



AGENDA

1. **ADOPTION OF AGENDA**

2. **APPROVAL OF MINUTES**

- (a) Minutes of the Regular Meeting, Public Session held 2023 06 14 (attachment)

3. **IN-CAMERA SUMMARY**

- (a) Summary of In-Camera meeting held 2022 06 14 (attachment)
(b) Summary of Special In-Camera meeting held 2022 06 19 (attachment)
(c) Summary of Special In-Camera meeting held 2022 06 30 (attachment)
(d) Summary of Special In-Camera meeting held 2023 08 03 (attachment)

4. **BUSINESS ARISING**

5. **CORRESPONDENCE**

- (a) MoECC – School Trustee Codes of Conduct Criteria (attachment)

6. **DELEGATIONS**

7. **CHAIRPERSON'S REPORT**

- (a) Superintendent Recruitment
(b) Ombudsperson Report July 1, 2022 to March 31, 2023 (attachment)
(c) Access to Meetings

8. **SUPERINTENDENT'S REPORT**

- (a) EPIC School Plans 2023/2024 (link)
Motion: That the Board receives the 2023/2024 school plans as part of its Framework for Enhancing Student Learning.
- (b) Framework for Enhancing Student Learning (seperate attachment)
Motion: That the Board approves the September 2023 Enhancing Student Learning Report for Gulf Islands School District.
- (c) Early Learning Environment Scan (attachment)
(d) Staffing and Enrolment
(e) Phoenix Elementary School Closure (attachments)
(f) Framework Day (attachment)
(g) Accessibility Plan



9. SECRETARY TREASURER'S REPORT

- (a) Financial Statement Overview – John Martin via ZOOM
- (b) Monthly Financial Report
- (c) Draft 2024/2025 Five Year Capital Plan – Minor Submission (attachment)

Motion: That the Board approves the 2024/2025 Five-Year Capital Plan, Minor Submission.

- (d) Facilities – Summer Work Projects (attachment)

10. COMMITTEE REPORTS

- (a) Committee of the Whole
- (b) Policy Committee – 2023 06 14 Summary (attachment)
- (c) Finance, Audit and Facilities Committee – 2023 07 05 Summary (attachment)
 - i. Summary of the Audit results
 - ii. 2022/2023 Financial Statements (attachment)

Motion: that the Board approves the 2022/2023 School District No. 64 (Gulf Islands) Audited Financial Statements for the year ending June 30, 023.

11. TRUSTEE'S SCHOOL REPORTS

No school reports.

12. OTHER BUSINESS

13. QUESTION PERIOD

14. NEXT MEETING DATES

- (a) Policy Committee Meeting – September 27, 2023
- (b) Regular Board Meeting – October 11, 2023

15. ADJOURNMENT



MINUTES OF THE REGULAR BOARD MEETING, PUBLIC SESSION
Board of Education, School District No. 64 (Gulf Islands)
Galiano Community School
2023 06 14

Present:	Tisha Boulter	Chairperson
	Chaya Katrensky	Vice Chair
	Deborah Luporini	Trustee
	Jeannine Georgeson	Trustee
	Nancy Macdonald	Trustee
	Rob Pingle	Trustee
	Greg Lucas	Trustee
	Scott Benwell	Superintendent of Schools/Acting Secretary
		Treasurer
		Deputy Superintendent
	District Finances (via Zoom)	
	GIPVPA Representative	
	DPAC Representative	
	GITA President	
	CUPE President	
Regrets:	Boe Beardsmore	Associate Superintendent
	Lori Deacon	Acting Director of Corporate Services
	Clare Nuyens	Executive Assistant

The meeting was called to order at 1:02 p.m. by Chair Boulter. Trustee Georgeson acknowledged that the meeting is taking place on the traditional territories of the of the Coast Salish speaking peoples - huy tseep q'u.

Note: These minutes reflect the order of business as presented in the agenda. Items may have been addressed out of order to accommodate timing and access.

1. ADOPTION OF AGENDA

Additions:

- 7(c) Todd Wolf Soccer Tournament request to serve alcohol
- 7(d) Mayne Lions request to serve alcohol
- 5(b) Correspondence received
- 10(b) vi Diversity Report

Moved and seconded that the agenda for the Regular Board Meeting, Public Session held 2023 06 14 be adopted as amended.

CARRIED 47/23

2. APPROVAL OF MINUTES

Moved and seconded that the minutes of the Regular Board Meeting, Public Session held 2023 05 10 be approved as presented.

CARRIED 48/23

3. IN-CAMERA SUMMARY

The summary of the In-Camera Meeting of 2023 05 10 be adopted by consensus.

4. BUSINESS ARISING



5. **CORRESPONDENCE**

- (a) **Board Email to Anti-Racism Working Group / Response from BIPOC Community Collective**
The Chair acknowledged receipt of the correspondence and that a response would be provided to the individuals who shared their comments.

6. **DELEGATIONS**

- (a) **Galiano Community School Presentation**
School Principal Brenda Lepine spoke to the growth that had occurred within the school community in the past year. She highlighted the Hul'qumi'num language program which was curtailed by COVID. The program was revived this year and that work will continue in the new year. The grade 2/3 class presented a poem they had learned in Hul'qumi'num.
- (b) **BIPOC Community Collective**
Deblekah Guin and Hughson Welch spoke to the decision to end the Anti-Racism Working Group.

7. **CHAIRPERSON'S REPORT**

- (a) **2023/2024 Board Meetings Schedule**
The updated schedule was presented by the Chair.

Moved and seconded that the Board of Education adopts the Board Meetings Schedule for 2023/2024 as presented.

CARRIED 49/23

- (b) **Equity and Inclusion Programs and Initiatives**
The Chair presented the motion and spoke to the rationale for it. It was felt that it would provide a clear understanding of the work within the district to address the issue and provide an opportunity to identify next steps.

Moved and seconded that the Board direct staff to bring to the October Board Meeting, a summary to date of programs and initiatives relating to Diversity, Anti-Racism, Equity, Inclusion, and Truth and Reconciliation.

CARRIED 50/23

- (c) **Todd Wolf Memorial Soccer Tournament Request to Serve Alcohol**
The Chair presented the late agenda item. Galiano Activity Centre Society has requested to serve alcohol on school grounds during its annual Todd Wolf Memorial Soccer Tournament on August 26, 2023.

Moved and seconded that in accordance with policy the Board approves the request.

CARRIED 51/23

- (d) **Mayne Lions Request to Serve Alcohol**
The Chair presented the late agenda item. The Mayne Lions have requested to serve alcohol on school premises during its dinner and dance celebration on November 18, 2023.

Moved and seconded that in accordance with policy the Board approves the request.

CARRIED 52/23



8. **SUPERINTENDENT'S REPORT**

(a) **French Program Options**

Superintendent Benwell spoke to the work staff have undertaken to research the provision of French education on Pender Island. It was noted that the Ministry has indicated that French Immersion is the only appropriate option and that there is funding available to help defray the cost of staffing during the implementation of Late French Immersion education at Pender Islands School.

(b) **Seamless Day Pilot Update**

Superintendent Benwell spoke to the work staff have undertaken to provide a review of the seamless day pilot project.

(c) **School Fees 2023/24**

Superintendent Benwell spoke to the School Fees for the 2023/24 school year. The removal of the planner/locker/activities at GISS was noted and it was requested that making a similar change at the Elementary and Southern Gulf Island Schools would be helpful. There was discussion regarding the fees charged by the GISPA Academy. It was noted that the fee is for field trips and has been decreased over time.

Moved and seconded that the Board of Education approves the school fees schedule for the 2023/2024 school year as presented.

CARRIED 57/23

(d) **Deputy Superintendent's Report**

i. **Staffing**

Deputy Superintendent Deacon provided an update to the staffing process for the upcoming school year. He noted the need for an increase in the number of Education Assistants and the challenges that are being experienced in filling them all. An Anti-Racism Student Advocate position is being developed for the 23/24 school year. There will be continued work to stabilize this position for the future.

ii. **DRIPA Action Plan**

Deputy Superintendent Deacon highlighted the DRIPA Action Plan. It was noted that the plan is rooted in legislation and will create action items for the Ministry of Education and Child Care and therefore the District.

9. **SECRETARY TREASURER'S REPORT**

(a) **Monthly Financial Report**

The monthly operating expense report summary for April indicates that expenses are currently 0.5% under budget. Operation costs are primarily over budget due to the lack of an in district heavy duty mechanic. The challenge to fill the position is due to the rate of pay for the position being maintained by the province.

(b) **Draft 2023/2024 Annual Budget Bylaw – 3 readings**

John Martin presented the draft 2023/2024 Annual Budget.

Moved and seconded that there is unanimous approval to give the 2023/2024 Annual Budget Bylaw three readings at this time.



MINUTES OF THE REGULAR BOARD MEETING, PUBLIC SESSION
Board of Education, School District No. 64 (Gulf Islands)
Galiano Community School
2023 06 14

CARRIED 53/23

Chair Boulter read the Annual Budget Bylaw for 2023/2024. The total budget bylaw amount of \$30,671,242 for the 2023/2024 fiscal year was prepared in accordance with the *School Act*.

Moved and seconded that the 2023/2024 Annual Budget Bylaw be read a first time and passed.

CARRIED 54/23

Moved and seconded that the 2023/2024 Annual Budget Bylaw be read a second time and passed.

CARRIED 55/23

Moved and seconded that the 2023/2024 Annual Budget Bylaw be read a third time, passed, and adopted.

CARRIED 56/23

(c) Draft 2024/2025 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	Year Two	Year Three	Year Four	Year Five
Saltspring Elementary	Seismic Mitigation Program - Seismic Upgrade	Seismic	\$6,750,000	\$0	\$0	\$0	\$0
Phoenix Elementary	Seismic Mitigation Program - Seismic Upgrade (Combined project with Saltspring Elementary)	Seismic	\$0	\$0	\$0	\$0	\$0
Fernwood Elementary	Seismic Mitigation Program - Seismic Upgrade	Seismic	\$0	\$0	\$2,700,000	\$1,755,000	\$0
Fulford Elementary	Seismic Mitigation Program - Seismic Upgrade (Combined project with Fernwood Elementary)	Seismic	\$0	\$0	\$0	\$0	\$0
Mayne Island	Seismic Mitigation Program - Seismic Upgrade	Seismic	\$0	\$0	\$0	\$945,000	\$1,350,000



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Galiano Community School	Seismic Mitigation Program - Seismic Upgrade (Combined project with Mayne Island)	Seismic	\$0	\$0	\$0	\$0	\$0
Saturna Elementary	Seismic Mitigation Program - Seismic Upgrade (Combined project with Pender Islands)	Seismic	\$0	\$0	\$0	\$0	\$0
Pender Islands	Seismic Mitigation Program - Seismic Upgrade	Seismic	\$0	\$0	\$0	\$0	\$1,012,500
Total Request Per Year Major Capital			\$6,750,000	\$0	\$2,700,000	\$2,700,000	\$2,362,500

Moved and seconded that the Board approves the 2024/2025 Five Year Capital Plan, Major Submission.

CARRIED 58/23

(d) Carbon Neutral Report 2022 Draft Submission

The report was shared with the Board. There was discussion that funding is available to the board to reduce the carbon footprint through the offset credits we and other districts pay.

(e) New Spaces Fund – Saturna Early Learning Centre

It was announced that the New Spaces Fund application for an Early Learning Centre at Saturn School was successful. Work is in process to tender the project to action the funding.

(f) Feeding Futures Fund

There was discussion about the staffing required to coordinate the distribution of the fund and that using money from the fund is allowed by the Ministry to provide that coordination. It is believed to be multiyear investment. There was discussion about the equity of distribution of the fund.

(g) Hydro Field

There was discussion about improvements to the hydro field through the donation of a private benefactor to enhance women’s fastpitch infrastructure. The project will proceed in partnership with the Capital Regional District to undertake and manage the improvements.

Moved and seconded to extend the meeting by fifteen minutes.

CARRIED 59/23

Trustees Katrensky and Georgeson left the meeting at 3:30 p.m.



10. **COMMITTEE REPORTS**

(a) **Committee of the Whole**

The Committee of the Whole summary 2023 05 15 was received.

(b) **Policy Committee**

The Policy Committee summary 2023 05 10 was received.

i. **Policy 1.50 Policy Development and Currency**

A notice of motion was presented at the April public meeting and the policy was circulated for feedback. No further amendments have been recommended by the Policy Committee.

Moved and seconded that the Board adopts Policy 1.50 Policy Development and Currency.

CARRIED 60/23

Moved and seconded that the Board repeals Policy and Procedure 135 Policy Development and Implementation and procedural forms 135-1 and 135-2.

CARRIED 61/23

ii. **Policy and Procedure 410 Student Transportation**

The policy and procedure were amended to update practice. A notice of motion was presented at the April public meeting and the policy and procedure were circulated for feedback. The Policy Committee recommends amending 5 a iv to state “To meet the needs of grade 6 to 9 students from Pender, Mayne, Saturna and Galiano Islands who are registered in French Immersion within their designated catchment area.”

Moved and seconded that the Board adopts Policy and Procedure 410 Student Transportation as amended.

CARRIED 62/23

iii. **Procedure 525 Residential Catchment Areas**

The procedure was amended to update practice. A notice of motion was presented at the April public meeting and the policy was circulated for feedback. The policy committee has considered the feedback. The policy committee recommends amending 5 to state “Students wishing to enrol in Late French Immersion within their catchment areas are required to complete an application specific to the French Immersion Program. The application form is available on the district website.”

Moved and seconded that the Board adopts Procedure 525 Residential Catchment Areas as amended.

CARRIED 63/23

iv. **Policy 2.50 Public Interest Disclosure/Whistleblower Protection**

The policy was amended to incorporate procedures and reflect legislative requirements. A notice of motion was presented at the May public meeting and the amended policy was circulated for feedback. No further amendments have been recommended by the Policy Committee.



Moved and seconded that the Board adopts Policy 2.50 Public Interest Disclosure/Whistleblower Protection.

CARRIED 64/23

Moved and seconded that the Board repeals Policy and Procedure 132 Public Interest Disclosure/Whistleblower Protection.

