (life skills)
3. Introduce more open-ended and interactive projects
4. Implement a more challenging math curriculum
5. Increase field trips and outdoor learning opportunities
6. Expand recess time and gym sessions
7. Offer more extracurricular classes (drama, dance, sports)
8. Reduce the pace and complexity of math
9. Allow for more breaks between classes

Physical Space and Facilities

1. Cleaner bathrooms and overall school environment
2. More comfortable chairs and better seating
3. Nicer classrooms with improved aesthetics
4. Provide locks on lockers
5. Install vending machines
6. Expand and improve art programs

Resources and Equipment

1. Higher quality technology (e.g., 3D printer)
2. Better sports equipment and facilities
3. More hot lunch options
4. Accessible snacks and breakfast for all students

Interpersonal and Social Environment

1. Reduce bullying and ensure a sense of safety for all
2. Promote kinder and less strict teachers
3. Encourage inclusivity and reduce cliques
4. Increase opportunities for student autonomy and decision-making

Extracurricular and Enrichment Activities

1. Increase career-focused opportunities
2. Introduce inclusive school-wide events and collaborations with other schools
3. Organize an annual school dance
4. Offer end-of-day activities to set the stage for the next day's learning

Additional Suggestions

1. Spread out project deadlines to reduce stress
2. Expand counseling services for students
3. Introduce a class pet
4. Facilitate knitting clubs and other niche interests
5. Allow listening to music or wearing noise-cancelling headphones during appropriate times

Grades ten and eleven suggestions on how to improve school.

Students articulated various improvements to enhance their school experience. They advocated for more internships, individualized support, and flexibility, particularly for students with anxiety and other conditions. Practical experience through trades programs, education on political and current events, and financial literacy were emphasized. They also stressed the need for teachers to accommodate different learning styles, teach effective learning strategies, and instill basic manners and real-life skills. Students called for shorter school days, more breaks, and better accessibility to food. They suggested buddy systems for smoother transitions and respecting Individualized Education Programs (IEPs). Enforcing consequences for misconduct, supporting students lacking parental assistance, and teaching study and note-taking skills were also highlighted. They recommended increased discipline for tardiness, hiring more support staff, and preparing students for the transition from elementary to secondary school. Students advocated for more career path opportunities, a wider selection of elective courses, personalized one-on-one learning, hands-on experiences with First Nations culture, and practical work opportunities. They emphasized being informed about current events, offering physical education classes every semester, fostering peer connections, and implementing discipline education. Additionally, they suggested longer lunch breaks and designated breaks to release energy. To

improve services and accessibility, they called for a respectful and happy environment, increased access to counseling and support for learning disabilities, and better support systems for consistent school attendance. Addressing racism and transphobia and implementing safety-related consequences were also prioritized. Finally, students suggested better scheduling flexibility to accommodate diverse needs.

The primary issue that surfaced as part of the engagement process this year, was a need to focus on well-being and a sense of belonging. There was a feeling that there needs to be some building of relationships. All the information received from the engagement process has informed the creation of our district aspirations, as outlined in our strategic plan. Moving forward, we will work on implementing cyclical structures and strategies to ensure we have meaningful, ongoing engagement and a process for reviewing and assessing the quality of our engagement.

Adjustment and Adaptations: Next Steps

See Appendix A - Page 41

Alignment for Successful Implementation

See Appendix B - Page 44

Conclusion

We have had a year of significant transition with turnover in our senior district staff, including having our secretary-treasurer on leave and hiring a new superintendent mid-year. At the same time, we have engaged in the process of visioning and creating a new strategic direction. In the face of these changes, we have been able to rely on the commitment of our board and the strong moral imperative and educational values of staff, students, families for continuity, stability, and a continued focus on well-being, belonging and learning.

The district has strong roots, assisted by the recent development of the district's **Theory of Action** which includes the creation of Literacy and Numeracy Frameworks, the continuous real-time tracking of all students which allows us to provide the supports, strategies and interventions needed to ensure individual student flourishing using our Equity Tool, and an intentional focus on growing a collaborative, adult learning culture through regular school-based team meetings, and the nurturing of capacity of principals and vice principals as lead learners.




Thanks to the work of past and current staff, Gulf Islands School District is on a good path, seeing a positive trends in most of our data. Understanding that identity and belonging are key, we continue to explore how we can stretch and deepen our personal and collective learning so that every learner can thrive and flourish.





"What gives humans meaning in life is: a strong sense of identity around a purpose or passion; creativity and mastery in relation to a valued pursuit; and connectedness with the world and others." (Fullan, Quinn, & McEachen)





Appendix A – Systemic Approach to Continuous Improvement: Strategic Planning, Review, and Adjustment

School District No. 64 has developed a Cycle to Review Growth. This document demonstrates how operational plans, adaptations, and strategies, including the allocation of resources, support local and provincial outcomes and address emerging areas of need. It should be noted that the ministry’s release of data is subject to change as are ad-hoc/working committee meetings.

Alignment and Allocation of Resources: Interventions and Supports (Technological, Human, and Financial)

Strategic Focus	Outcome Link	Description	Resources / Allocations (2023/2024)	Evaluation	Impact/ Adjustments (2024/2025)
Equity Tool (IPass) Social/Emotional Intellectual Career	#1, #2, #4	Developed for/by SD64 educators. 1-stop-shop for student learning information (K-7) Updated in real-time	Continued to invest 1.0 FTE teacher. Continued to provide devices for all teachers. Human resource (time) collaboration with sector leaders in tool development and best practices for data use	 Increased user engagement Improved user-friendliness Highly visible tool - student achievement evidence	Operationalize on-track statement. Align with provincial assessment proficiency scales. Item analysis platform Operationalized in school-based teams.
64 Power BI Dashboards	#1, #2, #4	District-designed dashboards for K-12 student data. Demographic, course, and assessment data from MyEd BC and Ministry, (reporting data Gr. 8-12) Updated weekly	Human resource (time)	 Initial evaluation/use by sec. school P/VP and Sr. admin	Increased use and professional proficiency Standardize practice across district re: school set-up and data entry.
Numeracy	#2	Focused capacity building in numeracy instruction	1.0 FTE Numeracy Coordinator(s)		Targeted to improve numeracy outcomes particularly strategic thinking; building instructional capacity

Strategic Focus	Outcome Link	Description	Resources / Allocations (2023/2024)	Evaluation	Impact/ Adjustments (2024/2025)
School Plan Achievement Grants	All	Annual grant to support school goals for student achievement. Utilization of funding protection funds	\$100 per student	 Enthusiasm from schools re: approach Enhanced learning stories/videos Promoted collaborative practice	Due to funding challenges this will be the last year we have this money available. We are using the money to support capacity building in numeracy across the district.
Diversity and Anti-Racism Initiatives	B, C	Physical resources to support equity and diversity	Survey administration (admin, students, parents). Continued use of online reflection tool Anti-racism coordinator \$125,000 investment in partnership with Stqeeey' Learning Society to build an outdoor learning space for Youth on the Land	 GISS Anti-Racism work District-level questions added to SLS School-based surveys Improved curriculum use in classrooms	Plan to build capacity to inform practice with ELT focus on anti-racism. Anti-racism SharePoint to house resources for staff.
Indigenous Learning Supports	B, C	Providing youth mentor and support for Indigenous students concerning academic, social-emotional, and cultural growth and development	Maintain Indigenous Ed. CYCW Targeted Indigenous student numeracy outcomes through numeracy coordinator (see Strategic Focus: Numeracy above)	 Improved achievement for Indigenous students (graduation rates)	Maintain Indigenous CYCW New position - District Coordinator Indigenous language and culture
CYCWs	All	Classroom-based support (liaison) focused on positive social/emotional skills	Budgeted for 3 positions (2.5 FTE) staffing shortage resulted in 2.0 FTE	 Improved achievement data	Compassionate Systems Awareness training - use of tools and practices Maintain CYCWs

Strategic Focus	Outcome Link	Description	Resources / Allocations (2023/2024)	Evaluation	Impact/ Adjustments (2024/2025)
		to facilitate academic success		Reduced violent incidents/ behaviour referrals	
At-Risk Student Support Worker	All	Contract position to engage and support vulnerable youth who are not/no longer attending	Funds received through an external grant for human resources.	 Target improved attendance, academic success, and student wellness	Plan to maintain the support worker position dependent on successful grant application. Worker provides mentorship to at-risk students through outreach supports.
At-Risk Tracking Tool	#1, #2, #4, #5	Progress tracking tool by cohort 8 -12. Used to identify students at risk of non-completion	Improved graduation rates for all students	 Essential tracking for completion rates	Broadened the scope from grades 10-12 to include grades 8 and 9. Improve access and usability.
FSA Item Analysis	#1, #2, #4, #5, A	Provided to each school and containing school and district level FSA data results and item analysis	\$10,000 investment Maintain, monitor, and resource areas of concern Increased access at the school level	 FSA participation / % improvement Staff engagement and responsible use of data	Investigate training for PVPs/teachers on item analysis
Career/ Trades Coordinator	#4, #5, E	Contract position to oversee programs and inter-organizational relationships that promote career development and school/community connection	1.0 FTE Trades Coordinator Clerical position District Principal Investment in dedicated trades workspace (SD64HUB)	 Increased work placement and apprenticeships	Maintain, monitor, and resource as needed

Appendix B - School District 64 Cycle for Growth

Area	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL/AUG	SEPT
School Planning	Plan approval				FSA Item Analysis	feedback, progress, adjustment, growth		Celebration & draft next year's school plan		School Plan drafts	School Plans Final edits
Student Learning and Achievement	District Assessments & Equity Tool entry	10/12 Prov. Assessments	Annual Assessment data release	10/12 Prov. Assessments			10/12 Prov. Assessments	District Assessments & Equity Tool entry	Lit 12 Assessment		
		Mental Health Dashboard	District SEL Survey		"How are we Doing" report			Anti-racism survey for educators	Enhancing Student Learning Report Data	Enhancing Student Learning Report Data	District Mental Health SharePoint
			Rates 6-yr Completion	G2G Transitions	MOE Education Services Plan		Post-Sec. Transition data		Raw, unmasked Framework data review		
					EDI administration		EDI data release		K-12 Summative Assessment	Enhancing Student Learning Report: Due Sept. 30	
	FSA administration			FSA Report	Student Learning Survey						
Governance and Engagement	COW & Policy	Policy		Policy	Policy		COW & Policy	Education & Policy	Education		Education & Policy
	In-service			FAF					Program review		In-service
	Ind. Ed.			Ind. Ed.			In-service	In-service	In-service		
Staffing (HR)	Strategy-based review		Strategy-based realignment	Strategy-based evaluation		Strategy-based allocation					
← On-going adjustments as needed to operationalize →											
Finance					Due: Enrolment Projections	Prelim. Operating Grants	Prelim budget planning (next year)		Due: Annual Budget		Due: Audited Financial Statements
Facilities							Catchment/Transportation Review		Water taxi planning - next year		
Comms	School and district initiatives	Policy		6-yr completion	FSA Results Cross-Boundary / French Immersion Reg.		Policy	Celebration stories Policy	Year in review	Publication of Enhancing Student Learning Report (update documents)	

Board, Standing, and Working Committees (Governance/Engagement)
 Indigenous Education Council (Ind. Ed.) Education (Ed.)
 Finance, Audit, and Facilities (FAF) Committee of the Whole (COW)
 Policy
 Accessibility Advisory Group

5-Year Strategic Planning Cycle	
2023/24	* Engagement process for new strategic plan
2024/25	* Approval and implementation
2025/26	* Continued implementation
2026/27	* Continued implementation
2027/28	* Final year - engagement for new cycle begins



GULF ISLANDS
SCHOOL
DISTRICT 64

**School District 64 - Educational Programs Annual Review
Phase 1, Inaugural Year, 2024-25**

School District No.64 (Gulf Islands)

Educational Program Review Description

The Gulf Islands School District offers a variety of programs for students across the district. To ensure these programs are meeting the evolving needs of students and aligning with the Board's strategic priorities—both educational and financial—the district will conduct an inaugural review. This will be followed by an annual review and reporting process for each program in the future. The programs identified for this initial review are: Gulf Island International Program (GIIP), Saturna Ecological Education Program (SEEC), Late French Immersion, Gulf Island School for the Performing Arts (GISPA), and Careers and Trades.

The inaugural review will provide a comprehensive evaluation, focusing on the program's original purpose, its current state, its alignment with the district's strategic goals, and whether it should continue in its current form. Each year thereafter, a program supervisor will submit an annual assessment report to senior management, offering valuable insights for decision-making and communications.

The 2024 inaugural review will be conducted in phases. Phase 1, taking place in fall 2024, will focus on SEEC and GIIP. Program supervisors will collect data and respond to the attached report, which will be presented to the Committee of the Whole and subsequently to the Board at the November Public Meeting. In future phases, review findings will be discussed at the Education Committee prior to the Public Board Meeting, provided the committee's schedule aligns with the review process.

Educational Program Review | Phase 1 Timeline

September 2024

- **September 11, 2024:** School District 64 - Educational Programs Annual Review report and plan provided to Board
- **September 13-30, 2024:** Distribute the review templates to program coordinators and principals.
- Hold sessions to explain the review process and provide guidance on completing the forms.
- First reminder sent to program coordinators and principals to start gathering evidence and begin filling out the review forms.

October 2024

- **October 15, 2024:** Mid-point check-in with program coordinators and principals to address any questions or concerns.
- **October 21, 2024:** Completion date for program coordinators and principals to submit review forms.
- **October 25, 2024:** Follow-up with any programs needing additional information or clarification.
- Prepare draft reports summarizing the findings from the reviews.
- Review draft reports with school district leadership and program coordinators for feedback.
- Distribute final reports to relevant users, including school board members, program coordinators, and principals.
- **October 30, 2024:** Committee of the Whole, information presented.

November 2024

- **November 13, 2024:** brought to the Public Meeting for review through Committee of the Whole in committee report meeting agenda section, decision making and any motions that could be required.

Subsequent review Phases will be initiated in early 2025.

Program Name: **Saturna Ecological Education Center (SEEC)**

1. Program Overview

- (a) What is the purpose and primary goal of the program?
- (b) Why was this program initially started by the district and is that need still relevant?
- (c) How is the program aligned with the district's strategic priorities?
- (d) What are the specific outcomes the program aims to achieve?
- (e) Where is the program located?

2. Demographics

- (a) How many students does the program serve?
- (b) What is the greatest number of students the program can responsibly enroll?
- (c) What grades/age does the program serve?
- (d) What student populations does the program serve?

3. Program Implementation

- (a) How is the program currently being implemented across the district?
- (b) What resources (staff, materials, technology) are allocated to the program?
- (c) What professional development and training are provided to staff involved in the program?
- (d) Are there clear roles and responsibilities for staff within the program?

4. Student Impact and Outcomes

- (a) How are students selected or referred to the program?
- (b) What metrics are used to assess student progress and success within the program?
- (c) Are there notable improvements in student performance, behavior, or engagement as a result of the program?
- (d) How does the program address the diverse needs of students (e.g., inclusive education, English language learners)?

5. Program Effectiveness

- (a) What evidence exists to demonstrate the effectiveness of the program?
- (b) Are there any gaps or areas of improvement identified in the program's outcomes?
- (c) How does the program compare to similar programs in other districts?
- (d) What feedback have students, parents, and staff provided about the program?

6. Equity and Inclusion

- (a) How does the program promote equity and inclusion among all students?
- (b) Are there any barriers that prevent certain student groups from accessing the program?
- (c) How is cultural competence integrated into the program's design and implementation?

7. Resource Allocation

- (a) Is the program fiscally self-supporting for direct costs and district shared costs?
- (b) Are there alternative resources or methods that could achieve the same or better results?
- (c) How is funding for the program sourced, and is it sustainable?
- (d) What are the main expenses of the program?

8. Program Sustainability and Improvement

- (a) What are the long-term plans for the program's growth or expansion?
- (b) What challenges or obstacles does the program currently face?
- (c) What opportunities exist to improve the program in the next school year?
- (d) How is the program's effectiveness monitored and evaluated over time?

9. Engagement

- (a) How are parents and the community involved in the program?
- (b) How are program results communicated?
- (c) What partnerships or collaborations support the program?

10. Saturna Ecological Education Center (SEEC) Program Specific Questions

- (a) How has SEEC enhanced students' ecological awareness, environmental stewardship, and well-being this year?
- (b) What culturally relevant practices or resources have been incorporated to support Indigenous students within the SEEC context?

If there is any additional information you would like to highlight in your report that hasn't been addressed in the questions, or that you believe warrants further discussion? Please include it here.

Program Name: **Gulf Island International Program (GIIP)**

1. Program Overview

- (a) What is the purpose and primary goal of the program?
- (b) Why was this program initially started by the district and is that need still relevant?
- (c) How is the program aligned with the district's strategic priorities?
- (d) What are the specific outcomes the program aims to achieve?
- (e) Where is the program located?

2. Demographics

- (a) How many students does the program serve?
- (b) What is the greatest number of students the program can responsibly enroll?
- (c) What grades/age does the program serve?
- (d) What student populations does the program serve?

3. Program Implementation

- (a) How is the program currently being implemented across the district?
- (b) What resources (staff, materials, technology) are allocated to the program?
- (c) What professional development and training are provided to staff involved in the program?
- (d) Are there clear roles and responsibilities for staff within the program?

4. Student Impact and Outcomes

- (a) How are students selected or referred to the program?
- (b) What metrics are used to assess student progress and success within the program?
- (c) Are there notable improvements in student performance, behavior, or engagement as a result of the program?
- (d) How does the program address the diverse needs of students (e.g., inclusive education, English language learners)?

5. Program Effectiveness

- (a) What evidence exists to demonstrate the effectiveness of the program?
- (b) Are there any gaps or areas of improvement identified in the program's outcomes?
- (c) How does the program compare to similar programs in other districts?
- (d) What feedback have students, parents, and staff provided about the program?

6. Equity and Inclusion

- (a) How does the program promote equity and inclusion among all students?
- (b) Are there any barriers that prevent certain student groups from accessing the program?
- (c) How is cultural competence integrated into the program's design and implementation?

7. Resource Allocation

- (a) Is the program fiscally self-supporting for direct costs and district shared costs?
- (b) Are there alternative resources or methods that could achieve the same or better results?
- (c) How is funding for the program sourced, and is it sustainable?
- (d) What are the main expenses of the program?

8. Program Sustainability and Improvement

- (a) What are the long-term plans for the program's growth or expansion?
- (b) What challenges or obstacles does the program currently face?
- (c) What opportunities exist to improve the program in the next school year?
- (d) How is the program's effectiveness monitored and evaluated over time?

9. Engagement

- (d) How are parents and the community involved in the program?
 - (e) How are program results communicated?
- What partnerships or collaborations support the program?

10. Gulf Island International Program (GIIP) Program Specific Questions

- (a) How has the GIIP enhanced students' language proficiency, cultural understanding, and well-being this year?
- (b) How do international students and especially Homestay Students impact the larger community?

If there is any additional information you would like to highlight in your report that hasn't been addressed in the questions, or that you believe warrants further discussion? Please include it here.



