



**REGULAR BOARD MEETING, PUBLIC SESSION**  
**Board of Education, School District No. 64 (Gulf Islands)**  
**Virtual Meeting (ZOOM) / Teleconference**  
**2021 09 15 at 1:00 p.m.**

**A G E N D A**

1. **ADOPTION OF AGENDA**
2. **APPROVAL OF MINUTES**
  - (a) Minutes of the Regular Meeting, Public Session held 2021 06 09 (attachment)
3. **IN-CAMERA SUMMARY**
  - (a) Summary of In-Camera meeting held 2021 06 09 (attachment)
4. **BUSINESS ARISING**
5. **CORRESPONDENCE**
6. **DELEGATIONS**
7. **CHAIRPERSON'S REPORT**
  - (a) Welcome Back
  - (b) Amended 2021/2022 School Calendar – National Day for Truth and Reconciliation (attachment)
8. **CHIEF EXECUTIVE OFFICER'S REPORT**
  - (a) School Plan Approvals  
*Motion: That the Board receives the 2021/2022 school plans as part of its Framework for Enhancing Student Learning.*
  - (b) Framework for Enhancing Student Learning (attachment)  
*Motion: That the Board approves the September 2021 Enhancing Student Learning Report to be submitted to the Minister of Education no later than September 30<sup>th</sup>.*
  - (c) Staffing and Enrollment
  - (d) COVID-19 Response
  - (e) GITA Collaboration
  - (f) 2020/2021 FSA Results
  - (g) Framework Day
9. **CORPORATE FINANCIAL OFFICER'S REPORT**
  - (a) Facilities - Summer Work
  - (b) Seamless Day Pilot Program
  - (c) 2021/2022 Learning Recovery and COVID Expenditure Plans
  - (d) Islands Trust Policy Review (staff report with attachments)

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10. **COMMITTEE REPORTS**

- (a) Committee of the Whole
- (b) Finance, Audit and Facilities Committee (attachment)
  - i. Summary of Audit Results
  - ii. 2020/2021 Financial Statements (attachment)

*Motion: that the Board approves the 2020/2021 School District 64 Audited Financial Statements for the year ending June 30, 2021.*

11. **TRUSTEE'S SCHOOL REPORTS**

No school reports

12. **OTHER BUSINESS**

13. **QUESTION PERIOD**

14. **NEXT MEETING DATES.**

- (a) Regular Board Meeting – October 13, 2021
- (b) Committee Day – October 27, 2021

15. **ADJOURNMENT**



**MINUTES OF THE REGULAR BOARD MEETING, PUBLIC SESSION**  
**Board of Education, School District No. 64 (Gulf Islands)**  
**ZOOM Virtual Meeting**  
**2021 06 09**

**Present:**

Tisha Boulter  
Chaya Katrensky  
Stefanie Denz  
Janelle Lawson  
Shelley Lawson  
Greg Lucas  
Rob Pingle

Chairperson  
Vice Chairperson  
Trustee  
Trustee  
Trustee  
Trustee  
Trustee

Scott Benwell  
Jesse Guy  
D'Arcy Deacon  
Boe Beardsmore  
Lori Deacon

Superintendent of Schools  
Secretary Treasurer  
Director of Instruction, Human Resources  
Director of Instruction, Learning Services  
Executive Assistant

Ian Mitchell  
Angela Thomas  
Shelly Johnson

GITA President  
CUPE President  
GIPVPA Representative

Elizabeth Nolan

DPAC Representative  
Driftwood Representative

**Regrets:**

The meeting was called to order at 1:00 p.m. by Chair Boulter acknowledged, with honour and respect, that this meeting is taking place on the traditional territory of the Coast Salish peoples - Huy tseep q'u.

**1. ADOPTION OF AGENDA**

Additions:  
Galiano Soccer Tournament Request (5b)

Moved and seconded that the agenda for the Regular Board Meeting, Public Session held 2021 06 09 be adopted as amended.

CARRIED 59/21

**2. APPROVAL OF MINUTES**

Moved and seconded that the minutes of the Regular Board Meeting, Public Session held 2021 05 12 be approved as presented.

CARRIED 60/21

**3. IN-CAMERA SUMMARY**

Moved and seconded that the Board of Education adopt the Regular In-Camera Summary of 2021 05 12 as presented.

CARRIED 61/21

**4. BUSINESS ARISING**



5. **CORRESPONDENCE**

(a) **Seamless Day**

Letter received requesting the Board support Seamless Day childcare.

(b) **Galiano Soccer Tournament Request**

Request received for approval to serve alcohol at the annual Galiano Soccer tournament

Moved and seconded that, should provincial COVID-19 restrictions be lifted sufficiently to allow for large outdoor gatherings, the Board approve the Galiano Activity Center request to serve alcohol at its annual Todd Wolfe Memorial Soccer Tournament August 21, 2021, at Galiano Community School.

CARRIED 62/21

6. **DELEGATIONS**

7. **CHAIRPERSON'S REPORT**

8. **SUPERINTENDENT'S REPORT**

(a) **COVID-19 Restart**

Scott Benwell reported that, according to the Ministry of Education, districts should plan for a normal start to the school year and prepare for the possibility of slight variations.