CARRIED 65/23

v. Bylaw #3 School Act – Section 11 Appeals Procedure

Bylaw #3 was amended to update practice in alignment with the *School Act*. The Bylaw received first reading at the May 10 public meeting and was circulated for feedback. No further amendments have been recommended by the Policy Committee.

Moved and seconded that the amended Bylaw No. 3 School Act – Section 11 Appeals Procedures be read a second time and passed.

CARRIED 66/23

Moved and seconded that the amended Bylaw No. 3 School Act – Section 11 Appeals be read a third time, passed, and adopted.

CARRIED 67/23

vi. Diversity Policy Working Group Summary Report

The Committee received the report during their morning meeting.

Moved and seconded that the Board instruct staff to update policies related to the work in alignment with the recommendations contained in the report.

CARRIED 68/23

11. TRUSTEES REPORTS

Trustee school reports were received.

Topic: What Strategies and resources are we leaving with students and families to promote continued learning beyond the school year? (Objective 3.1: Cultivate connections that enhance intellectual, human & social, and career development for our students.)

Fernwood Elementary School

Fulford Community Elementary School

Activities and suggestions:

- Home reading is encouraged and directly supported when school is out
- We encourage our parents to join in with nature programs offered in the community.
- We suggest parents connect with friends for play and simple excursions
- Fulford recommends that children connect as possible with community mentors, elders and extended family as much as possible
- In report cards and writing we encourage most families to make trips to the library, listen to audio books for long drives, do 'real world' math (baking, card games, set up a lemonade stand), and for writing we are recommending every child to keep a summer journal, write grocery lists, etc.



- For some of our more vulnerable learners, we have recommended tutoring with Ardice McCrea, or the use of online apps.
- Many students are encouraged to practice using their 'Emotional Thermometer' to communicate their emotions with their parents. https://youtu.be/ToQn9EIz_yg . They will take home the Emotional Thermometer home to refer to over the summer.

Galiano Community School

Gulf Islands Secondary School

Mayne Elementary/Jr. Secondary School

At Mayne School the staff have been reviewing individual student progress in relationship to their school goals. In particular, student writing is a significant focus and as the school year ends, some additional teacher support has allowed for a writing 'sprint' throughout the month of June. The sprints allow the staff to extend the students learning in the Six plus One Traits of writing and continue their enthusiasm for writing. Each student will be engaging in a 'book look' with their parents on the final day. As part of the final sprint, students had books published by Shutterfly to bring home on the last day.

Following these final assessments, the staff identifies learning areas requiring additional support over the summer to help lessen the possibility of the 'summer slump'. Going into July, every student is provided with a journal and writing instrument: pens for the older children and pencils for the younger children. The students have demonstrated and engaged willingly in the writing process, and they are excited about what they have been able to accomplish. The school wants to support this enthusiasm as the students shift their writing environment from the school to the home. Teachers will be ensuring that books and math games are also going home with students for the summer break. The joy of a smaller school community is individualizing the necessary supplies and activities for each student. An educational 'bingo' will also be going home. This fun activity can be shared with the entire family and possibly include those summer visitors: cousins and grandparents!

From the parent's perspective, summer time is full of juggling and searching for activities to break up and balance the adults working at home, and the lack of on-Island 'camp type' events for students. Families are on their own to search the web, make calls or gather details from their neighbours when it comes to planning summer activities for their children. Even though the pandemic provided an opportunity for working at home, which has been received well for the most part, the key word is 'working'. Parents have employer commitments at home which makes it challenging to have their students at work with them. Awareness of possible activities both on and off Island is limited, and those families whose children have specific learning needs are even more challenged to find opportunities for their children away from home.

Pender Islands Elementary Secondary School

Phoenix Elementary School

Salt Spring Elementary School

Saturna Elementary School/SEEC



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Board of Education, School District No. 64 (Gulf Islands)
Galiano Community School
2023 06 14

12. OTHER BUSINESS

13. QUESTION PERIOD

Chair Boulter accepted questions from the public.

Moved and seconded to extend the meeting by fifteen minutes.

CARRIED 69/23

14. NEXT MEETING DATES

Trustees discussed whether or not to include committee days a part of the published agenda.

- (a) Regular Board Meeting: September 13, 2023 at the SBO
- (b) Committee Day (all morning): Policy, September 27, 2023 via Zoom

15. ADJOURNMENT

Moved that the meeting be adjourned 4:00 p.m.

CARRIED 70/23

Date: _____
Chairperson

Certified Correct: _____
Acting Secretary Treasurer

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

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

**Record of Proceedings of the Regular In-Camera meeting held
at Galiano Island School
2023 06 14**

Present:	Tisha Boulter Chaya Katrensky Jeannine Georgeson Nancy Macdonald Deborah Luporini Rob Pingle Gregory Lucas Scott Benwell D'Arcy Deacon	Board Chair Vice-Chair Trustee Trustee Trustee Trustee Trustee Superintendent of Schools / Acting Secretary Treasurer Deputy Superintendent
Guest:	Lindsie M. Thomson	(Harris and Co., via ZOOM)
Regrets:	Lori Deacon Boe Beardsmore	Acting Director of Corporate Services Associate Superintendent

The meeting was called to order at 8:34 a.m.

The agenda for the Regular Board meeting, In-Camera session held 2023 06 14 was adopted as amended.

The minutes of the Regular Board meeting, In-Camera session 2023 05 10 was approved as presented.

Items

1. Phoenix Elementary Enrolment
2. Transportation Report Update

Scott Benwell and D'Arcy Deacon left the meeting at 9:12 a.m.

3. Senior Staff Contracts

The meeting was recessed from 10:34 a.m. to 10:40 a.m. Scott Benwell and D'Arcy Deacon rejoined the meeting at 10:40 a.m.

4. Partner Groups
5. Meeting Protocols
6. Welcome Back BBQ

The meeting adjourned at 10:58 a.m.

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

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

**Record of Proceedings of the Special In-Camera meeting held
Via ZOOM
2023 06 19**

Present:	Tisha Boulter	Board Chair
	Chaya Katrensky	Vice-Chair
	Jeannine Georgeson	Trustee
	Nancy Macdonald	Trustee
	Deborah Luporini	Trustee
	Rob Pingle	Trustee
	Gregory Lucas	Trustee
	Scott Benwell	Superintendent of Schools / Acting Secretary
		Treasurer

The meeting was called to order at 6:31 p.m.

The requirement of 48 hours notice to hold a Special In-Camera session was waived.

The agenda for the Special Board meeting, In-Camera session held 2023 06 19 was adopted as presented.

Scott Benwell left the meeting at 6:35 p.m. Trustee Georgeson joined the meeting at 6:36 p.m.

Items

1. Exempt Contract Considerations

Trustee Pingle joined the meeting at 7:56 p.m.

Scott Benwell returned to the meeting at 8:09 p.m.

The meeting adjourned at 8:11 p.m.

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

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

**Record of Proceedings of the Special In-Camera meeting held
Via ZOOM
2023 06 30**

Present:	Tisha Boulter	Board Chair
	Chaya Katrensky	Vice-Chair
	Nancy Macdonald	Trustee
	Deborah Luporini	Trustee
	Rob Pingle	Trustee
	Gregory Lucas	Trustee
	Scott Benwell	Superintendent of Schools / Acting Secretary
		Treasurer

Regrets:	Jeannine Georgeson	Trustee
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The meeting was called to order at 2:31 p.m.

The requirement of 48 hours notice to hold a Special In-Camera session was waived.

The agenda for the Special Board meeting, In-Camera session held 2023 06 30 was adopted as presented.

Scott Benwell left the meeting at 2:32 p.m.

Items

1. Superintendent Agreement

Scott Benwell returned to the meeting at 2:53 p.m. The Board approved the mutual separation agreement with the Superintendent pending BCPSEA/PSEC approval.

2. Recruitment Strategy

Scott Benwell left the meeting at 3:08 p.m.

Scott Benwell returned to the meeting at 2:52.m. The Board decided to appoint an external hiring consultant to conduct the Superintendent search.

The meeting adjourned at 3:40 p.m.

Present:	Tisha Boulter	Board Chair
	Chaya Katrensky	Vice-Chair
	Jeannine Georgeson	Trustee
	Nancy Macdonald	Trustee
	Deborah Luporini	Trustee
	Rob Pingle	Trustee
	Gregory Lucas	Trustee
	Scott Benwell	Superintendent/Acting Secretary Treasurer
	D'Arcy Deacon	Deputy Superintendent
	Lori Deacon	Acting Director of Corporate Services
	Anna Szul	Executive Assistant

Regrets: Boe Beardsmore Associate Superintendent

The meeting was called to order at 3:32 p.m. by Chair Boulter.

The requirement of 48 hours notice to hold a Special In-Camera session was waived.

The agenda for the Special Board Meeting, In-camera Session held 2023 08 03 be adopted as presented.

Items:

1. Request for Appeal

Trustee Pingle left the meeting at 3:35 pm.

The meeting was adjourned at 3:54 p.m.



August 1, 2023

Ref: 291308

Tisha Boulter, Board Chair
School District No. 64 (Gulf Islands)
Email: tboulter@sd64.org

RE: School Trustee Codes of Conduct Criteria

Dear Tisha Boulter:

The Ministry of Education and Child Care and the BC School Trustees Association (BCSTA), in partnership with a sector advisory committee,¹⁹ has co-developed voluntary provincial criteria for school trustee codes of conduct. The intent of this project is to provide trustees with clarity on their roles and responsibilities respecting conduct. Codes of conduct can assist boards to focus on their core responsibilities to deliver educational programs and to support safe and inclusive schools and workplaces.

In the June 2, 2023, DM Bulletin, the Ministry and the BCSTA released the following [criteria](#) for school trustees codes of conduct:

- o Emphasis on student achievement, equity, and well-being;
- o Alignment with BCSTA's six principles/standards (integrity, respect, confidentiality, responsibility, conflict of interest and relationships);
- o Alignment with existing provincial and federal legislation (i.e., *Criminal Code*, *BC Human Rights Code*, *Freedom of Information and Protection of Privacy Act*, *School Act*, *Workers' Compensation Act*);
- o Provisions on:
 - Respectful workplaces & relationships with others;
 - Anti-racism, reconciliation & relations with local First Nations;
 - Acceptable use of social media;
- o Policies and procedures for breaches and sanctions with public accountability;
- o Mechanisms to regularly review and affirm the code;
- o Board training, including with trustee onboarding; and
- o Plain language.

.../2

¹⁹ The Committee includes representatives from the Ministry, BCSTA, the BC Association of School Business Officials (BCASBO), the BC Public School Employers' Association (BCPSEA), the BC School Superintendents Association (BCSSA), and the First Nations Education Steering Committee (FNESC).

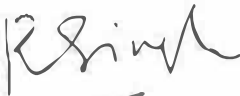
To support boards and senior district staff in revising their codes over the 2023/24 school year, a guidelines document and training supports are available [here](#).

Furthermore, a scan of all BC boards' codes of conduct has been completed to better understand and support individual boards in revising their codes of conduct. Based on the scan, the School District No. 64 (Gulf Islands) Board has been identified as not having a code with a breaches and sanctions component. I recommend working with your board to review and update the code with the new provincial criteria. If the board would like to collaborate on or receive support updating the code of conduct or developing a breaches and sanctions component, or if you have any questions or updates on the criteria, please contact the Ministry of Education and Child Care by email at EDUC.Governance.Legislation@gov.bc.ca.

The Ministry and the BCSTA are requesting that boards submit their revised codes to EDUC.Governance.Legislation@gov.bc.ca by April 30, 2024.

We look forward to working in partnership with the School District No. 64 (Gulf Islands) to continue to support student achievement, equity, and well-being.

Sincerely,



Rachna Singh
Minister

Attachments: School Trustees Codes of Conduct: Provincial Criteria Guidelines

pc: Christina Zacharuk, Deputy Minister
Cloe Nicholls, Assistant Deputy Minister
Suzanne Hoffman, CEO, BC School Trustees Association
Carolyn Broady, President, BC School Trustees Association
Scott Benwell, Superintendent, School District No. 64 (Gulf Islands)



OMBUDSPERSON
BRITISH COLUMBIA

June 27, 2023

Rob Pingle
Chair
School District 64 (Gulf Islands)
112 Rainbow Rd.
SALT SPRING ISLAND BC V8K 3K3

RECEIVED

JUL 11 2023

SCHOOL DISTRICT #64
(BOARD OFFICE)
79062

Dear Rob Pingle,

RE: Office of the Ombudsperson Quarterly Reports: July 1, 2022 - March 31, 2023

This package of documents details the complaint files the Office of the Ombudsperson closed for School District 64 (Gulf Islands) for the last three reporting quarters of the 2023 fiscal year between July 1, 2022 and March 31, 2023. No action is required on your part; however, we hope that you will find this information useful and share it within your organization.

Our office has recently migrated to a new software platform for our investigation file management, which has caused a delay in producing quarterly reports on their normal schedule. As we implemented the new software, we have updated the process by which these reports are generated. I apologize for the delay in sending these reports to you and expect that, going forward, the reports will be generated on a quarterly basis as they were in the past.

These reports provide information about the complaint files we closed regarding your organization within the last three quarters, including both files we investigated and files we closed without investigation. Files currently open with the office are not included in these reports.

Enclosed you will find detailed reports containing the following:

- A one-page report listing the number of files closed and the category under which they were closed. The categories we use to close files are based on the sections of the *Ombudsperson Act*, which gives the Ombudsperson the authority to investigate complaints from the public regarding authorities under our jurisdiction. A more detailed description of our closing categories is available on our website at: <https://bcombudsperson.ca/assets/media/QR-Glossary.pdf>.
- If applicable: Copies of closing summaries for complaint files that were investigated. These summaries provide an overview of the complaint received, our investigation and the outcome. Our office produces closing summaries for investigated files only, and not for enquiries or those complaints that were not investigated.



- If applicable: A summary of the topics identified in the complaint files closed during the quarter. We track general complaint topics for all complaints we receive, and when applicable, also include information about authority-specific and/or sector-specific topics in those complaints for your organization and/or sector. Because complaints to our office are confidential, we do not share complaint topic information if we received too few complaints to preserve the complainants' anonymity.

If your organization received too few complaints to produce a summary of complaint topics but you would like further information about the complaints our office received about your organization, our Public Authority Consultation and Training (PACT) Team can provide further details upon request.