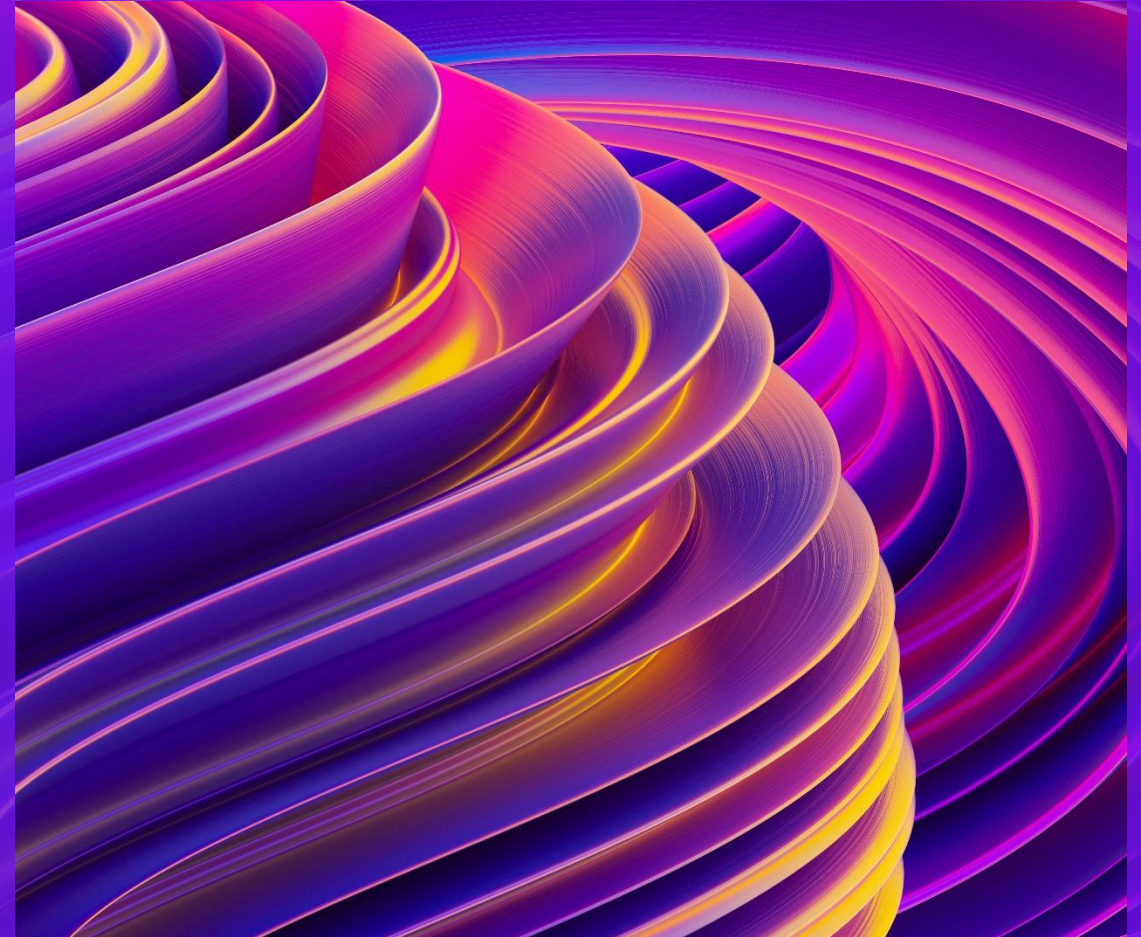
School District No. 64 (Gulf Islands)

Audit Findings Report
for the year ended June 30, 2024



Prepared for the meeting on September 11, 2024

kpmg.ca/audit



KPMG contacts

Key contacts in connection with this engagement

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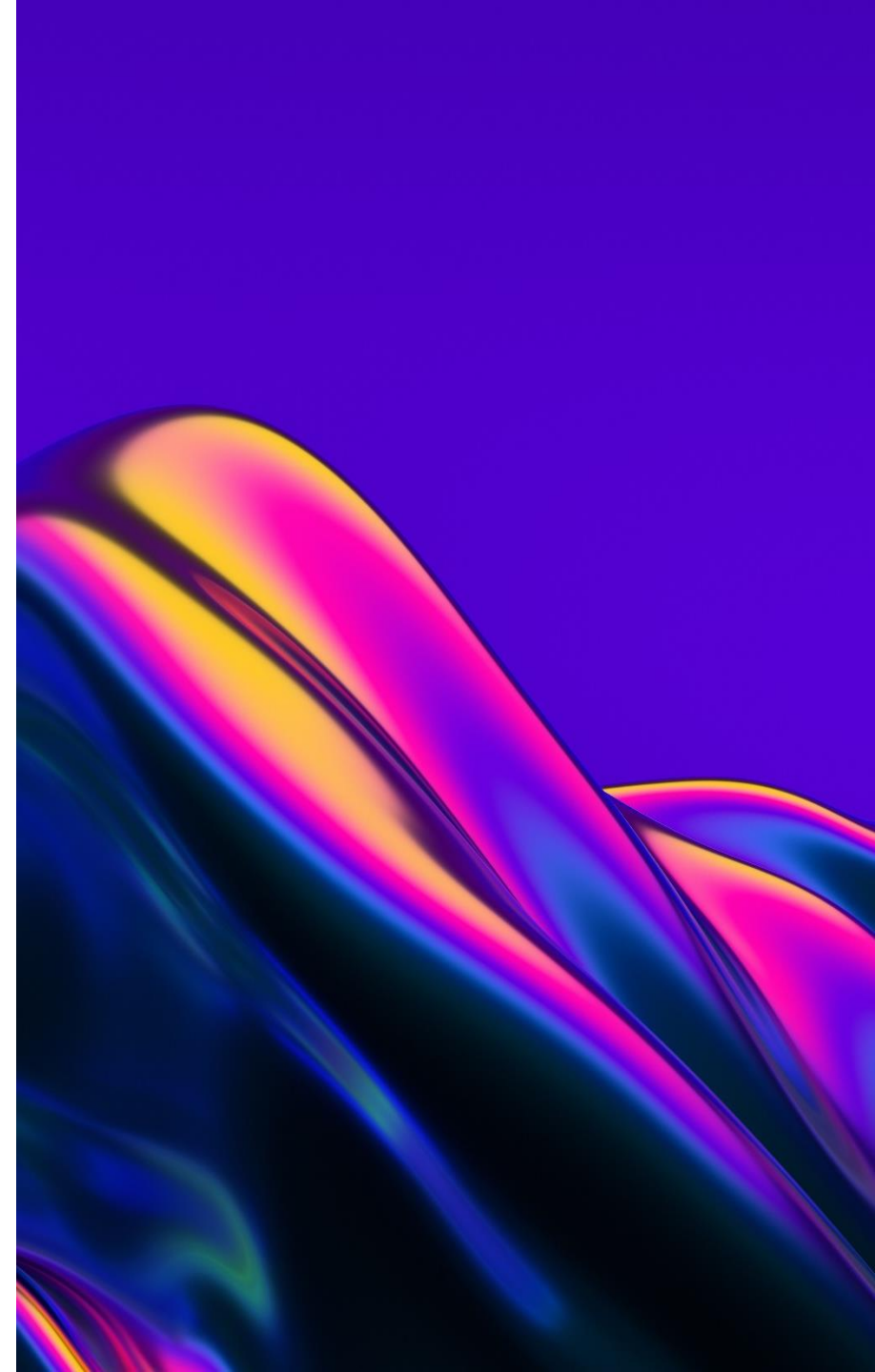


Table of contents

Digital use information

This Audit Findings Report is also available as a “hyper-linked” PDF document.

If you are reading in electronic form (e.g. In “Adobe Reader” or “Board Books”), clicking on the home symbol on the top right corner will bring you back to this slide.



Click on any item in the table of contents to navigate to that section.

4	Highlights	5	Status	6	Risks and results
11	Control deficiencies	12	Policies and practices	13	Appendices

The purpose of this report is to assist you, as a member of Audit Committee and Board of Trustees, in your review of the results of our audit of the financial statements. This report is intended solely for the information and use of Management, the Audit Committee and the Board of Trustees and should not be used for any other purpose or any other party. KPMG shall have no responsibility or liability for loss or damages or claims, if any, to or by any third party as this report has not been prepared for, and is not intended for, and should not be used by, any third party or for any other purpose.



Audit highlights



No matters to report



Matters to report – see link for details

Status

We have completed the audit of the financial statements, with the exception of certain remaining outstanding procedures, which are highlighted on the 'Status' slide of this report.



Significant changes



Significant changes since our audit plan

- There were no significant changes to our audit plan which was originally communicated to you in the audit planning report.

Risks and results



Significant risks



- No other risks were identified beyond those required by professional standards - presumed risk of management override of controls



Other risks of material misstatement



- Revenue, deferred revenue and unearned revenue
- School generated funds
- Tangible capital assets and deferred capital revenue
- Payroll expenses and liabilities
- Procurement



Going concern matters

Uncorrected misstatements



Uncorrected misstatements

We identified one misstatement that was communicated to management and remains uncorrected in the financial statements. Consistent with prior years and with many BC School Districts, the statement of operations presents the amended budget instead of annual budget.

Corrected misstatements



Corrected misstatements

No corrected misstatements were identified.

Control deficiencies



Significant deficiencies



We did not identify any control deficiencies that we determined to be significant deficiencies in internal control over financial reporting.

Policies and practices & Specific topics



Significant unusual transactions



Accounting policies and practices



Other financial reporting matters





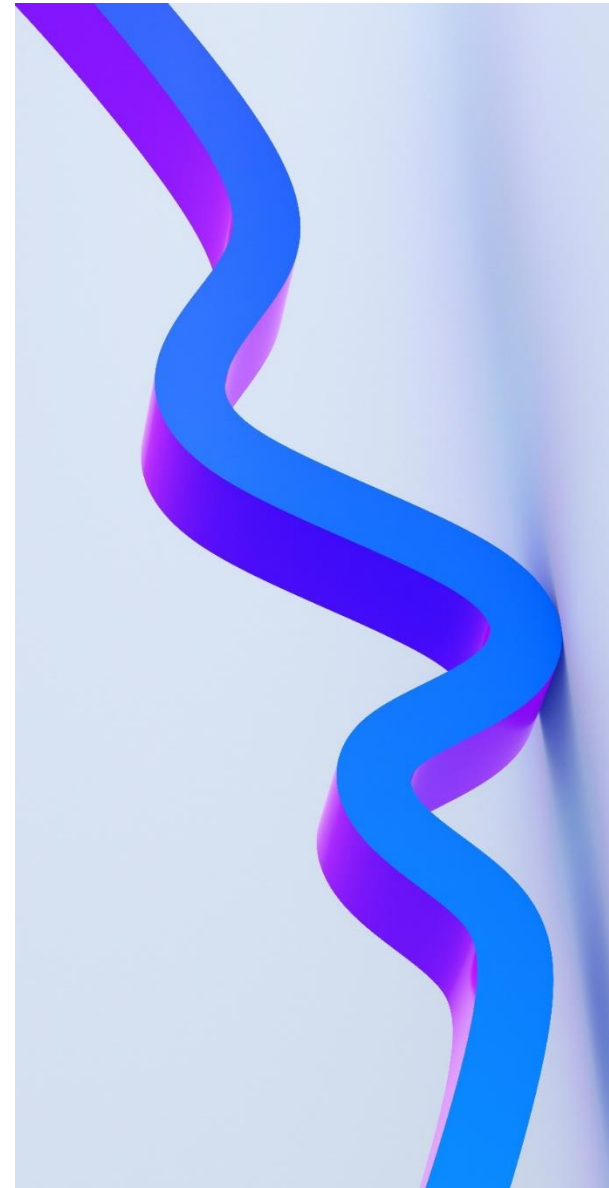
Status

As of the date of this report, we have completed the audit of the financial statements, with the exception of certain remaining procedures, which include amongst others:

- Completing our discussions with the Committee and Board;
- Obtaining the signed management representation letter;
- Obtaining evidence of the Board's approval of the financial statements;
- Completing subsequent event review procedures up to the date of the Board's approval of the financial statements;
- Reporting to the Office of the Auditor General for the purposes of reliance on our audit opinion in the audit of the summary financial statements of the Province.

We will update the Committee on significant matters, if any, arising from the completion of the audit, including the completion of the above procedures.

Our auditor's report, a draft of which is attached to the enclosed financial statements, will be dated upon the completion of any remaining procedures.





Auditor's Report on Compliance Framework



Auditor's Report on Compliance Framework

The financial statements are prepared under Canadian Public Sector Accounting standards ("PSAS"), supplemented by the requirements of Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board.

These regulations direct the School District to apply Public Sector Accounting Standards (PSAS), except in regard to accounting for restricted contributions. Under the regulations, capital contributions are deferred and amortized on the same basis as the amortization of the related tangible capital assets, not in accordance with the underlying stipulations on the funding, as required under PSAS.

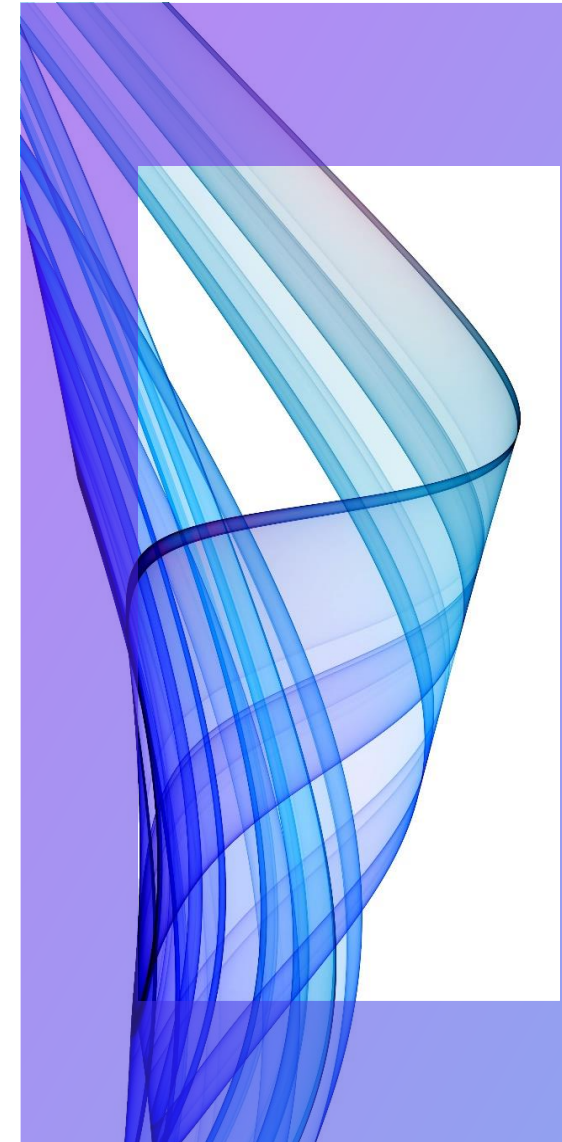
As a result, the School District's revenue recognized in the statement of operations and certain related deferred capital revenue would have been recorded differently under Canadian Public Sector Accounting Standards.

Our Response

- The Office of the Auditor General ("OAG") has requested additional reporting, under the Group Auditor requirements, in order to perform the consolidation of the Provincial Accounts under the PSA standards.
- We have reviewed the reporting prepared for the OAG, including the reconciliation of deferred capital contributions and will report to OAG accordingly.

Results

- We noted no issues as a result of the procedures performed.
- The auditor's report has been modified from the standard report to include an Emphasis of Matter section related to the Special Purpose Financial Reporting Framework. Specifically, that the financial statements are required to be prepared under Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia (the "Province").





Significant risks and results



Fraud risk from management override of controls

This is a presumed fraud risk in accordance with Canadian Auditing Standards. Management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Although the level of risk of management override of controls will vary from entity to entity, the risk nevertheless is present in all entities. We have not identified any specific additional risks of management override relating to this audit.

Our Response

Our procedures included:

- testing of journal entries and other adjustments
- performing a retrospective review of estimates
- evaluating the business rationale of significant unusual transactions.

Significant findings

- We noted no issues as a result of our testing.





Other risks of material misstatement and results



Revenue, deferred revenue and unearned revenue

Our procedures and results

- We updated our understanding of the process activities and controls over revenue, deferred revenue and unearned revenue.
- We obtained a confirmation from the Ministry for the funding provided in the 2024 fiscal year and agreed the operating grants to the amount of revenue recognized.
- We agreed the special purpose funding received and recorded in deferred revenue to the confirmation received from the Ministry. We ensured that the special purpose funding recognized as revenue was consistent with the expenses incurred and the purpose of the funding specified by the Ministry.
- We developed an expectation for earned and unearned international student tuition fees based on prior year results. We compared our expectation to the actual amount recorded and obtained supporting documentation for any significant variances noted.
- We reviewed the impact of the adoption of the new accounting standard PS3400, *Revenue* and noted that there was no impact to the amounts recognized in the financial statements. Appropriate disclosure has been included in the financial statements.

We noted no issues as a result of the procedures performed.

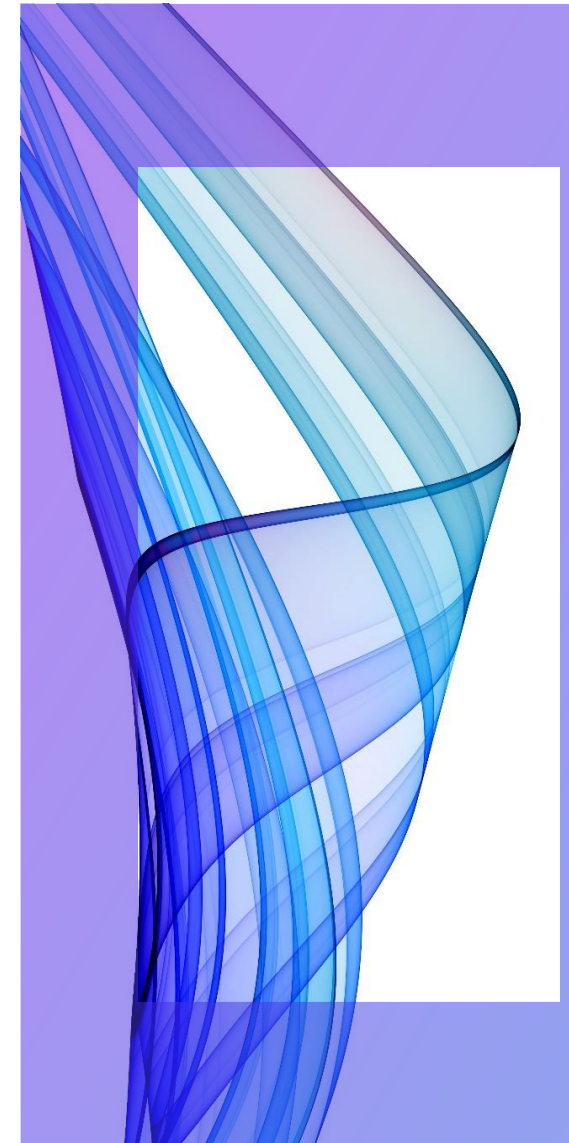


School generated funds

Our procedures and results

- We updated our understanding of the process activities and controls over school generated funds.
- We selected a sample of the largest school generated funds cash and cash equivalent balances and obtained a confirmation directly from the bank for the year-end balance.
- We compared the deferred revenue reported in the financial statements to the cash held with the bank.
- We compared revenue recognized to expenses incurred as expenses are expected to be fully funded by restricted collections received.

We noted no issues as a result of the procedures performed.