(b) **Staffing**

D'Arcy Deacon reported that EA selection day took place June 3<sup>rd</sup> and 21 vacancies were claimed. The teacher layoff and recall process has concluded and vacancies have been posted.

(c) **FESL**

Scott Benwell shared an overview of the feedback received through engagement with schools and PACS. Themes identified include: continued Anti-racism work, supporting diversity, self advocacy for students, fostering joy in learning and creating inspiring learning environments.

(d) **School Fees 2021/2022**

A draft school fee schedule for the 2021/2022 school year was shared for the Board's consideration. Changes from last year include an increase in SEEC fees and a decrease in GISPA fees.

Moved and seconded that the Board of Education approves the School Fees schedule for the 2021/2022 school year as presented.

CARRIED 63/21

The meeting was recessed at 1:43 p.m. and resumed at 1:50 p.m.

9. **SECRETARY TREASURER'S REPORT**

(a) **Monthly Financial Report**

Jesse Guy shared the monthly expenditure report for May. Spending is consistent and on budget within an approximate 3.5% surplus over amended budget.

(b) **2021/2022 Capital Plan Bylaw Response Letter**

Jesse Guy presented the 2021/2022 Capital Plan Bylaw for the Board's approval.



MINUTES OF THE REGULAR BOARD MEETING, PUBLIC SESSION  
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Moved and seconded that there is unanimous approval to read Capital Bylaw No. 2021/22-CPSD64-01 three times in one sitting.

CARRIED 64/21

Chair Boulter read Capital Bylaw No. 2021/22-CPSD64-01 Bylaw out loud. Jesse Guy reported that plans include HVAC upgrades at Fernwood, Saturna, and GISS, plumbing upgrades at Galiano, and a new bus route on Mayne.

Moved and seconded that the Capital Bylaw No. 2021/22-CPSD64-01 be read a first time and passed.

CARRIED 65/21

Moved and seconded that the Capital Bylaw No. 2021/22-CPSD64-01 Bylaw be read a second time and passed.

CARRIED 66/21

Moved and seconded that the Capital Bylaw No. 2021/22-CPSD64-01 Bylaw be read a third time, passed, and adopted.

CARRIED 67/21

**(c) 2022/2023 Five-Year Capital Plan**

Jesse Guy presented the 2022/2023 Five-Year Capital Plan. Requested projects for the first two years include seismic upgrades at SSE, gym renovations and roofing at GISS, septic system renewal at Saturna, lighting upgrades at Fulford, Saturna, and Galiano, and the replacement of two buses.

Moved and seconded that the Board of Education approves the 2022/2023 Five-Year Capital Plan.

CARRIED 68/21

**(d) 2021/2022 Annual Budget Bylaw**

Ms. Guy presented the draft 2021/2022 Annual Budget.

Moved and seconded that there is unanimous approval to read the 2021/2022 Annual Budget Bylaw three readings at this time.

CARRIED 69/21

Chair Boulter read the Annual Budget Bylaw for 2021/2022. The total budget bylaw amount of \$26,811,055 for the 2021/2022 fiscal year was prepared in accordance with the *School Act*.

Jesse Guy shared an overview of the draft annual budget based on a projected enrolment of 1440 FTE students.

Moved and seconded that the 2021/2022 Annual Budget Bylaw be read a first time and passed.

CARRIED 70/21

Moved and seconded that the 2021/2022 Annual Budget Bylaw be read a second time and passed.

CARRIED 71/21

Moved and seconded that the 2021/2022 Annual Budget Bylaw be read a third time, passed, and adopted.

CARRIED 72/21



(e) **Seamless Daycare Grant Proposal**

Jesse Guy shared a staff report with the recommendation that, if deemed feasible, the district participate in a Ministry-led pilot project to support a Seamless Daycare classroom.

Moved and seconded that the Board supports the district's participation in the Ministry of Education's Seamless Day pilot project.

CARRIED 73/21

(f) **Structural Savings Progress Report**

Jesse Guy shared a graphic representation of the configuration changes and associated savings implemented over the next two years designed to address the structural deficit of \$1.1M.

10. **COMMITTEE REPORTS**

(a) **HR Committee**

Trustee Lucas reported on the morning's HR committee meeting. New business included the school-year start up process and proactive employee wellness initiatives.

(b) **Policy Committee**

The Policy Committee summary 2021 05 12 was received.

11. **TRUSTEES' SCHOOL REPORTS**

Trustee School Reports were received. Trustee Shelley Lawson shared her school report for Galiano Community School.

Topic: How do you connect with your indigenous elders, teachings? (Links to Enhancement Agreement, Indigenous Day June 21st, and Strategic Plan Objective 1.2 Champion innovative practices, personalized learning, inquiry-based approaches and Aboriginal ways of knowing.)

***Fulford Community Elementary School***

Fulford school has not recently had Elders at the school. This is something that Shannon organized in the past, and Tsaout elders visited the school. However lately, Maya, the new indigenous liaise from Cowichan is bringing knowledge of the elders to the students. The recent news of the children's bodies found at Kamloops was very difficult information that brought deep consternation to the school. Teachers thought hard about how to manage the news, which children heard, and were concerned about. The concern was that kids not be re-traumatized. This has not been resolved.