If you have questions about our quarterly reports or notice any inaccuracies in the data provided, or if you would like to sign up for our mailing list to be notified of educational opportunities provided by our PACT Team, please contact us at 250-508-2950 or consult@bcombudsperson.ca.

Yours sincerely,

Jay Chalke
Ombudsperson
Province of British Columbia

Enclosures





Type of complaint closure for Authority: School District 64 (Gulf Islands)	# closed
<p>Enquiries – Many people who contact us are not calling to make a complaint, but are seeking information or advice. These contacts are classified as <i>Enquiries</i> to distinguish them from <i>Complaints</i>, which are requests that our office conduct an investigation.</p>	0
<p>Complaints with No Investigation – Our office does not investigate every complaint it receives. First, we determine whether we have authority to investigate the complaint under the <i>Ombudsperson Act</i>. We also have discretion to decline to investigate for other reasons specified in the <i>Ombudsperson Act</i>.</p>	1
<p>Early Resolution Investigations – Early Resolution investigations provide an expedited process for dealing with complaints when it appears that an opportunity exists for the authority to take immediate action to resolve the issue. Typical issues that are addressed through Early Resolution include timeliness, communication, and opportunities for internal review.</p>	0
<p>Complaint Investigations – When we investigate a complaint we may conclude with a determination that a complaint is not substantiated, or with a negotiated settlement of the complaint, or with public findings and recommendations. We may also exercise discretion to cease investigation for a number of other reasons specified in the <i>Ombudsperson Act</i>.</p>	0
<p><i>Reason for closing an Investigation</i></p>	
<p>Pre-empted by existing statutory right of appeal, objection or review.</p>	0
<p>Investigation ceased with no formal findings under the <i>Ombudsperson Act</i>.</p>	
<p>More than one year between event and complaint</p>	0
<p>Insufficient personal interest</p>	0
<p>Available remedy</p>	0
<p>Frivolous/vexatious/trivial matter</p>	0
<p>Can consider without further investigation</p>	0
<p>No benefit to complainant or person aggrieved</p>	0
<p>Complaint abandoned</p>	0
<p>Complaint withdrawn</p>	0



Complaint settled in consultation with the authority – When an investigation leads us to conclude that action is required to resolve the complaint, we try to achieve that resolution by obtaining the voluntary agreement of the authority to settle the complaint. This allows matters to be resolved fairly for the complainant and authority without requiring a formal finding of maladministration.	0
Complaint substantiated with formal findings under the <i>Ombudsperson Act</i> .	0
Complaint not substantiated under the <i>Ombudsperson Act</i> .	0
Ombudsperson Initiated Investigations – The Ombudsperson has the authority to initiate investigations independently from our process for responding to complaints from the public. These investigations may be ceased at the discretion of the Ombudsperson or concluded with formal findings and recommendations.	0



The tables below summarize the complaint topics we are tracking for your sector and/or authority and the number of times this topic was identified in the files (investigated and non-investigated complaints) that were closed in the most recent quarter.

If you would like more information on the types of complaints we receive, please contact our Public Authority Consultation and Training Team: email us at consult@bcombudsperson.ca or call us at 250-508-2950.

Sector-Specific Complaint Topics – All School Districts

Bans from School Property (Section 177)	3	4%
Enrolment/Registration	7	9%
Other	35	43%
School Closures	3	4%
Special Education	11	14%
Student Safety	17	21%
Student Suspension or Exclusion	5	6%

General Complaint Topics – All School Districts

Accessibility	8	6%
Administrative Error	1	1%
Communication	19	14%
COVID-19	1	1%
Delay	4	3%
Disagreement with Decision or Outcome	32	23%
Discrimination	3	2%
Employment or Labour Relations	9	7%
Other	7	5%
Process or Procedure	30	22%
Review or Appeal Process	5	4%
Treatment by Staff	19	14%

Environment Scan

Early Learning and Child Care



GULF ISLANDS
SCHOOL
DISTRICT 64

The Gulf Islands School District is located in the Salish Sea (Strait of Georgia) and is home to five island communities: Salt Spring, Pender, Galiano, Mayne, and Saturna Islands.

The district currently serves approximately 1500 students. It is proud of its quality programming including successful Indigenous education, thriving International Studies, performing arts academy, ecological, nature-based, and late French Immersion.

We place students at the heart of our work and aspire to the values of trust, responsibility, opportunity, sustainability, collaboration, and diversity.

TABLE OF CONTENTS:

Part 1: Inventory of Licensed/Unlicensed Child Care on School Grounds

- Written Response & Excel Spreadsheet (Included in email attachment)

Part 2: District Policies

Part 3: Local Context

Part 4: Integration

Part 5: Final Reflections

Supporting Documents:

- Policy and Procedure 6950

Environment Scan Early Learning and Child Care

Part One – Inventory



GULF ISLANDS
SCHOOL
DISTRICT 64

Question 1

(Excel Spreadsheet Inventory Data is provided in the email)

A. Looking at the range of licensed and other ELCC programs on school grounds that you've gathered in your inventory:

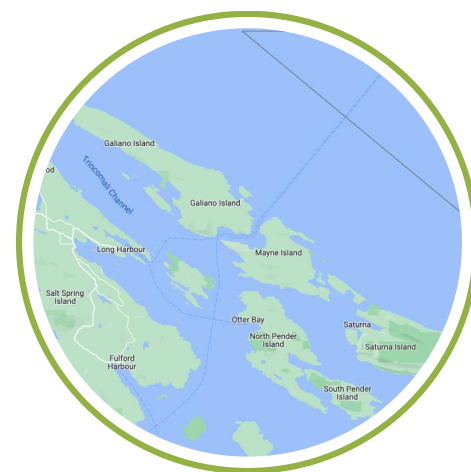
- What do you see?
- How do you understand it?
- Are there waitlists for district operated ELCC programs on school grounds?
- How effectively are they functioning?

Response:

Across the district it is evident that early learning programs are well attended, well-respected, and play an important role in our island communities. In some locations within our district, these programs are one of a limited number of organized offerings for children in this age group. Particularly for remote locations in the district, StrongStart, Ready/Set/Learn, and Welcome to Kindergarten events play an important role in family and children's engagement and connection to community and options for supported socialization skill development.

For school-age students, Roots of Empathy programming at two of our sites and our pilot Seamless site, support us in deepening the work we are doing of imbedding the Early Learning Framework into daily practice.

As a new ELCC staff team, the inventory was helpful for us in gaining a deeper understanding of the early learning initiatives already operating within our district. Asking the questions provided us with additional opportunities to strengthen relationships in our community. We were pleased to see many strength areas and have elaborated on a few key areas in more detail below.



All islands in our district offer StrongStart and Ready/Set/Learn Programming led by early learning educators.

Environment Scan Early Learning and Child Care



GULF ISLANDS
SCHOOL
DISTRICT 64

Part One – Inventory

StrongStart:

Across our district, it is notably visible that StrongStart programs are being well accessed and we are seeing increased numbers of participation. These increased numbers are not only since the return from the Pandemic, but attendance rates have also increased compared to pre-pandemic numbers. Our drop-in rate, increased from 906 total visits in 2021-22 to 2701 total visits in 2022-23. Through a data analysis across our district, we discovered that 142 families were attended regularly.

When compared with pre-pandemic attendance, we have increased rates by 13%. This is showing us that the program is highly valued by families across the district and has become a meaningful part of families' routines during the pandemic recovery.

A strength of this program for our district is that all educators are staff within the district and meet regularly as an early learning team to share best practice, reflect on quality, and share professional learning.

13%



Increase in attendance
over pre-pandemic rates.

StrongStart Parent Feedback
"What do you like most about
StrongStart?"

94%

Social/peer
connection for
my child

90%

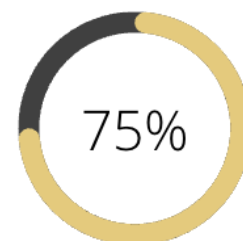
Community
Connections

"It is wonderful have the ELF educators help with the transition to kindergarten. Our family has attended several of the events for kindies and we're really impressed with the care and thoughtfulness put into those events."

-StrongStart Parent

"StrongStart was a wonderful space to get to know other families in the community and have some social/peer interactions for myself."

-StrongStart Parent



Parents indicated one of the things they liked best about StrongStart was...

- Connecting with the StrongStart educator
- Social/peer interactions for themselves

Environment Scan Early Learning and Child Care

Part One – Inventory



GULF ISLANDS
SCHOOL
DISTRICT 64

Seamless Day Programming:

At our pilot Seamless Day site we notice that the program is well integrated into the Kindergarten classroom and has been a well-received program by families and the school.

A strength has been that the program has had continuity with the ECE shifting from a StrongStart position into the Seamless program. We have been fortunate that this ECE is also helping with program administration and has extensive experience in child care settings and experience with licensing and CCOF/CCFRI/ACB/SCD management. Without this knowledge, the program may not have been as successful.

A current challenge of the program is finding qualified ECE staff to run the program with two ECEs. There are no waitlists for this program and it is running smoothly within the school. As we enter our third year of the pilot program, there is growing interest in determining next steps for the program.

Third-Party Sites/Child Care:



Within our district, there are currently three third-party operated child care sites on school grounds offering multi-age care. Within the past year, two of the operators have had to temporarily pause service delivery due to lack of staffing. Within a few months of closure, both were successful in finding staffing and were able to re-open and maintain service. We noticed that there is a need for Infant/Toddler certified ECEs and this is particularly difficult to find and retain. .

We have also learned that there are significant waitlists for children wanting to access multi-age care and infant/toddler care, both within third-party sites on school grounds and child care centres within community.

"Seamless Day with the presence of an ECE in Kindergarten is so amazing and I wish all the kindergarten classes could benefit. ECE's knowledge of child development, guidance and behaviour management is a great asset to the classroom." ECE

"I can't say enough about the amazing ECE! The constant communication and problem solving has been amazing and it is so helpful to have a trained early years person who can offer centres activity ideas that are new and engaging. The ECE was a huge help in early transition for kids coming from Strong Start who were comfortable with her. She also offered insight on behaviour and ideas about support. I strongly believe this program should be in every K classroom! The after school childcare piece is of great value to families." K Teacher

Environment Scan Early Learning and Child Care

Part One – Inventory



GULF ISLANDS
SCHOOL
DISTRICT 64

Third-Party/Child Care Continued:

All three sites indicated they have a waitlist, a high demand for child care spaces, and challenges with staff retention and recruitment. Housing was mentioned by one of our providers as a challenge connected to recruitment; "Since there is no affordable housing on Pender Islands, it is very difficult to attract lower wage earners such as ECEs to work or move here. Pender Islands needs an Infant and Toddler Centre, however we do not currently have a site or an ECE with this designation."

Amongst these challenges, the third-party child care sites indicated many successes including;

- "Great team dynamics, children received quality care, we are a \$10 a day site"
- "We serve wonderful families, and received some funding to implement some outdoor structures,"
- "Re-opening after a six month closure due to insufficient ECE staff," "Development of a children's program."

In completing our scan, we noticed that none of the third-party sites offered after-school care and there is a lack of after-school care spaces across the region. We understand this is at least in part due to challenges in recruiting and retaining staff. We are also wondering if this is reflective of the difficulty with predicting stable financial funding due to the current cost-recovery funding model and staffing challenges for after-school care.

Recently, we conducted a survey at our largest elementary school to determine if we had enough interest for registration to run an after-school program and were left with varied results. There is enough interest to show a need for care, but when looking to hire staff and work on a cost-recovery model and ensure cost neutrality, it becomes crucial to have a critical mass of registrations or else the program may run a deficit and set an unsustainable precedent. In our case, the program had 7 respondents indicate 'yes', and 9 indicate 'maybe', and 4 indicate 'no'. Our estimates show a need for over half capacity programming (minimum 6+ students attending full time) to be cost neutral. This becomes a very tight margin to run with confidence if there isn't overwhelming uptake. It has left us wondering how to support after-school care, while ensuring sustainable and fiscally responsible operations.

Environment Scan Early Learning and Child Care

Part One – Inventory



GULF ISLANDS
SCHOOL
DISTRICT 64

B. What is the role of recreational programs, clubs, and other extracurricular activities in your district?

Response:

Many of our students have access to after school clubs, and extracurricular activities that vary in terms of age. Some are delivered by volunteers that have collaborated with the school to run the programs (ie; Galiano Activity Centre at Galiano School, Pender Wheelchair basketball at Pender Islands, PAC supported soccer and tennis after-school programs at Mayne Island School). On Salt Spring Island the local CRD Parcs program runs a variety of fitness and sports offerings after school. As well, there are many clubs offering programming after school hours and on weekends, some occurring on-site at the elementary schools and others at community locations. Many of these offerings are not exclusive to early years ages. We noticed that at one site we have a well-integrated child care site offering a HOP program in the school gym to coincide with StrongStart. This supports engagement between the children in child care and the families attending StrongStart with opportunities to learn and grow together.

We have noticed that the school gym and field plays an important role in extracurricular community programming, particularly at our more remote island locations. As evidenced, at one of our smaller sites (approx 50 students) students from Grade 1-7 had access to after-school activities nearly every day of the school week. We also noticed that there is room for growth on offerings in this area for the early years. We are interested in learning more about what other districts provide in this area and how those offerings are structured/funded.

Part Two: District Policies

A: What documents did you find that were relevant to ELCC?

Response:

Our district has Policy and Procedure 6950 as related to Child Care. Through this policy, the board promotes the use of board property for the provision of child care programs between the hours of 7 a.m. and 6 p.m. on business days by either the board or third-party licensees.

Environment Scan Early Learning and Child Care

Part Two: District Policies



GULF ISLANDS
SCHOOL
DISTRICT 64

B. How does the language in these documents support or constrain growth of ELCC on school grounds (both operated by school districts and offered by third parties)? If there are partners involved, how do they experience the language as supportive or constraining?

Response:

Language in Policy/Procedure 6950 shows an intentional approach to supporting the need for child care as evidenced in the policy: "The board recognises the benefit and need for safe and quality community child care programs." The procedures allow for both third-party care and district-led care.

The fees are reasonable in that, "for the use of board property by licensees other than the board will not exceed the direct and indirect costs the board incurs in making board property available for the child care program," leading to fees that are far below market value costs.