Other risks of material misstatement and results

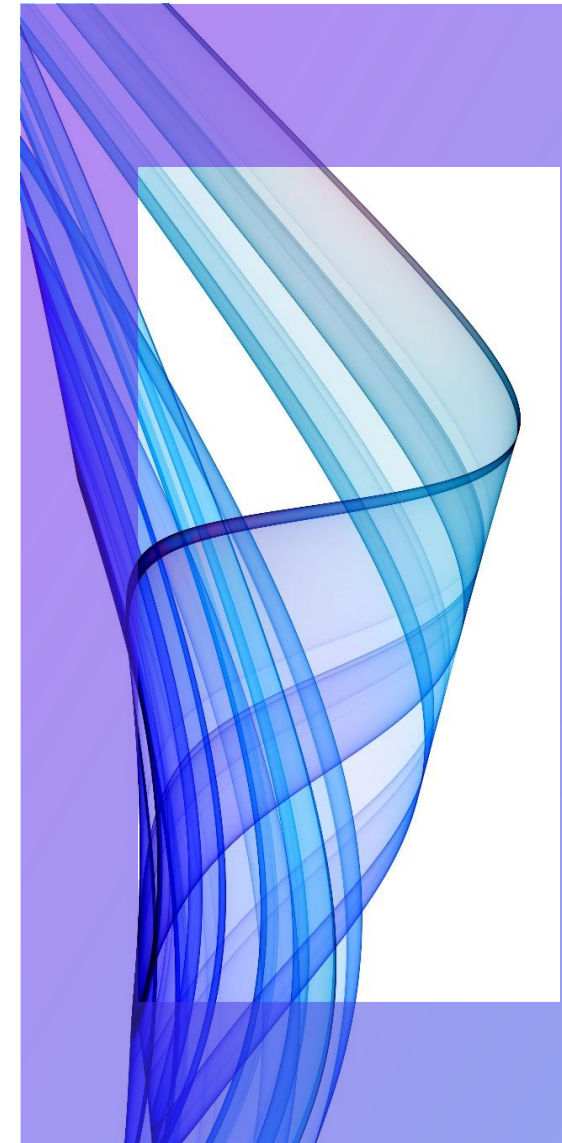


Tangible capital assets and deferred capital revenue

Our procedures and results

- We updated our understanding of the process activities and controls over tangible capital assets and deferred capital revenue.
- We selected a sample of additions for testing and inspected the supporting invoices to determine if the amount recognized agreed, was capital in nature, and eligible per the funding sources.
- We obtained an understanding of the funding sources for the tangible capital asset additions incurred during the year. We ensured the cumulative expenditures incurred year-to-date for capital projects did not exceed the total approved funding in the related certificate of approval.
- We performed a reasonability assessment of amortization expense recorded during the year based on estimated useful life of capital assets.
- We performed a reasonability assessment of the amortized deferred capital contributions recorded during the year based on its correlation to amortization of tangible capital assets.
- We reviewed agreements for contractual commitments and related disclosure requirements.
- We confirmed capital revenue received and recognized during the year, which is used to support our additional reporting to the Office of the Auditor General.
- We reviewed the impact of the adoption of the new accounting standard PS3160, *Public Private Partnerships* and noted that there was no impact to the amounts recognized in the financial statements. Appropriate disclosure has been included in the financial statements.
- We reviewed the methodology and calculation of the asset retirement obligation. We noted that there had been no change in the value of the obligation as management determined their previous calculation, methodology and assumptions remained appropriate. We concur that this is appropriate within a tolerable difference due to estimation uncertainty in the current year. However we note that accretion (or inflationary adjustment to estimated remediation costs to be incurred in the future) is expected to be incurred annually and in future years the cumulative effect may grow to an amount greater than a tolerable difference. We recommend management review the asset retirement obligation annually for potential adjustments due to passage of time, inflation and other factors.

We noted no issues as a result of the procedures performed.





Other risks of material misstatement and results



Payroll expenses and liabilities

Our procedures and results

- We updated our understanding of the process activities and controls over expenses, including salaries and benefits expense.
- We performed analytical procedures over salaries and benefits expense by developing an expectation of current expenses based on budget and comparing to actual.
- We obtained the valuation report for employee future benefits performed by Mercer as at March 31, 2024.
- The School District's Accrued Benefit Obligation ("ABO") is calculated annually at March 31 (measurement date) by the actuary, Mercer, and is used for estimating the employee future benefit liability as at June 30. Accounting Standards require that significant changes in assumptions between the measurement date and the financial statement date should be evaluated to determine its impact on the actuarial valuation for retirement benefits. We noted that there were no changes in the discount rate from March 31, 2024 to June 30, 2024.

We noted no issues as a result of the procedures performed.

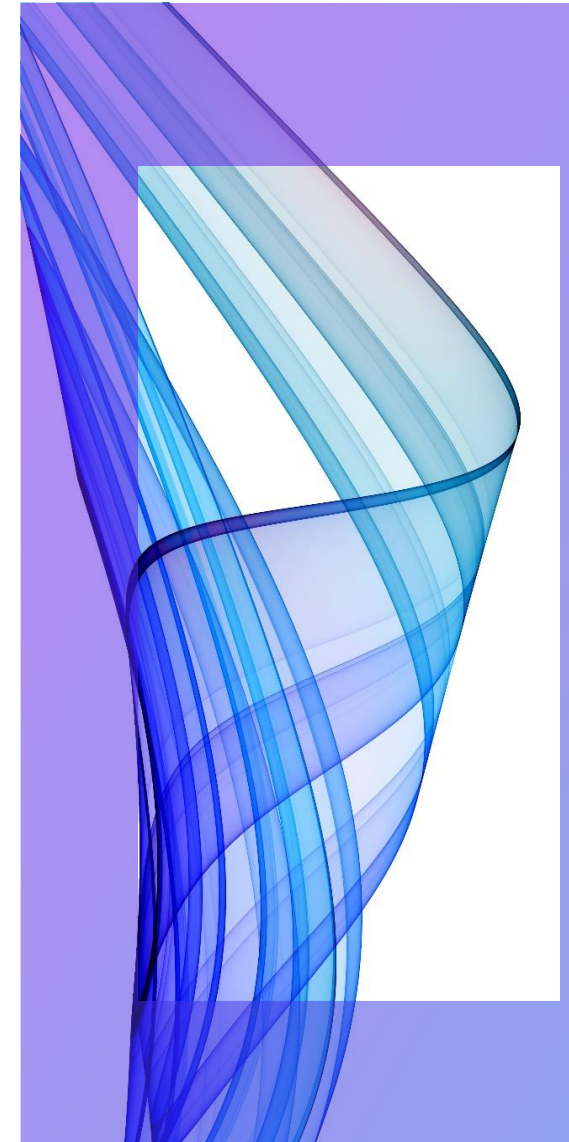


Procurement (Accounts payable, accrued liabilities and non-payroll expenses)

Our procedures and results

- We updated our understanding of the process activities and controls over expenses, payables and accrued liabilities.
- We performed substantive analytical procedures over expenses by object and by function relative to prior year, obtained an understanding of the variances noted and corroborated significant variances by reviewing supporting documentation.
- We selected a sample of payments made, trade payables recorded and invoices received subsequent to year-end to assess if they were recorded in the appropriate fiscal year.

We noted no issues as a result of the procedures performed.





Control deficiencies

Consideration of internal control over financial reporting (ICFR)

In planning and performing our audit, we considered ICFR relevant to the Entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on ICFR.

Our understanding of internal control over financial reporting was for the limited purpose described above and was not designed to identify all control deficiencies that might be significant deficiencies. The matters being reported are limited to those deficiencies that we have identified during the audit that we have concluded are of sufficient importance to merit being reported to those charged with governance.

Our awareness of control deficiencies varies with each audit and is influenced by the nature, timing, and extent of audit procedures performed, as well as other factors. Had we performed more extensive procedures on internal control over financial reporting, we might have identified more significant deficiencies to be reported or concluded that some of the reported significant deficiencies need not, in fact, have been reported.

A deficiency in internal control over financial reporting

A deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A deficiency in design exists when (a) a control necessary to meet the control objective is missing or (b) an existing control is not properly designed so that, even if the control operates as designed, the control objective would not be met. A deficiency in operation exists when a properly designed control does not operate as designed, or when the person performing the control does not possess the necessary authority or competence to perform the control effectively.

Significant deficiencies in internal control over financial reporting

A deficiency, or a combination of deficiencies, in internal control over financial reporting that, in our judgment, is important enough to merit the attention of those charged with governance.

We did not identify any significant deficiencies in internal control over financial reporting.



Other financial reporting matters

We also highlight the following:



Significant accounting policies



- Management adopted *PS 3400 Revenue*, *PS 3160 Public Private Partnerships*, and *PSG 8 Purchased Intangibles*. There were no issues noted as a result of adoption.
- There were no significant accounting policies in controversial or emerging areas.
- There were no issues noted with the timing of the School District's transactions in relation to the period in which they were recorded, other than matters previously described in this report.
- There were no issues noted with the extent to which the financial statements are affected by a significant unusual transaction and extent of disclosure of such transactions.
- There were no issues noted with the extent to which the financial statements are affected by non-recurring amounts recognized during the period and extent of disclosure of such transactions.



Significant accounting estimates



- There were no issues noted with management's identification of accounting estimates.
- There were no issues noted with management's process for making accounting estimates.
- There were no indicators of possible management bias.
- There were no significant factors affecting the School District's asset and liability carrying values.



Significant qualitative aspects of financial statement presentation and disclosure



- There were no issues noted with the judgments made, in formulating particularly sensitive financial statement disclosures.
- There were no issues noted with the overall neutrality, consistency, and clarity of the disclosures in the financial statements.
- There were no significant potential effects on the financial statements of significant risks, exposures and uncertainties.

Appendices

1

Required communications

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Management representation letter

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Changes to auditing standards

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Thought leadership and insights





Appendix 1: Required communications



Auditor's report

Engagement letter

Refer to the draft report attached to the financial statements.

A copy of the engagement letter has been provided to management.



Independence

Management representation letter

As required by professional standards, we have considered all relationships between KPMG and the District that may have a bearing on independence. We confirm that we are independent with respect to the District within the meaning of the relevant rules and related interpretations prescribed by the relevant professional bodies in Canada and any other standards or applicable legislation or regulation from July 1, 2023 up until the date of this report.

A copy of the management representation letter is attached.



Appendix 2: Management representation letter

See attached management representation letter

KPMG LLP
Chartered Professional Accountants
St. Andrew's Square II
800-730 View Street
Victoria, BC V8W 3Y7
Canada

September 9, 2024

Ladies and Gentlemen:

We are writing at your request to confirm our understanding that your audit was for the purpose of expressing an opinion on the financial statements (hereinafter referred to as "financial statements") of School District No. 64 ("the District") as at and for the period ended June 30, 2024.

General:

We confirm that the representations we make in this letter are in accordance with the definitions as set out in **Attachment I** to this letter.

We also confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

Responsibilities:

- 1) We have fulfilled our responsibilities, as set out in the terms of the engagement letter dated June 18, 2021, including for:
 - a) the preparation of the financial statements and believe that these financial statements have been prepared and present fairly in accordance with the relevant financial reporting framework.
 - b) providing you with all information of which we are aware that is relevant to the preparation of the financial statements ("relevant information"), such as financial records, documentation and other matters, including:
 - the names of all related parties and information regarding all relationships and transactions with related parties;
 - the complete minutes of meetings, or summaries of actions of recent meetings for which minutes have not yet been prepared, of board of directors and committees of the board of directors that may affect the financial statements. All significant actions are included in such summaries.
 - c) providing you with unrestricted access to such relevant information.

- d) providing you with complete responses to all enquiries made by you during the engagement.
- e) providing you with additional information that you may request from us for the purpose of the engagement.
- f) providing you with unrestricted access to persons within the Entity from whom you determined it necessary to obtain audit evidence.
- g) such internal control as we determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. We also acknowledge and understand that we are responsible for the design, implementation and maintenance of internal control to prevent and detect fraud.
- h) ensuring that all transactions have been recorded in the accounting records and are reflected in the financial statements.

Internal control over financial reporting:

- 2) We have communicated to you all deficiencies in the design and implementation or maintenance of internal control over financial reporting of which we are aware.

Fraud & non-compliance with laws and regulations:

- 3) We have disclosed to you:
 - a) the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
 - b) all information in relation to fraud or suspected fraud that we are aware of that involves:
 - management;
 - employees who have significant roles in internal control over financial reporting; or
 - otherswhere such fraud or suspected fraud could have a material effect on the financial statements.
 - c) all information in relation to allegations of fraud, or suspected fraud, affecting the financial statements, communicated by employees, former employees, analysts, regulators, or others.
 - d) all known instances of non-compliance or suspected non-compliance with laws and regulations, including all aspects of contractual agreements, whose effects should be considered when preparing financial statements.
 - e) all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.

Subsequent events:

- 4) All events subsequent to the date of the financial statements and for which the relevant financial reporting framework requires adjustment or disclosure in the financial statements have been adjusted or disclosed.

Related parties:

- 5) We have disclosed to you the identity of the Entity's related parties.
- 6) We have disclosed to you all the related party relationships and transactions/balances of which we are aware.
- 7) All related party relationships and transactions/balances have been appropriately accounted for and disclosed in accordance with the relevant financial reporting framework.

Employee future benefits:

- 8) The employee future benefits costs and obligations have been determined, accounted for and disclosed in accordance with the financial reporting framework.
- 9) All arrangements (contractual or otherwise) by which programs have been established to provide employee benefits have been disclosed to you and included in the determination of employee future benefits costs and obligations.
- 10) The assumptions included in the actuarial valuation are those that management instructed Mercer to use in computing amounts to be used by the Entity in determining non-pension post employment benefits costs and obligations and in making required disclosures in the above-named financial statements, in accordance with the relevant financial reporting framework.
- 11) The source data and plan provisions provided to the actuary for preparation of the actuarial valuation are accurate and complete.
- 12) The extrapolations are accurate and properly reflect the effects of changes and events that occurred subsequent to the most recent valuation and that had a material effect on the extrapolation.
- 13) All material events and changes to the plan subsequent to the most recent actuarial valuation have been properly reflected in the extrapolation.

Environmental Matters:

- 14) The District has appropriately recognized, measured and disclosed liabilities for contaminated sites in the financial statements.

Estimates:

- 15) The methods, the data and the significant assumptions used in making accounting estimates, and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.

Going concern:

- 16) We have provided you with all information relevant to the use of the going concern assumption in the financial statements.
- 17) We confirm that we are not aware of material uncertainties related to events or conditions that may cast significant doubt upon the Entity's ability to continue as a going concern.

Non-SEC registrants or non-reporting issuers:

- 18) We confirm that the Entity is not a Canadian reporting issuer (as defined under any applicable Canadian securities act) and is not a United States Securities and Exchange Commission ("SEC") Issuer (as defined by the Sarbanes-Oxley Act of 2002).
- 19) We also confirm that the financial statements of the Entity will not be included in the group financial statements of a Canadian reporting issuer audited by KPMG or an SEC Issuer audited by any member of the KPMG organization.

Misstatements:

- 20) The effects of the uncorrected misstatements described in **Attachment II** are immaterial, both individually and in the aggregate, to the financial statements as a whole.
- 21) The amounts reported as differences between accounting for Non-Provincial restricted contributions in accordance with the Restricted Contributions Regulation as compared to Public Sector Accounting Standards for the purpose of reporting to the Office of the Auditor General are complete and accurate.

Yours very truly,

SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

By: Jesse Guy, Secretary-Treasurer

cc: Audit Committee

Attachment I – Definitions

Materiality

Certain representations in this letter are described as being limited to matters that are material.

Information is material if omitting, misstating or obscuring it could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Judgments about materiality are made in light of surrounding circumstances, and are affected by perception of the needs of, or the characteristics of, the users of the financial statements and, the size or nature of a misstatement, or a combination of both while also considering the entity's own circumstances.

Fraud & error

Fraudulent financial reporting involves intentional misstatements including omissions of amounts or disclosures in financial statements to deceive financial statement users.

Misappropriation of assets involves the theft of an entity's assets. It is often accompanied by false or misleading records or documents in order to conceal the fact that the assets are missing or have been pledged without proper authorization.

An error is an unintentional misstatement in financial statements, including the omission of an amount or a disclosure.

Attachment II – Summary of Audit Misstatements Schedule

Uncorrected audit misstatements

The Public Sector framework requires the statement of operations and statement of changes in net debt present a comparison of the results for the accounting period with those originally planned. Management presented the Amended Annual Budget as the basis for this comparison. The original annual budget has been included in the notes to the financial statements, which provides information related to the differences between the original and amended budget. It is expected that the budget figures may change significantly between the original and amended budget as enrollment figures and Ministry funding is confirmed. The presentation difference is not considered material to the financial statements given that the original annual budget information is provided in the notes to the financial statements.



Appendix 3: Audit quality - How do we deliver audit quality?

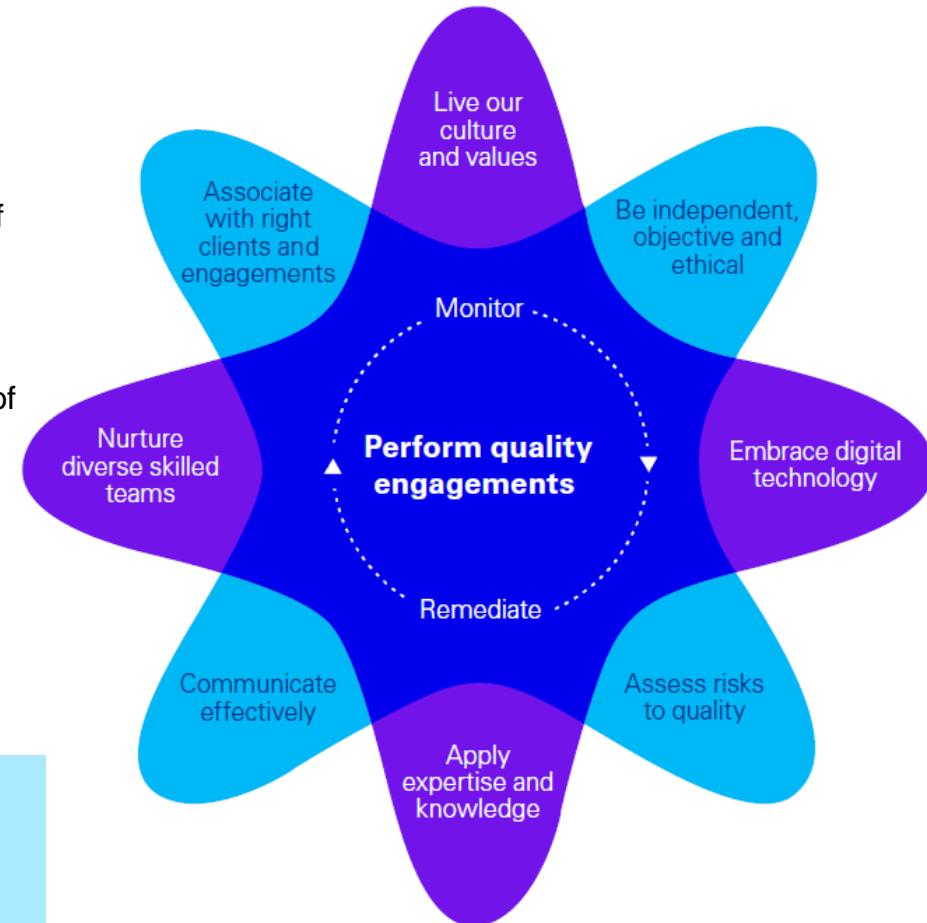
Quality essentially means doing the right thing and remains our highest priority. Our Global Quality Framework outlines how we deliver quality and how every partner and staff member contributes to its delivery.

The drivers outlined in the framework are the ten components of the KPMG System of Quality Management (SoQM). Aligned with ISQM 1/CSQM 1, our SoQM components also meet the requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA) and the relevant rules of professional conduct / code of ethics applicable to the practice of public accounting in Canada, which apply to professional services firms that perform audits of financial statements. Our Transparency Report includes our firm's Statement on the Effectiveness of our SoQM.

[KPMG Audit Quality and Transparency Report](#)

We define 'audit quality' as being the outcome when:

- audits are **executed consistently**, in line with the requirements and intent of **applicable professional standards** within a strong **system of quality management**; and
- all of our related activities are undertaken in an environment of the utmost level of **objectivity, independence, ethics and integrity**.



Doing the right thing. Always.



