



REGULAR BOARD MEETING, PUBLIC SESSION
Board of Education, School District No. 64 (Gulf Islands)
SCHOOL BOARD OFFICE
2019 09 11 at 1:00 p.m

AGENDA

1. **ADOPTION OF AGENDA**
2. **APPROVAL OF MINUTES**
 - (a) Minutes of the Regular Meeting, Public Session held 2019 06 12 (attachment)
 - (b) Minutes of the Special Meeting, Public Session held 2019 07 05 (attachment)
3. **IN-CAMERA SUMMARY**
 - (a) Summary of In-Camera meeting held 2019 06 12 (attachment)
4. **BUSINESS ARISING**
5. **CORRESPONDENCE**
6. **DELEGATIONS**
7. **CHAIRPERSON'S REPORT**
 - (a) Welcome Back
 - (b) 2020/2021 School Calendar Consultation (attachment) w/notice of motion and rationale
 - (c) Configuration Review
 - (d) Strategic Plan (attachment)
 - (e) Silver Maynes - Request to Serve Alcohol (attachment)
8. **CHIEF EXECUTIVE OFFICER'S REPORT**
 - (a) Learning in School District No. 64
 - (b) Staffing + Enrollment Update
 - (c) Coaching
 - (d) GISS Cultural Field Trip – Cuba 2020 (attachment)
 - (e) Bargaining
 - (f) Framework Day (attachment)
 - (g) Tuition Free Courses for Graduated Adults – Motion
<https://www2.gov.bc.ca/gov/content/education-training/adult-education/adult-upgrading/already-graduated>
 - (h) Vaccination Status Reporting Regulation (<https://www.healthlinkbc.ca/vaccination-status-reporting>)
9. **CORPORATE FINANCIAL OFFICER'S REPORT**
 - (a) Facilities - Summer Work
 - (b) Water Taxi Contract
 - (c) Mayne Island Daycare Facilities Agreement
 - (d) 2019-2020 Operating Budget

10. **COMMITTEE REPORTS**

- (a) Finance, Audit and Facilities Committee
- a. Audit summary
 - b. 2018-2019 Financial Audit Statements (attachment)

11. **TRUSTEE'S SCHOOL REPORTS**

What are the school's plans to maximize student engagement for the upcoming school year?

- *Fernwood Elementary School*
- *Fulford Community Elementary School*
- *Galiano Community School*
- *Gulf Islands Secondary School*
- *Mayne Island Elementary/Jr. Secondary School*
- *Pender Islands Elementary Secondary School*
- *Phoenix Elementary School*
- *Saltspring Island Middle School*
- *Salt Spring Elementary School*
- *Saturna Elementary School/SEEC*
- *Windsor House School*

12. **OTHER BUSINESS**

13. **QUESTION PERIOD**

14. **NEXT MEETING DATES**

- (a) Committee Day – September 25, 2019 at the School Board Office
(b) Regular Board Meeting – October 9, 2019 at Pender Island School

15. **ADJOURNMENT**



MINUTES OF REGULAR BOARD MEETING, PUBLIC SESSION
Board of Education, School District No. 64 (Gulf Islands)
SCHOOL BOARD OFFICE
2019 06 12

Present:	Rob Pingle	Chairperson
	Tisha Boulter	Trustee
	Stefanie Denz	Trustee
	Janelle Lawson	Trustee
	Greg Lucas	Trustee
	Chaya Katrensky	Trustee
	Scott Benwell	Superintendent of Schools
	Linda Underwood	Acting Assistant Superintendent
	Doug Livingston	Director of Instruction, Learning Services
	Jesse Guy	Secretary Treasurer
	Lori Deacon	Executive Assistant
	Larry Melious	CUPE President
	Deb Nostdal	GITA President
	Shannon Johnston	Fernwood Acting Principal
	Kelda Johnson	Fernwood Principal
	Sarah Rae	DPAC representative
	Mark Kitteringham	Driftwood representative
	Sheri Wakefield	International Programs, GISS
	Dave Henshall	District Facilities
	Sean Norgard	SSIYSA
	Doug Wardell	Architect, SSIYSA feasibility study
	Magnolia Popper	SIMS music program parent
	Kim Thomson	SIMS music program parent
	Fraser Byers	Student representative
	Chris Humphreys	GISS parent
Regrets:	Shelley Lawson	Vice Chairperson

The meeting was called to order at 12:00 p.m. by Chair Pingle. He acknowledged that this meeting is taking place on the traditional territory of the Coast Salish people – huy ch q'u.

Acknowledgement of retirements this year: 391 accumulated years of service to the District. A reminder that grad ceremonies take place on Saturday at 3:00 pm.

The media is in attendance. This meeting is being recorded.

1. ADOPTION OF AGENDA

Additions:

7(c) Galiano Activity Centre Society Soccer Association – Request to Serve Alcohol

Moved and seconded that the agenda for the Regular Board Meeting, Public Session held 2019 06 12 be adopted as amended.

CARRIED 74/19



2. **APPROVAL OF MINUTES**

Moved and seconded that the minutes of the Regular Board Meeting, Public Session held 2019 05 08 be approved as presented.

CARRIED 75/19

Moved and seconded that the minutes of the Special Board Meeting, Public Session held 2019 05 13 be approved as presented.

CARRIED 76/19

Moved and seconded that the minutes of the Special Board Meeting, Public Session held 2019 05 22 be approved as presented.

CARRIED 77/19

3. **IN-CAMERA SUMMARY**

Moved and seconded that the Board of Education adopt the In-Camera Summary of 2019 05 08 as presented.

CARRIED 78/19

4. **BUSINESS ARISING**

5. **CORRESPONDENCE**

(a) **CRD – 2019 Walk & Wheel to School Week**

Letter from the CRD regarding 2019 Walk and Wheel to School Week.

(b) **Retired Teachers of Ontario (Vancouver Island District No. 47) – Request for Support**

Request from RTO District 47 for a letter of support for a grant proposal to provide reader kits to the public library.

6. **DELEGATIONS**

(a) **Fernwood Elementary School Learning Celebration**

Principals Shannon Johnston and Kelda Logan highlighted Fernwood School values, goals and aspirations for improvement. The presentation emphasised Indigenous Education and connections with students and families. Fernwood staff is using report card data, individual interviews and Connection surveys to identify vulnerable students. School goals aim to improve reading and writing, and to ensure students feel joy at school and connection to staff. Volunteers, peer-reading coaches, and the implementation of school-wide writes have had significant influence on realized improvements in both reading and writing.

Next steps include adjustments to literacy interventions, increased staff involvement in creating specific literacy goals, and continued efforts to ensure students feel connected at school.

(b) **International Program – Sheri Wakefield**

Sheri Wakefield presented on the International Program at GISS. She shared a brief promotional video and explained that 10% of the student body at GISS is international students. The four-day instructional week allows extra time for special activities and certificate programs. Recruiting trips support and grow the program. Ms. Wakefield stated that her main goal is to create a positive relationship with families and staff, beginning with establishing a Program Advisory Committee, New Student Orientation, and Team Building Day on first day of school.



Student behaviour must follow school rules, program rules, and homestay rules, while Canadian Law always applies. The program has enrolled 72 students (60 FTE) for next year.

(c) Salt Spring Island Youth Soccer Association (SSIYSA) – Field Improvements

Sean Norgard and Doug Wardell presented on possible improvements to either SIMS or GISS fields. An artificial turf field would bring local soccer programs up to par with other associations. The Board approved the feasibility study in December for the SIMS playing field. SSIYSA spent \$15,000 and expanded the study to include both GISS and SIMS fields. The study details cost projections, analysis of synthetic turf vs natural grass fields, and maintenance costs, and identifies all parties and regulations that would be impacted by the proposed improvements.

GISS lower field was identified in the study as the better fit for upgrade by reasons of significant water savings, limited yearly use, and lower construction costs. The proposed surface material, TPE, is non-toxic, has no smell, creates no run off, and produces no static charge.

SSIYSA is committed to raising the funds to build the field if the Board agrees to the proposal. Optional upgrades for consideration include the addition of scoreboards and change room facilities.

(d) SIMS/GISS Music Programs – Kim Thompson

Kim Thompson shared a presentation entitled “Establishing the Tone” celebrating the music program at SIMS. She stated that the current music teacher has worked hard to rebuild the music program. The request was made to the Board to increase teaching time allocated to Band and Choir at SIMS in order to support the time and effort required to organize/execute rehearsals, performances, music trips, instrument rentals, guest performers/instructors, and fundraising.

Ms. Thompson stated how lucky the district is to have such an involved music/band director and that increasing FTE would create program sustainability. A petition has been circulating and will be shared for the Board’s consideration.

7. CHAIRPERSON’S REPORT

(a) 2019 Walk & Wheel to School Week

The request was made, through correspondence from the CRD, for the Board’s support of 2019 Walk and Wheel to School Week.

Moved and seconded that the Board proclaims October 7-11, 2019 as ‘Walk & Wheel to School Week’.

CARRIED 79/19

(b) Salt Spring Island Youth Soccer Association

The Board considered the SSIYSA delegate request to partner on improvements to the GISS lower field.

Moved and seconded that the Board agrees in principle to partner with the SSIYSA on the improvements to the GISS lower field to a synthetic turf field with lights, on the condition that funding for the project is coordinated and sourced by SSIYSA and a shared use agreement is approved by the District and SSIYSA.

CARRIED 80/19

(c) Galiano Activity Centre Society Soccer Association – Request to Serve Alcohol

The Galiano Activity Centre Society Soccer Association is planning to hold its annual Todd Wolfe Memorial Soccer Tournament on August 24 and would like to host a beer garden on school property.

Moved and seconded that the Board approves the Galiano Activity Centre Society Soccer Association request to



serve alcohol at its annual Todd Wolfe Memorial Soccer Tournament August 24, 2019 at Galiano Community School.

CARRIED 81/19

8. **CHIEF EXECUTIVE OFFICER'S REPORT**

(a) **Learning in School District No. 64**

Superintendent Benwell presented on the fiscal realities of the District, past and present, and the financial pressures that will impact the District moving forward, including decreased enrolment and withdrawal from funding protection. Focus and priority remain working towards a system that supports high and sustainable performance. Dr. Benwell emphasised the importance of working within our means to provide for students across the district and inspire the work to be done. Our District will be defined by how we manage our responsibilities and the decisions we make in the years to come.

(b) **Staffing Update**

EA selection occurred and CUPE vacancies have been posted. Teaching vacancies will be posted early next week.

(c) **Bargaining Update**

Local teacher bargaining has concluded. There is one more meeting with CUPE scheduled to finalize language before the district and CUPE sign off on a renewed agreement.

Deb Nostdal expressed concerns about Provincial bargaining and the proposed movement towards a prevalence model for student services funding. Information is now available publicly.

(d) **BAA Course Approvals**

BAA courses are learning frameworks that provide opportunities for our schools to offer content outside of Ministry curriculum. Dr. Benwell recommended that all BAA courses submitted by approved.

Advanced Performing Arts – GISPA Dance 11
Advanced Performing Arts – GISPA Dance 12
Advanced Performing Arts – GISPA Music 11
Advanced Performing Arts – GISPA Music 12
Advanced Performing Arts – GISPA Theatre 11
Advanced Performing Arts – GISPA Theatre 12
English Language Learning 11
English Language Learning 12
Leadership 10
Leadership 11
Leadership 12
Peer Tutoring 11
Peer Tutoring 12
Psychology 12
Team Sports Specialist (Basketball, Soccer, Volleyball) 11
Team Sports Specialist (Basketball, Soccer, Volleyball) 12

Moved and seconded that the Board of Education approved the BAA courses as presented.