To ensure equitable space sharing, there is the provision that, "The use of board property by licensed child care providers must not disrupt or otherwise interfere with the provision of educational activities including early learning programs and extracurricular school activities."

C. How is the approach to ELCC different across the district (if at all)?

Response:

The approach to ELCC is as consistent across the district as possible, with Ready/Set/Learn events, Welcome to Kindergarten and StrongStart being offered on every island in the district. Child care provision is currently dependent on access to third-party providers. Strengthening Early Years to Kindergarten (SEY2KT) supports are currently focused to one community in the district, that being Salt Spring Island, due to the program requirements restricting focus to one community. We are working to increase cohesion in our approaches to ELCC across all sites, and have begun a monthly district-wide Early Learning Newsletter, sharing early learning practices, Ministry created resources (Early Learning Framework, Play Today, etc). We are also working to gather evidence of current practice and create systems to promote coherence (i.e., a district-wide early learning survey, participation in EDI, and creating a district specific operations manual for StrongStart.)

Environment Scan Early Learning and Child Care

Part Three: Local Context



GULF ISLANDS
SCHOOL
DISTRICT 64

A. What role does the school district currently play in ELCC within the broader community?

Response:

Over the course of the past year, we have engaged in discussion and worked collaboratively to enhance relationships with community partners in the Early Years sector such as the Salt Spring Island (SSI) Library, SSI Family Place, SSI Literacy Society, and the SSI Early Years Centre, local StrongStart ECEs, Third-Party operators, and discussions with the Victoria CCRR.

We have also been able to connect with Island Health's public health nurse on SSI and discuss areas of focus for early learning, as well as better understand the options available to families through Island Health Services. Additionally, we have connected with the Queen Alexandra (QA) Foundation and are working to increase collaboration for families receiving Early Intervention Supports. We met recently with QA to engage in their new transition care plan launching in September, which will further strengthen our connection to families and community supports.

We have strengthened relationships by collaborating with early years' leaders in our region through the SEY2KT initiative. This has assisted us in gaining a richer understanding of the broader community in which we operate and learn more about the strengths and challenges in our region. Our district is also engaging in the Gulf Islands Early Years Table and is helping to support its continued growth as a community of practice within the Gulf Islands. Additionally, we meet regularly with the Island Early Years Network and are on the committee to host the Island Early Years Conference for October 2023 in Nanaimo. We are also connected to the ELCC Island community of practice with other local districts to share expertise, collaborate and strengthen practice.

We have also learned that our district supports care providers through work experience placements of high school students looking to enter the early learning profession on all islands in the district. In particular, these placements access the Friday non-instructional days in our district to support experiences in local child care centres. The Gulf Islands Secondary School is also collaborating with Camosun College through the South Island Partnership. In addition, high school students also assist the StrongStart programs and Kindergarten classes through peer tutoring. Our District Manager of Career Development and Community Initiatives also works with students to gain dual-credit courses and begin their ELC diploma while in high school.



B. What do partners want districts to know about community based ELCC that will inform the district's understanding of the broader system?

Response:

Through our SEY2KT team we were able to complete a systems mapping exercise to gain deeper insights into our region's strengths and areas of growth. Combined with conversations with third-party operators, private operators and participation at Early Years Tables, we are gaining a better understanding of the landscape of early years programming and child care within the region. Reviewing our EDI data and feedback from district StrongStart educators has added greater depth to these understandings.

Common themes that are emerging from these groups are:



Access to after-school care for young children is a challenge in many of our locations and is in part supplemented by after-school sports groups. We are also aware through conversations with the above-mentioned groups, as well as that there are broader community-based challenges affecting our area related to housing, families needing to go off-island for specialized services, and staffing shortages leading to competition for staff.

Environment Scan

Early Learning and Child Care

Part Three: Local Context



GULF ISLANDS
SCHOOL
DISTRICT 64

C. As you researched and developed an understanding of the local context of ELCC, what interested you and why? What next steps can you take with that information?

Response:

It was interesting to us that while we have geographical barriers within our region, there does exist opportunity for engagement and collaboration to support early learning across islands. We noted that having ECEs on district staff through StrongStart and Seamless Day is crucial to engagement and validating the role of early learning in our community. Having full-time ELCC leadership roles such as the Principal of Early Learning and Child Care, and Early Learning and Child Care Lead have been essential in developing a systematic and sustainable way of increasing institutional knowledge and deepening connections between educators and the broader community.

We are working on next steps to strengthen our connections with on-site third-party providers by offering learning resources and opportunities for shared professional growth. For example, this year we sent each on-site third party providers a package of resources that included Indigenous Education materials and other book materials. We also made efforts to show appreciation and honour the work they do in our communities by marking occasions such as Child Care month. We are working with the Victoria CCRR to offer shared professional learning events next year that will be open to third party providers, as well as other child care providers in our community. We are hopeful we can create a calendar of regular opportunities to support shared capacity building, opportunities for affordable ECE professional development credit earning, and learning together.

We noticed we are able to build strong systems for engagement within this staff network. The SEY2KT initiative was new for our district this year and allowed us to expand our relationships beyond our district to work in a focused way with community partners towards shared goals. It was interesting to us how this was noted by many in our community as evidenced recently by the following comment from one community member after our Class of 2036 Celebration for incoming Kindergarten students; *"It was WONDERFUL to see such an event coordinated between the Library, SS Literacy and the school district. Great project, great cooperation! It seemed like a nice turn out. And for us, as children's book creators on Salt Spring, it was a real treat to share our books with local kids and each other!"*.

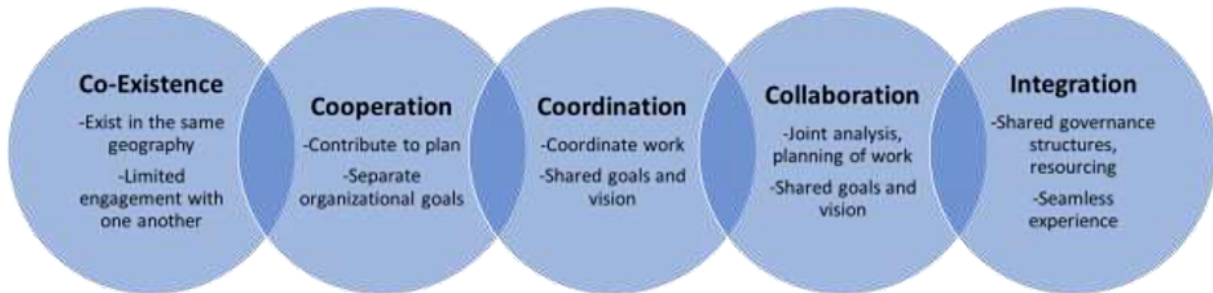
Environment Scan Early Learning and Child Care



GULF ISLANDS
SCHOOL
DISTRICT 64

Part Four: Integration

A. Please identify what aspect of the continuum currently reflects the School District context and list supportive evidence. Please describe any individual schools that have emerged as distinctly integrated and what has supported that integration.



Response:

Our district's location along the continuum is dependant on a site by site basis. In our Pender Islands site for example, our team found that the third party daycare and the school existed at the far right of the continuum between collaboration and integration. While operating with two different governing entities, the experience for families, is as integrated as possible. The building structure allows for distinct programming to occur for both K-12, StrongStart, and the daycare without resource conflicts, which also provides for integrated programming where the daycare children have access to the gym. The centre itself is housed within the school allowing for convenience for families and a seamless experience for children who enter the daycare and then carry on to the elementary and later junior high programs at the same location. While visiting recently, the daycare shared that they regularly have former daycare children who are now school-aged children wave, through the window and say hi from the playground.

Evidence of integration can also be found in the experience of families through the transition from daycare to Kindergarten. The daycare site at Pender Islands School has worked with both the district early learning team and the school administration to ensure smooth transitions for students needing additional care upon entry to Kindergarten. We are working together with the daycare to support this in the following ways;

- The school and early learning team is supporting the child care provider to attend the Kindergarten class one day a week during the first month of September
- The daycare, family, and school had joint meetings prior to the transition to discuss student needs and possible supports
- The school and daycare support the Kindergarten teacher to visit the daycare and observe the children while at play and work with the child care providers to transfer knowledge

This example is the goal we aspire to in our other sites with third-party providers and are working to build relationships with the providers and increase capacity to share goals and vision and move from a cooperation level to integration.



B. Please describe any nuance that has emerged as you've reviewed early learning and child care programs, policies, and partnerships across your district.

Response:

We've learned that there is a delicate balance between the transactional engagement of third-party sites and the district, as well as developing relationships with shared visioning. We have found that it is possible to exist within collaboration/integration along the continuum if there is willingness and strong relationships from both the on-site school and third-party. We have also learned that this is not always the case and sometimes a perceived or real competition for staff/space can shift the balance to a more transactional approach.

Additionally, we have come to realize the significant value in having StrongStart sites be staffed with district employees, allowing for smooth channels of engagement and greater opportunities for shared visioning and communities of practice to support educator well-being and knowledge sharing.

C. What is one next step the district could take to support movement along the continuum?

Response:

Moving forwards, based on feedback from our third-party sites, our ELCC team plans to organize and provide shared professional development opportunities (partnered with CCRR). Specifically, in the areas of; Indigenous Education, play-based curriculum ideas, and natural loose-parts play. We are also exploring methods and systems to share early learning resources from our District Resource Centre with third-party providers. With our distinct island-based geography, it is imperative that our ELCC team continues with regular site visits to all islands to strengthen relationships and support capacity building in person. Furthermore, our goal is to extend the practice where Kindergarten teachers are able to spend time visiting the children and collaborating with providers at the third-party sites. These experiences will support a more seamless integration amongst our schools and third-party sites.

Environment Scan

Early Learning and Child Care

Part Five: Final Reflections



GULF ISLANDS
SCHOOL
DISTRICT 64

A. Share a bright spot in your experience in the district. What can be learned from that bright spot?

Response:

As mentioned in Part Four: Integration, the collaboration and integration between the daycare site and Pender Islands school has supported positive transitions for students and families and continues to foster a smooth pathway from birth to school-age.

Additionally, this year with our SEY2KT team, we hosted a variety of events to support the transition of children into Kindergarten. A recent highlight was our Class of 2036 Celebration event, where through play-based activities and a fun festival-like atmosphere. Families had the opportunity to socialize, children engaged in play together, and everyone gathered to share in readings by local authors and songs with a children's musician. This was the first time we had hosted an event of this nature and learned that through collaboration with community, and intentional practice, we were able to mark a meaningful milestone for families. We learned how such events can be quite impactful to strengthen a sense of belonging and connections to place.

B. Share some of the challenges the district has encountered while supporting ELCC on school grounds. How could those challenges inform future direction?

Response:

Our team extensively researched all methods of child care provision. We found the following to be challenges to implementation:

- Increased load on site-based administration (i.e., licensing accountability such as reporting, inspections and covering after school care staff absences which can extend their workday)
- Sharing space between child care and K-12
- Availability of workforce – EA and ECE shortage
- Increased workload for managing differing income streams (i.e., parent fees, CCOF/CCFRI, SCB)
- Staff restrictions for providing care due to licensing regulations (i.e., replacement staff required to have first aid certification, records maintained and on file at the school, work load of managing the parent payments and fee reductions and supported care process)
- Difficulty with unknown factors and changing landscape related to fiscal feasibility
- Capacity based funding is difficult to predict and creates uncertainty in operations and sustainability.

To support overcoming some of these challenges, we are interested in a funding model that aligns with K-12 systems and an approach that streamlines licensing and K-12 regulations.



C. Consider how children and/or families experience ELCC programs within your district. What can be learned from those experiences?

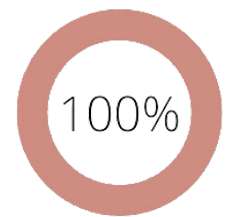
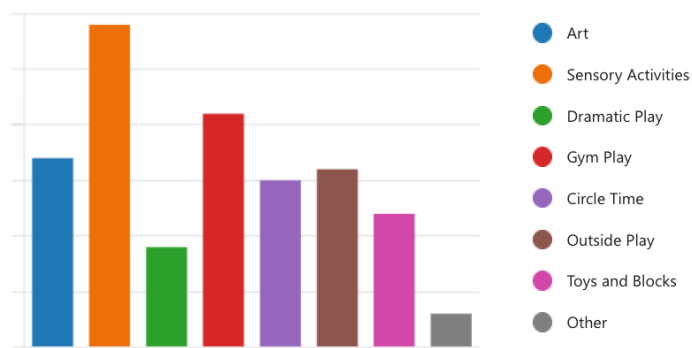
Response:

Through our surveys to families, post-event debriefs, and imbedded feedback mechanisms, we learned that families enjoyed the transition events and valued connections with educators and same-age peers for their child. Families also indicated that they wanted to see the early learning initiatives currently operating to continue, and in many cases expressed interest in more offerings. Our team also noted the feedback from families indicating the importance of adult-to-adult connection at events and StrongStart.



The majority of families attending a SEY2KT event preferred evening/weekend offerings

Preferred activities of families attending StrongStart



On a post-event survey, 100% of parents indicated they would attend future SEY2KT events

We also discovered that many of our early learning initiatives were occurring in the Spring, leading to saturation of events and supports during this time of the year. Moving forward, we will explore a more balanced annual calendar that will strengthen year-round access and opportunities for connection. An area we also look to further enhance is strengthening external communications regarding early learning programs, through continuing our early learning newsletter, and updating StrongStart information on school sites, increasing access to district-wide early years information and opportunities for families.

Staff Report to the Board of Education School District 64 Gulf Islands

Subject: Phoenix Elementary School Enrollment
Date: September 13, 2023
From: D'Arcy Deacon- Deputy Superintendent

Issue:
Declining Enrollment at Phoenix Elementary School

Background:

Over the past few years Phoenix Elementary School has experienced declining enrolment with registrations counted as follows:

2018-19 – 64 students
2019-20 – 54 students
2020-21 – 41 students
2021-22 – 39 students
2022-23 – 34 students
2023-24 – 0 students

During the 2022-23 school year, Phoenix Elementary operated at an estimated \$90,000 deficit with 34 students registered. During the spring staffing process of 2023, projected enrollment indicated a continued decline in registrations. This prompted school and district administration to meet with parents in consideration of the impacts on the school environment and learning experience for students due to a cohort size of less than 6 students. All remaining parents chose to enroll their students in neighborhood schools to access full educational services. School based administration did not receive any new registration requests throughout the spring and summer months. There are currently no students enrolled in Phoenix Elementary School.