There was a request from Shannon, that gifts for elders from Penelakut were here on the land for last week. Principal Mullen and staff came up with idea to make 215 river rocks painted orange and then with a heart on top of them and place them around the school to acknowledge the tragedy.

On an overall note, a few years Fulford Elementary did a revisioning. The process was not finished to get final vision sentence. The Fulford School's mandate is:

- Build a strong foundation for academic learning
- Cultivate curiosity and creativity
- Focus on social and emotional development
- Connect with nature to deepen our understanding of our place and foster stewardship
- Embrace First Peoples principles of learning and culture
- Foster healthy minds and bodies



- Involve family and community

The revisioning to a large part was a process of adopting First people's principles of learning:

- Learning ultimately supports the well-being of the self, the family, the community, the land, the spirits, and the ancestors.
- Learning is holistic, reflexive, reflective, experiential, and relational (focused on connectedness, on reciprocal relationships, and a sense of place).
- Learning involves recognizing the consequences of one's actions.
- Learning involves generational roles and responsibilities.
- Learning recognizes the role of indigenous knowledge.
- Learning requires exploration of one's identity.
- Learning involves recognizing that some knowledge is sacred and only shared with permission and/or in certain situations.

Grade 1 and 2 go down to the beach once a week and apply these principles in their learning.

#### ***Galiano Community School***

Thanks to a donation from a local endowment fund, Peneluket elders Karen and Richard Charlie will be introducing Hul'qumi'num words, phrases and stories to the students and staff at Galiano Community School. Funding and early planning was in place before the pandemic, and everyone is looking forward to being together in the next school year.

Staff have done some incredible pro-d with an indigenous focus this year.

Seeing Through Watchers' Eyes, a "culturally rich Indigenous learning tool to support community learners of all ages and backgrounds to see through another's eyes." was created by tSouke member Charlene George. Everyone came away with great ideas and tools for living and teaching empathy and compassion. A copy of the original mural (painted at Spencer Middle School on Songhees and Esquimalt territory) hangs in the school library.

Excellent resource for all - <https://sierraclub.bc.ca/watcherseyes/>

Staff are also participating in the Monique Grey Smith web-series Ripple Effect of Resiliency and have plans to complete that work early in September.

In April, staff participated in a Pro-D with Jo Chrona, of the Kitsumkalum First Nation, a Ts'msyen community in BC. The focus was learning to use the First People's Principles of Learning as a framework for practice to create more responsive and equitable educational experiences.

#### ***Mayne Elementary/Jr. Secondary School***

Mayne Island School understands the importance of imbedding indigenous ways of learning and being into daily activities. The First Peoples Principles of Learning are woven into everyday practice such as gratitude circles, oral storytelling, and spending time on the land and learning from it. Students always look forward to their visits with "Q" (Quentin- SD64 Cultural Teacher) who teaches and shares his love of art and lacrosse among many other things! Students learn and practice words from the Hul'qumi'num and Sencoten languages as well as foster relationships with regional and local Elders. As part of their Pro-D this year, both staff and trustees have enrolled in a course by Monique Grey-Smith, called "The Ripple Effect of Resiliency". New classroom resources that extend beyond our own local Coast Salish culture are being invested in, and next year there will be an additional focus on Inuit cultures. The updated School Plan (still in progress) will have many connections with the district's updated Indigenous Education Enhancement Agreement.

#### ***Pender Islands Elementary Secondary School***



Our focus on the enhancement agreement and connection with the teachings from elders has been further put in the spotlight after the tragic news from the Tk'emlúps te Secwépemc first nation.

We have been using age-appropriate resources at each grade level to teach and discuss the impacts of residential schools. The events from the Kamloops Residential School have highlighted and brought the current information even more to the forefront of our work. We continue to explore current resources as a staff and find ways to discuss these topics with students. We actively incorporate teachings from many elders into our classrooms through current digital and written resources.

We have focused events this year on the four pillars of the enhancement agreement: Success, Belonging, Culture, and Community. Some highlights here have involved (See sheets for examples: eg. orange shirt day, connecting with the land, visiting local indigenous sites, carving).

Within two classrooms, the teachings of the Coast Salish animals play a key role in unpacking the Core Competencies and providing students an opportunity to reflect on their personal strengths and stretches. These teachings are embedded in every day practice and many students connect with being creative thinkers like Raven, or critical thinkers like Salmon, and so on.

Many of our teachings are embedded in story, and students have continuous opportunities to connect with Indigenous understandings through these stories.

We have had a past connection (pre COVID restrictions) with the WSÁNEĆ nation through their leadership school. Moving forward we will work to reconnect to youth at this school and share experiences on the land.

We are taking important steps forward and continue to have room to grow.

#### ***Saltspring Island Middle School***

Principal Smith discussed how all the SIMS teachers integrate Indigenous ways of learning in their daily teaching style. Classes regularly go to Mouat's Park, often twice a week, for place-based interaction. This past week the SIMS MYSEEC program of two classes of mixed grades spent a week on the land. Elder Jim Stewart of Saltspring and a shaman elder from Penelakut were there to tell stories and teach the children new skills and knowledge; Students were tanning hides, making baskets, and learning about local plants. They also spent time at Ford Lake and met with naturalist artist Robert Bateman. Later this month for Indigenous day, Shannon Johnson and Quentin Harris are organizing a day of events and ceremonies for the school at which Cowichan elders will be present.