CARRIED 82/19

(e) **2019/20 School Fees**

Schools are required to request approval for additional school fees as outlined by Board policy and the *School Act*. Fee schedules proposed for the 2019/20 are the same as last year and include supplies for \$30 or less and option planners for \$10 or less. GISS is requesting a student athletic fee of \$25. SEEC is requesting an optional \$50 activity fee, a \$15 Athletic/rec fee, and a \$10 Marine Kayak Club fee. Schools may request additional field trip costs throughout the year but have financial assistance in place for those students and families who may not be able to afford the expense.

Moved and seconded that the Board approves the School Fees schedule for the 2019/20 school year as presented.

CARRIED 83/19

9. **CORPORATE FINANCIAL OFFICER'S REPORT**

(a) **Monthly Expenditure Report**

Secretary Treasurer Guy shared the monthly expenditure report for May 2019. As of May 30th, the District is 2.44% within budget. Ms. Guy also shared the year end forecast report in conjunction with the monthly expenditure report. The yearend forecast report has a projected annual operating surplus of \$22,576 for June 30, 2019. This includes the retirement of the accumulated deficit of \$250,498.

(b) **2020/2021 Five Year Capital Plan Bylaw (3 Readings)**

Dave Henshall presented the five year capital plan itemizing mechanical and seismic upgrades, roof and window replacements, lighting upgrades and building playground equipment.

Ms. Guy read the Five Year Capital Play Bylaw for 2020/21.

Unanimous agreement that Capital Plan Bylaw No. 2019/20-CPSD64-01 for 2020/21 receive three readings at this time.

CARRIED 84/19

Moved and seconded that Capital Plan Bylaw No. 2019/2020-CPSD64-01 received first reading.

CARRIED 85/19

Moved and seconded that Capital Plan Bylaw No. 2019/2020-CPSD64-01 received second reading.

CARRIED 86/19

Moved and seconded that Capital Plan Bylaw No. 2019/2020 CPSD64-01 received third and final reading and be approved.

CARRIED 87/19

Chair Pingle reminded trustees that a motion is required if the Board meeting is to extend beyond three hours in length as per policy.

Moved and seconded that the meeting be extended beyond three hours and adjourn by 4:00 p.m.

CARRIED 88/19



(c) 2020/2021 Five Year Capital Plan Bylaw (3 Readings)

Ms. Guy presented the draft 2019/2020 Budget. Specific reduction in revenue and expenses stem from reduced FTE student funding due to the closure of Windsor House School.

Unanimous agreement that the 2019/2020 Budget Bylaw receive three readings at this time.

CARRIED 89/19

Moved and seconded that Budget Bylaw No. received first reading.

CARRIED 90/19

Moved and seconded that Budget Bylaw No. received second reading.

CARRIED 91/19

Moved and seconded that Budget Bylaw No. received third and final reading and be approved.

CARRIED 92/19

(d) Excluded Staff Benefits Plans

Ms. Guy shared a breakdown of the cost of benefit plans for excluded staff. BCPSEA has allowed for districts to standardize plans across employee groups. The differential will cost the District approximately \$7,400 in addition to adjustments that would be paid regardless of any changes to plans.

Moved and seconded that the Board of Education approves the normalization of benefits plans for excluded staff as approved by BCPSEA.

CARRIED 93/19

(e) Water Taxi Bid Process

The three-year water taxi contract is set to expire. The District is set to begin the process for seeking applicants to provide water taxi transportation in accordance with the BC BID process. A new or renewed contract may include language for amendments in the third year.

Moved and seconded that the Board of Education directs staff to find a provider for water taxi transportation services as per the BC BID process.

CARRIED 94/19

(f) MCFD Childcare Spaces - Project Selection Criteria

The Ministry of Children and Family Development is providing funding for new childcare spaces to be built in partnership with school districts. Fair and non-biased criteria are needed to establish a clear framework to guide the proposal selection process.

Moved and seconded that the Board of Education approves the selection process for MCFD Child Care Space proposals.

CARRIED 95/19



10. **COMMITTEE REPORTS**

(a) Committee of the Whole

Moved by consensus that the Committee of the Whole summary 2019 05 22 be received.

CARRIED 96/19

(b) Human Resources Committee

Moved by consensus that the Human Resources Committee summary 2019 05 22 be received.

CARRIED 97/19

(c) Finance, Audit and Facilities Committee

Moved by consensus that the Finance, Audit and Facilities Committee summary 2019 05 22 be received.

CARRIED 98/19

(d) Education Committee

Moved by consensus that the Education Committee summary 2019 05 22 be received.

CARRIED 99/19

11. **TRUSTEES' SCHOOL REPORTS**

Trustee School Reports were received. Topic: Celebrate by highlighting the greatest success/achievement(s) at your school this year.

Fernwood Elementary School

Fernwood Elementary year goals around the school growth plan focussed on literacy. 25 kids were assessed in September to not be meeting expectations in their reading. For writing 32 students were not meeting expectations. Looking at May and June assessments all of the students have since improved. The approach used was focussing on professional development; teachers worked on instructional strategies such 6 plus one writing traits and whole school writes. At each monthly staff meeting collaboration time was taken in the staff room to review the goals, sharing and looking at data and comparing notes, especially from the whole school writes. Teachers report anecdotally that they feel they have grown and benefitted through this collaborative work.

The second goal for Fernwood School had was around social emotional health. Staff wanted to maintain a small school feel despite being bigger. In term one, all students were surveyed, looking at connections, and level of joy. From the 200 responses, 44 kids were unhappy. In response, the staff started an outreach project. At least two adults reached out to each kid, creating adult friends, to support kids in their social belonging. From a recent survey almost all students who had not been so happy have improved.

Using targets, intentions, interventions and assessment, Fernwood Elementary is successful in meeting their year's goals.

Fulford Community Elementary School

The school had a great year with community and staff all working hard to support the students and allow them to become their best.

Students throughout the school made improvements in writing with the 6+1 traits being embraced by all. Workshops with staff allowed for a narrowing of focus while adding new ideas and approaches to maximizing student success. The school wide write shows growth for almost all students and allows staff to focus their efforts on those needing additional support. Besides seeing tangible student improvement in writing there has also been an



improvement in the attitudes of the students towards writing. In line with the writing improvements the students with literacy supports have also seen great improvements.

Galiano Community School

Celebrate! So many things to celebrate as the 2019/20 school year comes to an end.

Our recent Galiano Community School Writers Festival was a testament to the effort put towards the School Plan goal of improved writing outcomes for students. Using monthly School Wide Writes events, professional development opportunities and collaborative assessments, we are proud to witness achievements as students share their writing with the community.

June 11 is our Community-based Elders Lunch, where students celebrate the seniors in our community by hosting, preparing (and cleaning up!) a lunch at the South Hall, with the goal of sharing food and stories in an intergenerational setting.

Our Year End Celebration will be the last day of school, with appreciation for students who are transitioning into different classrooms and schools as well as staff who are retiring. This is always an opportunity for the community to join the school body in celebrating another year of learning at Galiano Community School.

Gulf Islands Secondary School

The biggest success being celebrated is that the staff stuck to the growth plans to support Grade 12+ students towards completing their dogwoods. Of the 15 students tracked (phoning, emailing, 'keeping on them'), 10 of them have been captured and will complete graduation requirements.

The other area of success has been with the implementation of early interventions with referred Grade 9's that may be at risk of falling through the cracks. The intention is to capture students early enough that we don't have Grade 12+ to track. This has been the work of the school-based teams meeting regularly and targeting combined efforts to indemnify unique needs and build in those supports. This might be academic support, helping with time management, or providing food at lunch time.

Mayne Elementary/Jr. Secondary School

We have a lot to celebrate at Mayne School this month. We will be saying goodbye to our Grade 8 students who will be leaving us to attend high school. There will be a school community dinner celebration held to honour those students.

We are also looking forward to the last day of school and our Learning Celebration. This event is an opportunity to celebrate each student and their successes over the past year. At this event there will also be at least four different awards given out. The awards celebrate students who demonstrate such qualities as empathy and kindness, who have improved academically and socially, who exemplify good sportsmanship and citizenship as well as an award that honours members of the community who have made an outstanding contribution on behalf of the students.

This month has also been a time of celebrating family and community. VIP day was hosted by the students to honour parents and family members. The students prepared snacks, games and a craft to make with their guests and everyone, both students, staff and guests participated in a game of California kickball. The Lions Club sponsored Bike Rodeo was also a great success which was followed by our school Fun Day, which was hosted by the PAC and featured a giant Slip n Slide which was a huge hit with all the students.

Pender Islands Elementary Secondary School



This year we started out of the gates in September with a strong focus towards raising overall reading writing and numeracy performance throughout K-8 with one unifying system that carries forth towards each successive grade level. Primary readers were afforded brand new text which have been designed to spark our new student's efforts.

In March our whole school participated in our yearly science fair. Students set up their amazingly creative projects in the gym and community members were invited to judge. In April a number of our senior students participated in the UVIC Science fair and had outstanding results competing with fellow students from across Canada.

Students from our primary and grade 4/5 class used a new incubating system to incubate a clutch of over two dozen eggs. Students had to turn the eggs 4 times throughout the day to maintain their viability and in the end almost everyone of the eggs survived and turned into a baby chick before being adopted to forever homes.

In May we had a week of wheelchair basketball and hosted outer islands and students from SS as well as attending Outer island track and field meet involving Pender, Maine and Galiano. Students put in strong efforts towards participating in running, jumping and throwing events.

At the end of May ten groups made up of 57 participants were involved in the "students for Salish sea summit". A three day conference event to raise awareness about environmental issues surrounding our Salish Sea.

A First Nations Pit Cook will be held on June 17th involving Pender the outer islands, community members, our Tsawout friends and elders.

Additionally, our grade 8's will do "Boat Pro" for a week and all will receive their pleasure operator certificates, while grade 7's will spend several days obtaining their Food Safe Certificates.

We have had numerous opportunities for whole school and community building work, such as the RCMP, PIFR and PAC organized Bike Rodeo, focusing on bike safety, the Remembrance Day Legion led, candle lighting ceremony, the "Farmers Institute Works" program helping students to plant a variety of veggies as well as pumpkin carving time.

Last we celebrate Pender's own 2019 graduates.

Phoenix Elementary School

Two major school growth goals for Phoenix were in literacy and numeracy, carrying on from the previous year. The staff developed hands on lessons, used ready, set learn and EPRA, as well as other strategies and assessments. Students have experienced growth in both areas. On another note I attended the Phoenix Elementary end of the year volunteer appreciation tea, which celebrated all the community school stands for. The students served guests tea, coffee, and treats, while a cabaret of student talent entertained. The MC's led us through performances of singing, jokes, magic tricks, acrobatics, dance and skits. Students were focussed, organized, very engaged, enthusiastic, entertaining and very proud!

Salt Spring Elementary School

The year always ends with a celebration of the Grade 5 students transitioning to their next educational opportunity. This year teachers focused on literacy with reading tutors and oral language groups and the students leaving the school are seen to have come a long way in their literacy.

The school is also proud to have engaged all students in beautification projects with public art projects, garden improvements and the planting of trees on the property.



The Byers and McDaniel class participated in an exciting Indigenous Education project with the students learning about the history of the island through the indigenous places and story which resulted in a map and presentation at the public library.

Saltspring Island Middle School

SIMS has been most proud of developing and maintaining a unique identity within the middle school model. This focus relates to the district values around “collaboration”, and strategic Goal 1-Objective 1.1 (supporting students’ physical, social, emotional + mental health, safety and well-being). The goal has been to create a culture of belonging and connection with this diverse group of learners, to be a place to ‘be’ and not just a transition school or a place to move through. They have achieved this by weekly school assemblies, offering a range of options for discovery through exploratories. (Music, circus, 3D models, dance, cooking etc.)