Appendix 4: Current developments

Changes to accounting standards (continued)

Standard	Summary and implications
<p>Concepts Underlying Financial Performance</p> <p><i>Effective 2027</i></p>	<ul style="list-style-type: none"> The revised conceptual framework is effective for fiscal years beginning on or after April 1, 2026 with earlier adoption permitted. The framework provides the core concepts and objectives underlying Canadian public sector accounting standards. The ten chapter conceptual framework defines and elaborates on the characteristics of public sector entities and their financial reporting objectives. Additional information is provided about financial statement objectives, qualitative characteristics and elements. General recognition and measurement criteria, and presentation concepts are introduced.
<p>Financial Statement Presentation</p> <p><i>Effective 2027</i></p>	<ul style="list-style-type: none"> Section PS 1202 <i>Financial statement presentation</i> will replace the current section PS 1201 <i>Financial statement presentation</i>. PS 1202 <i>Financial statement presentation</i> will apply to fiscal years beginning on or after April 1, 2026 to coincide with the adoption of the revised conceptual framework. Early adoption will be permitted. The proposed section includes the following: <ul style="list-style-type: none"> Relocation of the net debt indicator to its own statement called the statement of net financial assets/liabilities, with the calculation of net debt refined to ensure its original meaning is retained. Separating liabilities into financial liabilities and non-financial liabilities. Restructuring the statement of financial position to present total assets followed by total liabilities. Changes to common terminology used in the financial statements, including re-naming accumulated surplus (deficit) to net assets (liabilities). Removal of the statement of remeasurement gains (losses) with the information instead included on a new statement called the statement of changes in net assets (liabilities). This new statement would present the changes in each component of net assets (liabilities), including a new component called “accumulated other”. A new provision whereby an entity can use an amended budget in certain circumstances. Inclusion of disclosures related to risks and uncertainties that could affect the entity’s financial position.



Appendix 4: Current developments

Changes to accounting standards

Standard	Summary and implications
Employee benefits <i>Proposed 2027</i>	<ul style="list-style-type: none"> The Public Sector Accounting Board has initiated a review of sections PS 3250 <i>Retirement benefits</i> and PS 3255 <i>Post-employment benefits, compensated absences and termination benefits</i>. The intention is to use principles from International Public Sector Accounting Standard 39 <i>Employee benefits</i> as a starting point to develop the Canadian standard. Given the complexity of issues involved and potential implications of any changes that may arise from the review of the existing guidance, the new standards will be implemented in a multi-release strategy. The first standard will provide foundational guidance. Subsequent standards will provide additional guidance on current and emerging issues. The proposed section PS 3251 <i>Employee benefits</i> will replace the current sections PS 3250 <i>Retirement benefits</i> and PS 3255 <i>Post-employment benefits, compensated absences and termination benefits</i>. It will apply to fiscal years beginning on or after April 1, 2026. Early adoption will be permitted and guidance applied retroactively. This proposed section would result in public sector entities recognizing the impact of revaluations of the net defined benefit liability (asset) immediately on the statement of financial position. Organizations would also assess the funding status of their post-employment benefit plans to determine the appropriate rate for discounting post-employment benefit obligations. The Public Sector Accounting Board is in the process of deliberating next steps of the project.



Appendix 5: Changes to auditing standards

Effective for periods beginning on or after December 15, 2022

ISA/CAS 220

.....
(Revised) Quality management for an audit of financial statements

ISQM1/CSQM1

.....
Quality management for firms that perform audits or reviews of financial statements or other assurance or related services engagements

ISQM2/CSQM2

.....
Engagement quality reviews

Effective for periods beginning on or after December 15, 2023

ISA 600/CAS 600

.....
Revised special considerations – Audits of group financial statements



Appendix 6: Thought leadership and insights

Current trends in Internal Audit

Organizations continually face a wide spectrum of risks beyond the already complex financial and regulatory compliance risks. Many organizations are recognizing the impact and benefit of internal audit activity that is agile, properly resourced, effectively managed, and aligned with strategic priorities, which can improve risk management and control processes and drive better efficiencies.

Examples of internal audits are noted below.

Cost reduction / efficiency planning

Review the governance arrangements for the monitoring and efficiency delivery of programs/services as required. This includes considering how efficiency requirements have been apportioned and communicated to support planning.

Fraud Risk Management

Internal Audit assesses whether a fraud risk management framework exists and whether fraud risk assessment is performed at these levels. IA reviews the overall governance surrounding this process and review the communication and reporting protocols in place.

Staff Inclusion and Diversity

Assess the strategy and plan in place for inclusion and diversity amongst staff, the governance of them and the measures in place to measure achievement of the goals. Training and awareness programs are offered to staff and faculty to provide understanding of roles and responsibilities pertaining to EDI and material is updated on a regular basis.

Asset Management / Maintenance

Review the processes and controls in place to ensure assets are adequately managed based on an appropriate schedule.

Wellbeing (Staff)

Review processes in place to develop and promote employee wellness programs and mental-health strategies for faculty and staff. Areas of focus include overall program framework, communication to faculty and staff, feedback mechanisms and management's approach to assessing the suitability of the current wellness offerings version faculty and staff needs.



Appendix 6: Thought leadership and insights (continued)

Cybersecurity: Incident Response Preparedness

With cyber attacks growing more widespread, it is becoming essential for executives to be involved in responding to cybersecurity incidents. Incident response preparedness can help leaders quickly identify gaps and gain information necessary to make informed decisions when faced with cybersecurity threats. Example of common topics addressed in incident response plans are noted below.



Which roles are included in the District's core executive incident response team to make decisions and address circumstances surrounding an incident?

Who is responsible for engaging the District's insurer?

Consideration should be given to who should contact the insurance provider and under what circumstances the insurance provider should be engaged.

Who is responsible for leading communications?

Consideration should be given to who should be involved in enacting the communication plan and managing internal and external communications.

Should a ransom be paid?

Consideration should be given to who should be involved in the decision to pay a ransom, the engagement of a third-party to negotiate the ransom on behalf of the District, risks associated with ransom demands from prohibited organizations or countries and the District insurance provider's stance on ransom payment.



Who is responsible for notifying the Board of Education?

Consideration should be given to who should engage the Board of Education and under what circumstances the Board of Education should be engaged?

Should Law Enforcement be Involved?

Consideration should be given to whether law enforcement should be contacted regarding the incident and, if so, who should be responsible for contacting law enforcement.

Who is responsible for considering additional risks?

Consideration should be given to risks associated with non-restoration of systems, data exposure, subsequent attacks and potential sanctions.

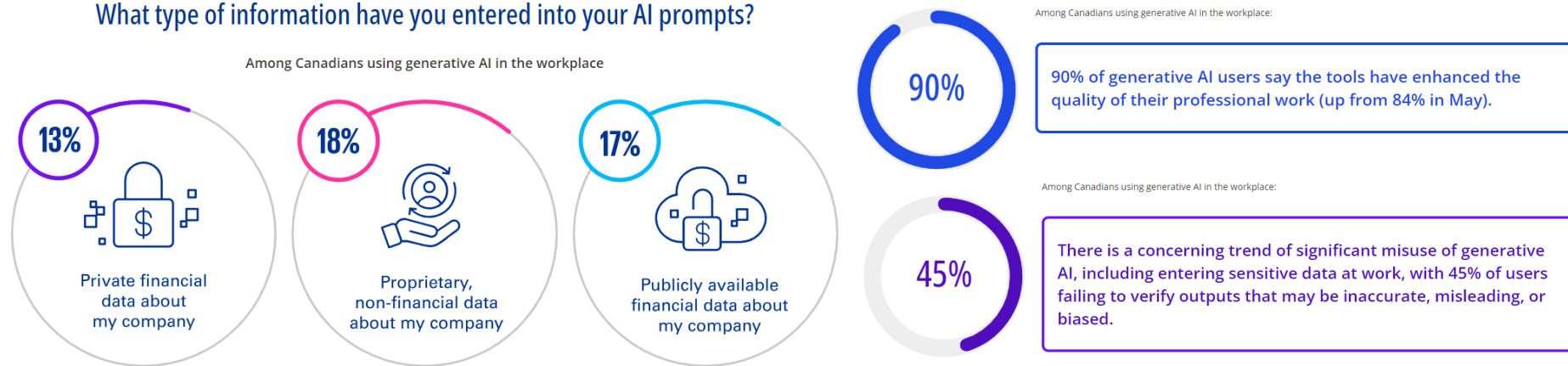


Appendix 6: Thought leadership and insights (continued)

Generative AI

Ever since ChatGPT launched publicly on November 30, 2022, generative AI has caught the attention of users around the world – including Canada. One year after its launch, KPMG in Canada conducted a survey about generative AI use in Canada’s workplaces. [Generative AI Adoption Index - KPMG Canada](#)

What type of information have you entered into your AI prompts?



For board members, generative AI stands as a pivotal innovation that offers unprecedented opportunities to drive business value, improve productivity, reach broader audiences, streamline operations, and help address complicated global issues. However, it also raises complex business and ethical questions. To gain the full trust of stakeholders, AI systems need to be designed with governance, risk, legal, and ethical frameworks in mind. The aim is not just to manage these challenges as they emerge, but to proactively elevate your organization's AI practices to achieve Trusted AI.

3 key guiding principles that can help boards achieve their Trusted AI objectives

- Ensure AI applications align with ethical and legal standards, safeguarding the organization from potential financial, operational, and reputational risks
- Foster innovation, enabling the business to gain a competitive edge through trustworthy AI development
- Establish a commitment to Trusted AI, enhancing trust and brand value among stakeholders and employees

Learn more about how generative AI affects Board responsibilities and tools to emerge as leaders of responsible innovation that serves the greater good.

[Preparing your Board for Generative AI](#)



Appendix 6: ESG thought leadership and insights (continued)

Environmental, social and governance (“ESG”)

First IFRS Sustainability Disclosure Standards

The arrival of the first two IFRS Sustainability Disclosure Standards marks a key milestone in sustainability reporting and is a significant step towards creation of a global baseline for stakeholder-focused sustainability reporting that local jurisdictions can build on. **Although the standards are not required to be adopted by public sector organizations, the new IFRS sustainability standards provide key insights into what the future of sustainability reporting may look like for public sector entities. The Canadian Sustainability Standards Board released the first proposed Canadian standards for public comments due by June 10, 2024.**

Summary of the recently released standards

The standards build on the four-pillar structure of the **Task Force on Climate-related Financial Disclosures**.

The **general requirements standard (IFRS S1)** defines the scope and objectives of reporting and provides core content, presentation and practical requirements.

It requires disclosure of material information on all sustainability-related risks and opportunities – not just on climate.

The **climate standard (IFRS S2)** replicates the core content requirements and supplements them with climate-specific reporting requirements.



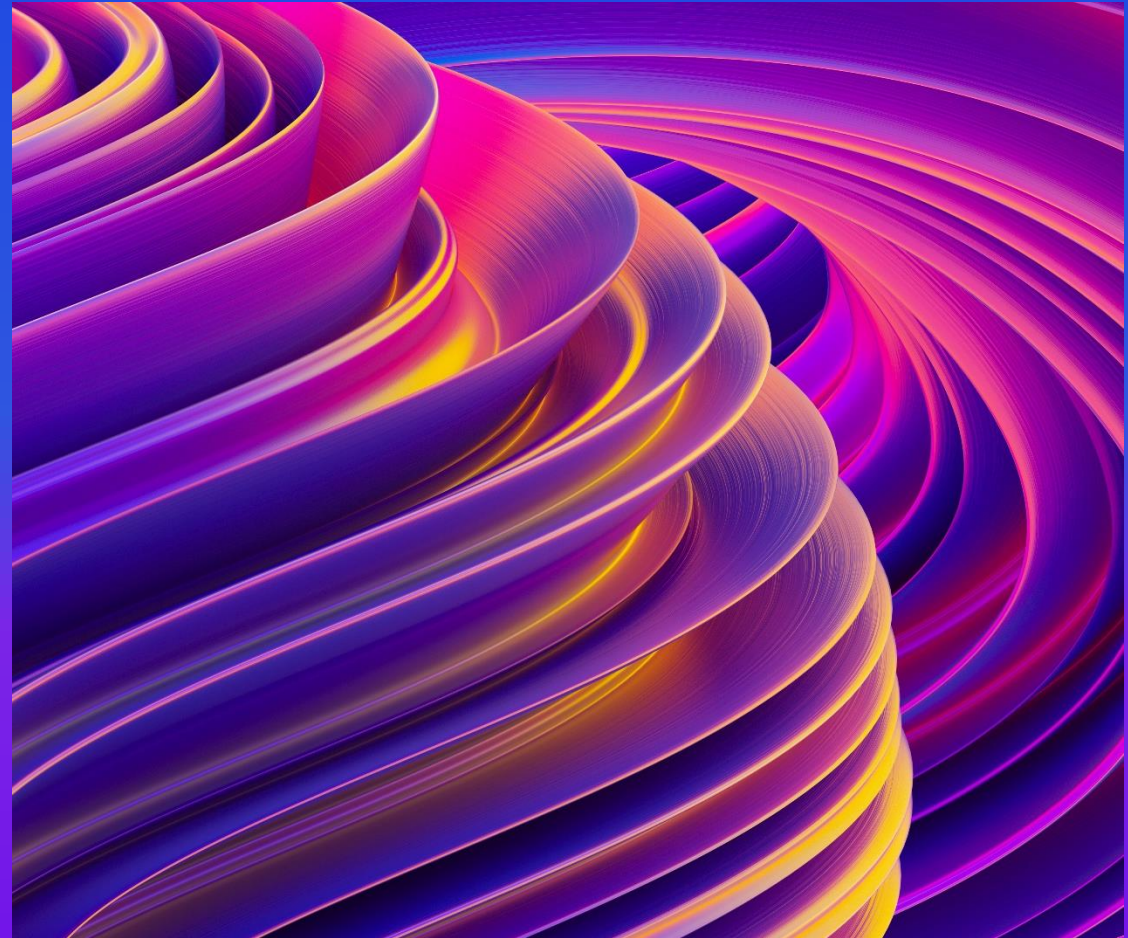
Visit KPMG’s Sustainability Reporting website for more information, including a comprehensive summary of the new requirements and KPMG’s insights and illustrative examples for the new standards.

[Click here](#) to access KPMG’s portal



<https://kpmg.com/ca/en/home.html>

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Audited Financial Statements of

School District No. 64 (Gulf Islands)

And Independent Auditors' Report thereon

June 30, 2024

School District No. 64 (Gulf Islands)

June 30, 2024

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School District No. 64 (Gulf Islands)

MANAGEMENT REPORT

DRAFT

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 64 (Gulf Islands) 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. 64 (Gulf Islands) (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 quarterly basis and externally audited financial statements yearly.

The external auditors, KPMG, Victoria, 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. 64 (Gulf Islands) 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. 64 (Gulf Islands)

DRAFT

Signature of the Chairpersons of the Board of Education _____ Date Signed _____

Signature of the Superintendent _____ Date Signed _____

Signature of the Secretary Treasurer _____ Date Signed _____



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Canada
Telephone 250-480-3500
Fax 250-480-3539

INDEPENDENT AUDITOR'S REPORT

To the Board of Education of School District No. 64 (Gulf Islands), and
To the Minister of Education and Child Care, Province of British Columbia

Opinion

We have audited the financial statements of School District No. 64 (Gulf Islands) (the Entity), which comprise:

- the statement of financial position as at June 30, 2024
- the statement of operations for the year then ended
- the statement of changes in net debt for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies (Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements as at and for the year ended June 30, 2024 of the Entity are prepared, in all material respects, 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 for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our auditor's report.

We are independent of the Entity 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.

Emphasis of Matter – Financial Reporting Framework

We draw attention to note 2 (a) to the financial statements which describes the applicable financial reporting framework and the significant differences between the financial reporting framework and Canadian public sector accounting standards.

Our opinion is not modified in respect of this matter.



Other Information

Management is responsible for the other information. Other information comprises:

- Information included in Unaudited Schedules 1-4 attached to the audited financial statements

Our opinion on the financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

We obtained the Information included in the Unaudited Schedules 1-4 attached to the audited financial statements as at the date of this auditor's report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in the auditor's report.

We have nothing to report in this regard.

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

Management is responsible for the preparation of the financial statements in accordance with the financial reporting provisions of Section 23.1 of the Budget and 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 Entity'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 Entity or to cease operations, or has no realistic alternative but to do so.

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

Auditor's 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 auditor's 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 the 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 Entity'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 Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's 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 auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants

Victoria, Canada
September 11, 2024

School District No. 64 (Gulf Islands)

Statement of Financial Position

As at June 30, 2024

	2024 Actual	2023 Actual
	\$	\$
Financial Assets		
Cash and Cash Equivalents	7,056,292	7,394,307
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	159,701	80,282
Other (Note 3)	556,794	366,689
Portfolio Investments (Note 4)	138,896	123,964
Total Financial Assets	<u>7,911,683</u>	<u>7,965,242</u>
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 5)	666,406	1,223,485
Unearned Revenue (Note 6)	722,130	705,457
Deferred Revenue (Note 7)	1,766,004	1,131,721
Deferred Capital Revenue (Note 8)	21,759,037	19,501,864
Employee Future Benefits (Note 9)	1,033,345	985,318
Asset Retirement Obligation (Note 16)	1,260,000	1,260,000
Total Liabilities	<u>27,206,922</u>	<u>24,807,845</u>
Net Debt	<u>(19,295,239)</u>	<u>(16,842,603)</u>
Non-Financial Assets		
Tangible Capital Assets (Note 10)	29,097,878	26,967,764
Prepaid Expenses	229,769	329,876
Total Non-Financial Assets	<u>29,327,647</u>	<u>27,297,640</u>
Accumulated Surplus (Deficit) (Note 12)	<u>10,032,408</u>	<u>10,455,037</u>

Contractual Obligations (Note 13)

Contractual Rights (Note 13)

Contingent Liabilities (Note 15)

Approved by the Board

Signature of the Chairperson of the Board of Education Date Signed

Signature of the Superintendent Date Signed

Signature of the Secretary Treasurer Date Signed

DRAFT

School District No. 64 (Gulf Islands)

Statement of Operations
Year Ended June 30, 2024

	2024 Budget (Note 14) \$	2024 Actual \$	2023 Actual \$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	26,700,630	27,083,526	25,942,403
Other			10,682
Tuition	557,200	587,540	655,550
Other Revenue	1,352,241	1,548,108	1,370,941
Rentals and Leases	60,000	65,811	84,196
Investment Income	198,500	348,972	256,685
Amortization of Deferred Capital Revenue	1,062,741	1,181,858	1,136,181
Total Revenue	<u>29,931,312</u>	<u>30,815,815</u>	<u>29,456,638</u>
Expenses			
Instruction	22,118,882	22,349,110	20,321,077
District Administration	1,847,811	1,818,641	1,538,488
Operations and Maintenance	4,823,314	5,129,899	4,927,025
Transportation and Housing	1,909,644	1,940,794	1,822,923
Total Expense	<u>30,699,651</u>	<u>31,238,444</u>	<u>28,609,513</u>
Surplus (Deficit) for the year	<u>(768,339)</u>	<u>(422,629)</u>	<u>847,125</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		10,455,037	9,607,912
Accumulated Surplus (Deficit) from Operations, end of year		<u>10,032,408</u>	<u>10,455,037</u>

School District No. 64 (Gulf Islands)

Statement of Changes in Net Debt
Year Ended June 30, 2024

	2024 Budget (Note 14) \$	2024 Actual \$	2023 Actual \$
Surplus (Deficit) for the year	(768,339)	(422,629)	847,125
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets		(3,662,898)	(2,149,814)
Amortization of Tangible Capital Assets		1,532,784	1,390,879
Total Effect of change in Tangible Capital Assets	-	(2,130,114)	(758,935)
Use of Prepaid Expenses		100,107	(105,806)
Total Effect of change in Other Non-Financial Assets	-	100,107	(105,806)
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	<u>(768,339)</u>	(2,452,636)	(17,616)
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		(2,452,636)	(17,616)
Net Debt, beginning of year		(16,842,603)	(16,824,987)
Net Debt, end of year		<u>(19,295,239)</u>	<u>(16,842,603)</u>

School District No. 64 (Gulf Islands)

Statement of Cash Flows
Year Ended June 30, 2024

	2024 Actual	2023 Actual
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	(422,629)	847,125
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(269,524)	17,002
Prepaid Expenses	100,107	(105,806)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	(557,079)	(316,456)
Unearned Revenue	16,673	(53,983)
Deferred Revenue	634,283	391,338
Employee Future Benefits	48,027	(87,787)
Amortization of Tangible Capital Assets	1,532,784	1,390,879
Amortization of Deferred Capital Revenue	(1,181,858)	(1,136,181)
Expensed portion of Bylaw Capital	(87,956)	(166,636)
Donated Tangible Capital Asset	(52,856)	
Total Operating Transactions	<u>(240,028)</u>	<u>779,495</u>
Capital Transactions		
Tangible Capital Assets Purchased	(3,054,314)	(1,800,156)
Tangible Capital Assets -WIP Purchased	(608,584)	(349,658)
Donated Tangible Capital Asset	52,856	
Total Capital Transactions	<u>(3,610,042)</u>	<u>(2,149,814)</u>
Financing Transactions		
Capital Revenue Received	3,526,987	1,415,212
Total Financing Transactions	<u>3,526,987</u>	<u>1,415,212</u>
Investing Transactions		
Investments in Portfolio Investments	(14,932)	(54,363)
Total Investing Transactions	<u>(14,932)</u>	<u>(54,363)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>(338,015)</u>	<u>(9,470)</u>
Cash and Cash Equivalents, beginning of year	<u>7,394,307</u>	<u>7,403,777</u>
Cash and Cash Equivalents, end of year	<u>7,056,292</u>	<u>7,394,307</u>
Cash and Cash Equivalents, end of year, is made up of:		
Cash	7,056,292	7,394,307
	<u>7,056,292</u>	<u>7,394,307</u>

SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2024

1. Authority and purpose:

School District No. 64 (Gulf Islands) (the 'school district'), established on April 12, 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. 64 (Gulf Islands)", and operates as "School District No. 64 (Gulf Islands)". A board of education ("Board") elected for a four-year term governs the school district. The school district provides educational programs to students enrolled in schools in the district, and is principally funded by the Province of British Columbia through the Ministry of Education and Child Care. School District No. 64 is exempt from federal and provincial corporate income taxes.