#### ***Saturna Elementary School/SEEC***

During this school year with Covid-19 restrictions in place it has been difficult to connect directly with indigenous elders. Saturna school has incorporated indigenous ways of knowing and teachings into the classroom throughout the year in different ways.

In the SEEC program the students have spent time learning about the Douglas Treaties past and present. They were also able to visit the reserve on island and learn about how the treaty has affected that specific land.

In the elementary class the students have learned about indigenous peoples through storytelling and nature walks. In this last month of school, the elementary students have focused on learning more about what it means to be indigenous.

This has been an extremely heart-wrenching and difficult time as we have recently learned about the unmarked graves found at residential schools. It has been difficult to know how to talk to our children about these truths and





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how we deliver this information at an age-appropriate level. Parents and teachers are learning how to navigate towards Truth and Reconciliation with our children and with ourselves.

**12. OTHER BUSINESS**

**13. QUESTION PERIOD**

**14. NEXT MEETING DATES**

- (a) Regular Board Meeting: September 15, 2021
- (b) Committee Day: October 27, 2021

**15. ADJOURNMENT**

Moved that the meeting be adjourned at 3:28 p.m.

CARRIED 74/21

Date: \_\_\_\_\_  
Chairperson

Certified Correct: \_\_\_\_\_  
Secretary Treasurer

DRAFT

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**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 via  
ZOOM Virtual Conference  
2021 06 09**

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<b>Present:</b>	Tisha Boulter	Board Chair
	Chaya Katrensky	Vice-Chair
	Stefanie Denz	Trustee
	Janelle Lawson	Trustee
	Shelley Lawson	Trustee
	Gregory Lucas	Trustee
	Rob Pingle	Trustee
	Scott Benwell	Superintendent of Schools
	Jesse Guy	Secretary Treasurer
	D'Arcy Deacon	Director of Instruction, Human Resources
	Boe Beardsmore	Director of Instruction, Learning Services
	Lori Deacon	Executive Assistant

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

The agenda for the Regular Board meeting, In-Camera session held 2021 06 09 was adopted as presented.

The minutes of the Regular Board meeting, In-Camera session held 2021 05 12 were approved as presented.

**Items:**

1. Staffing
2. Communications Planning Contract
3. 2021/2022 Budget Overview
4. Capital Plan Response – HR
5. Retirement Recognition
6. Summer Board Seminar
7. Upcoming Events

The meeting adjourned at 11:01 p.m.

# School District No. 64 (Gulf Islands)

## 2021/2022 Four-Day Instructional Week Calendar

<p style="text-align: center;"><b>September 2021</b></p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>S</th><th>M</th><th>T</th><th>W</th><th>T</th><th>F</th><th>S</th></tr> </thead> <tbody> <tr> <td></td><td></td><td></td><td style="background-color: yellow;">1</td><td style="background-color: yellow;">2</td><td>3</td><td>4</td></tr> <tr> <td>5</td><td style="background-color: #d9ead3;">6</td><td>7</td><td>8</td><td>9</td><td style="background-color: #d9ead3;">10</td><td>11</td></tr> <tr> <td>12</td><td>13</td><td>14</td><td>15</td><td>16</td><td>17</td><td>18</td></tr> <tr> <td>19</td><td>20</td><td>21</td><td>22</td><td>23</td><td style="background-color: #d9ead3;">24</td><td>25</td></tr> <tr> <td>26</td><td>27</td><td>28</td><td>29</td><td style="background-color: #d9ead3;">30</td><td></td><td></td></tr> </tbody> </table> <p style="text-align: center; color: red;">15 days</p>	S	M	T	W	T	F	S				1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30			<p style="text-align: center;"><b>October 2021</b></p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>S</th><th>M</th><th>T</th><th>W</th><th>T</th><th>F</th><th>S</th></tr> </thead> <tbody> <tr> <td></td><td></td><td></td><td></td><td></td><td>1</td><td>2</td></tr> <tr> <td>3</td><td style="background-color: #d9ead3;">4</td><td style="background-color: #d9ead3;">5</td><td style="background-color: #d9ead3;">6</td><td style="background-color: #d9ead3;">7</td><td>8</td><td>9</td></tr> <tr> <td>10</td><td style="background-color: #d9ead3;">11</td><td>12</td><td>13</td><td>14</td><td style="background-color: #d9ead3;">15</td><td>16</td></tr> <tr> <td>17</td><td>18</td><td>19</td><td>20</td><td>21</td><td style="background-color: red;">22</td><td>23</td></tr> <tr> <td>24</td><td style="background-color: #d9ead3;">25</td><td style="background-color: #d9ead3;">26</td><td style="background-color: #d9ead3;">27</td><td style="background-color: #d9ead3;">28</td><td>29</td><td>30</td></tr> <tr> <td>31</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> </tbody> </table> <p style="text-align: center; color: red;">16 days</p>	S	M	T	W	T	F	S						1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31							<p style="text-align: center;"><b>November 2021</b></p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>S</th><th>M</th><th>T</th><th>W</th><th>T</th><th>F</th><th>S</th></tr> </thead> <tbody> <tr> <td></td><td style="background-color: #d9ead3;">1</td><td style="background-color: #d9ead3;">2</td><td style="background-color: #d9ead3;">3</td><td style="background-color: #d9ead3;">4</td><td>5</td><td>6</td></tr> <tr> <td>7</td><td style="background-color: #d9ead3;">8</td><td style="background-color: #d9ead3;">9</td><td style="background-color: #d9ead3;">10</td><td style="background-color: #d9ead3;">11</td><td style="background-color: #d9ead3;">12</td><td>13</td></tr> <tr> <td>14</td><td style="background-color: #d9ead3;">15</td><td style="background-color: #d9ead3;">16</td><td style="background-color: #d9ead3;">17</td><td style="background-color: #d9ead3;">18</td><td style="background-color: #d9ead3;">19</td><td>20</td></tr> <tr> <td>21</td><td style="background-color: #d9ead3;">22</td><td style="background-color: #d9ead3;">23</td><td style="background-color: #d9ead3;">24</td><td style="background-color: #d9ead3;">25</td><td style="background-color: red;">26</td><td>27</td></tr> <tr> <td>28</td><td style="background-color: #d9ead3;">29</td><td style="background-color: #d9ead3;">30</td><td></td><td></td><td></td><td></td></tr> </tbody> </table> <p style="text-align: center; color: red;">18 days</p>	S	M	T	W	T	F	S		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30				
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- Required **156** instructional days (students in attendance) less 1 day for the *National Day for Truth and Reconciliation*
- Stat holidays
- September 24, 2021 – Framework Day – this is a day of work (non-instructional day)
- 5 Pro D days (non-instructional days)
  - ▶ October 22 Provincial Day
  - ▶ November 26 School Based
  - ▶ January 14 School Based
  - ▶ February 11 District Pro D Day (GITA sponsored)
  - ▶ April 8 School Based
- Winter and Spring Breaks/ Vacation
- Indicates instructional Friday added to meet required number of instructional days (Ministry prescribed minimum hours of instruction)
  - Semester One Graduation Assessments/School Exams: January 24 to 27. Semester Two begins January 31
  - Semester Two Graduation Assessments June 13 to 16 / School Exams: June 20 to 23
- Administrative Day - June 24, 2022