Saturna Elementary School/SEEC

This year started off with the huge success of our new School Playground! The excitement of this new equipment has not wavered throughout the year. Elementary students squeal in delight as they rush out through the classroom door for recess, lunch and body breaks throughout the day. This energy release and sometimes energy pick-up has increased learning opportunities and created happier, healthier children! Another success for our elementary students is the direction our VP and teacher are taking on a clearer academic focus. Putting early literacy and numeracy as top priorities for these young learners will lead to a more full and positive educational experience going forward.

SEEC students share some of their most successful experiences this year as being the bond they have created, exploring and hiking on Saturna, putting on the Christmas play, and some wonderful off-island field trips. The students are looking forward to their end of year campout on Tumbo Island next week.

12. **OTHER BUSINESS**

13. **QUESTION PERIOD**

Fraser Byers expressed concern that the English Literature may not be offered at GISS next year and asked what guidance the Board gives to the course selection process.

Chair Pingle explained that English Lit 12 was made available in the course selection process. Based on the number of requests received at that time, English Literature has not been scheduled into the timetable for next year. There is a finite number of courses that can be offered in a given year. English Lit may be offered the next year.

14. **NEXT MEETING DATES**

- (a) Regular Board Meeting – September 11, 2019 at the School Board Office
- (b) Committee Day – September 25, 2019 at the School Board Office

15. **ADJOURNMENT**

It was moved and seconded that the meeting be adjourned at 3:46 p.m.

CARRIED 100/19



MINUTES OF REGULAR BOARD MEETING, PUBLIC SESSION
Board of Education, School District No. 64 (Gulf Islands)
SCHOOL BOARD OFFICE
2019 06 12

Date: _____

Chairperson

Certified Correct:

Secretary Treasurer

DRAFT



Present:

Rob Pingle	Chairperson
Shelley Lawson	Vice Chairperson
Tisha Boulter	Trustee
Stefanie Denz	Trustee
Janelle Lawson	Trustee
Greg Lucas	Trustee
Chaya Katrensky	Trustee
Scott Benwell	Superintendent of Schools
Jesse Guy	Secretary Treasurer
Linda Underwood	Acting Assistant Superintendent
Doug Livingston	Director of Instruction, Learning Services
Lori Deacon	Executive Assistant

The meeting was called to order at 9:30 a.m. by Chair Pingle. He acknowledged that this meeting is taking place on the traditional territory of the Coast Salish people – huy ch q'u.

1. **ADOPTION OF AGENDA**

Moved and seconded that the agenda for the Special Board Meeting, Public Session held 2019 07 05 be adopted as presented.

CARRIED 101/19

2. **BUSINESS ARISING**

(a) **Request to Serve Alcohol – Saturna School Field**

A facilities request for use of Saturna School field was received by plant services in January. An oversight occurred when the information regarding need for Board approval to serve alcohol was not communicated clearly to the applicant or to the board office. The facilities agreement is to be revised. It was agreed that changes should include reference to additional procedures and to Board policy 3100.

Moved and seconded that, in accordance with Policy 3100 Controlled and Intoxicating Substances, the Board approves the request to serve alcohol during a wedding celebration on July 6, 2019 at Saturna Elementary School.

CARRIED 102/19

(b) **Ratification of Collective Agreements, CUPE and GITA**

CUPE and GITA bargaining has concluded at the local level. PSEC requires a separate motion of approval for each Memorandum of Agreement.

Included in the long list of agreed-to changes in the CUPE agreement is a significant change to language regarding the accrual of seniority, moving to accumulated hours/shifts worked for temporary and on-call employees. Other changes include clearer reference to relevant legislation, and the right of the employer to offer up to four additional hours to an employee without posting.

Moved and seconded that the Board approves the Memorandum of Agreement with CUPE Local 788.

CARRIED 103/19

There is very little that can be bargained locally with teachers. Changes include use of non-binary language.

Moved and seconded that the Board approves the Memorandum of Agreement with the Gulf Islands Teachers Association.

CARRIED 104/19



(c) Ministry Framework Group

Superintendent Benwell informed trustees that the Ministry is looking to collaborate with school districts regarding the operationalization of the Framework for Enhancing Student Learning. SD64 has been invited, along with nine other school districts, to participate in dialogue that will inform the process.

(d) MCFD Child Care Spaces - Saturna

Trustee Katrensky was excused from the meeting at 9:57 a.m.

Trustees considered a proposal from a Saturna Island group to partner with the District to access MCFD funding for the development of child care spaces on Saturna. Secretary Treasurer Guy recommended the proposal as it meets the pre-determined criteria for selection. The district will continue to accept application from other island communities for consideration.

Moved and seconded that the Board approves, in principle, the Saturna Child Care Operations Group proposal for child care spaces.

CARRIED 105/19

Trustee Katrensky returned to the meeting at 10:07 a.m.

3. ADJOURNMENT

Moved and seconded that the meeting be adjourned at 10:08 a.m.

CARRIED 106/19

Date: _____
Chairperson

Certified Correct: _____
Secretary Treasurer

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

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

**Record of Proceedings of the Regular In-Camera meeting held at
the School Board Office
2019 06 12**

Present:	Rob Pingle	Board Chair
	Tisha Boulter	Trustee
	Stefanie Denz	Trustee
	Janelle Lawson	Trustee
	Gregory Lucas	Trustee
	Chaya Katrensky	Trustee
Regrets:	Scott Benwell	Superintendent of Schools
	Jesse Guy	Secretary Treasurer
	Linda Underwood	Acting Assistant Superintendent
	Doug Livingston	Director of Instruction, Learning Services
	Lori Deacon	Executive Assistant
	Shelley Lawson	Vice-chair

The meeting was called to order at 9:10 a.m.

The agenda for the Regular Board meeting, In-Camera session held 2019 06 12 was adopted as amended.

The minutes of the Regular Board meeting, In-Camera session held 2019 05 08 were approved as presented.

Items:

1. Staffing Update
2. Bargaining Update
3. FOIPPA Update
4. Bus Incident
5. Finding Balance -Fiscal
6. Upcoming Events - Reminders

The meeting adjourned at 11:00 a.m.

2020-2021 School Calendar

SD 64 Consultation Schedule

(Approved: September 11, 2019)

September 11, 2019 - Board Meeting (Board Office)
Notice of Motion on Four-Day Week

September 18, 2019 – February 5, 2020 – Board Meetings and District Website
Public Feedback on Four Day Week

November 13, 2019 – Board Meeting (Mayne Island)
Draft Calendar Received by Board

November 14, 2019 – District Website, Mail, Email and Media
Draft Calendar with Letter Circulated to Public for Feedback

February 5, 2020 – Email Submissions
Final Deadline for Public Feedback on Draft Calendar

February 12, 2020 – Board Meeting (Fernwood)
Public Feedback Considered for Changes to Draft Calendar

February 13, 2020 – District Website, Email and Media
Final Draft of Calendar Posted

March 11, 2020 – Board Meeting (GISS)
Four Day Week Motion Put on the Table
Final Draft of Calendar Approved

March 31, 2020 – Deadline for calendar submission to the Ministry

Notice of Motion

The Board of Education adopt a Local School Calendar for the 2020/2021 school year that reduces the number of instructional days by approximately 25 to 30 resulting in a four-day school week. The instructional time from these days will be added to the remaining days of instruction.

The resulting saving will allow the district to preserve programs and options for our students. The motion will be tabled at the regular Public Board meeting on March 13, 2020.

The notice of motion will be added to the website along with an online comment form to allow people to share their input regarding the 4-day instructional week.

Background/Rationale

The 2020/2021 school year is unique. In order to provide enough instructional days to accommodate instructional hours and keep a 2-week Spring Break, Gulf Island Teachers and the Board of Education will have to agree to a modification of the Collective Agreement and the Letter of Understanding (Re: School Calendar Regulation).

Options for how the calendar could be constructed to maintain the 2-week Spring Break were discussed during Collective Agreement bargaining in the Spring 2019. Options that were discussed include and may not be limited to:

- a. Additional instructional time each day;
- b. Extension of the school year beyond the last Friday in June (ending June 30, 2021) and 2 5-day instructional weeks;
- c. 4 5-day instructional weeks;

No additional time or instructional days are required if a 1-week Spring Break is approved.

7 (d) Strategic Plan

Issue

Does the board wish to ensure the Strategic Plan is reviewed before the end of 2019?

Background

- The District Strategic Plan is a document that is dated 2016-2019.
- This is a high-level document that provides guidance to staff as how they should best align their operational goals with the board's governance goals.
- The creation of the Strategic Plan required months of work by the board and staff that included special meetings with partner groups and the public.
- The previous board passed a motion to study the configuration of the district.
- The current board and staff are planning special meetings with partner groups and the public to study the configuration of the district.

Options

1. Begin the review process for the Strategic Plan
2. Extend the date of the current Strategic Plan

Recommendation

Extend the date of the current Strategic Plan

Rational

The board and staff are fully occupied with the process of configuration review.
The ideals found within the Strategic Plan are not time sensitive.

Motion

That the Board of Education extends the use of the current Strategic Plan to 2021.

APPLICATION TO SERVE ALCOHOL AT A COMMUNITY EVENT ON DISTRICT #64 PROPERTY

Date: *SEPT. 3, 2019*

To whom it may concern:

On *Dec. 7, 2019* the *Silvia MAYNES*
will be hosting a *XMAS Dinner*
in the gym at the Mayne Island School. We respectfully request your
permission to provide a bar at this event. The appropriate licenses
and insurance policies will be in place and the bar will be run by
experienced community members with serve it right certification
throughout the evening.

If you require further information, please contact *Mike Bullis*
at *250-539-2795* regarding this matter. As we are in
the planning stage, we would appreciate a timely response to this
request.

Respectfully yours,

Mike Bullis



FIELD/SPORTS TRIP APPROVAL FORM
SCHOOL DISTRICT No. 64 (Gulf Islands)

Approval #

[Empty box for approval number]

The Leader must read School District Field Trip Policies and Procedures #407 and #412 before completing this form. Also review the "Trip Consent Forms" at: <http://sd64.bc.ca/employee-forms/>.

The Leader must take this completed form to the Principal for approval (and, when it is an out of province request, the Principal's recommendation for approval is to be forwarded to the Superintendent).

As per SD64 policy 6700, the Board recognizes that some students may not be able to cover these costs, and in such cases will ensure that no student is denied an opportunity to participate in educational programs or activities based on financial hardship.

Name of School: Gulf Islands Secondary School

Type of Trip: Curricular: Extra-curricular: Athletic:

Purpose of Trip: To perform + learn music in Havana, Cuba
- study + learn from professional local musicians

Planned Activities & Instruction: School performances, workshops, trips to
historical + cultural centres.

Destination: Havana, Cuba

If a school bus is required - PLEASE USE TRANSPORTATION REQUEST FORM

Other Transportation: bus, airplane, ferry

Leaving Date: March 14, 2020 Time: 6:20am Substitute Required: No: Yes:

Returning Date: March 21, 2020 Time: 10:00pm

Accommodation: Hotel

Number of Pupils Involved: 10-15 Estimated Pupil Cost: 2500 (depends on fundraising)

Grades: 9-12 Estimated School Cost: _____

Names of Leaders/Adult Supervisors: Heiko Decosa

Michelle Footz
Laura Pearce

Leader's Signature (Planned by) Michelle Footz Date: June 12, 2019

Principal's Signature (Approved/recommended by) _____ Date: June 12/19

Superintendent's Approval (overnight, 4 days or more, out of province) _____ Date: _____

Board Approval (4 days or more and out of province) _____ Date: _____



SCHOOL DISTRICT #64 (Gulf Islands)
SCHOOL FIELD TRIP CONSENT FORM FOR
MODERATE / HIGH RISK / OVERNIGHT / OUT OF PROVINCE ACTIVITY
<http://sd64.bc.ca/employee-forms/>

Date: June 12, 2019
Dear Parents/guardians:

In consideration of School District No. 64 (Gulf Islands) offering my child _____ an opportunity to participate in a field trip for Grade 9-12 students on 03/14/2020 - 03/21/2020 Initial (mm/dd/yyyy), I waive any and all claims I may have against, and release from all liability and agree not to sue the Board of Education of School District #64 (Gulf Islands) and its officers, employees, agents, volunteers and representatives, and the Ministry of Education for any personal injury, death, property damage or loss sustained as a result of my child's participation in the field trip, arising out of any cause whatsoever, including negligence.