2. Significant accounting policies:

These financial statements 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 supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board. The Budget Transparency and Accountability Act requires that the financial statements be prepared in accordance with the set of standards and guidelines that comprise generally accepted accounting principles for senior governments in Canada, or if the Treasury Board makes a regulation, the set of standards and guidelines that comprise generally accepted accounting principles for senior governments in Canada as modified by the alternate standard or guideline or part thereof adopted in the regulation.

Regulation 257/2010 requires all taxpayer-supported organizations in the Schools, Universities, Colleges and Hospitals sectors to adopt Canadian public sector accounting standards without any PS4200 elections effective their first fiscal year commencing after January 1, 2012.

Regulation 198/2011 requires that restricted contributions received or receivable for acquiring or developing a depreciable tangible capital asset or contributions in the form of a depreciable tangible capital asset are to be deferred and recognized in revenue at the same rate that amortization of the related tangible capital asset is recorded.

For British Columbia taxpayer supported organizations, these contributions include government transfers and externally restricted contributions.

The accounting policy requirements under Regulation 198/2011 are significantly different from the requirements of Canadian public sector accounting standards which requires 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. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2024

2. Significant accounting policies (continued):

(a) Basis of accounting (continued)

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

As a result, revenue recognized in the statement of operations and certain related deferred capital revenue would be recorded differently under Canadian Public Sector Accounting Standards.

(b) Basis of consolidation:

These financial statements reflect the assets, liabilities, revenues, and expenses of the reporting entity, which is comprised of all controlled entities. Inter-departmental balances and organizational transactions have been eliminated.

The school district does not control any significant external entities and accordingly no entities have been consolidated with the financial statements.

The school district does not administer any trust activities on behalf of external parties.

(c) Cash and cash equivalents:

Cash and cash equivalents include cash held in bank accounts and short term highly liquid investments 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.

(d) Accounts receivable:

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

(e) Unearned revenue:

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

(f) Deferred revenue and deferred capital revenue:

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

Funding received for the acquisition of depreciable tangible capital assets is recorded as deferred capital revenue and amortized over the life of the asset acquired as revenue in the statement of operations.

SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2024

2. Significant accounting policies (continued):

(g) Employee future benefits:

The school district provides 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 (EARS�) of active employees covered under the plan.

The most recent valuation of the obligation was performed at March 31, 2022 and projected to June 30, 2024. The next valuation will be performed at March 31, 2025. For the purposes of determining the financial position of the plans and the employee future benefit costs, a measurement date of March 31 was adopted.

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.

(h) Tangible capital assets:

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost also includes overhead directly attributable to construction.
- 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.

SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2024

2. Significant accounting policies (continued):

(h) Tangible capital assets (continued):

- 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. Work in progress is not amortized until available for productive use. It is management's responsibility to determine the appropriate useful lives for tangible capital assets. These useful lives are reviewed on a regular basis or if significant events initiate the need to revise. Estimated useful life is as follows:

Asset	Rate
Buildings	40 years
Furniture and equipment	10 years
Vehicles	10 years
Computer software	5 years
Computer hardware	5 years

(i) Liability for contaminated sites:

A liability for contaminated sites is recognized when a site is not in productive use and the following criteria are met:

- (i) an environmental standard exists;
- (ii) contamination exceeds the environmental standard;
- (iii) the School District is directly responsible or accepts responsibility;
- (iv) it is expected that future economic benefits will be given up; and
- (v) a reasonable estimate of the amount can be made.

The liability is recognized as management's estimate of the cost of post-remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for a contaminated site.

(j) Asset retirement obligations:

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

- (i) there is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- (ii) the past transaction or event giving rise to the liability has occurred;
- (iii) it is expected that future economic benefits will be given up; and
- (iv) a reasonable estimate of the amount can be made.

SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2024

2. Significant accounting policies (continued):

(j) Asset retirement obligations (continued):

The liability includes costs for the removal of asbestos and other hazardous material in several of the buildings owned by the School District. The estimate of the asset retirement obligations includes costs directly attributable to the asset retirement activities. The resulting costs have been capitalized into the carrying amount of tangible capital assets and are being amortized on the same basis as the related tangible capital asset (see note 2 i)). The carrying value of the liability is reviewed at each financial reporting date with changes to the timing or amount of the original estimate of cash flows recorded as an adjustment to the liability and related tangible capital asset.

(k) Prepaid expense:

Amounts for insurance 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.

(l) Funds and reserves:

Certain amounts, as approved by the Board are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund when approved.

(m) Revenue recognition:

Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable.

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

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

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

SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2024

2. Significant accounting policies (continued):

(m) Revenue recognition (continued):

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.

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.

(n) Expenditures:

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

(i) 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. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2024

2. Significant accounting policies (continued):

(o) 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, investments, and accounts payable and accrued liabilities.

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

Unrealized gains and losses from changes in the fair value of financial instruments recorded at fair value are recognized in the statement of remeasurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of remeasurement gains and losses and recognized in the statement of operations. During the periods presented, there are no remeasurement gains or losses, and as a result, no statement of remeasurement gains and losses has been presented.

Interest and dividends attributable to financial instruments are reported in the statement of operations.

All financial assets except derivatives are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of operations. A write-down of a portfolio investment to reflect a loss in value is not reversed for a subsequent increase in value.

For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense.

(p) Measurement uncertainty:

Preparation of financial statements in accordance with the basis of accounting described in note 2 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. Areas requiring the use of management estimates relate to the potential impairment of assets, liabilities for contingencies, rates for amortization, asset retirement obligations and estimated employee future benefits. Actual results could differ from those estimates.

SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2024

2. Significant accounting policies (continued):

(q) Adoption of new accounting standards:

On July 1, 2023, the District adopted Canadian Public Sector Accounting Standard PS 3400, Revenue ("PS 3400"). Under the new accounting standard, there are two categories of revenue – exchange and unilateral. If the transaction gives rise to one or more performance obligations, it is an exchange transaction. If no performance obligations are present, it is unilateral revenue. Management has assessed the impact of adopting PS 3400 on the financial statements of the District and has found that there is no resulting impact to the financial statements for fiscal years beginning on or after July 1, 2023.

3. Accounts receivable:

	2024	2023
Due from Provincial Government	\$ 159,701	\$ 80,282
Due from Federal Government	452,335	205,558
Other	104,459	161,131
	556,794	366,689
	\$ 716,495	\$ 446,971

4. Investments:

	2024	2023
Investments in the fair value category:		
Equity instruments	\$ 5,032	\$ 3,456
Mutual funds	133,864	120,508
	\$ 138,896	\$ 123,964

5. Accounts payable and accrued liabilities:

	2024	2023
Trade payables	\$ 345,229	\$ 712,704
Salaries and benefits payable	209,194	373,444
Accrued vacation pay	111,983	137,337
	\$ 666,406	\$ 1,223,485

SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2024

6. Unearned revenue:

	2024	2023
Balance, beginning of year	\$ 705,457	\$ 759,440
Changes for the year:		
Increase:		
Tuition fees and other international fees collected	1,086,943	1,104,841
Decrease:		
Tuition fees and other international fees recognized	(1,070,270)	(1,158,824)
Net change for the year	16,673	(53,983)
Balance, end of year	\$ 722,130	\$ 705,457

7. Deferred revenue:

Deferred revenue includes unspent grants and contributions received that meet the description of a restricted contribution in the Restricted Contributions Regulation 198/2011 issued by Treasury Board, i.e., the stipulations associated with those grants and contributions have not yet been fulfilled.

	Ministry of Education and Child Care	Other	2024 Total	2023 Total
Balance, beginning of year	\$ 13,711	\$ 1,118,010	\$ 1,131,721	\$ 740,383
Changes for the year:				
Increases:				
Grants	3,895,476	-	3,895,476	3,396,855
Other	-	1,312,601	1,312,601	1,120,390
Decreases:				
Transfers to revenue	(3,601,663)	(972,131)	(4,573,794)	(4,125,907)
Net change for the year	293,813	340,470	634,283	391,338
Balance, end of year	\$ 307,524	\$ 1,458,480	\$ 1,766,004	\$ 1,131,721

SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2024

8. Deferred capital revenue:

Deferred capital revenue includes grants and contributions received that are restricted by the contributor for the acquisition of tangible capital assets that meet the description of a restricted contribution in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. Once spent, the contributions are amortized into revenue over the life of the asset acquired.

	2024	2023
Deferred capital revenue subject to amortization		
Balance, beginning of year	\$ 19,146,583	\$ 18,949,422
Changes for the year:		
Increases:		
Capital additions	1,855,335	898,918
Transferred from work in progress	352,920	434,424
Decreases:		
Amortization	(1,181,858)	(1,136,181)
Net change for the year	1,026,397	197,161
Balance, end of year	\$ 20,172,980	\$ 19,146,583
Deferred capital revenue, work in progress		
Balance, beginning of year	\$ 355,281	\$ 440,047
Changes for the year:		
Increases:		
Transfer from unspent deferred capital revenue	608,584	349,658
Decreases:		
Transfer to deferred capital revenue	(352,920)	(434,424)
Net change for the year	255,664	(84,766)
Balance, end of year	\$ 610,945	\$ 355,281

SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2024

8. Deferred capital revenue (continued):

	2024	2023
Deferred capital revenue not subject to amortization		
Balance, beginning of year	\$ -	\$ -
Changes for the year:		
Increases:		
Provincial Grants - Ministry of Education and Child Care	1,978,067	1,415,212
Provincial Grants - Other	1,496,064	-
Donation	52,856	-
Decreases:		
Transfer to deferred capital revenue subject to	(1,855,335)	(898,918)
Transferred to deferred capital revenue work in progress	(608,584)	(349,658)
Transferred to revenue	(87,956)	(166,636)
Net change for the year	975,112	-
Balance, end of year	\$ 975,112	\$ -
Total deferred capital revenue balance, end of year	\$ 21,759,037	\$ 19,501,864

SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2024

9. 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.

	2024	2023
Reconciliation of accrued benefit obligation:		
Accrued obligation - April 1	\$ 821,968	\$ 920,424
Service cost	91,616	93,484
Interest cost	34,985	29,439
Benefit payments	(88,633)	(195,865)
Increase in obligation due to plan amendment	-	-
Actuarial (gain) loss	(3,219)	(25,514)
Accrued benefit obligation - March 31	856,717	821,968
Reconciliation of funded status at end of fiscal year:		
Accrued benefit obligation - March 31	856,717	821,968
Market value of plan assets - March 31	-	-
Funded status - surplus (deficit)	(856,717)	(821,968)
Employer contributions after measurement date	-	26,885
Benefits expense after measurement date	(32,242)	(31,650)
Unamortized net actuarial (gain) loss	(144,386)	(158,585)
Accrued benefit asset (liability) - June 30	\$ (1,033,345)	\$ (985,318)
Reconciliation of change in accrued benefit liability:		
Accrued benefit liability (asset) - July 1	\$ 985,318	\$ 1,073,104
Net expenses for fiscal year	109,775	113,549
Employer contributions	(61,748)	(201,335)
Accrued benefit liability (asset) - June 30	1,033,345	985,318
Components of net benefit expense:		
Service cost	91,289	93,017
Interest cost	35,905	30,826
Immediate recognition of plan amendment	-	-
Amortization of net actuarial (gain) loss	(17,419)	(10,294)
Net benefit expense (income)	109,775	113,549
Assumptions:		
Discount rate - April 1	4.00%	3.25%
Discount rate - March 31	4.25%	4.00%
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	9.6	9.6

SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2024

10. Tangible capital assets:

June 30, 2024	Opening cost	Additions	Disposals	Transfers (WIP)	Total 2024
Sites	\$ 4,107,653	\$ -	\$ -	\$ -	\$ 4,107,653
Buildings	51,552,314	1,767,892	-	352,920	53,673,126
Buildings WIP	355,281	608,584	-	(352,920)	610,945
Furniture and equipment	1,405,497	530,497	(74,443)	-	1,861,551
Vehicles	1,535,814	505,587	(370,724)	-	1,670,677
Computer software	46,895	16,683	-	-	63,578
Computer hardware	304,549	233,655	(12,447)	-	525,757
Total	\$ 59,308,003	\$ 3,662,898	\$ (457,614)	\$ -	\$ 62,513,287

	Opening accumulated amortization	Additions	Disposals	Total 2024
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	31,171,474	1,115,026	-	32,286,500
Furniture and equipment	453,183	163,360	(74,443)	542,100
Vehicles	613,034	160,324	(370,724)	402,634
Computer software	4,690	11,047	-	15,737
Computer hardware	97,858	83,027	(12,447)	168,438
Total	\$ 32,340,239	\$ 1,532,784	\$ (457,614)	\$ 33,415,409

June 30, 2023	Opening cost	Additions	Disposals	Transfers (WIP)	Total 2023
Sites	\$ 4,107,653	\$ -	\$ -	\$ -	\$ 4,107,653
Buildings	49,879,594	443,465	-	494,255	50,817,314
Buildings WIP	499,878	349,658	-	(494,255)	355,281
Furniture and equipment	1,032,066	446,541	(73,110)	-	1,405,497
Vehicles	1,155,280	721,161	(340,627)	-	1,535,814
Computer software	-	46,895	-	-	46,895
Computer hardware	179,978	142,094	(17,523)	-	304,549
Total	\$ 56,854,449	\$ 2,149,814	\$ (431,260)	\$ -	\$ 58,573,003

	Opening accumulated amortization	Additions	Disposals	Total 2023
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	29,355,178	1,081,296	-	30,436,474
Furniture and equipment	404,407	121,886	(73,110)	453,183
Vehicles	819,106	134,555	(340,627)	613,034
Computer software	-	4,690	-	4,690
Computer hardware	66,929	48,452	(17,523)	97,858
Total	\$ 30,645,620	\$ 1,390,879	\$ (431,260)	\$ 31,605,239

SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2024

10. Tangible capital assets (continued):

	Net book value 2024	Net book value 2023
Sites	\$ 4,107,653	\$ 4,107,653
Buildings	21,997,571	20,736,121
Furniture and equipment	1,319,451	952,314
Vehicles	1,268,043	922,780
Computer software	47,841	42,205
Computer hardware	357,319	206,691
	<u>\$ 29,097,878</u>	<u>\$ 26,967,764</u>

Contributed tangible capital assets have been recognized at fair market value at the date of contribution. The value of contributed assets received during the year is \$52,856 (2023 - nil).

11. Employee pension plan:

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2023, the Teachers' Pension Plan has about 51,000 active members and approximately 42,000 retired members. As of December 31, 2023, the Municipal Pension Plan has about 256,000 active members, including approximately 31,000 from school districts.

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

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

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

The school district paid \$1,818,411 for employer contributions to the plans for the year ended June 30, 2024 (2023 - \$1,647,368).

SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2024

11. Employee pension plan (continued):

The next valuation for the Teachers' Pension Plan will be as at December 31, 2023 with results available later in 2024. The next valuation for the Municipal Pension Plan will be as at December 31, 2024, with results available in 2025.

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

12. Accumulated surplus:

Accumulated surplus consists of individual fund surplus and reserves and reserve funds as follows:

	2024	2023
Invested in tangible capital assets	\$ 7,053,953	\$ 6,205,900
Operating surplus (note 18)	2,978,455	4,249,137
	<u>\$ 10,032,408</u>	<u>\$ 10,455,037</u>

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2024, were as follows:

\$1,198,979 (2023 - \$901,238) from the Operating Fund to the Capital Fund for capital purchases.

13. Contractual obligations and rights:

On June 21, 2012 the school district signed a 50 year lease agreement in which land use will be provided to the Capital Regional District (CRD) for \$1 per year for 50 years with an option to renew for a further 50 years. There is no transfer of title contained in the lease agreement.

On June 10, 2022, the school district signed a 5-year lease agreement with the CRD. The CRD will operate the former Salt Spring Island Middle School Building as a community recreation facility for 5 years. There is no transfer of title contained in the lease agreement and the asset is not disposed of to CRD.

The school district has the following annual contractual obligations:

- provision of water taxi services for which the amount of the obligation is negotiated, and multi-year contracts are entered into.

SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2024

14. Budget figures:

The budget figures data presented in these financial statements is based upon the 2023/2024 amended annual budget adopted by the Board on February 14, 2024. The chart following reconciles the originally approved annual budget bylaw approved June 14, 2023, to the amended annual budget bylaw reported in these financial statements.

	2024 amended annual budget	2024 annual budget
Revenues:		
Provincial grants:		
Ministry of Education and Child Care	\$ 26,700,630	\$ 26,334,658
Tuition	557,200	560,000
Other revenue	1,352,241	1,293,800
Rentals and leases	60,000	60,000
Investment income	198,500	190,000
Amortization of deferred capital revenue	1,062,741	1,062,741
	<u>29,931,312</u>	<u>29,501,199</u>
Expenses:		
Instruction	22,118,882	21,672,826
District administration	1,847,811	1,525,000
Operations and maintenance	4,823,314	4,508,957
Transportation and housing	1,909,644	1,919,631
	<u>30,699,651</u>	<u>29,626,414</u>
Net expense (revenue)	(768,339)	(125,215)
Budgeted allocation of surplus	1,383,635	740,511
Budgeted surplus (deficit) for the year	<u>\$ 615,296</u>	<u>\$ 615,296</u>

15. Contingent liabilities:

The nature of the school district's activities is such that there is usually litigation pending or in process at any time. With respect to unsettled claims at June 30, 2024, management believes the school district has valid defenses and appropriate insurance coverage in place. In the event any claims are successful, management believes that such claims are not expected to have a material effect on the school district's financial position.

SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2024

16. Asset retirement obligation:

Legal liabilities exist for the removal and disposal of asbestos and other environmentally hazardous materials within some district owned buildings that will undergo major renovations or demolition in the future. The timing of future settlement is unknown.