Recommendation:

Staff recommend that the Board of Education begin its 60-day consultation for school closure by presenting a Notice of Motion to close Phoenix Elementary School as per Policy and Procedure 635 – Permanent School Closure and in accordance with the *School Act*.

References:

Ministerial Order – School Opening and Closure

[Authority: School Act, section 73 and 168 \(2\)\(p\) \(gov.bc.ca\)](https://www.gov.bc.ca/education/act/section-73-and-168-2-p)

Policy 635 – Permanent School Closure

<https://media.sd64.bc.ca/media/Default/medialib/635-permanent-school-closure-policy.eba7001801.pdf>

Procedure 635 – Permanent School Closure

<https://media.sd64.bc.ca/media/Default/medialib/635-permanent-school-closure-procedure.a879511800.pdf>

School Closure Bylaw No. 1-2023 - Phoenix Elementary School

A BYLAW OF THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 64 (GULF ISLANDS) (hereinafter called the “Board”) to close a school.

WHEREAS, pursuant to Section 73 of the *School Act*, a board may, subject to the orders of the Minister of Education (hereinafter called the “Minister”) open, close or re-open a school permanently or for a specific period of time;

AND WHEREAS, pursuant to *School Opening and Closure Order*, Ministerial Order 194/08, closing a school permanently means the closing, for a period exceeding 12 months, or a board building used for purposes of providing an educational program to students;

AND WHEREAS, pursuant to said Ministerial Order 194/08, the Board has developed and implemented a policy that includes a public consultation process with respect to permanent school closures and made that policy available to the public;

AND WHEREAS, pursuant to said Ministerial Order 194/08, the Board has applied the above-noted policy;

NOW THEREFORE, the Board of Education of School District No. 64 (Gulf Islands) hereby directs that Phoenix Elementary School, Facility #06499074, located at 163 Drake Road, Salt Spring Island, B.C., be closed effective (enter closure date).

This Bylaw may be cited as “Board of Education of School District No. 64 (Gulf Islands) School Closure Bylaw No. 1-2023 – Phoenix Elementary School.

READ A FIRST TIME THE xx DAY OF xxxx, 2023.

READ A SECOND TIME THE xx DAY OF, xxxx, 2023.

READ A THIRD TIME, PASSED AND ADOPTED THE xxx DAY OF xxxx, 2023.

Chairperson of the Board

(Corporate Seal)

Secretary-Treasurer

I HEREBY CERTIFY this to be a true and original Board of Education of School District No. 64 (Gulf Islands) School Closure Bylaw No. 1-2023 adopted by the Board the xx day of xxxx, 2023.

Secretary-Treasurer

Framework Day 2023

Equity in Action- *Nuts'a'maat, together*

Where: School-Based/ZOOM
When: September 22rd
Time: 9:00 to 3:00
Keynote: Stephen Point



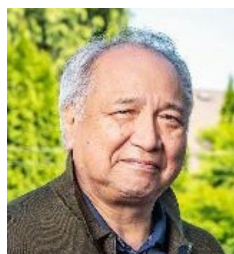
Agenda

8:30-9:00	Coffee and Conversation	11:15-12:00	School Groups Equity Activity
9:00- 9:30	Territory Acknowledgement		
9:30-10:30	Keynote Presentation	12:00-1:00	Lunch
10:30-11:00	Q & A session		
11:00-11:15	Break	1:00-3:00	School Staff Work Together on School Plans

Additional Information

Staff are expected to attend at their regular work/school site. Arrangement to participate at an alternate location must be approved by the school administrator or site supervisor.

Keynote Bio Chancellor Steven Point



The Honourable Steven Point is a double alumnus of UBC and retained close ties with the University after receiving his Bachelor of Laws in 1985.

Mr. Point served as director of the First Nations Legal Studies program at the Peter A. Allard School of Law from 1991 to 1994. He was awarded an honorary Doctor of Laws degree in 2013 for his exceptional commitment in the field of law, legal and Aboriginal education, and his leadership in the Indigenous community.

In addition to his role as the 28th Lieutenant Governor of British Columbia, Point's career included practicing as a lawyer, working at the Union of British Columbia Indian Chiefs and in the Department of Employment & Immigration, serving as a provincial court judge and the Chief Commissioner of the British Columbia Treaty Commission.

Mr. Point is a member of the Skowkale First Nation and has advocated for Indigenous people throughout his career, pressing for greater recognition of their contributions and their fuller involvement in all aspects of life in British Columbia.

Mr. Point is a recipient of the Queen Elizabeth II Golden and Diamond Jubilee Medals, the Order of B.C., the Joseph H. Cohen Award from the Justice Institute of British Columbia Foundation, a National Aboriginal Achievement Award, the Order of Chilliwack, and honorary Doctorate of Laws degrees from the University of the Fraser Valley and Capilano University.

School District: 64 (Gulf Islands)

Capital Plan Year: 2023/24

Date:

07-Sep-23

School	School Name			Year One	Year Two	Year Three	Year Four	Year Five	
Facility #	Name	Program	Project Type	2024	2025	2026	2027	2028	
64004	Saturna Elementary	Seismic Mitigation Program (SMP)	Seismic Upgrade (along with new spaces build)	\$767,026					
64003	Mayne Island School	Seismic Mitigation Program (SMP)	Seismic Upgrade	\$3,564,065					
64002	Salt Spring Elementary	School Enhancement Program (SEP)	HVAC Upgrade Phase 2	\$1,043,167					
64009	Gulf Islands Secondary	School Enhancement Program (SEP)	Roof Replacement - Phase 3	\$850,000					
64002	Saltspring Elementary	School Enhancement Program (SEP)	Universal Washroom/Change Rooms (combined with Fulford)	\$550,000					
64003	Mayne Island School	School Enhancement Program (SEP)	Replace Gym Furnaces	\$539,750					
64003	Bus	School Enhancement Program (SEP)	Replace unit A9640 (Aged Out) with Electric 24 passenger bus for Mayne						
64007	Fernwood Elementary	Seismic Mitigation Program (SMP)	Seismic Upgrade		\$2,514,102				
64008	Pender Island	Carbon Neutral Capital Program (CNCP)	Heat Recovery Ventilator Upgrade		\$210,850				
64010	Fulford Community Elementary	Carbon Neutral Capital Program (CNCP)	Air Handling Unit and Heat Pump Replacement		\$297,760				
64009	Gulf Islands Secondary	School Enhancement Program (SEP)	Roof replacement - Phase 4		\$850,000				
64007	Fernwood Elementary	School Enhancement Program (SEP)	Universal Washroom/Change Rooms (combined with Phoenix P)		\$300,000				
64002	Saltspring Elementary	School Enhancement Program (SEP)	SSE Accessibility Upgrade Combined with GISS Elevator Upgrade		\$750,000				
64006	Galiano Community School	Seismic Mitigation Program (SMP)	Seismic Upgrade			\$1,319,682			
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			\$1,300,000			
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	Seismic Mitigation Program (SMP)	Seismic Upgrade				\$3,835,364		
64002	Salt Spring Elementary	School Enhancement Program (SEP)	Roof Replacement				\$550,000		
64002	Salt Spring Elementary	Carbon Neutral Capital Program (CNCP)	Window replacements.						
64006	Galiano Community	School Enhancement Program (SEP)	Lighting Upgrade T8 to LED						
64008	Pender Island	Seismic Mitigation Program (SMP)	Seismic Upgrade					\$750,000	
64006	Galiano Community School	School Enhancement Program (SEP)	Universal Washroom/Change Rooms					\$150,000	
				Annual Total	\$7,314,008	\$4,922,712	\$3,661,632	\$4,385,364	\$900,000

Minor Capital Below

- School Enhancement Program (SEP)
- Carbon Neutral Capital Program (CNCP)
- Bus Acquisition Program (BUS)
- Playground Equipment Program (PEP)
- School Food Infrastructure Program (FIP)

Major Capital Below

- Seismic Mitigation Program (SMP)
- School Expansion Program (EXP)
- School Replacement Program (REP)
- Rural Districts Program (RDP)

Staff Report to the Board of Education School District 64 Gulf Islands

Subject: Summer Work Projects
Date: September 13, 2023
From: Colin Whyte, Director of Facilities

Facilities update for projects the operations team has been working on this summer, with minor capital projects highlighted in red and Annual Funding Grant (AFG) in blue.

Salt Spring Elementary (SSE):

- **HVAC** – Progress approximately 75% complete. School classrooms largely done with work to continue through September to complete the 2nd floor classrooms. This includes some insulation, duct work, finishing some plumbing and electrical. Plumbing work continues in the classrooms to plumb the ventilator units into the water furnace. Some electrical work, including changing out an electrical sub-panel to power the unit ventilators. Project was delayed this summer due to contractor having difficulty with labour availability. School schedule will not be impacted by this work, with the contractor agreeing to work outside instructional hours and ensuring classes remain clean and safe for students. Expected completion late September to early October.
- **Library** – Renovation is complete, with some work to be conducted by shelving supplier due to some mis-aligned shelving. Remaining work will be completed by library staff, putting books back on shelves and readying library for opening.

Fulford Projects:

- **Roof** – Work for Fulford roof is largely complete (98%). Only outstanding work to be completed is flashing/caps around perimeter of roofs. This is to be completed by mid-September.
- **Library** – Renovation complete, some work to be conducted by shelving supplier due to mis-aligned shelving. Remaining work will be completed by library staff, putting books back on shelves and readying library for opening.
- **LED Lighting Upgrade** – Work is 95% complete. Still waiting on replacements for fixtures that were shipped damaged. Control programming expected to be completed in the next few weeks. Lights work, but many cannot be turned off for the time being. Fixtures are equipped with motion sensors and will turn on when rooms are occupied.
- **Playground** – Work has not started on this project. Contract has been awarded to Habitat with work to be completed by December 15. All materials have been ordered and are expected to arrive starting in October.
- **Plumbing Lead Mitigation** – Design work underway, new fixtures have been ordered and will be installed upon arrival. Largest job here will be to replace custodial mop sinks with floor models. This will reduce possibility of back injury for custodial staff when filling and dumping mop buckets. Automatic flushing may need to be installed, should testing after replacement show elevated levels of lead.



GISS

- **Mezzanine** – Work is substantially complete. (90%). Only work remaining is to install electrical outlets for treadmills and air handling unit for space. Space is ready to use for classes. Air handler, vent grilles and ducts will be installed over approximately three days through September. We are working with installer to minimize disruption to class schedule by installing on non-instructional days. Have been working with PE teachers and school admin to arrange acceptable timing.
- **Cafeteria Grease Interceptor** – Interceptor has been installed in ground outside cafeteria, with some work to be done inside plumbing the unit into the system. Cafeteria kitchen will be closed for several days in coming weeks to accommodate this work. No disruption to instructional schedule expected due to students taking classroom training, before kitchen is to be used.
- **Universal Washrooms** – Work to take place during school year. Washrooms outside office to be renovated. Design work complete. Construction planned to start in October. Hallway at construction area will be walled off before construction to begin.

Pender

- **Universal Washrooms** – Work to take place during school year. Current universal washroom outside Gym in atrium area to be renovated. An additional fully enclosed toilet stall to be added and common sink will fit within existing washroom footprint. Design work complete. Construction planned to start in October. Hallway at construction area will be walled off before construction begins.
- **LED Lighting Upgrade** – design work complete. Currently looking for contractors to complete the installation of LED lighting fixtures. We are aiming to work on the project throughout the school year, renovating one space at a time. There is some possibility of going to ministry to request extension for install in summer 2024.

Saturna

- **New Spaces** – Design work largely complete. Delayed due to issues with getting geotechnical survey. Once design work is complete, appropriate construction permits and administration will be conducted and construction to be put out to bid. Local contractor on Saturna has expressed interest in the project and appears to have the expertise needed.
- **Septic Replacement** – Work complete. Some minor issues with install are being corrected presently. The incorrect gauge of wire was installed, causing breakers to trip when pumps turn on.
- **Universal washrooms/plumbing upgrades/lead mitigation** – Work to be completed in 2024 as part of new spaces build.
- **LED Lighting Upgrade** – Install to be completed in September on non-instructional days, possibly by Sept 8, depending on accommodation availability for workers.

Fernwood

- **Library** – complete. Staff to re-shelve books prior to opening.
- **Flooring** – New flooring in lobby area and hallway to gym/elf room complete.
- **ELF Room** – Carpet being removed from walls and renovation/cleaning of space to be completed by mid to late September.

Mayne

- **Teacherage** – Update is that teacherage renovation is expected to be complete by end of November. Work on interior has started.

Transportation

- **Mechanical Work** – Bringing in Per on contract has been very positive. All buses have been inspected and are safe and road worthy for the start of school. Shop CVI license has been expanded to include inspecting class 4 buses, so we can do those in house now. Hoping to work with union/JJEC this fall to update the language in the Mechanic position. Removing “coordinator” would make the search for a heavy duty/commercial mechanic easier.
- **Spare bus** has been salvageable. Turbo has been ordered and should arrive within the next week or so. Refurbish existing DPF filters for approx. \$1500, rather than the \$12,000. Full cost of repair expected to be approx. \$8,000. This will give us adequate spares for the school year.
- **3rd electric bus** expected to be on Salt Spring by mid-September. Work to install 3rd charger to start within the next few weeks. The district already owns the charger, so costs to be minimal. ASTSBC has announced that they will be administering the carbon credits that the district will be making from the buses with a minimal administration fee. Expect this to be a revenue generator for the district for the next decade, possibility of up to \$20-30k per year.
- **Driver Training** – Training still on schedule, with service expected to begin in October. Training class will start on September 18. We have two drivers for Mayne and a new Sub-casual driver for SSI in the class.



Draft Summary Policy Committee – SD 64 (Gulf Islands)

In attendance

Committee: Rob Pingle (committee chair), Deborah Luporini, Chaya Katrensky, Tisha Boulter (board chair, ex-officio), Scott Benwell (superintendent/acting secretary-treasurer, ex-officio)

Trustees: Greg Lucas, Jeannine Georgeson, Nancy Macdonald

Staff: D'Arcy Deacon (deputy superintendent),

Guests: Ian Mitchell (GITA), Angela Thomas (CUPE); Kate Martinez (DPAC)

Regrets: Lori Deacon (acting director of corporate services), Boe Beardsmore (associate superintendent)

Chair Pingle called the meeting to order at 11:03 a.m.