I hereby give my consent, and acknowledge by my signature that:

1. Students will be going to Havana, Cuba (location) and will be away from the school from March 14 to March 21 (times). They will be travelling by public transport, ferry, foot, airplane Initial (i.e. school bus, public transport, foot).

2. On this field trip, up to 15 (number) student will be: Initial (describe all activities - i.e., skiing, hiking, walking, using climbing apparatus, cooking meals on camp stoves, tenting.) Walking, performing/playing music, swimming, hiking

3. The students will be supervised by Miss Fultz + 2 parent chaperones (a typical response might be "school employees and hopefully 2 - 4 parent volunteers". It is important to indicate supervisory arrangements that will not be modified or reduced. For instance, consider whether the trip will proceed even if there are no parent volunteers, or if a specific teacher is sick, but a substitute is available. Initial **With older grades, you should add a sentence saying, "Your child will not necessarily be supervised by an adult at all times."

4. My child has no illnesses, allergies or disabilities that may require special attention, except as described here: Initial

5. I am aware of the usual risks and dangers inherent in participation in all of the activities associated with this trip and of the possibility of personal injury, death, property damage or loss resulting from the activities. The dangers and risks may include, but are not limited to: (provide specific and comprehensive information on any risks that are applicable. Some examples follow.) _____ Initial

- Unorthodox or high risk travel arrangements.
- Program locations.
- Rugged terrain.
- Rock fall and avalanches.
- Weather.
- Equipment breakage, failures.
- Delayed rescue, accessibility.
- Conduct of the guide, chaperone or other group members.
- The possibility that your child may not heed safety instructions or restrictions given to the group.

6. I will supply suitable equipment and clothing for my child's participation in all activities associated with the field trip, including: _____ Initial

beach clothes, sandals, performance clothes,
instruments/gear, lunch en route to airport,
\$ for meals, PASS PORT

7. I am aware that I should contact the school for further information if I am unaware what clothing and equipment is required for the activities or possible weather conditions of this field trip. My child and I understand that it is our responsibility to ensure my child has all necessary equipment and clothing. _____ Initial

8. My child and I understand that the school's *Code of Conduct* applies during this field trip. I will be responsible for any costs caused by my child's failure to abide by the *Code of Conduct*, including any costs to send my child home. _____ Initial

9. Accidents can be the result of the nature of the activity and can occur with or without any fault on either part of the student, or the School Board or its employees or agents, or the facility where the activity is taking place. By allowing your son/daughter to participate in this activity, you are accepting the risk of an accident occurring, and agree that this activity, as described above is suitable for your child. _____ Initial

10. In signing this consent and Waiver, I am not relying on any oral or written representation or statements made by the Board of Education and its agents, employees, or authorized volunteers, or the Ministry of Education, to induce me to permit my child to take the trip, other than those set out in this Consent Form. _____ Initial

11. I am 19 years of age or more and have read and understand the terms of this Consent Form and understand that it is binding upon me, my heirs, executors and administrators. _____ Initial

Date: _____

Signature of Witness _____

Printed Name of Witness _____

Address _____

Date: _____

Signature of Witness _____

Printed Name of Witness _____

Address _____

Signature of Parent/Guardian _____

Printed Name of Parent/Guardian _____

Address _____

Signature of Parent/Guardian _____

Printed Name of Parent/Guardian _____

Address _____

NOTE: This Consent Form must be signed by a custodial parent or legal guardian of a child who is under the age of 19 years.

As per SD64 policy 890, the Board recognizes that some students may not be able to cover these costs, and in such cases will ensure that no student is denied an opportunity to participate in educational programs or activities based on financial hardship.



CANADA-CUBA SPORTS & CULTURAL FESTIVALS

Sample Arts Itinerary - Each individual itinerary is designed in consultation with the teacher or artistic director to incorporate specific elements required to meet each group's needs.

ARTS CUBA:

AN INTERDISCIPLINARY ARTS FIELD STUDY

This program is specifically designed for music students to experience a comprehensive overview of Cuban culture and history from Columbus to Castro, with a focus on the study of the Afro-Cuban contribution to Music, Dance, and Visual Art in Cuba. Beginning in Havana, founded in 1519, participants will meet, and perform with Cuban students and teachers. Additional performances will take place at public venues arranged by the Cuban Ministry of Culture. We will then travel by bus and explore the climates and topography of tropical rain forests, mountain terrain and caves systems, while observing the life ways of rural communities in the Cuban countryside in the capital of Pinar del Rio Province.

ITINERARY

DAY 1: On arrival in Cuba we will be met by our hosts at the airport and transferred to our hotel in Havana for check-in. Dinner at the hotel. Meeting with your guide to review plans for the week. Optional rehearsal time available at the hotel.

DAY 2: Today begins with an orientation tour by bus, followed by a walking tour to Old Town - Havana, Spain's gateway to the conquest of Latin America. Havana, founded in 1519 became the capital of Cuba in 1553 and in 1982 UNESCO declared Old Havana a World Heritage Site, where 144 buildings from the 16th and 17th centuries are preserved. Our guide will lead a walking tour of the Old City. We then travel by air-conditioned coach to the harbour entrance to visit the *Parque Historico del Morro* and see fortifications built in the 17th century to guard the city from attack by pirates. Lunch (\$) at a local restaurant. The rest of the afternoon will be spent at the beach to enjoy the sun, white sand and swim in the Caribbean Sea. Dinner at the hotel. This evening dance to popular Cuban music at the hotel. Cuban young people will join us to assist with informal Salsa dance classes.

DAY 3: After breakfast all students will attend an Arts High School. The morning will be spent learning about the school and Canadian and Cuban students will perform for each other. Lunch (\$) at a local restaurant. This afternoon we will attend a Percussion and Latin Rhythms workshop. Dinner at the hotel. This evening you have the option of visiting the famous Jazz Café and enjoy performances by top Cuban musicians.

DAY 4: Early morning departure to the beach. Lunch (\$). This afternoon we have been invited to visit with a *Comparsa* in one of the modest neighbourhoods of Havana. *Comparsa* are the musical/dance groups that compete in the processions during Havana's Carnival. Members of the *Comparsa* will endeavour to share Latin Percussion and afro-Cuban song with the students. Dinner at the hotel. This evening Canadian students will perform at a venue arranged in association with the Cuban Ministry of Education.

DAY 5: This morning we will visit the Provincial Junior Arts High School. We will attend a performance presented by music and dance students at the school. A performance by the visiting students will follow. Lunch (\$) at a local restaurant. This afternoon we will visit shopping areas in the city including the open air artisans market and a collection of boutiques housed in a restored 18th century colonial palace. Dinner at the hotel. This evening visiting students perform a joint program with other Cuban performing artists at a venue arranged with the Ministry of Culture.

DAY 6: **Havana/Pinar del Rio/Havana.** On our bus trip through Western Cuba we will explore the climate, topography, plant and animal life of tropical rainforests and mountain terrain. This morning we visit the nearby Viñales Valley. Your guide will explain the significance of the formations here called "mogotes", odd hillocks considered mineral fossils because they were created during the Upper Jurassic period. Beneath the valley floor are subterranean rivers and one of the most extensive cave systems in the Americas. Later, in small groups we will explore one of the most accessible of these subterranean rivers by boat (admission fee included). Speak with your guide for recommendations on where to stop for lunch (\$). In the afternoon, we will continue hiking along a mountain river to a look out point (380 meters above sea level). There will be an optional modest charge (\$3) for the descent to the waterfall and natural pool safe for wading. Portions of this hike are quite rigorous and we suggest closed walking or sports shoes. Return to Havana. Late dinner at the hotel. Attend evening performance(s) by Cuban musicians around the hotel pool area.

DAY 7: The morning will be spent at Santa Maria beach. Lunch (\$) at a local restaurant. This afternoon you have the option of visiting a local orphanage and/or community centres for service projects to do some humanitarian work and to support children and families with the greatest social need, and if you wish, your group can present a donation to the kids (goods, not money). This evening we will have a farewell dinner and dance party with Cuban students and teachers.

DAY 8: We now leave the hotel and return to the airport. Time permitting other points of interest may be visited en route to the airport.

Program Includes: Round trip airfare from selected departure city to Cuba, 7 nights hotel accommodation based on double occupancy in air-conditioned rooms with private bathroom, breakfast and dinner daily, coordination and entrance/participation fees for visits - performances - workshops - tours, translator/guide services, local facilitators, ground transportation via modern air-conditioned bus as per itinerary, Cuban Airport Tax, and Cuban visa.

ARTS.HAVANA.SAMPLE.ITN

CCS&CF IS DEDICATED TO: LINK PEOPLE SHARING COMMON INTERESTS~PROJECT AN HONEST IMAGE OF EACH COUNTRY'S REALITY~ENCOURAGE CO-OPERATION BETWEEN INSTITUTIONS AND INDIVIDUALS

HAVANA: Avenida 47 No. 2833 entre 28 y 34, Rpto. Kohly, Playa, Ciudad de La Habana, Cuba

⇒ TORONTO: 331 Trowers Road, Suite 3 - 2nd. Floor, Woodbridge, Ontario, Canada L4L 6A2

Tel. 800-818-8840 • Fax. 905-850-0997 • Internet. www.canadacuba.com • E-mail. admin@canadacuba.com



Teach It...

or Experience It.



Immerse your students in an interactive
cross-cultural learning experience in Cuba

To truly learn, theory must be put into practice. Our educational trips engage your students by providing face-to-face in-depth encounters with Cuban music students, master musicians and ensembles. Through workshops, integrated rehearsals and concerts, your students will experience the techniques, unique passion and true excellence of Cuban music. A life changing experience.

Go beyond the tour bus and museum rope. Let's talk about CUBA.
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PROPOSED FIELD STUDY IN CUBA

**A MUSIC AND ARTS BASED FIELD STUDY DESIGNED TO PROVIDE A
COMPREHENSIVE OVERVIEW OF CUBAN CULTURE AND HISTORY
COMBINED WITH PERFORMANCE OPPORTUNITIES**

RATIONALE

- 1. To participate and share in a music and arts experience with Cuban performers of similar ages and skill levels.**
- 2. Perform concerts in a variety of appropriate settings, some of which may be held in conjunction with Cuban high schools, universities and community arts ensembles. These arrangements will be coordinated with the Cuban Ministry of Culture and Education.**
- 3. To discover the instruments and rhythms of Latin and Afro-Cuban percussion and their role in Cuban dance and religious belief systems.**
- 4. To study the cultural and historical background of the Cuban peoples, in particular the contributions of Cuba's African heritage and its influence on music and the arts.**
- 5. To develop further understanding of Cuba's apparent lack of racial tension in a society whose population is widely varied in colour and ethnic background (Indigenous, Spanish, African, Chinese and West Indian).**
- 6. To explore the climates and topography of tropical rainforests, mountain terrain and cave systems with Cuban specialists while observing the lifeways of rural communities in the Caribbean countryside.**



CANADA-CUBA SPORTS & CULTURAL FESTIVALS

October 24, 2018

Michelle Footz, Head of Music
Gulf Islands School of Performing Arts
112 Rainbow Rd
Salt Spring Island, BC V8K 2K3
Canada

RE: PERFORMANCE AND CULTURAL EXCHANGE TOUR TO CUBA

Thank you for your interest in traveling to Cuba to participate in an educational exchange program. You've made a wise choice; since a Cuba tour is very economical.