	2024	2023
Balance, beginning of year	\$ 1,260,000	\$ 1,260,000
Settlements during the year	-	-
Balance, end of year	\$ 1,260,000	\$ 1,260,000

17. Expense by object:

	2024	2023
Salaries and benefits	\$ 23,681,645	\$ 21,005,149
Services and supplies	6,024,015	6,213,485
Amortization	1,532,784	1,390,879
	\$ 31,238,444	\$ 28,609,513

18. Internally restricted surplus - operating fund:

	2024	2023
Internally restricted surplus:		
Unspent school flex budgets	\$ 8,302	\$ 28,387
Unspent professional development and growth funds	111,637	91,050
Internally restricted surplus	119,939	119,437
Unrestricted operating surplus	2,858,516	4,129,700
Total available for future operations	\$ 2,978,455	\$ 4,249,137

19. Economic dependence:

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

SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2024

20. Related party transactions:

The school district is related through common ownership to all Province of British Columbia ministries, agencies, crown corporations, school districts, health authorities, hospital societies, universities and colleges that are included in the provincial government reporting entity. Transactions with these entities, unless disclosed otherwise, are recorded at the exchange amount, which is the amount of consideration established and agreed to by the related parties.

The school district has entered into a lease with Haggis Farm (the lessor), a related party through the Secretary Treasurer, for use of premises to deliver school programs. The lessor receives rental income equal to the value of a contractual donation given to the school district each year. Both transactions are recognized in the financial statements at the amount paid and received.

21. Risk management:

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

The Board ensures that the school district has identified its risks and ensures that management monitors and controls them.

(a) Credit risk:

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

The school district is exposed to credit risk in the event of non-performance by a borrower. This risk is mitigated as most amounts receivable are due from the Province.

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.

(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.

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

SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2024

21. Risk management (continued):

(b) Market risk (continued):

(ii) 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 it invests primarily in Mutual Funds and Provincial Bonds and Cash Deposit Account.

(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 exposures from 2023 related to credit, market or liquidity risks.

School District No. 64 (Gulf Islands)

Schedule 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2024

	Operating Fund	Special Purpose Fund	Capital Fund	2024 Actual	2023 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	4,249,137		6,205,900	10,455,037	9,607,912
Changes for the year					
Surplus (Deficit) for the year	(71,703)		(350,926)	(422,629)	847,125
Interfund Transfers					
Tangible Capital Assets Purchased	(1,198,979)		1,198,979	-	
Net Changes for the year	(1,270,682)	-	848,053	(422,629)	847,125
Accumulated Surplus (Deficit), end of year - Statement 2	2,978,455	-	7,053,953	10,032,408	10,455,037

School District No. 64 (Gulf Islands)

Schedule of Operating Operations

Year Ended June 30, 2024

Schedule 2 (Unaudited)

	2024 Budget (Note 14)	2024 Actual	2023 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	23,114,590	23,393,907	22,392,623
Other			10,682
Tuition	557,200	587,540	655,550
Other Revenue	709,841	604,817	645,562
Rentals and Leases	60,000	65,811	84,196
Investment Income	180,000	320,132	239,301
Total Revenue	<u>24,621,631</u>	<u>24,972,207</u>	<u>24,027,914</u>
Expenses			
Instruction	17,975,591	17,878,965	16,310,473
District Administration	1,847,811	1,818,641	1,526,834
Operations and Maintenance	3,456,422	3,565,834	3,400,416
Transportation and Housing	1,775,442	1,780,470	1,688,368
Total Expense	<u>25,055,266</u>	<u>25,043,910</u>	<u>22,926,091</u>
Operating Surplus (Deficit) for the year	<u>(433,635)</u>	<u>(71,703)</u>	<u>1,101,823</u>
Budgeted Appropriation (Retirement) of Surplus (Deficit)	<u>1,383,635</u>		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(1,198,979)	(901,238)
Local Capital	(950,000)		
Total Net Transfers	<u>(950,000)</u>	<u>(1,198,979)</u>	<u>(901,238)</u>
Total Operating Surplus (Deficit), for the year	<u>-</u>	<u>(1,270,682)</u>	<u>200,585</u>
Operating Surplus (Deficit), beginning of year		4,249,137	4,048,552
Operating Surplus (Deficit), end of year		<u>2,978,455</u>	<u>4,249,137</u>
Operating Surplus (Deficit), end of year			
Internally Restricted		119,939	119,437
Unrestricted		2,858,516	4,129,700
Total Operating Surplus (Deficit), end of year		<u>2,978,455</u>	<u>4,249,137</u>

School District No. 64 (Gulf Islands)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2024

	2024 Budget (Note 14)	2024 Actual	2023 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	22,324,723	22,574,209	21,156,274
Other Ministry of Education and Child Care Grants			
Pay Equity	102,398	102,398	102,398
Funding for Graduated Adults		3,441	943
Student Transportation Fund	328,264	328,264	328,264
Support Staff Benefits Grant		26,384	26,384
FSA Scorer Grant	7,500	7,506	7,506
Early Learning Framework (ELF) Implementation			215
Labour Settlement Funding	351,705	351,705	770,639
Total Provincial Grants - Ministry of Education and Child Care	23,114,590	23,393,907	22,392,623
Provincial Grants - Other			10,682
Tuition			
International and Out of Province Students	557,200	587,540	655,550
Total Tuition	557,200	587,540	655,550
Other Revenues			
Other School District/Education Authorities	10,000	25,000	10,000
Miscellaneous			
Miscellaneous	188,321	80,587	99,513
GISPA Registration	18,000	16,500	32,775
Homestay Fees	398,000	396,979	377,509
Other International Program Fees	95,520	85,751	125,765
Total Other Revenue	709,841	604,817	645,562
Rentals and Leases	60,000	65,811	84,196
Investment Income	180,000	320,132	239,301
Total Operating Revenue	24,621,631	24,972,207	24,027,914

School District No. 64 (Gulf Islands)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2024

	2024 Budget (Note 14)	2024 Actual	2023 Actual
	\$	\$	\$
Salaries			
Teachers	7,914,877	7,851,336	7,057,301
Principals and Vice Principals	2,159,900	2,019,613	1,989,994
Educational Assistants	1,460,560	1,356,867	959,800
Support Staff	2,165,875	2,401,288	2,212,399
Other Professionals	2,011,330	2,118,681	1,682,493
Substitutes	727,775	815,493	828,764
Total Salaries	16,440,317	16,563,278	14,730,751
Employee Benefits	3,871,188	3,868,841	3,406,557
Total Salaries and Benefits	20,311,505	20,432,119	18,137,308
Services and Supplies			
Services	1,777,020	1,563,624	1,732,227
Student Transportation	1,091,600	1,082,087	1,049,658
Professional Development and Travel	479,759	500,514	508,596
Rentals and Leases	3,000	3,000	3,000
Dues and Fees	39,800	40,314	30,854
Insurance	62,281	81,086	64,286
Supplies	730,301	791,883	887,330
Utilities	560,000	549,283	512,832
Total Services and Supplies	4,743,761	4,611,791	4,788,783
Total Operating Expense	25,055,266	25,043,910	22,926,091

School District No. 64 (Gulf Islands)

Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	6,350,511	645,598	111,720	148,987	24,485	624,820	7,906,121
1.03 Career Programs	124,222	35,817	66,073	11,286	63,384	2,673	303,455
1.07 Library Services	186,926	364		43,628		2,261	233,179
1.08 Counselling	250,003						250,003
1.10 Special Education	668,377	1,397	1,136,361	44,759	223,118	74,608	2,148,620
1.30 English Language Learning	55,855						55,855
1.31 Indigenous Education		95,226	26,976			1,064	123,266
1.41 School Administration		1,198,361		385,264		17,519	1,601,144
1.62 International and Out of Province Students	215,442	42,850			222,271		480,563
1.64 Other							-
Total Function 1	7,851,336	2,019,613	1,341,130	633,924	533,258	722,945	13,102,206
4 District Administration							
4.11 Educational Administration					483,029		483,029
4.40 School District Governance					122,501		122,501
4.41 Business Administration				71,291	497,343	286	568,920
Total Function 4	-	-	-	71,291	1,102,873	286	1,174,450
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				67,238	383,497	8,768	459,503
5.50 Maintenance Operations				1,179,480		71,576	1,251,056
5.52 Maintenance of Grounds				160,508			160,508
5.56 Utilities				13,186			13,186
Total Function 5	-	-	-	1,420,412	383,497	80,344	1,884,253
7 Transportation and Housing							
7.41 Transportation and Housing Administration				5,689	99,053		104,742
7.70 Student Transportation			15,737	269,972		11,918	297,627
7.73 Housing							-
Total Function 7	-	-	15,737	275,661	99,053	11,918	402,369
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	7,851,336	2,019,613	1,356,867	2,401,288	2,118,681	815,493	16,563,278

School District No. 64 (Gulf Islands)

Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2024 Actual	2024 Budget (Note 14)	2023 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	7,906,121	1,974,001	9,880,122	608,761	10,488,883	10,075,030	9,558,127
1.03 Career Programs	303,455	73,984	377,439	73,188	450,627	453,174	460,486
1.07 Library Services	233,179	45,540	278,719	27,640	306,359	348,559	211,659
1.08 Counselling	250,003	61,724	311,727		311,727	213,204	226,270
1.10 Special Education	2,148,620	479,098	2,627,718	149,674	2,777,392	3,266,068	2,362,027
1.30 English Language Learning	55,855	11,077	66,932		66,932	154,284	8,526
1.31 Indigenous Education	123,266	27,895	151,161	97,702	248,863	297,815	208,767
1.41 School Administration	1,601,144	371,271	1,972,415	152,138	2,124,553	2,127,208	2,028,276
1.62 International and Out of Province Students	480,563	110,805	591,368	512,261	1,103,629	1,040,249	1,228,319
1.64 Other	-	-	-	-	-	-	18,016
Total Function 1	13,102,206	3,155,395	16,257,601	1,621,364	17,878,965	17,975,591	16,310,473
4 District Administration							
4.11 Educational Administration	483,029	64,358	547,387	81,744	629,131	848,640	396,281
4.40 School District Governance	122,501	8,220	130,721	81,571	212,292	208,220	204,233
4.41 Business Administration	568,920	120,210	689,130	288,088	977,218	790,951	926,320
Total Function 4	1,174,450	192,788	1,367,238	451,403	1,818,641	1,847,811	1,526,834
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	459,503	109,999	569,502	77,456	646,958	648,323	494,951
5.50 Maintenance Operations	1,251,056	283,310	1,534,366	587,841	2,122,207	1,996,667	2,113,853
5.52 Maintenance of Grounds	160,508	33,293	193,801	37,132	230,933	231,731	261,350
5.56 Utilities	13,186	3,267	16,453	549,283	565,736	579,701	530,262
Total Function 5	1,884,253	429,869	2,314,122	1,251,712	3,565,834	3,456,422	3,400,416
7 Transportation and Housing							
7.41 Transportation and Housing Administration	104,742	23,729	128,471		128,471	125,814	80,309
7.70 Student Transportation	297,627	67,060	364,687	1,263,127	1,627,814	1,631,628	1,588,500
7.73 Housing	-	-	-	24,185	24,185	18,000	19,559
Total Function 7	402,369	90,789	493,158	1,287,312	1,780,470	1,775,442	1,688,368
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	16,563,278	3,868,841	20,432,119	4,611,791	25,043,910	25,055,266	22,926,091

School District No. 64 (Gulf Islands)

Schedule of Special Purpose Operations

Year Ended June 30, 2024

Schedule 3 (Unaudited)

	2024 Budget (Note 14)	2024 Actual	2023 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	3,586,040	3,601,663	3,383,144
Other Revenue	642,400	943,291	725,379
Investment Income	18,500	28,840	17,384
Total Revenue	<u>4,246,940</u>	<u>4,573,794</u>	<u>4,125,907</u>
Expenses			
Instruction	4,143,291	4,470,145	4,010,604
District Administration			11,654
Operations and Maintenance	8,821	103,649	103,649
Total Expense	<u>4,152,112</u>	<u>4,573,794</u>	<u>4,125,907</u>
Special Purpose Surplus (Deficit) for the year	<u>94,828</u>	<u>-</u>	<u>-</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(94,828)		
Total Net Transfers	<u>(94,828)</u>	<u>-</u>	<u>-</u>
Total Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		<u>-</u>	<u>-</u>

School District No. 64 (Gulf Islands)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2024

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			253,787						
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	103,649	84,320		128,000	19,600	183,189	163,748	355,130	1,817,024
Other			605,364						
Investment Income			601						
	103,649	84,320	605,965	128,000	19,600	183,189	163,748	355,130	1,817,024
Less: Allocated to Revenue	103,649	84,320	648,070	128,000	19,600	103,189	163,748	355,130	1,817,024
Deferred Revenue, end of year	-	-	211,682	-	-	80,000	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	103,649	84,320		128,000	19,600	103,189	163,748	355,130	1,817,024
Other Revenue			647,469						
Investment Income			601						
	103,649	84,320	648,070	128,000	19,600	103,189	163,748	355,130	1,817,024
Expenses									
Salaries									
Teachers						15,991			1,458,396
Principals and Vice Principals				100,427	10,000	51,690	98,192		
Educational Assistants		72,410						50,000	
Support Staff								54,806	
Other Professionals					429				
Substitutes				5,984	1,664	2,774		184,178	
	-	72,410	-	106,411	12,093	70,455	98,192	288,984	1,458,396
Employee Benefits		11,878		19,519	4,002	14,588	24,941	56,146	358,628
Services and Supplies	103,649	32	648,070	2,070	3,505	18,146	40,615	10,000	
	103,649	84,320	648,070	128,000	19,600	103,189	163,748	355,130	1,817,024
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 64 (Gulf Islands)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2024

	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Seamless Day Kindergarten	Student & Family Affordability	SEY2KT (Early Years to Kindergarten)	ECL (Early Care & Learning)	Feeding Futures Fund	Health Career Grants
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year					13,711				
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	184,266	150	57,000	55,400	100,000	19,000	175,000	350,000	100,000
Other									
Investment Income									
	184,266	150	57,000	55,400	100,000	19,000	175,000	350,000	100,000
Less: Allocated to Revenue	184,266	-	57,000	55,400	15,012	19,000	175,000	228,223	93,102
Deferred Revenue, end of year	-	150	-	-	98,699	-	-	121,777	6,898
Revenues									
Provincial Grants - Ministry of Education and Child Care	184,266		57,000	55,400	15,012	19,000	175,000	228,223	93,102
Other Revenue									
Investment Income									
	184,266	-	57,000	55,400	15,012	19,000	175,000	228,223	93,102
Expenses									
Salaries									
Teachers	38,861								14,397
Principals and Vice Principals							145,015	106,442	38,086
Educational Assistants				45,062		4,000		2,043	
Support Staff								7,593	
Other Professionals									
Substitutes	121,525					2,274	636		
	160,386	-	-	45,062	-	6,274	145,651	116,078	52,483
Employee Benefits	23,880			9,825		1,272	29,349	23,747	11,073
Services and Supplies			57,000	513	15,012	11,454		88,398	29,546
	184,266	-	57,000	55,400	15,012	19,000	175,000	228,223	93,102
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 64 (Gulf Islands)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2024

	ACE-IT	CES	Education	Mayne Island	TOTAL
	\$	Apprenticeships	Trust	Teacherage	\$
Deferred Revenue, beginning of year		22,400	841,823		1,131,721
Add: Restricted Grants					
Provincial Grants - Ministry of Education and Child Care					3,895,476
Other	11,411	57,932	602,254	6,800	1,283,761
Investment Income			28,239		28,840
	11,411	57,932	630,493	6,800	5,208,077
Less: Allocated to Revenue	11,411	54,178	258,472	-	4,573,794
Deferred Revenue, end of year	-	26,154	1,213,844	6,800	1,766,004
Revenues					
Provincial Grants - Ministry of Education and Child Care					3,601,663
Other Revenue	11,411	54,178	230,233		943,291
Investment Income			28,239		28,840
	11,411	54,178	258,472	-	4,573,794
Expenses					
Salaries					
Teachers					1,527,645
Principals and Vice Principals					289,543
Educational Assistants					383,824
Support Staff		20,711			78,304
Other Professionals					55,235
Substitutes					319,035
	-	20,711	-	-	2,653,586
Employee Benefits		7,092			595,940
Services and Supplies	11,411	26,375	258,472		1,324,268
	11,411	54,178	258,472	-	4,573,794
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-
Interfund Transfers	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-

School District No. 64 (Gulf Islands)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2024

	2024	2024 Actual			2023
	Budget (Note 14)	Invested in Tangible Capital Assets	Local Capital	Fund Balance	Actual
	\$	\$	\$	\$	\$
Revenues					
Provincial Grants					
Ministry of Education and Child Care		87,956		87,956	166,636
Amortization of Deferred Capital Revenue	1,062,741	1,181,858		1,181,858	1,136,181
Total Revenue	1,062,741	1,269,814	-	1,269,814	1,302,817
Expenses					
Operations and Maintenance		87,956		87,956	166,636
Amortization of Tangible Capital Assets					
Operations and Maintenance	1,358,071	1,372,460		1,372,460	1,256,324
Transportation and Housing	134,202	160,324		160,324	134,555
Total Expense	1,492,273	1,620,740	-	1,620,740	1,557,515
Capital Surplus (Deficit) for the year	(429,532)	(350,926)	-	(350,926)	(254,698)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	94,828	1,198,979		1,198,979	901,238
Local Capital	950,000			-	
Total Net Transfers	1,044,828	1,198,979	-	1,198,979	901,238
Total Capital Surplus (Deficit) for the year	615,296	848,053	-	848,053	646,540
Capital Surplus (Deficit), beginning of year		6,205,900		6,205,900	5,559,360
Capital Surplus (Deficit), end of year		7,053,953	-	7,053,953	6,205,900

School District No. 64 (Gulf Islands)

Tangible Capital Assets
Year Ended June 30, 2024

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	4,107,653	51,552,314	1,405,497	1,535,814	46,895	304,549	58,952,722
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		1,158,455	193,547				1,352,002
Deferred Capital Revenue - Other		363,776		139,557			503,333
Operating Fund		245,661	336,950	366,030	16,683	233,655	1,198,979
Transferred from Work in Progress		352,920					352,920
	-	2,120,812	530,497	505,587	16,683	233,655	3,407,234
Decrease:							
Deemed Disposals			74,443	370,724		12,447	457,614
	-	-	74,443	370,724	-	12,447	457,614
Cost, end of year	4,107,653	53,673,126	1,861,551	1,670,677	63,578	525,757	61,902,342
Work in Progress, end of year		610,945					610,945
Cost and Work in Progress, end of year	4,107,653	54,284,071	1,861,551	1,670,677	63,578	525,757	62,513,287
Accumulated Amortization, beginning of year		31,171,474	453,183	613,034	4,690	97,858	32,340,239
Changes for the Year							
Increase: Amortization for the Year		1,115,026	163,360	160,324	11,047	83,027	1,532,784
Decrease:							
Deemed Disposals			74,443	370,724		12,447	457,614
			74,443	370,724		12,447	457,614
Accumulated Amortization, end of year		32,286,500	542,100	402,634	15,737	168,438	33,415,409
Tangible Capital Assets - Net	4,107,653	21,997,571	1,319,451	1,268,043	47,841	357,319	29,097,878

School District No. 64 (Gulf Islands)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2024

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	355,281				355,281
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	458,984				458,984
Deferred Capital Revenue - Other	149,600				149,600
	608,584	-	-	-	608,584
Decrease:					
Transferred to Tangible Capital Assets	352,920				352,920
	352,920	-	-	-	352,920
Net Changes for the Year	255,664	-	-	-	255,664
Work in Progress, end of year	610,945	-	-	-	610,945

School District No. 64 (Gulf Islands)

Schedule 4C (Unaudited)

Deferred Capital Revenue
Year Ended June 30, 2024

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	18,247,800	755,522	143,261	19,146,583
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	1,352,002	450,477	52,856	1,855,335
Transferred from Work in Progress	352,920			352,920
	<u>1,704,922</u>	<u>450,477</u>	<u>52,856</u>	<u>2,208,255</u>
Decrease:				
Amortization of Deferred Capital Revenue	1,119,485	44,530	17,843	1,181,858
	<u>1,119,485</u>	<u>44,530</u>	<u>17,843</u>	<u>1,181,858</u>
Net Changes for the Year	<u>585,437</u>	<u>405,947</u>	<u>35,013</u>	<u>1,026,397</u>
Deferred Capital Revenue, end of year	<u>18,833,237</u>	<u>1,161,469</u>	<u>178,274</u>	<u>20,172,980</u>
Work in Progress, beginning of year	355,281			355,281
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	458,984	149,600		608,584
	<u>458,984</u>	<u>149,600</u>	<u>-</u>	<u>608,584</u>
Decrease				
Transferred to Deferred Capital Revenue	352,920			352,920
	<u>352,920</u>	<u>-</u>	<u>-</u>	<u>352,920</u>
Net Changes for the Year	<u>106,064</u>	<u>149,600</u>	<u>-</u>	<u>255,664</u>
Work in Progress, end of year	<u>461,345</u>	<u>149,600</u>	<u>-</u>	<u>610,945</u>
Total Deferred Capital Revenue, end of year	<u>19,294,582</u>	<u>1,311,069</u>	<u>178,274</u>	<u>20,783,925</u>

School District No. 64 (Gulf Islands)

Changes in Unspent Deferred Capital Revenue
Year Ended June 30, 2024

	Bylaw Capital \$	MECC Restricted Capital \$	Other Provincial Capital \$	Land Capital \$	Other Capital \$	Total \$
Balance, beginning of year						-
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	1,978,067					1,978,067
Provincial Grants - Other			1,496,064			1,496,064
Donations					52,856	52,856
	1,978,067	-	1,496,064	-	52,856	3,526,987
Decrease:						
Transferred to DCR - Capital Additions	1,352,002		450,477		52,856	1,855,335
Transferred to DCR - Work in Progress	458,984		149,600			608,584
Expensed Portion of Bylaw Capital	87,956					87,956
	1,898,942	-	600,077	-	52,856	2,551,875
Net Changes for the Year	79,125	-	895,987	-	-	975,112
Balance, end of year	79,125	-	895,987	-	-	975,112



**Financial Statement Discussion & Analysis Reporting
2023/2024
School District No.64 (Gulf Islands)**

School District No. 64 (Gulf Islands)
Financial Statement Discussion & Analysis
For the Year Ended June 30, 2024

The following is a discussion and analysis of the School District's financial performance for the fiscal year ended June 30, 2024. This section of the report is a summary of the School District's financial activities based on currently known facts, decisions, or conditions. The results of the current year are discussed in comparison with the prior year, with an emphasis placed on the current year. This section is only an introduction and should be read in conjunction with the School District's financial statements, which immediately follow this section.