1. Adoption of Agenda

Adoption of agenda as amended by consensus.

2. Adoption of Summary

Adoption of May 10, 2023 summary by consensus.

3. Business Arising

a. Policies/Procedures/Bylaw in Circulation for Feedback

Notices of motion have been presented for each of the following to be adopted at the June 14 public meeting of the Board.

i. Policy 2.50 Public Interest Disclosure/Whistleblower Protection

Draft amendments were circulated on May 11, 2023, for feedback.

Action: recommend for adoption at the June 14 public meeting.

ii. Bylaw No. 3 Appeals

The amended Bylaw received first reading at the May 10 public meeting and was circulated for feedback on May 11, 2023.

Action: recommend for adoption at the June 14 public meeting.

iii. Policy/Procedure 410 Student Transportation

Draft amendments were circulated for feedback on April 14, 2023.

Discussion regarding French Immersion catchment areas. Proposal to amend 5 a iv to state "To meet the needs of grade 6 to 9 students from Pender, Mayne, Saturna and Galiano Islands who are registered in French Immersion within their designated catchment area."

Action: - recommend for adoption as amended at the June 14 public meeting.
- Rob to respond to feedback and communicate that the service cannot expand to the level of request. Some access may be captured within the amendments. As the



relationship with the new role of child care within the Ministry is better understood, the policy and procedure may be revisited.

iv. *Procedure 525 Residential Catchment Areas*

Draft amendments were circulated for feedback on April 14, 2023.

Discussion regarding French Immersion catchment areas. Proposal to amend 5 to state “Students wishing to enrol in Late French Immersion within their catchment areas are required to complete an application specific to the French Immersion Program. The application form is available on the district website.”

Action: recommend for adoption as amended at the June 14 public meeting.

v. *Policy 1.50 Policy Development and Currency*

Draft amendments were circulated for feedback on April 14, 2023.

Action: recommend for adoption at the June 14 public meeting.

b. *Diversity Policy Working Group Summary Report*

Action: receive report and make a motion at the June 14 public meeting “to instruct staff to update policies related to the work in alignment with the recommendations contained in the report.”

4 **New Business**

a. *Procedure 110*

Clarity was provided on Notice of Motion within the procedure and how it pertains to only the issues affecting policies and procedures.

5 **Other Business**

6 **Next Meeting:** Tentative September 27, 2023

7 **Adjournment:** 11:57 a.m.



Finance, Audit, and Facilities Committee – SD 64 (Gulf Islands)

Pre-Audit Meeting 2022/2023

In attendance

Committee: Greg Lucas (committee chair), Rob Pingle, Tisha Boulter (ex-officio)

Trustees: Deborah Luporini

Staff: Lori Deacon (director of corporate services), Anna Szul (executive assistant)

KPMG Auditor: Lenora Lee

Absent: Jeannine Georgeson

Meeting called to order: 8:32 a.m.

1. 2022/2023 Audit Plan Report

The FAF Committee received the Audit Planning Report for the year ending June 30, 2023.

Lenora Lee presented the plan for the audit scheduled for the last week of July, outlining what will be undertaken during the audit, specific areas of focus, and new auditing standards.

Lori Deacon left the meeting at 8:53 a.m.

Based on best practices for boards working with external auditors, trustees were provided the opportunity to ask questions without senior management present.

Trustees asked questions about cyber attacks and risks, severance pay and gauging the financial health of the district.

Lori Deacon rejoined the meeting at 9:12 a.m.

Meeting Adjourned: 9:13 a.m.

Audited Financial Statements of

School District No. 64 (Gulf Islands)

And Independent Auditors' Report thereon

June 30, 2023

School District No. 64 (Gulf Islands)

June 30, 2023

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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 Chief Executive Officer of Education Date Signed

Signature of the Superintendent Date Signed

Signature of the Secretary Treasurer

Date Signed



KPMG LLP
St. Andrew's Square II
800-730 View Street
Victoria BC V8W 3Y7
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, 2023
- 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, 2023 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.

Emphasis of Matter – Comparative Information

We draw attention to Note 22 to the financial statements, which explains that certain comparative information presented for the year ended June 30, 2022 has been restated. Note 22 explains the reason for the restatement and also explains the adjustments that were applied to restate certain comparative information.

Our opinion is not modified in respect of this matter.



Other Matter – Comparative Information

As part of our audit of the financial statements for the year ended June 30, 2023, we also audited the adjustments that were applied to restate certain comparative information presented for the year ended June 30, 2022. In our opinion, such adjustments are appropriate and have been properly applied.

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
DATE

School District No. 64 (Gulf Islands)

Statement of Financial Position
As at June 30, 2023

	2023 Actual	2022 Actual (Restated - Note 22)
Financial Assets	\$	\$
Cash and Cash Equivalents	7,394,307	7,403,777
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	80,282	127,426
Other (Note 3)	366,689	336,547
Portfolio Investments (Note 4)	123,964	69,601
Total Financial Assets	7,965,242	7,937,351
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 5)	1,223,485	1,539,941
Unearned Revenue (Note 6)	705,457	759,440
Deferred Revenue (Note 7)	1,131,721	740,383
Deferred Capital Revenue (Note 8)	19,501,864	19,389,469
Employee Future Benefits (Note 9)	985,318	1,073,105
Asset Retirement Obligation (Note 16)	1,260,000	1,260,000
Total Liabilities	24,807,845	24,762,338
Net Debt	(16,842,603)	(16,824,987)
Non-Financial Assets		
Tangible Capital Assets (Note 10)	26,967,764	26,208,829
Prepaid Expenses	329,876	224,070
Total Non-Financial Assets	27,297,640	26,432,899
Accumulated Surplus (Deficit) (Note 12)	10,455,037	9,607,912
Accumulated Surplus (Deficit) is comprised of:		
Accumulated Surplus (Deficit) from Operations	10,455,037	9,607,912
Accumulated Remeasurement Gains (Losses)	-	-
	10,455,037	9,607,912

Contractual Obligations (Note 13)
Contractual Rights (Note 13)
Contingent Liabilities (Note 15)

Approved by the Board

Signature of the Chairperson of the Board	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, 2023

	2023 Budget (Note 14)	2023 Actual	2022 Actual (Restated - Note 22)
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	24,998,070	25,942,403	25,284,622
Other		10,682	24,595
Federal Grants			10,000
Tuition	627,000	655,550	624,206
Other Revenue	1,431,978	1,370,941	1,507,726
Rentals and Leases	55,000	84,196	30,741
Investment Income	190,000	256,685	33,818
Amortization of Deferred Capital Revenue	1,200,000	1,136,181	1,102,644
Total Revenue	<u>28,502,048</u>	<u>29,456,638</u>	<u>28,618,352</u>
Expenses			
Instruction	20,334,222	20,321,077	19,346,153
District Administration	1,645,971	1,538,488	1,479,914
Operations and Maintenance	4,512,389	4,927,025	4,512,921
Transportation and Housing	1,893,215	1,822,923	2,013,543
Total Expense	<u>28,385,797</u>	<u>28,609,513</u>	<u>27,352,531</u>
Surplus (Deficit) for the year	<u>116,251</u>	<u>847,125</u>	<u>1,265,821</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		9,607,912	8,342,091
Accumulated Surplus (Deficit) from Operations, end of year		<u><u>10,455,037</u></u>	<u>9,607,912</u>

School District No. 64 (Gulf Islands)

Statement of Changes in Net Debt

Year Ended June 30, 2023

	2023 Budget (Note 14)	2023 Actual	2022 Actual (Restated - Note 22)
	\$	\$	\$
Surplus (Deficit) for the year	116,251	847,125	1,265,821
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(1,200,000)	(2,149,814)	(2,270,674)
Amortization of Tangible Capital Assets	1,200,000	1,390,879	1,305,351
Total Effect of change in Tangible Capital Assets	-	(758,935)	(965,323)
Use of Prepaid Expenses		(105,806)	32,231
Total Effect of change in Other Non-Financial Assets	-	(105,806)	32,231
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	<u>116,251</u>	(17,616)	332,729
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		(17,616)	332,729
Net Debt, beginning of year		(16,824,987)	(17,157,716)
Net Debt, end of year		(16,842,603)	(16,824,987)

School District No. 64 (Gulf Islands)

Statement 5

Statement of Cash Flows
Year Ended June 30, 2023

	2023 Actual	2022 Actual
		(Restated - Note 22)
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	847,125	1,265,821
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	17,002	(47,002)
Prepaid Expenses	(105,806)	32,231
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	(316,456)	(177,497)
Unearned Revenue	(53,983)	283,809
Deferred Revenue	391,338	(123,342)
Employee Future Benefits	(87,787)	56,876
Amortization of Tangible Capital Assets	1,390,879	1,305,351
Amortization of Deferred Capital Revenue	(1,136,181)	(1,102,644)
Expensed Portion of Bylaw Capital	(166,636)	(177,625)
Total Operating Transactions	<u>779,495</u>	<u>1,315,978</u>
Capital Transactions		
Tangible Capital Assets Purchased	(1,800,156)	(1,793,768)
Tangible Capital Assets -WIP Purchased	(349,658)	(476,906)
Total Capital Transactions	<u>(2,149,814)</u>	<u>(2,270,674)</u>
Financing Transactions		
Capital Revenue Received	1,415,212	1,697,478
Total Financing Transactions	<u>1,415,212</u>	<u>1,697,478</u>
Investing Transactions		
Investments in Portfolio Investments	(54,363)	8,193
Total Investing Transactions	<u>(54,363)</u>	<u>8,193</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(9,470)	750,975
Cash and Cash Equivalents, beginning of year	<u>7,403,777</u>	6,652,802
Cash and Cash Equivalents, end of year	<u>7,394,307</u>	<u>7,403,777</u>
Cash and Cash Equivalents, end of year, is made up of:		
Cash	7,394,307	7,403,777
	<u>7,394,307</u>	<u>7,403,777</u>

SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2023

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, 2023

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) Portfolio investment:

The school district has investments in bonds, equity instruments and mutual funds that either have no maturity dates or have a maturity of greater than 3 months at the time of acquisition. Bonds and other investments not quoted in an active market are reported at cost or amortized cost.

Portfolio investments in equity instruments that are quoted in an active market are recorded at fair value and the associated transaction costs are expensed upon initial recognition. The change in the fair value is recognized in the Statement of Remeasurement Gains and Losses as a remeasurement gain or loss until realized on disposal. Upon disposal, any accumulated remeasurement gains or losses associated with the portfolio investments are reclassified to 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.

SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2023

2. Significant accounting policies (continued):

(e) Portfolio investment (continued):

Impairment is defined as a loss in value of a portfolio investment that is other than a temporary decline and is included in the Statement of Operations. In the case of an item in the fair value category, a reversal of any net remeasurement gains recognized in previous reporting periods up to the amount of the write-down is reported in the Statement of Remeasurement Gains and Losses. The loss is not reversed if there is a subsequent increase in value.

(f) 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.

(g) 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.

(h) 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 (EARSL) 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, 2022. 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.

SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2023

2. Significant accounting policies (continued):

(h) Employee future benefits (continued):

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.

(i) Tangible capital assets:

The following criteria apply:

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

SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2023

2. Significant accounting policies (continued):

(j) 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.

(k) 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.

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.

(l) 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.

(m) 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.

SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2023

2. Significant accounting policies (continued):

(n) 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.

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.

(o) 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.

SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2023

2. Significant accounting policies (continued):

(o) Expenditures (continued):

(i) Allocation of costs (continued):

- 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.

(p) Financial instruments:

A contract establishing a financial instrument creates, at its inception, rights and obligations to receive or deliver economic benefits. The financial assets and financial liabilities portray these rights and obligations in the financial statements. The school district recognizes a financial instrument when it becomes a party to a financial instrument contract.

Financial instruments consist of cash and cash equivalents, accounts receivable, portfolio investments, and accounts payable and accrued liabilities.

Except for portfolio investments in equity instruments quoted in an active market that are recorded at fair value, all financial assets and liabilities are recorded at cost or amortized cost and the associated transaction costs are added to the carrying value of these investments upon initial recognition 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. 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.

SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2023

2. Significant accounting policies (continued):

(q) 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.

3. Accounts receivable:

	2023	2022
Due from Provincial Government	\$ 80,282	\$ 127,426
Due from Federal Government	205,558	88,711
Other	161,131	247,836
	366,689	336,547
	\$ 446,971	\$ 463,973

4. Portfolio investments:

	2023	2022
Investments in the fair value category:		
Equity instruments	\$ 3,456	\$ 4,186
Mutual funds	120,508	65,415
	\$ 123,964	\$ 69,601

5. Accounts payable and accrued liabilities:

	2023	2022
Trade payables	\$ 712,704	\$ 1,081,088
Salaries and benefits payable	373,444	267,350
Accrued vacation pay	137,337	191,503
	\$ 1,223,485	\$ 1,539,941

SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2023

6. Unearned revenue:

	2023	2022
Balance, beginning of year	\$ 759,440	\$ 778,566
Changes for the year:		
Increase:		
Tuition fees and other international fees collected	1,104,841	1,172,214
Decrease:		
Tuition fees and other international fees recognized	(1,158,824)	(1,191,340)
Net change for the year	(53,983)	(19,126)
Balance, end of year	\$ 705,457	\$ 759,440

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	2023 Total	2022 Total
Balance, beginning of year	\$ -	\$ 740,383		\$ 740,383	\$ 863,725
Changes for the year:					
Increases:					
Grants	3,396,855	-		3,396,855	3,119,542
Other	-	1,120,390		1,120,390	751,778
Decreases:					
Transfers to revenue	(3,383,144)	(742,763)		(4,125,907)	(3,945,818)
Recoveries	-	-		-	(48,844)
Net change for the year	13,711	377,627		391,338	(123,342)
Balance, end of year	\$ 13,711	\$ 1,118,010		\$ 1,131,721	\$ 740,383

SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2023

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.