Canada-Cuba Sports and Cultural Festivals (CCS&CF), as a representative of the Cuban Ministries of Culture and Education has access to all levels of schools, facilities, educators and officials in Cuba. Our programs are custom-designed to match your group's individual requirements with the comparable levels of the Cuban host schools, and the number of performance, practice or workshop sessions that you would require. In addition, we offer cultural and educational experiences that no tourist would be able to access.

Approximate Prices (guidelines only)

Fees depend on actual inclusions, departure city and travel dates. For example, a one week program including round trip airfare, 7 nights hotel accommodation based on double occupancy, breakfast and dinner daily, coordination and entrance/participation fees for visits - performances - workshops - tours, all ground transportation, full time translator/guide, Cuban visa, and all Cuban and Canadian taxes would cost:

Montreal/Ottawa/Toronto:	Starting from \$1695
Halifax/Winnipeg:	Add \$100
Vancouver/Edmonton/Calgary:	Add \$200

Christmas/New Year's/March Break Add \$250 approximately to all prices. Budget programs are also available.

To Proceed Please Follow These Guidelines

- 1) Call me to discuss any changes you would like to make to the suggested itinerary (enclosed).
- 2) We quote you a price based on your actual travel dates, departure city and number of participants.
- 3) An initial deposit of \$300 per person is then required to begin setting up your program with Cuban schools and institutions involved, confirm air seats and hotel reservations.

Enclosed is a sample rationale that you may submit to your administration for trip approval and it will be useful in presentations to parents and your students. Please call us at 1-800-818-8840 with any questions.

Yours truly,

Executive Director

ARTSINFO CAN doc

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CANADA-CUBA SPORTS & CULTURAL FESTIVALS

WHAT OTHERS ARE SAYING

The following people would welcome the chance to share their first hand experiences with you.

"I have travelled with Canada Cuba Sports and Culture Festivals to Cuba four times over the past ten years. Each experience has been powerful, musical and cultural. Beyond expectations, and yet continually living up to expectations, this organization is committed to providing the most relevant and life changing musical experiences to Canada's youth. I was given the honour of receiving the 2011 Prime Minister's Award for Teaching Excellence. In the nomination package prepared by my school community, students again and again cited their powerful experiences as member of our Cuba tours. I feel that my approach to teaching has benefited so greatly from the educators that I have met and the students I have heard while in Cuba. The experience has changed me for the better. Jonathan and the staff from Canada Cuba have made me feel secure, honoured and taken care of every step of the way. This is not a competition music festival, this is a life lesson. It is the exchange of the universal languages of peace, social justice and global awareness. I am so proud to have been involved."

Nathan Beeler, Instrumental Music Teacher, Bedford, NS

"I think that you have almost perfected this tour! As always, you did an excellent job! The students commented that each day got better and better. This trip, Bar None, is the best educational tour available to Canadian students today. A week on a "Canada-Cuba" tour is equal to a year of classroom education! Nancy & Pedro worked tirelessly for us and made sure we had every need filled. They are truly irreplaceable and I'm sure it wouldn't have been the same without them."

Bruce Ham, Band director, Victoria, BC

"We enjoyed the balance and diversity of the experience offered. We had just the right balance of culture, history, music and play. Fantastic. Canada-Cuba really helped us to understand a full spectrum of Cuban life, history and culture."

Paul Cummings, Head of Music, Powell River, BC

"Our band trip to Cuba was a profound experience, touching the very souls of the kids. In 30 years of doing travel with students, I've never seen students come away so wonderfully affected. If you are looking for a truly worthwhile experience for your band students...go for it! The people at Canada-Cuba Sports & Cultural Festivals are excellent."

Terry Hill, Retired Music Educator, Dartmouth, NS

"All our singers loved it, and every day seemed better than the previous day. All in all, an amazing, life-changing experience for all of us! Thank you for tailoring the trip to our needs so well!"

Brian Tate, Choir Director, Vancouver, BC

"We all marveled at the organizational wizardry of the folks at Canada-Cuba Sports and Culture. Everything ran like clockwork. This was amazing bang for the buck. We had a bus at our constant disposal, a great driver, a phenomenal tour guide and interchange with world class choirs and directors."
 Jim McNeil, Choir director, Glace Bay, NS

"We had a great trip! We had another fantastic time!! Thanks again to all who made this experience so fantastic for my students."
 Martin Kennedy, Band director, Okotoks, AB

"A trip of a lifetime! CCS&CF did a fabulous job of selecting fine musical events for us, and Guerlyn, our guide, and Jorge, looked after our every need. Our driver was superb, quiet and polite and helpful. I have tried to tell people about how lucky I am to have had this experience, but words can't convey the trip well enough. FABULOUS."
 Penny Mitchell, Choir Coordinator, Nanaimo, BC

"This was our 3rd tour and I wanted to thank you all for making our trip to Cuba the best one yet! Everything was just excellent. The hotel was perfect for our needs. Big open spaces, good food and a great pool! We all loved the maximum participation in the latin percussion workshop, the Novel Voz' performance and interaction, and we loved our set at the Jazz Cafe and the opportunity to open up for and hear the great Roberto Fonseca. The farewell dinner and dance was superb. Just seeing the students interact and dance with each other was priceless. I can't say enough about this truly exceptional experience that all of you gave to us. The students are still glowing and so am I. Jonathan, you have something very special with Canada-Cuba. Fantastic staff and an exceptional product."
 Mike Doogan-Smith, Music Director, Smithers, BC

"This was beyond our expectations. We really enjoyed the interaction with Novel Voz and all the small groups at our stops: the fortress, the orchid gardens, and in our own hotel. Our guide Miguel was outstanding in his presentation of information. He went beyond what was required to make us feel welcome and bringing us excellent hospitality. Looking forward to next time!"
 Rick Becker, Head of Music, Nanaimo, BC

"The first words that come to mind include amazing, unforgettable, surreal, unbelievable, awesome! Our trip to Cuba was a success in so many levels! We customized our itinerary so it was perfect for us! Love having our own bus at our disposal...wonderful bus driver. Wouldn't think twice to repeat it, but we request that Maria Rosa be our guide again and grow old with Center Stage and our Cuba trips."
 Claudia Caicedo & Kelly Paddle, Artistic directors, Georgetown, ON

"I loved every minute of it, and the kids didn't want to come home. I thought the activities chosen for us were excellent, well-organized and well-paced. Our guide Nancy was wonderful and the singers all loved her."
 Bill Metcalfe, Choir Manager, Nelson, BC

"What we enjoyed most was: interacting with the Cuban students and musicians, the variety and levels of the performance venues, the balance of structured and unstructured time in the well planned itinerary, the conscientious and knowledgeable translator guides and their flexibility to make things work. The Cuban students were sincerely glad to perform and share with us."

Bob Rebagliati, Music Educator, North Vancouver, BC

"Great, fantastic as always, Maria Rosa & Carlos really did a great job making the trip fun! Maria Rosa was very knowledgeable, a great job!"

Steve Burrage & Crystal Rutley, Band directors, Surrey BC

"Excellent! We loved it. Everyone in the choir was thrilled and we learned a tremendous amount in such a short time and made connections that we hope to build on. The choirs were amazing – musically, personally they were very warm, and friendly – talented and profession beyond belief. Our tour guide Nancy was incredible – she never stopped working and looking after us. The whole trip was smooth and very well organized. The hotel was wonderful...really everything... we were thrilled."

Karla Mundy, Choir Director, Vancouver, BC

"The experience was amazing. Every day was transformative in some way. Overall, it is difficult for me to imagine how the week could have gone better. I would definitely recommend this experience to other groups."

Ryan Cho, Music director, Port Coquitlam, BC

"Fantastic opportunity for students to learn about Cuban Culture and make new friends We loved Cuba, the culture, the people, the experience – Fantastic!"

Sarah Klein and Helen Payette, Drama teachers, Edson, AB

"Still one of the best musical, educational and cultural experiences I have shared with students in 30 years of teaching. Outstanding learning experience. Great experience in Cuba. Bus driver/Guides exceptional."

Marilyn Miller and David Flello, Band directors, Victoria, BC

"This was our second trip and it just confirmed our very positive opinion from the first time. It is a very unique and rich learning experience for our students and we would hope to do it again in the future."

Lisa Jack, Head of Music, Thunder Bay, ON

School District 64 Framework Day Agenda

Friday, September 20, 2019



Gulf Islands Secondary School

- 8:30 Registration, Coffee & Snacks (GISS Multipurpose Room)
- 8:50 Attendees make their way to the Gym
- 9:00 Territorial Acknowledgement & Opening Remarks (GISS Gym)
- 9:30 Board of Education Configuration Review (GISS Gym)
- 10:15 Thought Exchange (Gym)
- 10:30 Coffee Break
- 10:45 School Plan Ignite Sessions (room allocations, by presentation)
- 11:30 School-based Planning (room allocations, by staff)

GROUP	ROOM ALLOCATION
Pender & Saturna	
Galiano & Mayne	
Phoenix Elementary	
Fulford	
Fernwood	
Salt Spring Elementary	
SIMS	
GISS Staff	

- 12:15 Light Lunch (cafeteria)
- 1:00 School-based Planning continued (room allocations, by staff)
- 3:00 End of Day



Audited Financial Statements of

School District No. 64 (Gulf Islands)

June 30, 2019

School District No. 64 (Gulf Islands)

June 30, 2019

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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 monthly basis and externally audited financial statements yearly.

The external auditors, KPMG Canada, 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 Comptroller 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
Telephone (250) 480-3500
Fax (250) 480-3539

To the Board of Education of School District No. 64 (Gulf Islands), and

To the Minister of Education, 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, 2019
- the statement of operations for the year then ended
- the statement of changes in net financial assets (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 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 "Auditors' Responsibilities for the Audit of the Financial Statements" section of our auditors' 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 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.