# Enhancing Student Learning Report



Board Approval: September 15, 2021

Board Chair: \_\_\_\_\_

The following report, approved at the September 15, 2021 Regular Public Meeting, communicates the Board of Education's commitment to student success, the goals of the Strategic Plan ([insert link](#)) and the district's ongoing efforts to support SD64 learners as they journey through the British Columbia public school system - K to 12 and beyond.

A deeper insight into the educational services plan for supporting student outcomes for all Gulf Islands' learners is articulated within the SD64 Framework for Operational Planning.

## References:

- \* Enhancing Student Learning Data – Ministry of Education
- \* SD 64 Strategic Plan
- \* SD 64 School Plans
- \* SD 64 Indigenous Education Enhancement Agreement
- \* SD 64 Framework for Operations Planning
- \* SD 64 Continuous Improvement Review Cycle
- \* Education Community Engagement (and summary)

All related documents that support the district's Framework for Enhancing Student Learning, including this report, are available to the public at [sd64.bc.ca](http://sd64.bc.ca) ([insert link](#)).

## Process and Structures

This Enhancing Student Learning Report demonstrates our knowledge, commitment, and capacity to understand the system and what it is designed to do – support, enhance, and improve educational outcomes for each and every student.

Upon examination of provincial, district, and school educational outcomes, and working collaboratively with the Ministry of Education, staff, and partner groups, the data compiled below articulates student progress in relation to local and provincial measures. A consistent orientation toward improved student success is demonstrated through intentional and focused strategic planning, review, and response.

## Outcomes, Trends, and Insights



The district has established equity targets for all vulnerable student groups - parity of achievement results for all learners and specifically for:

- \* Indigenous students on/off reserve
- \* children and youth in care
- \* students with disabilities or diverse abilities (Inclusive Education)

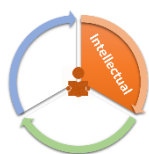
**Note:** data masked due to cohort numbers below privacy thresholds.

## Goals and Outcomes

### Area: Intellectual Development

**Outcome #1: Students will meet or exceed literacy expectations for each grade level.**

*Strategic Alignment:*



- Strategic Plan Objective 1.1: Facilitate the engagement of students in relevant and inspiring experiences that promote the acquisition of foundational skills and a life-long love of learning
- Vision: Ignite a passion for learning; Values: Responsibility
- Enhancement Agreement Goal 4: Success

*Current Data/Insights:* (ref. Ministry Enhancing Student Learning Report Data, Figures 1-15). The three-year trend is not a valid indicator due to previous low participation. The district has seen a dramatic increase in FSA participation rates since 2019/20 with over 92% of students participating in the grade 4 and 7 FSAs (more than twice that of the previous year).