	2023	2022
Deferred capital revenue subject to amortization		
Balance, beginning of year	\$ 18,949,422	\$ 18,889,659
Changes for the year:		
Increases:		
Capital additions	898,918	1,102,778
Transferred from work in progress	434,424	59,629
Decreases:		
Amortization	(1,136,181)	(1,102,644)
Net change for the year	197,161	59,763
Balance, end of year	\$ 19,146,583	\$ 18,949,422

Deferred capital revenue, work in progress

Balance, beginning of year	\$ 440,047	\$ 82,601
Changes for the year:		
Increases:		
Transfer from unspent deferred capital revenue	349,658	417,075
Decreases:		
Transfer to deferred capital revenue	(434,424)	(59,629)
Net change for the year	(84,766)	(84,766)
Balance, end of year	\$ 355,281	\$ 440,047

SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2023

8. Deferred capital revenue (continued):

	2023	2022
Deferred capital revenue not subject to amortization		
Balance, beginning of year	\$ -	\$ -
Changes for the year:		
Increases:		
Provincial Grants - Ministry of Education and Child Care	1,415,212	1,697,478
Provincial Grants - Other	-	-
Decreases:		
Transfer to deferred capital revenue subject to	(898,918)	(1,102,778)
Transferred to deferred capital revenue work in progress	(349,658)	(417,075)
Transferred to revenue	(166,636)	(177,625)
Net change for the year	-	-
Balance, end of year	\$ -	\$ -
Total deferred capital revenue balance, end of year	\$ 19,501,864	\$ 19,389,469

SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2023

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.

	2023	2022
Reconciliation of accrued benefit obligation:		
Accrued obligation - April 1	\$ 920,424	\$ 944,112
Service cost	93,484	96,414
Interest cost	29,439	24,496
Benefit payments	(195,865)	(48,657)
Increase in obligation due to plan amendment	-	2,057
Actuarial (gain) loss	(25,514)	(97,998)
Accrued benefit obligation - March 31	821,968	920,424
Reconciliation of funded status at end of fiscal year:		
Accrued benefit obligation - March 31	821,968	920,424
Market value of plan assets - March 31	-	-
Funded status - surplus (deficit)	(821,968)	(920,424)
Employer contributions after measurement date	26,885	21,415
Benefits expense after measurement date	(31,650)	(30,731)
Unamortized net actuarial (gain) loss	(158,585)	(143,365)
Accrued benefit asset (liability) - June 30	\$ (985,318)	\$ (1,073,105)
Reconciliation of change in accrued benefit liability:		
Accrued benefit liability (asset) - July 1	\$ 1,073,104	\$ 1,016,229
Net expenses for fiscal year	113,549	114,051
Employer contributions	(201,335)	(57,175)
Accrued benefit liability (asset) - June 30	985,318	1,073,105
Components of net benefit expense:		
Service cost	93,017	95,682
Interest cost	30,826	25,732
Immediate recognition of plan amendment	-	2,056
Amortization of net actuarial (gain) loss	(10,294)	(9,419)
Net benefit expense (income)	113,549	114,051
Assumptions:		
Discount rate - April 1	3.25%	2.50%
Discount rate - March 31	4.00%	3.25%
Long term salary growth - April 1	2.50%+seniority	2.50%+seniority
Long term salary growth - March 31	2.50%+seniority	2.50%+seniority
EARSLS - March 31	9.6	9.6

SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2023

10. Tangible capital assets:

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

June 30, 2022	Opening cost	Additions	Disposals	Transfers (WIP)	Total 2022
	(restated - note 22)				(restated - note 22)
Sites	\$ 4,107,653	\$ -	\$ -	\$ -	\$ 4,107,653
Buildings	48,817,056	1,517,078	-	280,460	49,354,594
Buildings WIP	303,432	476,906	-	(280,460)	499,878
Furniture and equipment	967,104	131,358	(66,396)	-	1,032,066
Vehicles	1,047,015	-	-	-	1,155,280
Computer software	-	-	-	-	-
Computer hardware	256,663	37,067	(113,752)	-	179,978
Total	\$ 54,238,923	\$ 2,270,674	\$ (180,148)	\$ -	\$ 56,329,499

	Opening accumulated amortization	Additions	Disposals	Total 2022
	(restated - note 22)			(restated - note 22)
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	29,038,572	1,051,606	-	28,830,178
Furniture and equipment	370,837	99,966	(66,396)	404,407
Vehicles	708,991	110,115	-	819,106
Computer software	-	-	-	-
Computer hardware	137,017	43,664	(113,752)	66,929
Total	\$ 28,995,417	\$ 1,305,351	\$ (180,148)	\$ 30,120,620

SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2023

10. Tangible capital assets (continued):

	Net book value 2023	Net book value 2022
		(restated - note 22)
Sites	\$ 4,107,653	\$ 4,107,653
Buildings	20,736,121	21,024,294
Furniture and equipment	952,314	627,659
Vehicles	922,780	336,174
Computer software	42,205	-
Computer hardware	206,691	113,049
	\$ 26,967,764	\$ 26,208,829

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 \$nil (2022 - 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, 2022, the Teachers' Pension Plan has about 51,000 active members and approximately 41,000 retired members. As of December 31, 2022, the Municipal Pension Plan has about 240,000 active members, including approximately 30,000 from school districts.

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

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

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 \$1,647,368 for employer contributions to the plans for the year ended June 30, 2023 (2022: \$1,624,517).

SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2023

11. Employee pension plan (continued):

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

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

12. Accumulated surplus:

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

	2023	2022
		(restated - note 22)
Invested in tangible capital assets	\$ 6,940,900	\$ 6,294,360
Operating surplus (note 18)	4,249,137	4,048,552
	<u>\$ 11,190,037</u>	<u>\$ 10,342,912</u>

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

- \$901,238 (2022 - \$750,707) 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, 2023

14. Budget figures:

The budget figures data presented in these financial statements is based upon the 2022/23 amended annual budget adopted by the Board on February 8, 2023. The chart following reconciles the originally approved annual budget bylaw approved June 8, 2022, to the amended annual budget bylaw reported in these financial statements.

	2023 amended annual budget	2023 annual budget
Revenues:		
Provincial grants:		
Ministry of Education and Child Care	\$ 24,998,070	\$ 24,575,926
Tuition	627,000	725,000
Other revenue	1,431,978	1,517,500
Rentals and leases	55,000	40,000
Investment income	190,000	35,000
Amortization of deferred capital revenue	1,200,000	1,200,000
	<u>28,502,048</u>	<u>28,093,426</u>
Expenses:		
Instruction	20,334,222	19,038,588
District administration	1,645,971	1,424,336
Operations and maintenance	4,512,389	4,666,420
Transportation and housing	1,893,215	1,896,223
	<u>28,385,797</u>	<u>27,025,567</u>
Net revenue	116,251	1,067,859
Budgeted allocation of surplus	1,083,749	202,141
Budgeted surplus for the year	<u>\$ 1,200,000</u>	<u>\$ 1,270,000</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, 2023, 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, 2023

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.

	2023	2022
		(restated - note 22)
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:

	2023	2022
Salaries and benefits	\$ 21,005,149	\$ 20,462,501
Services and supplies	6,213,485	5,584,679
Amortization	1,390,879	1,305,351
	\$ 28,609,513	\$ 27,352,531

18. Internally Restricted Surplus - Operating Fund:

	2023	2022
Internally Restricted Surplus:		
Unspent School Flex Budgets	\$ 28,387	\$ 37,724
Unspent Professional Development and Growth funds	91,050	159,909
Internally Restricted Surplus	119,437	197,633
Unrestricted Operating Surplus	4,129,700	3,850,919
Total Available for Future Operations	\$ 4,249,137	\$ 4,048,552

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, 2023

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, 2023

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 2022 related to credit, market or liquidity risks.

22. Prior period adjustment – change in accounting policy:

On July 1, 2022 the School District adopted Canadian public sector accounting standard PS 3280 *Asset Retirement Obligations*. This new standard addresses the recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of certain tangible capital assets such as asbestos removal in buildings that will undergo major renovation or demolition in the future (see Note 16). This standard was adopted using the modified retroactive approach, which results in the restatement of the comparative information as at and for the year ended June 30, 2022.

SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2023

22. Prior period adjustment – change in accounting policy (continued):

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

	Increase (Decrease)
Tangible Capital Assets – cost	\$ 1,260,000
Tangible Capital Assets – accumulated amortization	1,260,000
Asset Retirement Obligation	1,260,000
Accumulated surplus, July 1, 2021	\$ (1,260,000)
Amortization Expense for the year ending June 30, 2022	\$ -
Accumulated surplus, June 30, 2022	\$ (1,260,000)

23. Comparative figures:

Certain comparative figures have been reclassified to conform to current year presentation.

School District No. 64 (Gulf Islands)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
 Year Ended June 30, 2023

	Operating Fund	Special Purpose Fund	Capital Fund	2023 Actual	2022 Actual (Restated - Note 22)
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	4,048,552		5,559,360	9,607,912	9,602,091
Prior Period Adjustments					(1,260,000)
Accumulated Surplus (Deficit), beginning of year, as restated	4,048,552	-	5,559,360	9,607,912	8,342,091
Changes for the year					
Surplus (Deficit) for the year	1,101,823		(254,698)	847,125	1,265,821
Interfund Transfers					
Tangible Capital Assets Purchased	(901,238)		901,238	-	
Net Changes for the year	200,585	-	646,540	847,125	1,265,821
Accumulated Surplus (Deficit), end of year - Statement 2	4,249,137	-	6,205,900	10,455,037	9,607,912

School District No. 64 (Gulf Islands)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2023

	2023 Budget (Note 14) \$	2023 Actual \$	2022 Actual (Restated - Note 22) \$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	21,519,119	22,392,623	21,867,448
Other		10,682	24,595
Federal Grants			10,000
Tuition	627,000	655,550	624,206
Other Revenue	799,500	645,562	805,346
Rentals and Leases	55,000	84,196	30,741
Investment Income	180,000	239,301	29,929
Total Revenue	23,180,619	24,027,914	23,392,265
Expenses			
Instruction	16,616,442	16,310,473	15,604,069
District Administration	1,645,971	1,526,834	1,276,180
Operations and Maintenance	3,008,740	3,400,416	3,140,060
Transportation and Housing	1,793,215	1,688,368	1,903,428
Total Expense	23,064,368	22,926,091	21,923,737
Operating Surplus (Deficit) for the year	116,251	1,101,823	1,468,528
Budgeted Appropriation (Retirement) of Surplus (Deficit)	1,083,749		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(1,200,000)	(901,238)	(690,990)
Tangible Capital Assets - Work in Progress			(59,831)
Total Net Transfers	(1,200,000)	(901,238)	(750,821)
Total Operating Surplus (Deficit), for the year	-	200,585	717,707
Operating Surplus (Deficit), beginning of year		4,048,552	3,330,845
Operating Surplus (Deficit), end of year		4,249,137	4,048,552
Operating Surplus (Deficit), end of year			
Internally Restricted		119,437	197,633
Unrestricted		4,129,700	3,850,919
Total Operating Surplus (Deficit), end of year		4,249,137	4,048,552

School District No. 64 (Gulf Islands)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2023

	2023 Budget (Note 14)	2023 Actual	2022 Actual (Restated - Note 22)
	\$	\$	\$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	21,080,957	21,156,274	21,401,511
Other Ministry of Education and Child Care Grants			
Pay Equity	102,398	102,398	102,398
Funding for Graduated Adults		943	
Student Transportation Fund	328,264	328,264	328,264
Support Staff Benefits Grant		26,384	25,951
FSA Scorer Grant	7,500	7,506	7,506
Early Learning Framework (ELF) Implementation		215	1,818
Labour Settlement Funding		770,639	
Total Provincial Grants - Ministry of Education and Child Care	21,519,119	22,392,623	21,867,448
Provincial Grants - Other		10,682	24,595
Federal Grants			10,000
Tuition			
International and Out of Province Students	627,000	655,550	624,206
Total Tuition	627,000	655,550	624,206
Other Revenues			
Other School District/Education Authorities	10,000	10,000	50,000
Miscellaneous			
Miscellaneous	757,500	602,787	733,346
GISPA Registration	32,000	32,775	22,000
Total Other Revenue	799,500	645,562	805,346
Rentals and Leases	55,000	84,196	30,741
Investment Income	180,000	239,301	29,929
Total Operating Revenue	23,180,619	24,027,914	23,392,265

School District No. 64 (Gulf Islands)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2023

	2023 Budget (Note 14)	2023 Actual	2022 Actual (Restated - Note 22)
	\$	\$	\$
Salaries			
Teachers	7,207,339	7,057,301	6,973,721
Principals and Vice Principals	2,059,568	1,989,994	1,944,426
Educational Assistants	1,097,596	959,800	852,224
Support Staff	2,081,522	2,212,399	2,298,936
Other Professionals	1,741,065	1,682,493	1,560,139
Substitutes	641,155	828,764	819,400
Total Salaries	14,828,245	14,730,751	14,448,846
Employee Benefits	3,510,845	3,406,557	3,219,459
Total Salaries and Benefits	18,339,090	18,137,308	17,668,305
Services and Supplies			
Services	1,760,950	1,732,227	1,312,094
Student Transportation	1,065,100	1,049,658	1,113,874
Professional Development and Travel	479,405	508,596	335,443
Rentals and Leases	3,000	3,000	10,498
Dues and Fees	39,175	30,854	35,698
Insurance	62,281	64,286	50,025
Supplies	780,367	887,330	828,210
Utilities	535,000	512,832	569,590
Total Services and Supplies	4,725,278	4,788,783	4,255,432
Total Operating Expense	23,064,368	22,926,091	21,923,737