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.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of 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 auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants

Victoria, Canada

September 11, 2019

DRAFT

School District No. 64 (Gulf Islands)

Statement of Financial Position

As at June 30, 2019

	2019 Actual	2018 Actual
	\$	\$
Financial Assets		
Cash and Cash Equivalents	3,535,369	3,188,588
Accounts Receivable		
Due from Province - Ministry of Education (Note 3)	11,681	42,002
Other (Note 3)	218,294	252,075
Portfolio Investments (Note 4)	88,883	90,255
Total Financial Assets	<u>3,854,227</u>	<u>3,572,920</u>
Liabilities		
Accounts Payable and Accrued Liabilities		
Due to Province - Ministry of Education (Note 5)		366,847
Other	1,636,524	1,540,264
Unearned Revenue (Note 6)	614,275	423,545
Deferred Revenue (Note 7)	547,675	617,999
Deferred Capital Revenue (Note 8)	18,838,630	19,628,804
Employee Future Benefits (Note 9)	996,292	959,899
Total Liabilities	<u>22,633,396</u>	<u>23,537,358</u>
Net Financial Assets (Debt)	<u>(18,779,169)</u>	<u>(19,964,438)</u>
Non-Financial Assets		
Tangible Capital Assets (Note 10)	25,106,035	25,932,227
Prepaid Expenses	119,032	89,567
Total Non-Financial Assets	<u>25,225,067</u>	<u>26,021,794</u>
Accumulated Surplus (Deficit) (Note 12)	<u>6,445,898</u>	<u>6,057,356</u>

Contractual Obligations (Note 13)

Contingent Liabilities (Note 15)

Approved by the Board

DRAFT

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

School District No. 64 (Gulf Islands)

Statement 2

Statement of Operations
Year Ended June 30, 2019

	2019 Budget (Note 14)	2019 Actual	2018 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	24,715,076	24,681,343	23,207,493
Other			4,908
Tuition	751,500	755,570	709,860
Other Revenue	1,218,300	1,123,748	1,196,297
Rentals and Leases	16,000	16,418	14,228
Investment Income	43,000	47,942	57,118
Amortization of Deferred Capital Revenue	1,033,722	1,033,722	956,484
Total Revenue	<u>27,777,598</u>	<u>27,658,743</u>	<u>26,146,388</u>
Expenses			
Instruction	19,712,095	19,577,446	19,737,857
District Administration	1,222,545	1,255,065	1,156,829
Operations and Maintenance	4,858,664	4,678,371	4,062,603
Transportation and Housing	1,772,068	1,759,319	1,817,297
Total Expense	<u>27,565,372</u>	<u>27,270,201</u>	<u>26,774,586</u>
Surplus (Deficit) for the year	<u>212,226</u>	<u>388,542</u>	<u>(628,198)</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		6,057,356	6,685,554
Accumulated Surplus (Deficit) from Operations, end of year		<u><u>6,445,898</u></u>	<u>6,057,356</u>

School District No. 64 (Gulf Islands)

Statement of Changes in Net Financial Assets (Debt)

Year Ended June 30, 2019

	2019 Budget (Note 14)	2019 Actual	2018 Actual
	\$	\$	\$
Surplus (Deficit) for the year	212,226	388,542	(628,198)
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(132,648)	(378,450)	(1,857,723)
Amortization of Tangible Capital Assets	1,204,642	1,204,642	1,163,821
Total Effect of change in Tangible Capital Assets	1,071,994	826,192	(693,902)
Acquisition of Prepaid Expenses		(119,032)	(89,567)
Use of Prepaid Expenses		89,567	133,167
Total Effect of change in Other Non-Financial Assets	-	(29,465)	43,600
(Increase) Decrease in Net Financial Assets (Debt), before Net Remeasurement Gains (Losses)	<u>1,284,220</u>	1,185,269	(1,278,500)
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Financial Assets (Debt)		1,185,269	(1,278,500)
Net Financial Assets (Debt), beginning of year		(19,964,438)	(18,685,938)
Net Financial Assets (Debt), end of year		(18,779,169)	(19,964,438)

School District No. 64 (Gulf Islands)

Statement 5

Statement of Cash Flows
Year Ended June 30, 2019

	2019 Actual	2018 Actual
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	388,542	(628,198)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	64,102	(45,198)
Prepaid Expenses	(29,465)	43,600
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	(270,587)	(238,101)
Unearned Revenue	190,730	(27,015)
Deferred Revenue	(70,324)	(46,201)
Employee Future Benefits	36,393	10,498
Amortization of Tangible Capital Assets	1,204,642	1,163,821
Amortization of Deferred Capital Revenue	(1,033,722)	(956,484)
Expensed Portion of Bylaw Capital	(728,928)	(97,753)
Donated Capital Assets	(15,211)	
Total Operating Transactions	(263,828)	(821,031)
Capital Transactions		
Tangible Capital Assets Purchased	(378,450)	(1,815,097)
Tangible Capital Assets -WIP Purchased		(42,626)
Donated Capital Assets	15,211	
Total Capital Transactions	(363,239)	(1,857,723)
Financing Transactions		
Capital Revenue Received	972,476	1,405,937
Total Financing Transactions	972,476	1,405,937
Investing Transactions		
Investments in Portfolio Investments	1,372	2,745
Total Investing Transactions	1,372	2,745
Net Increase (Decrease) in Cash and Cash Equivalents	346,781	(1,270,072)
Cash and Cash Equivalents, beginning of year	3,188,588	4,458,660
Cash and Cash Equivalents, end of year	3,535,369	3,188,588
Cash and Cash Equivalents, end of year, is made up of:		
Cash	3,535,369	3,188,588
	3,535,369	3,188,588

SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2019

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. 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.

SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2019

2. Significant accounting policies (continued):

(a) Basis of accounting (continued):

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
- 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.

SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2019

2. Significant accounting policies (continued):

(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.

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.

SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2019

2. Significant accounting policies (continued):

(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, 2019 and projected to June 30, 2019. The next valuation will be performed at March 31, 2022. For the purposes of determining the financial position of the plans and the employee future benefit costs, a measurement date of March 31 was adopted.

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.

SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2019

2. Significant accounting policies (continued):

(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. 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, 2019

2. Significant accounting policies (continued):

(k) 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.

(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.

(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 has to meet in order to receive the contributions including authorization by the transferring government.

SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2019

2. Significant accounting policies (continued):

(n) Revenue recognition (continued):

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.
- Actual salaries of personnel assigned to two or more functions or programs are allocated based on the time spent in each function and program. School-based clerical salaries are allocated to school administration and partially to other programs to which they may be assigned. Principals and Vice-Principals salaries are allocated to school administration and may be partially allocated to other programs to recognize their other responsibilities.
- Employee benefits and allowances are allocated to the same programs, and in the same proportions, as the individual's salary.
- Supplies and services are allocated based on actual program identification.

SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2019

2. Significant accounting policies (continued):

(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.

(q) Measurement uncertainty:

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

SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2019

3. Accounts receivable:

	2019	2018
Due from Provincial Government	\$ 11,681	\$ 42,002
Due from Federal Government	69,095	94,013
Other	149,199	158,062
	218,294	252,075
	\$ 229,975	\$ 294,077

4. Portfolio investments:

	2019	2018
Investments in the cost and amortized cost category:		
Debentures maturing in 2021 bearing interest at 5.4% per annum	\$ 14,621	\$ 14,325
Investments in the fair value category:		
Equity instruments	3,544	4,684
Mutual funds	70,718	71,246
	74,262	75,930
Total investments	\$ 88,883	\$ 90,255

5. Accounts payable and accrued liabilities:

	2019	2018
Due to Provincial Government	\$ -	\$ 366,847
Trade payables	\$ 1,049,714	\$ 1,046,251
Salaries and benefits payable	54,572	41,780
Accrued vacation pay	179,488	213,307
Other	352,750	238,926
	1,636,524	1,540,264
	\$ 1,636,524	\$ 1,907,111

SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2019

6. Unearned revenue:

	2019	2018
Balance, beginning of year	\$ 423,545	\$ 450,560
Changes for the year:		
Increase:		
Tuition fees collected	1,059,645	754,080
Decrease:		
Tuition fees recognized	(868,915)	(781,095)
Net changes for the year	190,730	(27,015)
Balance, end of year	\$ 614,275	\$ 423,545

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	Other	Total	Total
Balance, beginning of year	\$ 41,401	\$ 576,598	\$ 617,999	\$ 664,200
Increases:				
Grants	2,752,337	-	2,752,337	2,388,518
Other	-	885,609	885,609	1,054,955
Decreases:				
Transfers to revenue	(2,781,160)	(927,110)	(3,708,270)	(3,489,674)
Net change for the year	(28,823)	(41,501)	(70,324)	(46,201)
Balance, end of year	\$ 12,578	\$ 535,097	\$ 547,675	\$ 617,999

SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2019

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.

	2019	2018
Deferred capital revenue subject to amortization		
Balance, beginning of year	\$ 19,624,373	\$ 18,214,914
Increases:		
Capital additions	235,462	1,712,329
Transferred from work in progress	-	653,614
Decreases:		
Amortization	(1,033,722)	(956,484)
Net change for the year	(798,260)	1,409,459
Balance, end of year	\$ 18,826,113	\$ 19,624,373
Deferred capital revenue, work in progress		
Balance, beginning of year	\$ -	\$ 610,988
Increases:		
Transfer from unspent deferred capital revenue	-	42,626
Decreases:		
Transfer to deferred capital revenue	-	(653,614)
Balance, end of year	\$ -	\$ -
Deferred capital revenue not subject to amortization		
Balance, beginning of year	\$ 4,431	\$ 451,202
Increases:		
Provincial Grants - Ministry of Education	945,189	1,234,604
Provincial Grants - Other	12,076	10,313
Donations	15,211	161,020
Investment income	-	-
Decreases:		
Transfer to deferred capital revenue subject to amortization	(235,462)	(1,712,329)
Transferred to deferred capital revenue work in progress	-	(42,626)
Transferred to revenue	(728,928)	(97,753)
Net change for the year	8,086	446,771
Balance, end of year	12,517	4,431
Total deferred capital revenue balance, end of year	\$ 18,838,630	\$ 19,628,804

SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2019

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.

	2019	2018
Reconciliation of accrued benefit obligation:		
Accrued obligation - April 1	\$ 933,504	\$ 947,444
Service cost	89,831	86,356
Interest cost	26,723	26,666
Benefit payments	(101,272)	(146,308)
Actuarial (gain) loss	147,883	19,346
Accrued benefit obligation - March 31	1,096,669	933,504
Reconciliation of funded status at end of fiscal year:		
Accrued benefit obligation - March 31	1,096,669	933,504
Market value of plan assets - March 31	-	-
Funded status - surplus (deficit)	(1,096,669)	(933,504)
Employer contributions after measurement date	-	10,382
Benefits expense after measurement date	(29,613)	(29,139)
Unamortized net actuarial (gain) loss	129,990	(7,638)
Accrued benefit asset (liability) - June 30	(996,292)	(959,899)
Reconciliation of change in accrued benefit liability:		
Accrued benefit liability (asset) - July 1	959,899	949,401
Net expenses for fiscal year	127,283	121,961
Employer contributions	(90,890)	(111,463)
Accrued benefit liability (asset) - June 30	996,292	959,899
Components of net benefit expense:		
Service cost	90,316	87,225
Interest cost	26,713	26,680
Amortization of net actuarial (gain) loss	10,254	8,056
Net benefit expense (income)	127,283	121,961
Assumptions:		
Discount rate - April 1	2.75%	2.75%
Discount rate - March 31	2.50%	2.75%
Long term salary growth - April 1	2.50%+seniority	2.50%+seniority
Long term salary growth - March 31	2.50%+seniority	2.50%+seniority
EARSL - March 31	9.5	8.8

SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2019

10. Tangible capital assets:

Cost	Balance, July 31, 2018	Additions	Disposals	Transfers (WIP)	Balance, June 30, 2019
Sites	\$ 4,107,653	\$ -	\$ -	\$ -	\$ 4,107,653
Buildings	44,839,129	181,007	-	-	45,020,136
Furniture and equipment	646,297	167,711	(54,647)	-	759,361
Vehicles	1,231,173	17,255	(146,446)	-	1,101,982
Computer software	-	-	-	-	-
Computer hardware	199,720	12,477	-	-	212,197
Total	\$ 51,023,972	\$ 378,450	\$ (201,093)	\$ -	\$ 51,201,329

Accumulated amortization	Balance, July 31, 2018	Additions	Disposals	Balance, June 30, 2019
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	24,316,926	976,943	-	25,293,869
Furniture and equipment	207,871	64,638	(54,647)	217,862
Vehicles	520,033	123,117	(146,446)	496,704
Computer software	-	-	-	-
Computer hardware	46,915	39,944	-	86,859
Total	\$ 25,091,745	\$ 1,204,642	\$ (201,093)	\$ 26,095,294

Cost	Balance, July 31, 2017	Additions	Disposals	Transfers (WIP)	Balance, June 30, 2018
Sites	\$ 4,107,653	\$ -	\$ -	\$ -	\$ 4,107,653
Buildings	42,682,315	1,503,200	-	653,614	44,839,129
Buildings - work-in-progress	610,988	42,626	-	(653,614)	-
Furniture and equipment	436,655	232,542	(22,900)	-	646,297
Vehicles	1,196,461	61,832	(27,120)	-	1,231,173
Computer software	12,172	-	(12,172)	-	-
Computer hardware	219,753	17,523	(37,556)	-	199,720
Total	\$ 49,265,997	\$ 1,857,723	\$ (99,748)	\$ -	\$ 51,023,972

Accumulated amortization	Balance, July 31, 2017	Additions	Disposals	Balance, June 30, 2018
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	23,378,725	938,201	-	24,316,926
Furniture and equipment	184,873	45,898	(22,900)	207,871
Vehicles	427,507	119,646	(27,120)	520,033
Computer software	9,736	2,436	(12,172)	-
Computer hardware	26,831	57,640	(37,556)	46,915
Total	\$ 24,027,672	\$ 1,163,821	\$ (99,748)	\$ 25,091,745

SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2019

10. Tangible capital assets (continued):

Net book value	2019	2018
Sites	\$ 4,107,653	\$ 4,107,653
Buildings	19,726,267	20,522,203
Furniture and equipment	541,499	438,426
Vehicles	605,278	711,140
Computer software	-	-
Computer hardware	125,338	152,805
	<u>\$ 25,106,035</u>	<u>\$ 25,932,227</u>

Contributed tangible capital assets have been recognized at fair market value at the date of contribution. The value of contributed assets received during the year is \$15,211 (2018 - \$146,065) comprised of buildings.