Overview of the District

School District 64 is a diverse district with 9 schools located on Galiano, Mayne, Pender, Salt Spring and Saturna islands. Students travel by water taxis and buses to school. Most of SD64 resident students reside on the largest island of Salt Spring. The district had 1,522 local students and 55 international students (39 FTE) for all or part of the 2023-2024 school year. The district had 156 students who identify with Indigenous ancestry and are served by the district's Indigenous Education Program. There were 118 students in the district's late French Immersion Program from grades 6 to 11.

The district is guided by its Strategic Plan that leads with the concepts of inspire, integrate, and involve, and emphasizes "providing learners with a diverse and engaging opportunities leading to a future of fulfillment, joy and purpose." The Strategic Plan is currently under Board review and the updated plan will be adopted in the fall of 2024.

The district continues to focus its efforts on improving academic success. The six-year resident student completion rates have steadily improved from 74% in 2017/2018 (83% in 2019, 90% in 2020 and 2021, 93 % in 2022), to 100% in June 2023. The 2022/2023 rates also show significant improvement and near parity for Indigenous students at 96% and for students with diverse abilities at 94%. Graduation rates for 2023/2024 have not yet been published. The FSA participation

rate for Grade 4 Literacy has increased dramatically from 45% in 2018 to 97% in 2023/2024. Literacy & Reading achievement rates for the grade 4 cohort are 85.2% on track or extending and are 13.5% higher than the comparative provincial average. FSA 7 participation remains high at 99%, and achievement results continue to surpass the provincial average with 84% on track or extending in Literacy & Reading and 65% on track or extending in Numeracy. The FSA 7 results were stronger in 2022/23 at 88% on track or extending in Literacy; 73% on track or extending in Numeracy.

Gulf Islands School District is configured as follows:

All elementary schools on Salt Spring, Mayne, and Galiano Islands are K to 7. Saturna Island Elementary is K to 5. Gulf Island Secondary School (GISS) serves grade 8-12. Pender Island Elementary Secondary School (PIESS) has a grade 8 to 9 junior secondary program for Pender, Mayne, Galiano and Saturna (gr 6-9) students. PIESS also offers grade 10-12 classes for students from any catchment area in the district. French Immersion, starting in grade 6, is currently offered at Salt Spring Elementary and the senior French Immersion program is offered at GISS. The Gulf Islands School for the Performing Arts continues to operate at GISS and is available based on successful audition for all students in the district from grades 10 to 12.

A key component of the current configuration is the emphasis on catchment areas and ensuring local elementary schools are robust and serve the families that reside within the community. Three new electric buses have been added to the fleet since 2022 to replace aged out/retired buses. A new bus route on Mayne Island will begin in the fall 2024.

Financial Highlights

The overall financial picture of the district has improved significantly from 5 years ago. The closure of Windsor House in 2019, Salt Spring Middle School in 2021, and Phoenix Elementary in 2023, as well as changes to school grade configurations and bus routes, were implemented to improve the district's long-term financial stability and to ensure a supportive landscape for quality education regardless of a student's geographic location. Operating revenue remains

stable due to Funding Protection. Significant Labour Settlement Funding incorporated into the Operating Grant in the last two years has rapidly reduced the value of Funding Protection and the District expects to be out of Funding Protection in the next few years. The goal of senior staff is to ensure a fiscally balanced and educationally sound district that is sustainable and effective without Funding Protection. Key financial indicators will be discussed below:

- The annual surplus (deficit) decreased from a surplus of \$0.85M to a deficit of \$0.422M. The Operating fund annual results are as follows from a deficit position of \$0.25M in 2017-18, a surplus of \$0.17M in 2018-19, a \$1.87M surplus in 2019-20, a \$1.30M surplus in 2020-21, a \$0.72M surplus in 2021-2022, a \$0.20M surplus in 2022-23, and a current year deficit of \$1.27M (intentional spending of accumulated surplus).
- Cash and Cash Equivalents has reduced from \$7.39M to \$7.06M over the prior year.
- FTE Enrollment has increased from 1474 to 1500. This year's increase may be attributed to students returning to regular in-class instruction from homeschool or online options and a few families moving into the district, which has helped offset a large graduating class.
- The Operating Grant remains consistent due to Funding Protection. Funding Protection allows the operating grant to gradually reduce by 1.5% per year until the regular operating grant funding types are inline with expected enrollment from actual student FTE. The district understands this category of relief funding is temporary and reduces annually. The Funding Protection value has reduced faster than 1.5% per year in the last two fiscal periods do the Operating Grant regular funding increase based on Labour Settlement Funding being incorporated into the funding formula.
- Intention of Funding Protection utilization. The intention of the district staff is to have the district operating within its size and scope so that regular operations is funded through actual student enrollment funding. Funding Protection funds will be invested in one-time initiatives like student learning recovery, professional growth, electric school buses, technology updates and building and fleet renewal. The use of the Funding Protection amount is included in the annual and amended budgets and is also reported to the board as separate items during the budget process. This allows for full intention and transparency of how and where the district is investing to build up the district's human and physical assets for long term advantage.

The Operating Fund in the Amended Annual Budget was projected to receive \$23.11M in total Provincial Grants, and received \$23.39M. Expenses were budgeted to be \$25.05M and were \$25.04M, resulting in an actual Annual Operating Deficit of \$72K before Tangible Capital Assets were purchased with Accumulate Operating Surplus. With \$1.20M in Tangible Capital Assets purchased with prior year surplus, the ending Annual Operating Deficit was \$1.27M. The ending Accumulated Operating Surplus is \$2.98M. The yearend Accumulated Operating Surplus is 12% of current year Operating Expenses. The long-term district objective is to have an Accumulated Operating Surplus of approximately 5% of Annual Operating Revenue/Expense. We do not wish to abruptly make this change and will continue to budget in future years with an awareness to sustainability and judicious use of resources.

Financial Analysis of the School District as a Whole

Financial Items	2023-24 Actual	2022-23 Actual	Change in \$ CY/PY	Change in % CY/PY	Discussion
Schedule of Operations SCH 2					
Enrollment BC Resident -	1,500	1,474	26	2%	Increase in FTE enrollment of 2% is based on a slight increase in overall student enrollment. (February 1701 FTE),
Operating Revenue	24,972,207	24,027,914	944,293	4%	The MOECC Operating Grant increased by just under \$1M dollars. This is related to the increase of the per student funding. The Labour Settlement Funding from the prior year has been rolled into the Operating Grant envelope. The funding covered the teacher and support staff grid changes and provided funding towards raises based on grid changes for excluded employees. A \$108K reduction in International Tuition and international program fees is offset but a \$81K increase in Investment Income. The reduction in both types of international revenue is based on a reduction in International student FTE.
Operating Expense	25,043,910	22,926,091	2,117,819	9%	The current year Operating Expenses were budgeted to be \$25M and the current year is \$11K under budget. Most of the budget and actual increase was in the Instruction Function 1 (School Operations). The actual increase in this function was \$1.6M. The majority of this is reflected in the Salaries and Benefits category. In Function 1 Salaries and Benefits were \$1.8M higher than prior year. Which is consistent with budget. This reflects the increase to teacher and support staff wage grid and the corresponding increase to excluded positions. There were also additional teacher and EA FTE budgeted for and filled. This mirrors the increase in the Operating Grant envelope. Consistent with the increase in Salary and Benefits in

					Function 1, the remuneration in all other Functions increased as well. This was reflected in the budget expectations as well.
Special Purpose Revenue and Expense	4,573,794	4,125,907	447,887	11%	There was two additional Special Purpose Grants in the current year. The Feeding Futures Fund (\$350K) and the Health Career Grants (\$100K). Not all of the new funding was spent, resulting in an increase of \$200K in additional MOECC grant funding recognized and an increase to the Deferred Revenue at yearend over prior year. The remaining is deferred for current year. There was also an increase in the Other Revenue categories. The majority of the increased spending in the Other Revenue category occurred in the Education Trust. \$140K additional scholarships were awarded in the current year.
Capital Revenue	1,269,814	1,302,817	(33,003)	-3%	Deferred Capital Revenue and Amortization Expense are consistent between the two periods.
Annual Surplus (Deficit)	(422,629)	847,125	(1,269,754)	-150%	In the current year there was a concerted effort to invest the Accumulated Surplus/ Funding Protection revenue in one-time district projects. This is the second year of this initiative. This resulted in a net deficit for the Operating fund of \$1.3M compared to last year's net income of \$201K. The current year capital fund surplus is slightly higher at \$848K. Last year the Capital Surplus was \$647K. \$1.2M of operating revenue was spent on investments in capital projects. The main capital purchases from Operating funds in the current year where: the refresh and new furniture for the three Salt Spring Island elementary school libraries; the district's portion of an electric school bus; one white fleet van and utility trailer; support for overages on the HVAC capital bylaw project at SSE; and new photocopiers across the district, regular tech hardware and student device renewal.
Statement of Financial Position					
Cash and Cash Equivalents	7,056,292	7,394,307	(338,015)	-5%	The reduction in Cash by 5% is a reflection of spending Accumulated Operating Surplus on local capital investments, however, it is also offset by increase in Cash related to district held Special Purpose Funds.

Accounts Receivable	716,495	446,971	269,524	60%	Accounts Receivable has increase from prior year related to two years of accumulated GST Receivable from the Federal Government. As of August 2024, all the GST for the prior two years has been received. The delay was related to complications from moving from a paper reporting system to the online submission portal with CRA.
Portfolio Investments	138,896	123,964	14,932	12%	The change in balance is related to the change of the categorization of the underlying investments. The majority of the portfolio's value is categorized as investments and not cash accounts. The overall value of the portfolio is relatively consistent.
Accounts Payable and Accrued Liabilities	666,406	1,223,485	(557,079)	-46%	The reduction in Account Payables is related to an emphasis on performing a cheque run on the last day of the current fiscal year.
Unearned Revenue	722,130	705,457	16,673	2%	The balance is relatively consistent with prior year.
Deferred Revenue (SPF)	1,766,004	1,131,721	634,283	56%	The Education Trust Fund has increased by \$372K. \$300K of this increase is funds held until the work commences on the remodeling of the Salt Spring Elementary School field (Hydro Field). The project is being undertaken by CRD, but the donor portion of the funds are held by SD64. \$220K of the additional increase is related two to balances held for MOECC Special Purpose Funds at yearend. The Student Affordability Fund was provided with \$100K at yearend for the 24/25 fiscal year. Feeding Futures School Food Program is a new MOECC fund and \$350K was provided. There is \$122K of the Feeding Futures funding remaining at yearend.
Deferred Capital Revenue (liability)	21,759,037	19,501,864	2,257,173	12%	The majority of the change reflects the increase in Deferred Capital Revenue in the current year (\$3.7M) (capital additions funds received from the Province, Federal government and donations) less recognition of Deferred Capital Revenue (\$1.2M).

Employee Future Benefits	1,033,345	985,318	48,027	5%	The change is a reflection of accrued retirement benefits owed on the current work performed by CUPE members, less retirements in the current year and the payment of their contractually obligated retirement allowances.
Tangible Capital Assets	29,097,878	26,967,764	2,130,114	8%	The change in capital assets is additions less current year amortization. In the current year there was \$1.4M in current year COA Bylaw additions, \$0.5M in Other Deferred Capital Revenue (Clean BC rebate on electric school bus and Federal HVAC funds), \$1.2M in Operating capital additions and \$0.4M transferred from WIP. There is also \$0.6M in new current year WIP additions. Amortization was \$1.5M in the current year.
Accumulated Surplus	10,032,408	10,455,037	(422,629)	-4%	Accumulated Surplus is all former and current year impacts to the Operating and Capital Fund. In the current year the Operating Fund had an annual deficit of \$72K before interfund transfers. The Capital Fund has an annual deficit of \$351K. This is a result of greater amortization than deferred capital revenue being recognized.

Analysis of Major Revenue and Expenditure Items by Source and Function

Financial Items	2023-24 Actual	2022-23 Actual	Change in \$ CY/PY	Change in % CY/PY	Discussion
Key Revenue Sources					
Provincial Grant - Operating Grant	22,574,209	21,156,274	1,417,935	7%	The Operating Grant has increased over prior year, and this is directly driven by to the increase to the per student funding. The majority of which increased with Labour Settlement Funding being incorporated into the Operating Grant.
Operating - Other Ministry of Education and Child Care	819,698	1,236,349	(416,651)	-34%	In prior year the Labour Settlement Funding grant (which is a separate grant in the year the agreement has been reached and falls into the Other MOECC funding line, and in the subsequent year it is included in the regular Operating Grant) \$770K, in the current year the same grant was \$351K. This amount was determined during the current year when provincial collective agreement bargaining, and local tables had concluded. All other grants remain relatively consistent.
International Tuition	587,540	655,550	(68,010)	-10%	The 10% increase in International Tuition is a direct result of the decrease of total FTE attending. The current year International students FTE was 39.3. Prior year was 45.7 FTE.
Other Revenue	604,817	645,562	(40,745)	-6%	Other Revenue has decreased slightly from prior year. The largest driver of the reduction of \$55K in other International Program fees which is a result of lower enrollment in the program.
Rental and Leases	65,811	84,196	(18,385)	-22%	Relatively consistent year to year.
Investment Income	320,132	239,301	80,831	34%	This significant increase in Investment Income is a reflection of having a larger portion of the Cash and Cash equivalents invested with the Ministry of Finance, and interest rates are significantly higher than in the prior 5 years.
Total Revenue	24,972,207	24,017,232	954,975	4%	The majority of the increase in revenue is from the Operating Grant and is reflective of the per student increase that is incorporating the changes in all employee groups rates and slight increase in student FTE.

Operating Expense - by Function					
Instruction	17,878,965	16,310,473	1,568,492	10%	The increase in Salaries and Benefits is driven by the increases in the salary grid through collective agreement bargaining and BCPSEA exempt grid increase. There is an additional 6 FTE of Teachers based on and there is also additional Education Assistance hours over prior year (an additional 8 FTE) based on enrollments and designation. This is through additional hours posted and a higher successful fill rate of all positions than in prior years. The increase is consistent with the 2023/24 amended annual budget.
District Administration	1,818,641	1,526,834	291,807	19%	The increase in Salary and Benefits is consistent with the BCPSEA authorized salary grid increases for Excluded Positions for the full department in the current year for the majority of the Function. There were additional Educational Administration expenses related to changing leadership positions.
Operations and Maintenance	3,565,834	3,400,416	165,418	5%	The increase in Salaries and Benefits is driven by the increases in the salary grid through collective agreement bargaining. Service and Supplies was consistent with prior year.
Transportation and Housing	1,780,470	1,688,368	92,102	5%	Reflective of inflation in services and supplies and increase to salary grid through collective agreement bargaining.
Total Operating Expense	25,043,910	22,926,091	2,117,819	9%	Total Expenses increased by 9%. The majority of the change is reflected in Salaries and Benefits and was anticipated in the budget. Additional FTE resulted in additional school-based staff and supports and Collective Agreement bargaining and approved BCPSEA increased were anticipated through the budget process.
Operating Annual Surplus (Deficit) before Fund Transfers	(71,703)	1,101,823	(1,173,526)	-107%	Operating Revenue increased by over \$900K and Operating Expenses increased by over \$2.1M. Overall Salaries and Benefits expense increased by 12.65% and Services and Supplies decreased by 3.7%. The increase in expense is consistent with the 2023/24 Amended Annual budget.

Budgetary Highlights / Analysis of Operating Results to Budget

Operating Revenue and Expense	Amended Annual Budget 2023-24	Annual Budget 2023-24	Change in \$ Amended / Annual	Change in % Amended / Annual	Discussion
FTE	1,513	1,495	18	1%	The Annual Budget is based on the May enrollment estimates for next fiscal period and Amended is based on September 1701 Actual. A component of the change is that the estimate is based on headcount and the actual is based on full time equivalent. The FTE was higher than headcount for the 1701 and there were also additional students who joined the district between the dates of the estimate and budget.
Revenues					
Provincial Grant - Operating MoECC	22,324,723	22,277,442	47,281	0%	Funding is based on increased per FTE operating grant funding and slightly higher FTE than anticipated.
Provincial Grant - Other MoECC	789,867	438,162	351,705	80%	The increase is based on the known amount of Labour Settlement Funding of \$351K which was announced after the annual budget was completed.
International Tuition	557,200	560,000	(2,800)	-1%	Relatively consistent to initial budget.
Other Revenue	709,841	723,800	(13,959)	-2%	Slightly lower GISPA registration than initially budgeted for.
Rentals & Leases	60,000	60,000	-	0%	Consistent to initial budget.
Investment Income	180,000	180,000	-	0%	Consistent to initial budget.
Total Revenue	24,621,631	24,239,404	382,227	2%	2% increase in budgeted Operating Revenue is related to additional Labour Settlement Funding.

Expenses					
Instruction	17,975,591	17,577,421	398,170	2%	Anticipated increase based on expected grid wage improvements through collective bargaining.
District Administration	1,847,811	1,525,000	322,811	21%	Increase to support BCPSE approved grid improvements and estimated cost of senior leadership transition.
Operations & Maintenance	3,456,422	3,142,065	314,357	10%	Majority of increase is related to increase through collective bargaining and cost pressures from inflation.
Transportation & Housing	1,775,442	1,785,429	(9,987)	-1%	Relatively consistent with annual budget.
Total Expenses	25,055,266	24,029,915	1,025,351	4%	The 4% increase in expense across the four Functions reflects the actual cost impacts of the collective agreement labour increases.
Total Net Transfers					
Tangible Capital Assets Purchased	950,000	950,000	-	0%	No significant change anticipated.
Budgeted Prior Year Surplus Appropriation	1,383,635	740,511	643,124	87%	This is consistent with the 2% increase in revenue and 4% increase in expense between the Annual and Amended budget.