School District No. 64 (Gulf Islands)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	5,749,565	540,038	80,833	38,724	21,437	574,079	7,004,676
1.03 Career Programs	116,099	56,146	99,846		77,374	1,265	350,730
1.07 Library Services	110,733	3,120		33,478		377	147,708
1.08 Counselling	180,813						180,813
1.10 Special Education	675,876	102,872	730,283	32,595	195,099	97,930	1,834,655
1.30 English Language Learning	6,932						6,932
1.31 Indigenous Education		76,515	32,478			1,865	110,858
1.41 School Administration		1,155,158		365,982		12,356	1,533,496
1.62 International and Out of Province Students	217,283	56,145			214,415		487,843
1.64 Other							-
Total Function 1	7,057,301	1,989,994	943,440	470,779	508,325	687,872	11,657,711
4 District Administration							
4.11 Educational Administration				158	287,962		288,120
4.20 Early Learning and Child Care							-
4.40 School District Governance					116,969		116,969
4.41 Business Administration				83,782	447,091	1,035	531,908
Total Function 4	-	-	-	83,940	852,022	1,035	936,997
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				70,319	257,120	9,524	336,963
5.50 Maintenance Operations				1,113,884		130,333	1,244,217
5.52 Maintenance of Grounds				177,470			177,470
5.56 Utilities				14,941			14,941
Total Function 5	-	-	-	1,376,614	257,120	139,857	1,773,591
7 Transportation and Housing							
7.41 Transportation and Housing Administration				9,616	55,632		65,248
7.70 Student Transportation			16,360	271,450	9,394		297,204
7.73 Housing							-
Total Function 7	-	-	16,360	281,066	65,026	-	362,452
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	7,057,301	1,989,994	959,800	2,212,399	1,682,493	828,764	14,730,751

School District No. 64 (Gulf Islands)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Actual	2023 Budget (Note 14)	2022 Actual (Restated - Note 22)
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	7,004,676	1,792,653	8,797,329	760,798	9,558,127	9,919,577	9,733,293
1.03 Career Programs	350,730	79,289	430,019	30,467	460,486	458,738	435,269
1.07 Library Services	147,708	23,696	171,404	40,255	211,659	315,586	231,846
1.08 Counselling	180,813	45,457	226,270		226,270	262,911	261,959
1.10 Special Education	1,834,655	374,156	2,208,811	153,216	2,362,027	2,176,773	1,897,931
1.30 English Language Learning	6,932	1,594	8,526		8,526	110,000	90,354
1.31 Indigenous Education	110,858	26,491	137,349	71,418	208,767	218,098	217,493
1.41 School Administration	1,533,496	326,099	1,859,595	168,681	2,028,276	1,937,418	1,782,512
1.62 International and Out of Province Students	487,843	116,394	604,237	624,082	1,228,319	1,217,341	948,055
1.64 Other	-	-	-	18,016	18,016		5,357
Total Function 1	11,657,711	2,785,829	14,443,540	1,866,933	16,310,473	16,616,442	15,604,069
4 District Administration							
4.11 Educational Administration	288,120	51,086	339,206	57,075	396,281	408,064	362,777
4.20 Early Learning and Child Care	-	-	-	-	-	178,987	165,945
4.40 School District Governance	116,969	7,636	124,605	79,628	204,233	1,058,920	747,458
4.41 Business Administration	531,908	103,092	635,000	291,320	926,320		
Total Function 4	936,997	161,814	1,098,811	428,023	1,526,834	1,645,971	1,276,180
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	336,963	84,632	421,595	73,356	494,951	518,593	483,893
5.50 Maintenance Operations	1,244,217	253,538	1,497,755	616,098	2,113,853	1,717,335	1,814,468
5.52 Maintenance of Grounds	177,470	36,474	213,944	47,406	261,350	219,221	254,478
5.56 Utilities	14,941	3,636	18,577	511,685	530,262	553,591	587,221
Total Function 5	1,773,591	378,280	2,151,871	1,248,545	3,400,416	3,008,740	3,140,060
7 Transportation and Housing							
7.41 Transportation and Housing Administration	65,248	15,061	80,309	-	80,309	96,253	100,093
7.70 Student Transportation	297,204	65,573	362,777	1,225,723	1,588,500	1,676,962	1,780,580
7.73 Housing	-	-	-	19,559	19,559	20,000	22,755
Total Function 7	362,452	80,634	443,086	1,245,282	1,688,368	1,793,215	1,903,428
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	14,730,751	3,406,557	18,137,308	4,788,783	22,926,091	23,064,368	21,923,737

School District No. 64 (Gulf Islands)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2023

	2023 Budget (Note 14)	2023 Actual	2022 Actual (Restated - Note 22)
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	3,178,951	3,383,144	3,239,549
Other Revenue	632,478	725,379	702,380
Investment Income	10,000	17,384	3,889
Total Revenue	<u>3,821,429</u>	<u>4,125,907</u>	<u>3,945,818</u>
Expenses			
Instruction	3,717,780	4,010,604	3,742,084
District Administration		11,654	203,734
Operations and Maintenance	103,649	103,649	
Total Expense	<u>3,821,429</u>	<u>4,125,907</u>	<u>3,945,818</u>
Special Purpose Surplus (Deficit) for the year	<u>-</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, 2023

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			172,052						
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	103,649	74,438		128,000	19,600	72,914	162,650	336,616	1,760,478
Other			579,287						
Investment Income			287						
	103,649	74,438	579,574	128,000	19,600	72,914	162,650	336,616	1,760,478
Less: Allocated to Revenue	103,649	74,438	497,839	128,000	19,600	72,914	162,650	336,616	1,760,478
Deferred Revenue, end of year	-	-	253,787	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	103,649	74,438		128,000	19,600	72,914	162,650	336,616	1,760,478
Other Revenue			497,552						
Investment Income			287						
	103,649	74,438	497,839	128,000	19,600	72,914	162,650	336,616	1,760,478
Expenses									
Salaries									
Teachers						14,465			
Principals and Vice Principals								1,458,483	
Educational Assistants		60,334		102,491	11,948		71,482	89,938	
Support Staff								50,837	
Other Professionals								48,900	
Substitutes				312	94	16,127		78,277	
	-	60,334	-	102,803	12,042	30,592	71,482	267,952	1,458,483
Employee Benefits				22,565	115	5,836	17,329	52,658	301,995
Services and Supplies	103,649	14,104	497,839	2,632	7,443	36,486	73,839	16,006	
	103,649	74,438	497,839	128,000	19,600	72,914	162,650	336,616	1,760,478
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, 2023

	Classroom Enhancement Fund - Remedies	Mental Health in Schools	Seamless Day Kindergarten	Student & Family Affordability	SEY2KT (Early Years to Kindergarten)	ECL (Early Care & Learning)	ACE-IT	CES Apprenticeships	Education Trust
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year							22,478		534,199
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	182,110	57,000	55,400	250,000	19,000	175,000			
Other							200	50,470	473,049
Investment Income									17,097
	182,110	57,000	55,400	250,000	19,000	175,000	200	50,470	490,146
Less: Allocated to Revenue	182,110	57,000	55,400	236,289	19,000	175,000	22,678	28,070	182,522
Deferred Revenue, end of year	-	-	-	13,711	-	-	-	22,400	841,823
Revenues									
Provincial Grants - Ministry of Education and Child Care	182,110	57,000	55,400	236,289	19,000	175,000			
Other Revenue							22,678	28,070	165,425
Investment Income									17,097
	182,110	57,000	55,400	236,289	19,000	175,000	22,678	28,070	182,522
Expenses									
Salaries									
Teachers						42,977			
Principals and Vice Principals	57,960					99,248			
Educational Assistants			44,189		11,000				
Support Staff					149			19,301	
Other Professionals									
Substitutes	92,757	2,000			701		9,499		
	150,717	2,000	44,189	-	11,850	142,225	9,499	19,301	-
Employee Benefits	31,393	348	10,930		180	32,624	2,080	6,319	
Services and Supplies		54,652	281	236,289	6,970	151	11,099	2,450	182,522
	182,110	57,000	55,400	236,289	19,000	175,000	22,678	28,070	182,522
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, 2023

	Drake Rd Transfer	TOTAL
	\$	\$
Deferred Revenue, beginning of year	11,654	740,383
Add: Restricted Grants		
Provincial Grants - Ministry of Education and Child Care		3,396,855
Other		1,103,006
Investment Income		17,384
	-	4,517,245
Less: Allocated to Revenue	11,654	4,125,907
Deferred Revenue, end of year	-	1,131,721
Revenues		
Provincial Grants - Ministry of Education and Child Care		3,383,144
Other Revenue	11,654	725,379
Investment Income		17,384
	11,654	4,125,907
Expenses		
Salaries		
Teachers		57,442
Principals and Vice Principals		1,615,691
Educational Assistants		391,382
Support Staff		70,287
Other Professionals		48,900
Substitutes		199,767
	-	2,383,469
Employee Benefits		484,372
Services and Supplies	11,654	1,258,066
	11,654	4,125,907
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, 2023

	2023	2023 Actual			2022
	Budget (Note 14)	Invested in Tangible Capital Assets	Local Capital	Fund Balance	Actual (Restated - Note 22)
	\$	\$	\$	\$	\$
Revenues					
Provincial Grants					
Ministry of Education and Child Care	300,000	166,636		166,636	177,625
Amortization of Deferred Capital Revenue	1,200,000	1,136,181		1,136,181	1,102,644
Total Revenue	<u>1,500,000</u>	<u>1,302,817</u>	-	<u>1,302,817</u>	<u>1,280,269</u>
Expenses					
Operations and Maintenance	300,000	166,636		166,636	177,625
Amortization of Tangible Capital Assets					
Operations and Maintenance	1,100,000	1,256,324		1,256,324	1,195,236
Transportation and Housing	100,000	134,555		134,555	110,115
Total Expense	<u>1,500,000</u>	<u>1,557,515</u>	-	<u>1,557,515</u>	<u>1,482,976</u>
Capital Surplus (Deficit) for the year	<u>-</u>	<u>(254,698)</u>	-	<u>(254,698)</u>	<u>(202,707)</u>
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	1,200,000	901,238		901,238	690,990
Tangible Capital Assets - Work in Progress				-	59,831
Total Net Transfers	<u>1,200,000</u>	<u>901,238</u>	-	<u>901,238</u>	<u>750,821</u>
Total Capital Surplus (Deficit) for the year	<u>1,200,000</u>	<u>646,540</u>	-	<u>646,540</u>	<u>548,114</u>
Capital Surplus (Deficit), beginning of year		5,559,360		5,559,360	6,271,246
Prior Period Adjustments					
To Recognize Asset Retirement Obligation					(1,260,000)
Capital Surplus (Deficit), beginning of year, as restated		<u>5,559,360</u>	-	<u>5,559,360</u>	<u>5,011,246</u>
Capital Surplus (Deficit), end of year		<u>6,205,900</u>	-	<u>6,205,900</u>	<u>5,559,360</u>

School District No. 64 (Gulf Islands)

Tangible Capital Assets
Year Ended June 30, 2023

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	4,107,653	49,354,594	1,032,066	1,155,280	-	179,978	55,829,571
Prior Period Adjustments							
To Recognize Asset Retirement Obligation		1,260,000					1,260,000
Cost, beginning of year, as restated	4,107,653	50,614,594	1,032,066	1,155,280	-	179,978	57,089,571
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		248,467	68,067	582,384			898,918
Operating Fund		194,998	378,474	138,777	46,895	142,094	901,238
Transferred from Work in Progress		494,255					494,255
	-	937,720	446,541	721,161	46,895	142,094	2,294,411
Decrease:							
Deemed Disposals			73,110	340,627		17,523	431,260
	-	-	73,110	340,627	-	17,523	431,260
Cost, end of year	4,107,653	51,552,314	1,405,497	1,535,814	46,895	304,549	58,952,722
Work in Progress, end of year		355,281					355,281
Cost and Work in Progress, end of year	4,107,653	51,907,595	1,405,497	1,535,814	46,895	304,549	59,308,003
Accumulated Amortization, beginning of year		28,830,178	404,407	819,106		66,929	30,120,620
Prior Period Adjustments							
To Recognize Asset Retirement Obligation		1,260,000					1,260,000
Accumulated Amortization, beginning of year, as restated		30,090,178	404,407	819,106	-	66,929	31,380,620
Changes for the Year							
Increase: Amortization for the Year		1,081,296	121,886	134,555	4,690	48,452	1,390,879
Decrease:							
Deemed Disposals			73,110	340,627		17,523	431,260
			-	73,110		17,523	431,260
Accumulated Amortization, end of year		31,171,474	453,183	613,034	4,690	97,858	32,340,239
Tangible Capital Assets - Net	4,107,653	20,736,121	952,314	922,780	42,205	206,691	26,967,764

School District No. 64 (Gulf Islands)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2023

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	499,878				499,878
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	349,658				349,658
	349,658	-	-	-	349,658
Decrease:					
Transferred to Tangible Capital Assets	494,255				494,255
	494,255	-	-	-	494,255
Net Changes for the Year	(144,597)	-	-	-	(144,597)
Work in Progress, end of year	355,281	-	-	-	355,281

School District No. 64 (Gulf Islands)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2023

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	18,001,339	787,299	160,784	18,949,422
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	898,918			898,918
Transferred from Work in Progress	434,424			434,424
	<u>1,333,342</u>	-	-	<u>1,333,342</u>
Decrease:				
Amortization of Deferred Capital Revenue	1,086,881	31,777	17,523	1,136,181
	<u>1,086,881</u>	<u>31,777</u>	<u>17,523</u>	<u>1,136,181</u>
Net Changes for the Year	<u>246,461</u>	<u>(31,777)</u>	<u>(17,523)</u>	<u>197,161</u>
Deferred Capital Revenue, end of year	<u>18,247,800</u>	<u>755,522</u>	<u>143,261</u>	<u>19,146,583</u>
Work in Progress, beginning of year	440,047			440,047
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	349,658			349,658
	<u>349,658</u>	-	-	<u>349,658</u>
Decrease				
Transferred to Deferred Capital Revenue	434,424			434,424
	<u>434,424</u>	-	-	<u>434,424</u>
Net Changes for the Year	<u>(84,766)</u>	-	-	<u>(84,766)</u>
Work in Progress, end of year	<u>355,281</u>	-	-	<u>355,281</u>
Total Deferred Capital Revenue, end of year	<u>18,603,081</u>	<u>755,522</u>	<u>143,261</u>	<u>19,501,864</u>

School District No. 64 (Gulf Islands)

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

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year						-
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	1,415,212					1,415,212
	1,415,212	-	-	-	-	1,415,212
Decrease:						
Transferred to DCR - Capital Additions	898,918					898,918
Transferred to DCR - Work in Progress	349,658					349,658
Expensed Portion of Bylaw Capital	166,636					166,636
	1,415,212	-	-	-	-	1,415,212
Net Changes for the Year	-	-	-	-	-	-
Balance, end of year	-	-	-	-	-	-