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 board of trustees for these plans represent plan member and employers and are responsible for the management of the pension plan including investment of the assets and administration of benefits. The pension plans are multi-employer contributory pension plans. Basic pension benefits provided are based on a formula. The Teachers' Pension Plan has about 45,000 active members from school districts, and approximately 37,000 retired members from school districts. The Municipal Pension Plan has about 193,000 active members, of which approximately 24,000 are from school districts.

Every three years, an actuarial valuation is performed to assess the financial position of the plans and the adequacy of plan funding. The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2017 indicated a \$1,656 million surplus for basic pension benefits. The next valuation will be as at December 31, 2020 with results available in 2021. The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2015 indicated a \$2,224 million funding surplus for basic pension benefits. The next valuation will be as at December 31, 2018 with results available in 2019. Results for this actuarial valuation are not available at the time of publishing these notes.

Defined contribution plan accounting is applied to the plan as the plan exposes the participating entities to actuarial risks associated with the current and former employees of other entities, with the result that there is no consistent and reliable basis for allocating the obligation, plan assets and cost to individual entities participating in the plan.

The school district paid \$1,786,657 for employer contributions to these plans in the year ended June 30, 2019 (2018 - \$1,894,280).

SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2019

12. Accumulated surplus:

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

	2019	2018
Invested in tangible capital assets	\$ 6,279,922	\$ 6,307,854
Operating (deficit) surplus	165,976	(250,498)
	<u>\$ 6,445,898</u>	<u>\$ 6,057,356</u>

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2019, were as follows:

- \$76,450 from the Operating Fund to the Capital Fund for capital purchases.
- \$66,538 from the Special Purpose 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 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.

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.
- provision of school-based counselling services for which the contract is renewed on an annual basis.

SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2019

14. Budget figures:

The budget figures data presented in these financial statements is based upon the 2018/19 amended annual budget adopted by the Board on February 27, 2019. The chart following reconciles the originally approved annual budget bylaw approved May 9, 2018 to the amended annual budget bylaw reported in these financial statements.

	2019 Amended Annual Budget	2019 Annual Budget
Revenues:		
Provincial grants:		
Ministry of Education	\$ 24,715,076	\$22,424,634
Tuition	751,500	941,500
Other revenue	1,218,300	957,500
Rentals and leases	16,000	12,000
Investment income	43,000	21,000
Amortization of deferred capital revenue	1,033,722	949,480
	<u>27,777,598</u>	<u>25,306,114</u>
Expenses:		
Instruction	19,712,095	18,326,326
District administration	1,222,545	1,215,321
Operations and maintenance	4,858,664	4,174,286
Transportation and housing	1,772,068	1,768,929
	<u>27,565,372</u>	<u>25,484,862</u>
Net revenue (expense)	212,226	(178,748)
Budgeted allocation of surplus	(250,498)	-
Budgeted deficit for the year	<u>\$ (38,272)</u>	<u>\$ (178,748)</u>

15. Contingencies:

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, 2019, 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.

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

SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2019

16. Expense by object:

	2019	2018
Salaries and benefits	\$ 20,499,934	\$ 20,138,930
Services and supplies	5,578,336	5,471,835
Amortization	1,204,642	1,163,821
	<hr/>	<hr/>
	\$ 27,282,912	\$ 26,774,586

17. Economic dependence:

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

18. 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. The lessor receives rental income equal to the value of a contractual donation given to the school district each year. Both of these transactions are recognized in the financial statements.

19. Risk management:

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

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

(a) Credit risk:

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

The school district is exposed to credit risk in the event of non-performance by a 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.

SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2019

19. Risk management (continued):

(b) Market risk:

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

(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.

(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.

(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 2018 related to credit, market or Liquidity risks.

School District No. 64 (Gulf Islands)

Schedule 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2019

	Operating Fund	Special Purpose Fund	Capital Fund	2019 Actual	2018 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	(250,498)		6,307,854	6,057,356	6,685,554
Changes for the year					
Surplus (Deficit) for the year	492,924	66,538	(170,920)	388,542	(628,198)
Interfund Transfers					
Tangible Capital Assets Purchased	(76,450)	(66,538)	142,988	-	
Net Changes for the year	416,474	-	(27,932)	388,542	(628,198)
Accumulated Surplus (Deficit), end of year - Statement 2	165,976	-	6,279,922	6,445,898	6,057,356

School District No. 64 (Gulf Islands)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2019

	2019 Budget (Note 14)	2019 Actual	2018 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	21,088,637	21,171,255	20,625,133
Other			4,908
Tuition	751,500	755,570	709,860
Other Revenue	208,875	206,928	201,023
Rentals and Leases	16,000	16,418	14,228
Investment Income	35,000	37,652	47,325
Total Revenue	<u>22,100,012</u>	<u>22,187,823</u>	<u>21,602,477</u>
Expenses			
Instruction	16,084,237	16,039,343	16,390,295
District Administration	1,222,545	1,255,065	1,153,049
Operations and Maintenance	2,813,558	2,764,289	2,817,046
Transportation and Housing	1,648,951	1,636,202	1,697,651
Total Expense	<u>21,769,291</u>	<u>21,694,899</u>	<u>22,058,041</u>
Operating Surplus (Deficit) for the year	<u>330,721</u>	<u>492,924</u>	<u>(455,564)</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(80,223)	(76,450)	(68,065)
Total Net Transfers	<u>(80,223)</u>	<u>(76,450)</u>	<u>(68,065)</u>
Total Operating Surplus (Deficit), for the year	<u>250,498</u>	<u>416,474</u>	<u>(523,629)</u>
Operating Surplus (Deficit), beginning of year		(250,498)	273,131
Operating Surplus (Deficit), end of year		<u>165,976</u>	<u>(250,498)</u>
Operating Surplus (Deficit), end of year			
Internally Restricted		53,879	
Unrestricted		112,097	(250,498)
Total Operating Surplus (Deficit), end of year		<u>165,976</u>	<u>(250,498)</u>

School District No. 64 (Gulf Islands)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2019

	2019 Budget (Note 14)	2019 Actual	2018 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education			
Operating Grant, Ministry of Education	20,585,911	20,592,981	19,996,111
Other Ministry of Education Grants			
Pay Equity	102,398	102,398	102,398
Funding for Graduated Adults	1,088	587	5,484
Transportation Supplement	328,264	328,264	328,264
Economic Stability Dividend		19,896	10,173
Return of Administrative Savings			99,976
Carbon Tax Grant	7,500	9,698	9,218
Employer Health Tax Grant		48,955	
Strategic Priorities - Mental Health Grant	37,000	37,000	
FSA Exam Marking	7,506	7,506	7,506
Support Staff Benefits Grant	13,970	13,970	11,730
Equity Scan Grant & Shoulder Tappers	5,000	10,000	
SRG3 Assessments			39,900
Enrolment Audit Recovery			14,373
Total Provincial Grants - Ministry of Education	<u>21,088,637</u>	<u>21,171,255</u>	<u>20,625,133</u>
Provincial Grants - Other			<u>4,908</u>
Tuition			
International and Out of Province Students	751,500	755,570	709,860
Total Tuition	<u>751,500</u>	<u>755,570</u>	<u>709,860</u>
Other Revenues			
Other School District/Education Authorities			51,282
Miscellaneous			
Miscellaneous	169,875	168,928	122,266
GISPA Registration	39,000	38,000	27,475
Total Other Revenue	<u>208,875</u>	<u>206,928</u>	<u>201,023</u>
Rentals and Leases	<u>16,000</u>	<u>16,418</u>	<u>14,228</u>
Investment Income	<u>35,000</u>	<u>37,652</u>	<u>47,325</u>
Total Operating Revenue	<u><u>22,100,012</u></u>	<u><u>22,187,823</u></u>	<u><u>21,602,477</u></u>

School District No. 64 (Gulf Islands)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2019

	2019 Budget (Note 14)	2019 Actual	2018 Actual
	\$	\$	\$
Salaries			
Teachers	7,744,971	7,859,027	8,017,813
Principals and Vice Principals	1,766,917	1,808,433	1,566,695
Educational Assistants	1,069,638	913,935	1,017,039
Support Staff	2,191,881	2,197,422	2,194,539
Other Professionals	1,232,770	1,266,732	1,148,443
Substitutes	629,501	609,229	694,075
Total Salaries	14,635,678	14,654,778	14,638,604
Employee Benefits	3,174,909	3,358,566	3,453,490
Total Salaries and Benefits	17,810,587	18,013,344	18,092,094
Services and Supplies			
Services	1,115,339	1,004,029	1,145,496
Student Transportation	1,001,800	1,000,476	1,051,755
Professional Development and Travel	487,950	457,242	403,005
Rentals and Leases	182,000	165,778	169,881
Dues and Fees	40,786	44,901	39,005
Insurance	57,316	51,357	56,368
Supplies	599,513	486,398	598,213
Utilities	474,000	471,374	502,224
Total Services and Supplies	3,958,704	3,681,555	3,965,947
Total Operating Expense	21,769,291	21,694,899	22,058,041

School District No. 64 (Gulf Islands)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2019

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	6,563,527	511,457	136,012	60,310		456,936	7,728,242
1.03 Career Programs	147,554		87,714	245	67,133	3,684	306,330
1.07 Library Services	56,148	1,948		49,861		832	108,789
1.08 Counselling	179,481						179,481
1.10 Special Education	649,524	120,055	597,619	97,046	140,309	65,582	1,670,135
1.30 English Language Learning	40,977						40,977
1.31 Aboriginal Education		43,205	70,417		14,622	3,975	132,219
1.41 School Administration		1,104,107		394,868		12,786	1,511,761
1.62 International and Out of Province Students	221,816	27,661			119,046		368,523
1.64 Other							-
Total Function 1	7,859,027	1,808,433	891,762	602,330	341,110	543,795	12,046,457
4 District Administration							
4.11 Educational Administration				9,870	195,471		205,341
4.40 School District Governance					103,532		103,532
4.41 Business Administration				120,910	392,713	1,402	515,025
Total Function 4	-	-	-	130,780	691,716	1,402	823,898
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				64,224	199,534	6,869	270,627
5.50 Maintenance Operations				925,942		41,167	967,109
5.52 Maintenance of Grounds				127,876			127,876
5.56 Utilities				13,210			13,210
Total Function 5	-	-	-	1,131,252	199,534	48,036	1,378,822
7 Transportation and Housing							
7.41 Transportation and Housing Administration				14,373	34,372	603	49,348
7.70 Student Transportation			22,173	318,687		15,393	356,253
7.73 Housing							-
Total Function 7	-	-	22,173	333,060	34,372	15,996	405,601
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	7,859,027	1,808,433	913,935	2,197,422	1,266,732	609,229	14,654,778