The number and percentage of students on track or extending in Grade 4/7 reading and Grade 4 writing is well above the provincial average for all student groups, and the highest for Indigenous Students, with the exception of Inclusive Education students (-4.4%). Students on track or extending for grade 7 writing in all categories fall below the comparative provincial averages, with the greatest discrepancy for Inclusive Education students. Similarly, All Resident Students performed similar to the provincial average for proficient or extending on the 2019/20 Literacy

10 Assessment, with Indigenous Students significantly exceeding the comparative provincial average and Inclusive Education Students falling well below the comparative provincial average.

Gr. 4 Read	Current	Short	Long
All	89.5%	90%+	100%
Indigenous	100%	100%	100%
Inclusive Ed	81%	90%	100%
Gr. 7 Read	Current	Short	Long
All	88.7%	90%	100%
Indigenous	93.8%	100%	100%
Inclusive Ed	85.7%	90%	100%
Gr. 4 Write	Current	Short	Long
All	85.2%	90%	95%+
Indigenous	90%	95%	100%
Inclusive Ed	68.8%	70%	80%
Gr. 7 Write	Current	Short	Long
All	82.6%	90%	95%+
Indigenous	68.8%	70%	80%
Inclusive Ed	53.8%	70%	80%
Gr. 10	Current	Short	Long
All	70.6%	80%	90%
Indigenous	83.3%	90%	100%
Inclusive Ed	Msk	55%	65%

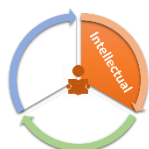
**Target:** Provincial parity for Inclusive Education students.

**Staff, Student, and Parent Engagement - Suggestions for Action:**

- Improve communication (student goals and achievement)
- Grow capacity for early intervention (professional development)
- Refresh/resource reading programs
- Continue EPIC Achievement Grants
- Review efficacy of programs and resources
- Ensure consistent Student Learning Plan delivery in each school
- Refresh/resource district assessments for reading and writing
- Differentiate instruction to ensure learning needs are met – ensure RTI is fully understood/implemented
- Utilize locally developed tracking system for at-risk students to monitor progress
- Assess for impact of supports and interventions

**Outcome #2: Students will meet or exceed numeracy expectations for each grade level.**

**Strategic Alignment:**



- Strategic Plan Objective 1.1: Facilitate the engagement of students in relevant and inspiring experiences that promote the acquisition of foundational skills and a life-long love of learning
- Vision: Ignite a passion for learning; Value: Responsibility
- Enhancement Agreement Goal 4: Success

**Current Data/Insights:** (ref: Ministry Enhancing Student Learning Report Data, Figures 16-30). All Resident Students in Grades 4 and 7 are on track/exceeding or proficient in Numeracy above the provincial average. Of note, Indigenous Students performed significantly higher comparative provincially in both Numeracy FSA 4 and 7. Inclusive Education Students on track/extending outperformed the comparative provincial group as well as district and provincial All Resident Students groups in FSA 4 but fell slightly to provincial comparative in Grade 7.

Current Numeracy 10 assessment data for SD64 is unavailable. Grade to grade transition rates remain constant at or just below 100% at all grade levels for All Resident Students.

Gr. 4	Current	Short	Long
All	82%	90%	95%+
Indigenous	70%	80%	90%
Inclusive Ed	93.8%	95%	95%+
Gr. 7	Current	Short	Long
All	67.7%	70%	80%
Indigenous	62.5%	70%	70%
Inclusive Ed	42.9%	60%	70%
Gr. 10	Current	Short	Long
All	n/a	70%	80%
Indigenous	n/a	70%	70%
Inclusive Ed	n/a	60%	70%

**Target:** Maintain specific attention on at-risk students to ensure successful transition through to graduation and beyond to post-secondary.

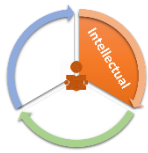
**Staff, Student, and Parent Engagement - Suggestions for Action:**

- Create engaging learning environments (games, keep math fun, hands-on)
- Grow capacity in UDL Framework to optimize learning opportunities for all students to succeed
- Continue EPIC Achievement Grants
- Refresh resources i.e. manipulatives
- Create/adopt a district scope and sequence to focus deeper learning
- Focus on STEAM events and pedagogies (bridging science and math)

- Grow capacity in mathematical training and expertise
- Standardize district numeracy assessment(s)
- Promote research-based mathematical metacognitive approach (model problem-solving)
- Increase visibility of math learning in the classroom/school
- Use of math journals
- Know exactly where students are: IPASS, assessments, SBTs / utilize tracking system to monitor progress

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

**Strategic Alignment:**



- Strategic Plan Objective 1.1: Facilitate the engagement of students in relevant and inspiring experiences that promote the acquisition of foundational skills and a life-long love of learning
- Mission: Providing learners with diverse and engaging opportunities leading to a future of fulfillment, joy and purpose; Vision: Ignite a passion for learning; Value: Opportunity
- Enhancement Agreement Goal 4: Success

**Current Data/Insights:** Moving forward, schools will implement student self-assessment surveys.

**Target:** Baseline measures will determine future targets.

**Staff, Student, and Parent Engagement - Suggestions for Action:**

- Enhance use of IPASS across the district
- Continue identification of intellectual development goals(s) in school growth plans
- Implement Power BI to access district data to inform decision making for improving learning opportunities
- Utilize EDI and MDI data for future school growth plans and district initiatives

**Areas: Human and Social Development**

**Outcome #3: Students will feel welcome, safe & connected to their school.**

**Strategic Alignment:**



- Strategic Plan Objective 3.1: Cultivate connections that enhance intellectual, human & social, and career development
- Values: Opportunity, Collaboration, and Diversity
- EA Goal 1: Belonging

**Current Data/Insights:** (ref: Ministry Enhancing Student Learning Report Data, Figures 41-56). Although on par with provincial average for all student groups, sense of welcome, safety and belonging are low at all grade levels. Of specific concern: Grade 7 student reported lower than other grades and provincial average in all areas measured, lowest in feeling safe. Interesting, that Grade 7s report higher than the provincial average that two or more adults at their school who care about them.