Operating Revenue and Expense	Amended Budget 2023-24	Actual 2023-24	Change \$	Change %	Discussion
FTE	1,513	1,500	(13)	-1%	Preliminary numbers provided by schools for February 1701 were higher than actual FTE for February 28th 1701 calculation date.
Revenues					
Provincial Grant - MOE	22,324,723	22,574,209	249,486	1%	Slight increase related to increase in the funding envelope.
Provincial Grant - Other MoECC	789,867	819,698	29,831	4%	The change is related to funding for Graduated Adults and support Staff Benefits grants.
International Tuition	557,200	587,540	30,340	5%	Slightly higher than anticipated due additional payments.
Other Revenue	709,841	604,817	(105,024)	-17%	Received less community grant funding than budgeted.
Rentals & Leases	60,000	65,811	5,811	9%	Slightly higher third-party facilities rentals than anticipated.
Investment Income	180,000	320,132	140,132	44%	Significant increase in interest rates during fiscal year.
Total Revenue	24,621,631	24,972,207	350,576	1%	Slight increase is a result of additional investment income and Operating Grant funding, offset by lower than anticipated community grants.
Expenses					
Instruction	17,975,591	17,878,965	(96,626)	-1%	Consistent with amended budget.
District Administration	1,847,811	1,818,641	(29,170)	-2%	Consistent with amended budget.
Operations & Maintenance	3,456,422	3,565,834	109,412	3%	Slightly higher Salaries and Benefits costs, however consistent Services and Supplies.
Transportation & Housing	1,775,442	1,780,470	5,028	0%	Consistent with amended budget.
Total Expense	25,055,266	25,043,910	(11,356)	0%	Consistent with amended budget.

Total Net Transfers					
Tangible Capital Assets Purchased	950,000	1,198,979	248,979	21%	The one-time spending approved projects were: 3 Salt Spring library renewals, completion of the HUB washrooms, Mayne Bus and Chargers, White fleet renewal, Tech renewal, and SDS upgrades and regular local capital renewal budget. The Local Capital actual spend was the following project: The 3 Salt Spring elementary school library renewal project was \$442K; the new bus and chargers was \$319K (this was the full payment of a bus, so can be viewed as the board's portion of 3 electric buses that occurred in prior years and were fully funded by Bylaw Capital); \$90K for a new white fleet van and utility trailer; \$245K for technology hardware renewal (student drives, hardware and photocopiers; and \$103K for Salt Spring Elementary HVAC Bylaw/Federal Funding project overages. The SDS upgrades and HUB washroom projects did not occur. The remainder of the SDS Modernization accounting software project is expected to occur in 24/25 and 25/26.
Budgeted Prior Year Surplus Appropriation	1,383,635	1,270,682	(112,953)	-9%	The \$112K in reduced budget appropriation is related to the slight Revenue increase of 1%, which was offset by the overage of Local Capital by \$249K.

Reserves – Operating, Special Purpose and Capital Balances

SD64 does not currently have any reserves. In June of 2022, an updated Accumulated Operating Surplus Policy [Bylaws, Policies and Procedures \(sd64.bc.ca\)](#) was adopted. This policy outlines the expectations of how surplus will be used and the process for consulting on the use of surplus and the categories under which surplus can be restricted and utilized. Policy 610, Financial Planning and Reporting was adopted in June of 2022 and will be implemented as the Strategic Plan and Long-Range Facility and Technology plans are updated and Local Capital Reserves can be determined.

Capital Assets

In the current year, the district has had six capital COAs approved for multiple sites: Fulford Roofing \$450K; Fulford Plumbing Upgrade \$100K; Universal Washrooms at GISS \$300K (this project is ongoing and will be completed fall of 2024); Pender LED Lighting transition \$300K (completion of the renewal will occur in the fall of 2024); SSE HVAC Upgrade \$78K (this project also included \$311K from Federal Funds and \$102K from accumulated operating surplus); and an accessibility playground at Fulford School \$195K. Three COA from 2022-23 were completed in the current year: GISS Gym \$100K, Saturna Septic replacement \$125K, and Fulford and Saturna Schools LED lighting replacement \$200K. The regular Annual Facilities Grant for capital and maintenance of buildings was fully drawn down. Accumulated Operating Surplus was used for the following capital improvements: upgrading of the three Salt Spring Island elementary school libraries, one new electric school bus, a replacement white fleet van and a utility trailer, and tech renewal of photocopiers and student devices.

Tangible Capital Asset - Net Book Value					
Type	2023-24 Opening	2023-24 Ending	Change \$	Change %	Discussion
Sites	4,107,653	4,107,653	-	0%	No disposal or acquisition of sites in year.
Buildings	20,380,840	21,386,626	1,005,786	5%	The following projects were added to buildings in the current year: \$450K roof renewal at Fulford, \$100K plumbing mitigation at Fulford, \$491K HVAC upgrade to Salt Spring Elementary, \$100K renovation of GISS gym, \$125K replacement of Saturna septic, and a \$200K LED lighting conversion for Fulford and Saturna, and the three Salt Spring Island elementary school's library upgrades. The change includes the reduction based on annual amortization of the asset.
Buildings WIP	355,281	610,945	255,664	72%	The following of the 22-23 COA Bylaw capital projects were completed this year: \$100K renovation of GISS gym; \$125K replacement of Saturna septic; and the \$200K LED lighting conversion for Fulford and Saturna. On going work is occurring on the following 23-24 COA Bylaw projects: the universal access washrooms at GISS and the Pender LED lighting replacement projects. These projects should be completed in the fall of 2024. Preliminary work has occurred on some of the 24/25 COA Bylaw projects in anticipation of summer 2024 work.
Furniture & Equip	952,314	1,319,451	367,137	39%	The majority of this asset category additions is related to the three Salt Spring Island elementary school's library furniture replacement and the COA Bylaw new playground for Fulford, less amortization and deemed disposals.
Vehicles	922,780	1,268,043	345,263	37%	One electric bus and one white fleet vehicle less amortization and deemed disposals.
Computer software	42,205	47,841	5,636	0	Additional components delivered on the accounting software modernization less amortization and deemed disposals.
Computer hardware	206,691	357,319	150,628	73%	Operating funding was used to upgrade student computers, school photocopiers and district network hardware less amortization and deemed disposals.
Total Net Book	26,967,764	29,097,878	2,130,114	8%	Change consistent with additions, amortization and deemed disposals.

FACTORS BEARING ON THE SCHOOL DISTRICT'S FUTURE

Senior management continues to work with the board to present stable budgets. Ensuring that the district's regular operating expenses do not exceed the revenue from student enrollment. The district has closed the budget shortfall and eliminated the structural deficit through full implementation of reconfiguration changes. In the 2023/24 Amended Budget and results and the 2024/25 Annual Budget there has been a concerted effort to reduce the Accumulated Operating Surplus. This drawdown will work to align the district with an expected sector accumulated surplus level percentage. This strategic investment, in one-time improvements to the learning environment and facilities, has benefited the district for the long-term. For the 2025/26 year a return to only spending each year the annual revenue received for the students enrolled in the district is the goal to ensure fiscal stability.

The district has tracked its decline in geographic based enrollment over the last few decades. This has been taken into consideration with the recent reconfiguration model. The district can contract or expand by a few hundred students and retain its current building organization.

CONTACTING THE SCHOOL DISTRICT'S FINANCIAL MANAGEMENT

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

Date: August 30, 2024

To: Jesse Guy

From: Colin Whyte

Re: Minor Capital Projects 2025/26 Funding Year - Overview

Salt Spring Elementary Washroom and Office Renovation

- **Capital Funding Stream – School Enhancement Program (SEP)**
- **Project Overview:** The purpose of this project is to renovate all washrooms on the first and second floors of Salt Spring Elementary. The washrooms do not meet current accessibility requirements and require renovation and modernization. The office space of the school will also be renovated to accommodate a new office space for the Vice Principal and allow for a private space for students under the care of the office staff.
- **Estimated Budget:** \$520,000 (Still waiting on estimate) will be updated in document presented at September board meeting.
- **Design Consultant for estimate:** Bradley Shuya Architect Inc., BTY
- **Project Timeline:** Design work underway and to be completed by January 2025. Tender to be issued mid-March as soon as ministry funding is confirmed to allow for long equipment ordering lead times. Construction to occur in summer break 2025.
- **Planned project completion date:** Late August 2025

Saturna Island School Renovations

- **Capital Funding Stream – School Enhancement Program (SEP)**
- **Project Overview:** The purpose of this project is to renovate the washrooms, replace flooring and remove carpet from walls at Saturna Island School. The washrooms do not meet current accessibility requirements and require renovation and modernization.
- **Estimated Budget:** \$550,000 (Waiting for contractor to split out costs, per discussion) will be updated in document presented at September board meeting.
- **Design Consultant for estimate:** TBD
- **Project Timeline:** Design work to be started with objective to complete by January 2025. Tender to be issued mid-March as soon as ministry funding is confirmed to allow for long equipment ordering lead times. Construction to occur in summer break 2025.
- **Planned project completion date:** Late August 2025

Fulford Elementary HVAC Upgrade

- **Capital Funding Stream – Carbon Neutral Capital Program (CNCP)**
 - **Project Overview:** The purpose of this project is to refurbish Air Handling Unit 1, address deficiencies in the general system supplied by AHU 1 and add additional functionality to the HVAC system at Fulford School. This unit serves all classrooms in the school with fresh air. The air handler will be retrofitted with new variable speed motors, bearings and heating/cooling coils. In addition, repairs and re-sealing of the duct system will be completed and a new safer access to the air handler will be added. These changes will provide a system that is easier to maintain and balance for occupant comfort, reduced energy use and increased safety for maintenance staff accessing the system.
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- **Estimated Budget:** \$480,000
- **Design Consultants for estimate:** Rocky Point Engineering, Cousins Consulting
- **Project Timeline:** Design work underway and to be completed by January 2025. Tender to be issued mid-March if ministry funding is confirmed to allow for long equipment ordering lead times. Construction to occur in summer break 2025.
- **Planned project completion date:** Late August 2025

GISS Roof Replacement – Phase 3

- **Capital Funding Stream – School Enhancement Program (SEP)**
- **Project Overview:** Phase three of the replacement of the flat membrane roofs at GISS will see the replacement of half of the remaining aging roof areas at GISS. In addition, this project will install safe roof access doors and ladders for maintenance workers required to access the roof at GISS.
- **Planned budget:** \$550,000
- **Design Consultant for estimate:** J Watson Roofing Consulting Inc.
- **Project Timeline:** Design work underway and to be completed by January 2025. Tender to be issued mid-March if ministry funding is confirmed to allow for long equipment ordering lead times. Construction to occur in summer break 2025.
- **Planned project completion date:** Late August 2025

Salt Spring Elementary Playground Upgrade

- **Capital Funding Stream – Playground Enhancement Program (PEP)**
- **Project Overview:** The purpose of this project is to replace the aging playground to the south east of the school. Note – VFA shows the renewal date of the playground as having been extended to 2033 after last year’s facility review.
- **Estimated Budget:** TBD by Ministry (2023/24 funding year was \$195,000 per playground)
- **Design Consultant for estimate:** Internal
- **Project Timeline:** Pre-planning will happen throughout fall 2024, with consultation with school community on requirements of new playground equipment. Will be incorporated into tender requirements for tendering in March 2025. Construction planned for summer 2025. We have a playground tender template from 2023 Fulford playground project, which can be adapted.
- **Planned project completion date:** Late August 2025

Gulf Islands Secondary School – Cafeteria Upgrades

- **Capital Funding Stream – School Food Infrastructure Program (FIP)**
- **Project Overview:** SD64 requires that various kitchen appliances are replaced to support the planned rollover of school lunch production on Salt Spring Island from a 3rd party supplier to the GISS cafeteria kitchen. This investment is crucial for the successful operation of our school food programs, which play an essential role in supporting student health and well-being.
- **Estimated Budget:** \$80,000
- **Design Consultant for estimate:** N/A Largely Appliance Orders
- **Planned project completion date:** Late August 2025

Pender Islands School – Kitchen Upgrades

- **Capital Funding Stream – School Food Infrastructure Program (FIP)**
- **Project Overview:** To facilitate the transition to school-based food production, the kitchen at Pender Island Elementary Secondary School requires renovation, new appliances and equipment. This investment is crucial for the successful operation of our school food programs, which play an essential role in supporting student health and well-being.
- **Estimated Budget:** \$35,000 (Provides for costing of counter replacement, appliances, equipment and project management costs)
- **Design Consultant for estimate:** TBD
- **Project Timeline:** Design work to be started with objective to complete by January 2025. Tender to be issued mid-March as soon as ministry funding is confirmed to allow for long equipment ordering lead times. Construction to occur in summer break 2025.
- **Planned project completion date:** Late August 2025

School District: 64 (Gulf Islands)

Capital Plan Year: 2025/26

Date: 03-Jun-24

MAJOR CAPITAL		Submitted June 30th, 2024				Year One	Year Two	Year Three	Year Four	Year Five
Priority	School	School Name	Program	Project Type	2025	2026	2027	2028	2029	
1	64006	Galiano Community School	Seismic Mitigation Program (SMP)	Seismic Upgrade	\$1,399,658					
2	64002	Salt Spring Elementary	Seismic Mitigation Program (SMP)	Seismic Upgrade		\$4,904,400				
3	64007	Fernwood Elementary	Seismic Mitigation Program (SMP)	Seismic Upgrade			\$2,952,750			
4	64003	Mayne Island School	Seismic Mitigation Program (SMP)	Seismic Upgrade				\$4,065,261		
Annual Total					\$1,399,658	\$4,904,400	\$2,952,750	\$4,065,261	\$0	

MINOR CAPITAL		Due September 30th, 2024				Year One	Year Two	Year Three	Year Four	Year Five
Priority	School	School Name	Program	Project Type	2025	2026	2027	2028	2029	
1	64002	Salt Spring Elementary	School Enhancement Program (SEP)	Washroom and office renovations.	\$520,000		Estimate Outstanding - Note 1			
2	64004	Saturna Island School	Carbon Neutral Capital Program (CNCP)	Washroom and school interior renovations	\$550,000		Estimate Outstanding - Note 1			
3	64010	Fulford Community Elementary	Carbon Neutral Capital Program (CNCP)	Air Handling Unit and Heat Pump Replacement	\$480,000					
4	64009	Gulf Islands Secondary	School Enhancement Program (SEP)	Roof Replacement - Phase 3	\$550,000					
5	64002	Salt Spring Elementary	Playground Equipment Program (PEP)	Replace old playground at west side of field	\$195,000					
6	64009	Gulf Islands Secondary	School Food Infrastructure Program (FIP)	Update appliances in GISS cafeteria kitchen	\$80,000					
7	64008	Pender Islands School	School Food Infrastructure Program (FIP)	Replace counters, update appliances and kitchen equipment	\$35,000					
	64008	Pender Island	Carbon Neutral Capital Program (CNCP)	Heat Recovery Ventilator Upgrade		\$210,850				
	64009	Gulf Islands Secondary	School Enhancement Program (SEP)	Roof replacement - Phase 4		\$550,000				
	64007	Fernwood Elementary	School Enhancement Program (SEP)	Universal Washroom/Change Rooms (combined with Phoenix P)		\$300,000				
		Pender Island	School Enhancement Program (SEP)	Universal Washroom		\$500,000				
	64009	Gulf Islands Secondary	Carbon Neutral Capital Program (CNCP)	Cafeteria HVAC Upgrade		\$750,000				
	64006	Galiano Community School	Carbon Neutral Capital Program (CNCP)	Gym Air Handler replacement			\$391,950			
	64010	Gulf Islands Secondary	School Enhancement Program (SEP)	Lighting Upgrade T5/T8 to LED - Phase 1			\$700,000			
	64003	Mayne Island	School Enhancement Program (SEP)	Lighting Upgrade T8 to LED			\$300,000			
	64003	Mayne Island	School Enhancement Program (SEP)	Universal Washroom/Change Rooms			\$350,000			
	64002	Salt Spring Elementary	School Enhancement Program (SEP)	Roof Replacement				\$550,000		
	64010	Gulf Islands Secondary	School Enhancement Program (SEP)	Lighting Upgrade T5/T8 to LED - Phase 2				\$700,000		
	64002	Salt Spring Elementary	Carbon Neutral Capital Program (CNCP)	Window replacements.				\$500,000		
		Galiano Community	School Enhancement Program (SEP)	Lighting Upgrade T8 to LED				\$450,000		
	64006	Galiano Community	School Enhancement Program (SEP)	Lighting Upgrade T8 to LED					\$450,000	
	64006	Galiano Community School	School Enhancement Program (SEP)	Universal Washroom/Change Rooms					\$150,000	
Annual Total					\$2,410,000	\$2,310,850	\$1,741,950	\$2,200,000	\$600,000	

An updated version of this document will be brought to the September Board meeting for approval motion that will have the confirmed amounts of the two outstanding design consultant estimates.

Date: August 27, 2024

To: Jesse Guy

From: Colin Whyte

Re: Project Updates

This is the status of each ongoing capital project across the district from multiple capital approval years. We are aiming to have all active capital projects completed by the end of the 2024/25 Ministry of Education and Childcare fiscal year.

Mayne Island HVAC Upgrade

- **Project Overview:** This project is to update the air systems serving the administration and library areas in Mayne Island School. The new system replaces an aging air handler and will provide full heating and cooling with heat pump.
- **Contractor** – Archie Johnstone Plumbing and Heating
- **Project Status** – Construction is complete, controls have been installed and programmed. Project has reached close down state with only the review by the consulting engineer to identify outstanding items which may not be complete or correct and delivery of maintenance manuals.
- **Estimated project completion date:** End of September 2024.

Salt Spring Elementary HVAC Upgrade, Phase 2

- **Project Overview:** This is phase two of a two-year overhaul of SSE's HVAC system. Air handlers and duct work to be replaced throughout the school. At the conclusion of this project SSE will have cooling throughout the school, providing enhanced occupant comfort and improved energy use.
- **Contractor** – Archie Johnstone Plumbing and Heating
- **Project Status** – Construction is ongoing. Unit ventilators are installed in office area and classrooms by the start of school. Work is ongoing installing duct work and other equipment in first and second floor hallways. Air handler that serves the gym area of school is expected to arrive on site in early September. Contractor will be out of public areas of school and will be working in mechanical rooms and other service areas into the fall. Any work remaining in school will be completed outside of instructional hours.
- **Estimated project completion date:** End of October 2024.

Galiano School Renovations

- **Project Overview:** This project was to entirely renovate the community kitchen area, repair aging and rotting siding on the exterior of the school, paint exterior of the school and replace flooring throughout the building.
- **Contractor** – Carolsfeld Construction Ltd.
- **Project Status** – This project is nearing completion, with some exterior painting and kitchen renovation remaining. Countertops and cupboards are to arrive on site for install in early September. Flooring install throughout the school was complete before mid-August.
- **Estimated project completion date:** Mid September 2024.

GISS Washroom Renovation

- **Project Overview** – This project is to replace two banks of washrooms at Gulf Islands Secondary School with four stand-alone washrooms and two fully universally accessible washrooms. The project was intended to be completed last fiscal year but was delayed multiple times due to design complications.
- **Contractor** – Casman Construction
- **Project Status** – Demolition is complete. Contractor has put up hoarding to block the construction areas and keep the hallway open for school use. The contractor estimates that the washrooms should be open by mid-November 2024.

Pender Islands Elementary Secondary – Lighting

- **Project Overview** – This project is to upgrade lighting throughout school to LED.
- **Contractor** – Whitmore Electric
- **Project Status** – Project is approximately 75% complete. Installs in three classrooms, several washrooms and gym still to complete. Whitmore had staffing issues throughout summer 2024 and was unable to complete project as planned. Whitmore has dedicated a team to the project, and they will work throughout September to complete install work. Estimate that all billing and work will be complete by end of October.