School District No. 64 (Gulf Islands)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2019

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2019 Actual	2019 Budget (Note 14)	2018 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	7,728,242	1,907,893	9,636,135	505,974	10,142,109	10,168,709	10,305,337
1.03 Career Programs	306,330	69,260	375,590	18,626	394,216	415,254	415,343
1.07 Library Services	108,789	23,485	132,274	17,070	149,344	144,694	237,696
1.08 Counselling	179,481	40,360	219,841	10,085	229,926	226,216	262,431
1.10 Special Education	1,670,135	347,144	2,017,279	126,674	2,143,953	2,185,300	2,520,436
1.30 English Language Learning	40,977	8,370	49,347	256	49,603	49,696	81,553
1.31 Aboriginal Education	132,219	25,658	157,877	57,432	215,309	215,309	195,990
1.41 School Administration	1,511,761	322,995	1,834,756	88,326	1,923,082	1,886,414	1,731,822
1.62 International and Out of Province Students	368,523	83,765	452,288	333,207	785,495	780,645	620,084
1.64 Other	-	-	-	6,306	6,306	12,000	19,603
Total Function 1	12,046,457	2,828,930	14,875,387	1,163,956	16,039,343	16,084,237	16,390,295
4 District Administration							
4.11 Educational Administration	205,341	38,330	243,671	42,194	285,865	292,047	311,479
4.40 School District Governance	103,532	4,048	107,580	65,405	172,985	156,761	170,437
4.41 Business Administration	515,025	99,959	614,984	181,231	796,215	773,737	671,133
Total Function 4	823,898	142,337	966,235	288,830	1,255,065	1,222,545	1,153,049
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	270,627	62,827	333,454	62,541	395,995	382,108	356,420
5.50 Maintenance Operations	967,109	201,675	1,168,784	464,855	1,633,639	1,703,479	1,721,980
5.52 Maintenance of Grounds	127,876	29,766	157,642	35,036	192,678	172,133	178,330
5.56 Utilities	13,210	3,017	16,227	525,750	541,977	555,838	560,316
Total Function 5	1,378,822	297,285	1,676,107	1,088,182	2,764,289	2,813,558	2,817,046
7 Transportation and Housing							
7.41 Transportation and Housing Administration	49,348	9,517	58,865	2,894	61,759	54,008	59,133
7.70 Student Transportation	356,253	80,497	436,750	1,073,923	1,510,673	1,519,943	1,557,719
7.73 Housing	-	-	-	63,770	63,770	75,000	80,799
Total Function 7	405,601	90,014	495,615	1,140,587	1,636,202	1,648,951	1,697,651
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	14,654,778	3,358,566	18,013,344	3,681,555	21,694,899	21,769,291	22,058,041

School District No. 64 (Gulf Islands)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2019

	2019 Budget (Note 14)	2019 Actual	2018 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	2,766,487	2,781,160	2,484,607
Other Revenue	1,009,425	916,820	995,274
Investment Income	8,000	10,290	9,793
Total Revenue	<u>3,783,912</u>	<u>3,708,270</u>	<u>3,489,674</u>
Expenses			
Instruction	3,627,858	3,538,103	3,347,562
District Administration			3,780
Operations and Maintenance	103,629	103,629	103,629
Total Expense	<u>3,731,487</u>	<u>3,641,732</u>	<u>3,454,971</u>
Special Purpose Surplus (Deficit) for the year	<u>52,425</u>	<u>66,538</u>	<u>34,703</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(52,425)	(66,538)	(34,703)
Total Net Transfers	<u>(52,425)</u>	<u>(66,538)</u>	<u>(34,703)</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, 2019

	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			181,929	12,043	29,358				
Add: Restricted Grants									
Provincial Grants - Ministry of Education	103,629	77,764		128,000	22,050	71,840	161,090	364,002	1,637,977
Other			682,387						
Investment Income			340						
	103,629	77,764	682,727	128,000	22,050	71,840	161,090	364,002	1,637,977
Less: Allocated to Revenue	103,629	77,764	681,312	140,043	38,830	71,840	161,090	364,002	1,637,977
Deferred Revenue, end of year	-	-	183,344	-	12,578	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	103,629	77,764		140,043	38,830	71,840	161,090	364,002	1,637,977
Other Revenue			680,972						
Investment Income			340						
	103,629	77,764	681,312	140,043	38,830	71,840	161,090	364,002	1,637,977
Expenses									
Salaries									
Teachers				8,195	5,393	22,931			1,352,277
Principals and Vice Principals							4,000		
Educational Assistants		70,354		71,291	15,511	8,850	6,823	115,087	
Support Staff				3,086	5,219		530	76,139	
Other Professionals								42,743	
Substitutes				4,511	2,032	5,642		60,483	
	-	70,354	-	87,083	28,155	37,423	11,353	294,452	1,352,277
Employee Benefits		7,410		21,911	6,725	7,960	3,697	59,550	285,700
Services and Supplies	103,629		681,312	31,049	3,950	26,457	146,040	10,000	
	103,629	77,764	681,312	140,043	38,830	71,840	161,090	364,002	1,637,977
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 64 (Gulf Islands)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2019

	Classroom Enhancement Fund - Remedies	Educational Trust	Drake Rd Transfer	CES Apprenticeship	ACE-IT	TOTAL
	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		347,278	11,654	10,597	25,140	617,999
Add: Restricted Grants						
Provincial Grants - Ministry of Education	185,985					2,752,337
Other		136,132		25,000	31,800	875,319
Investment Income		9,950				10,290
	185,985	146,082	-	25,000	31,800	3,637,946
Less: Allocated to Revenue	185,985	183,854	-	31,884	30,060	3,708,270
Deferred Revenue, end of year	-	309,506	11,654	3,713	26,880	547,675
Revenues						
Provincial Grants - Ministry of Education	185,985					2,781,160
Other Revenue		173,904		31,884	30,060	916,820
Investment Income		9,950				10,290
	185,985	183,854	-	31,884	30,060	3,708,270
Expenses						
Salaries						
Teachers	81,394					1,470,190
Principals and Vice Principals						4,000
Educational Assistants						287,916
Support Staff				15,683	4,939	105,596
Other Professionals						42,743
Substitutes	73,875				1,206	147,749
	155,269	-	-	15,683	6,145	2,058,194
Employee Benefits	30,716			4,044	683	428,396
Services and Supplies		117,316		12,157	23,232	1,155,142
	185,985	117,316	-	31,884	30,060	3,641,732
Net Revenue (Expense) before Interfund Transfers	-	66,538	-	-	-	66,538
Interfund Transfers						
Tangible Capital Assets Purchased		(66,538)				(66,538)
	-	(66,538)	-	-	-	(66,538)
Net Revenue (Expense)	-	-	-	-	-	-

School District No. 64 (Gulf Islands)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2019

	2019	2019 Actual			2018
	Budget (Note 14)	Invested in Tangible Capital Assets	Local Capital	Fund Balance	Actual
	\$	\$	\$	\$	\$
Revenues					
Provincial Grants					
Ministry of Education	859,952	728,928		728,928	97,753
Amortization of Deferred Capital Revenue	1,033,722	1,033,722		1,033,722	956,484
Total Revenue	<u>1,893,674</u>	<u>1,762,650</u>	-	<u>1,762,650</u>	1,054,237
Expenses					
Operations and Maintenance	859,952	728,928		728,928	97,753
Amortization of Tangible Capital Assets					
Operations and Maintenance	1,081,525	1,081,525		1,081,525	1,044,175
Transportation and Housing	123,117	123,117		123,117	119,646
Total Expense	<u>2,064,594</u>	<u>1,933,570</u>	-	<u>1,933,570</u>	1,261,574
Capital Surplus (Deficit) for the year	<u>(170,920)</u>	<u>(170,920)</u>	-	<u>(170,920)</u>	(207,337)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	132,648	142,988		142,988	102,768
Total Net Transfers	<u>132,648</u>	<u>142,988</u>	-	<u>142,988</u>	102,768
Total Capital Surplus (Deficit) for the year	<u>(38,272)</u>	<u>(27,932)</u>	-	<u>(27,932)</u>	(104,569)
Capital Surplus (Deficit), beginning of year		6,307,854		6,307,854	6,412,423
Capital Surplus (Deficit), end of year		<u>6,279,922</u>	-	<u>6,279,922</u>	6,307,854

School District No. 64 (Gulf Islands)

Schedule 4A (Unaudited)

Tangible Capital Assets
Year Ended June 30, 2019

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	4,107,653	44,839,129	646,297	1,231,173		199,720	51,023,972
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		126,261	90,000				216,261
Deferred Capital Revenue - Other		15,211	3,990				19,201
Operating Fund		5,379	41,339	17,255		12,477	76,450
Special Purpose Funds		34,156	32,382				66,538
	-	181,007	167,711	17,255	-	12,477	378,450
Decrease:							
Deemed Disposals			54,647	146,446			201,093
	-	-	54,647	146,446	-	-	201,093
Cost, end of year	4,107,653	45,020,136	759,361	1,101,982	-	212,197	51,201,329
Work in Progress, end of year							-
Cost and Work in Progress, end of year	4,107,653	45,020,136	759,361	1,101,982	-	212,197	51,201,329
Accumulated Amortization, beginning of year		24,316,926	207,871	520,033		46,915	25,091,745
Changes for the Year							
Increase: Amortization for the Year		976,943	64,638	123,117		39,944	1,204,642
Decrease:							
Deemed Disposals			54,647	146,446			201,093
			-	54,647	-	-	201,093
Accumulated Amortization, end of year		25,293,869	217,862	496,704	-	86,859	26,095,294
Tangible Capital Assets - Net	4,107,653	19,726,267	541,499	605,278	-	125,338	25,106,035

School District No. 64 (Gulf Islands)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2019

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	18,480,523	913,450	230,400	19,624,373
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	216,261	3,990	15,211	235,462
	<u>216,261</u>	<u>3,990</u>	<u>15,211</u>	<u>235,462</u>
Decrease:				
Amortization of Deferred Capital Revenue	982,474	34,445	16,803	1,033,722
	<u>982,474</u>	<u>34,445</u>	<u>16,803</u>	<u>1,033,722</u>
Net Changes for the Year	<u>(766,213)</u>	<u>(30,455)</u>	<u>(1,592)</u>	<u>(798,260)</u>
Deferred Capital Revenue, end of year	<u>17,714,310</u>	<u>882,995</u>	<u>228,808</u>	<u>18,826,113</u>
Work in Progress, beginning of year				-
Changes for the Year				
Net Changes for the Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Work in Progress, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Deferred Capital Revenue, end of year	<u>17,714,310</u>	<u>882,995</u>	<u>228,808</u>	<u>18,826,113</u>

School District No. 64 (Gulf Islands)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2019

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year			4,431			4,431
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	945,189					945,189
Provincial Grants - Other			12,076			12,076
Other					15,211	15,211
	945,189	-	12,076	-	15,211	972,476
Decrease:						
Transferred to DCR - Capital Additions	216,261		3,990		15,211	235,462
Expensed Portion of Bylaw Capital	728,928					728,928
	945,189	-	3,990	-	15,211	964,390
Net Changes for the Year	-	-	8,086	-	-	8,086
Balance, end of year	-	-	12,517	-	-	12,517