Gr.4	Current	Short	Long
Welcome	83.3%	90%	100%
Safe	80%	90%	100%
Belonging	59%	80%	100%
2 Adults who Care	70%	80%	100%
Gr.7	Current	Short	Long
Welcome	63%	70%	100%
Safe	64%	70%	100%
Belonging	45%	70%	100%
2 Adults who Care	76%	80%	100%
Gr.10	Current	Short	Long
Welcome	55%	70%	100%
Safe	79%	80%	100%
Belonging	47%	70%	100%
2 Adults who Care	79%	80%	100%

**Target:** Meet and exceed provincial parity on Student Satisfaction Survey. Maintain specific attention to students in Grade 7.

**Staff, Student, and Parent Engagement - Suggestions for Action:**

- Ensure classroom environments are friendly, warm and inviting
- Create school-based check-ins for struggling and vulnerable students
- Require teaching that ensures inclusivity
- Support CYCW and counselling
- Grow professional development in social/emotional learning
- Instruct/model school codes of conducts
- Gather student voice through student centered groups
- Use EDI/MDI to inform decision-making

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

*Strategic Alignment:*



- Strategic Plan Objective 3.1: Cultivate connections that enhance intellectual, human & social, and career development
- Values: Opportunity, Collaboration, and Diversity
- EA Goal 1: Belonging

*Current Data/Insights:* Relevant questions will be added at the district-level to the Student Learning Survey. Implement district-wide survey.

*Target:* Baseline measures will determine future targets.

*Staff, Student, and Parent Engagement - Suggestions for Action:*

- Maintain district professional growth
- Teach students about difficult histories/stories
- Practice looking through cultural lenses/perspectives
- Raise awareness and experience genuine connections to the diversity within our community
- Acquire a baseline of current levels of anti-racism awareness and competencies
- Implement a clear process to address incidents of racism
- Create safe spaces in schools for BIPOC students
- Develop capacity in anti-racism in school staff and students
- Create supports and learning opportunities for staff and students

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

*Strategic Alignment:*



- Strategic Plan Objective 3.1: Cultivate connections that enhance intellectual, human & social, and career development
- Values: Opportunity, Collaboration, and Diversity
- EA Goal 1: Belonging

*Current Data/Insights:* Relevant question will be added at the district-level to the Student Learning Survey.

*Target:* Baseline measures will determine future targets.

*Staff, Student, and Parent Engagement - Suggestions for Action:*

- Establish SOGI/Diversity school lead in each school
- Encourage SOGI/diversity club in each school
- Facilitate district meetings with all school leads

**District Outcome D: Students will gain the regulation skills to focus intentionally on learning.**

*Strategic Alignment:*



- Strategic Plan Objective 3.1: Cultivate connections that enhance intellectual, human & social, and career development
- Values: Responsibility, Opportunity
- EA Goal 4: Success

*Current Data/Insights:* Relevant question will be added at the district-level to the Student Learning Survey.

*Target:* Baseline measures will determine future targets.



**Staff, Student, and Parent Engagement - Suggestions for Action:**

- Refresh/resource social emotional learning resources
- Implement locally developed program for Grades 4,5, and 6 (Real Tools) for mental wellness and social/emotional development
- Update REAL 8/9 program
- Utilize MDI data to guide planning

**District Outcome E: Students will identify their personal strengths and abilities to self-advocate for their learning.**

**Strategic Alignment:**



- Strategic Plan Objective 1.1: Facilitate the engagement of students in relevant and inspiring experiences that promote the acquisition of foundational skills and a life-long love of learning
- Strategic Plan Objective 3.1: Cultivate connections that enhance intellectual, human & social, and career development
- Vision: Ignite a passion for learning
- EA Goal 4: Success

**Current Data/Insights:** SD64 will participate in the MDI for the first time in January 2022. Moving forward, schools will administer student self-assessment surveys.

**Target:** Baseline measures will determine future targets.

**Staff, Student, and Parent Engagement - Suggestions for Action:**

- Implement/participate in the Middle Years Diagnostic Inventory (MDI)
- Continue work to develop student engagement practices in school growth plans (including school-wide self-reflection survey development)
- Support professional development on core competencies in the curriculum
- Implement locally developed program for Grades 4,5, and 6 (Real Tools) to support mental wellness and social/emotional learning, resilience, and self regulation

**Area: Career Development**

**Outcome #4: Students will graduate.**

**Strategic Alignment:**



- Strategic Plan Objective 1.1: Facilitate the engagement of students in relevant and inspiring experiences that promote the acquisition of foundational skills and a life-long love of learning
- Mission: Providing learners with diverse and engaging opportunities leading to a future of fulfillment, joy and purpose; Vision: Ignite a passion for learning
- EA Goal 4: Success

**Current Data/Insights:** (ref: Ministry Enhancing Student Learning Report Data, Figures 57-61: 5-year completion rates). District has seen a steady increase in graduation rates since 2016/2017, having increased 20% in the three-year period. Of special concern is rates for Inclusive Education students. Although all students with Individual Education Plans have lower rates of graduation than All Resident Students, this lower rate is attributed to students with behavioural designations. Female Inclusive Education students have the highest rates of Graduation (97.2% in 2019/20). Male students in all student groups have lower graduation rates than their female counterparts.

5-year rates	Current	Short	Long
All	79.6%	90%	100%
Indigenous	54.3%	75% +	100%
Inclusive Ed	53.8%	75% +	100%

**Target:** 100% All Resident Student completion. Maintain specific attention to at-risk students to ensure competition. Address success rates for students with behavioral designations.

**Staff, Student, and Parent Engagement - Suggestions for Action:**

- Improve/maintain early identification practices for targeted intervention (school-based and district referrals – FIT/Learning Services)
- Establish consistent protocols and practices to support and monitor student progress (IPASS, School-Based Team) to know where students are in their learning and ensure students are on track to graduate

**Outcome #5: Students will have the core competencies to achieve their career and life goals.**

**Strategic Alignment:**



- Strategic Plan Objective 1.1: Strategic Plan Objective 1.1: Facilitate the engagement of students in relevant and inspiring experiences that promote the acquisition of foundational skills and a life-long love of learning
- Mission: Providing learners with diverse and engaging opportunities leading to a future of fulfillment, joy and purpose; Vision: Ignite a passion for learning
- EA Goal 4: Success

**Current Data/Insights:** (ref: Ministry Enhancing Student Learning Report Data, Figures 62-71). The immediate transition to Post-Secondary Institute (PSI) rates for SD64 student groups lags behind the provincial average but are on par provincially within three years. Indigenous students and Inclusive Education students, although meeting provincial three-year transition rates, still fall below SD64 and provincial rates.

Targets: 10% improvement (recognizing that many SD64 students transition outside BC)			
	All	Indigenous	SPED
No trans.	43%	42%	42%
1 year	41%	58%	50%
2 years	14%	0%	8%
3 years	2%	0%	0%

**Target:** Achieve provincial parity for All Resident Students

**Staff, Student, and Parent Engagement - Suggestions for Action:**

- Engage in real life problem-solving
- Develop shared understandings of community values/beliefs (career coordinator and district principal)
- Enhance district continuing education and career programs
- Participate in work-experience/trades to develop real life skills, competencies, and experience

## Systemic Approach to Continuous Improvement: Strategic Planning, Review, and Adjustment

School District No. 64 has developed a Continuous Improvement Review Cycle calendar. This document below clearly demonstrates how operational plans, adaptations, and strategies, including the allocation of resources, support local and provincial outcomes and address emerging areas of need.

It should be noted that ministry release of data is subject to change as are ad-hoc/working committee meeting dates.

## School District 64 Continuous Improvement Review Cycle

Area	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July/Aug	Sept.
<b>EPIC/School Planning</b>	School Visits				FSA Item Analysis books	EPIC feedback, progress, adjustment, growth		Development of next year school plans (templates)		School Plan Final Edits	School Plan Approvals
<b>Student Learning and Achievement</b>	District Assessments & IPASS entry	10/12 Prov. Assessments	Annual Assessment data release	10/12 Prov. Assessments			10/12 Prov. Assessments		Lit 12 Assessment		
		Mental Health Dashboard	Ab. Ed. "How Are We Doing" report	Equity in Action operational data	SPED "How are we Doing" report				Enhancing Student Learning Report Data	Student Learning Survey Results	
			Rates 6-yr Completion	G2G Transitions	MOE Educations Services Plan			Post-Sec. Transition data	Raw, unmask Framework data file		
				MDI & EDI administration			MDI & EDI data release		K-12 Summative Assessment	Enhancing Student Learning Report: <b>Due Sept. 30</b>	
	FSA administration			FSA Report	Student Learning Survey						
<b>Governance and Engagement</b>	Education, FAF, Policy, COW, HR	HR		FAF Anti-Racism	Education, FAF, Policy, COW		Education, FAF, Policy, COW, HR	Policy	HR		COW
	Anti-Racism	Anti-Racism			Anti-Racism		Anti-Racism	Anti-Racism	Anti-Racism		
	Ind. Ed.			Ind. Ed.				Ind. Ed.			
<b>Staffing (HR)</b>	Strategy-based review		Strategy-based realignment		Strategy-based evaluation		Strategy-based allocation				
	← On-going adjustments as needed to operationalize →										
<b>Finance</b>					Due: Enrolment Projections	Prelim. Operating Grants	Prelim budget planning (next year)		Due: Annual Budget		Due: Audited Financial Statements
<b>Facilities</b>	Climate Action		Climate Action			Climate Action	Catchment/Transportation Review		Water taxi planning – next year		
<b>Comms</b>	School and district initiatives Policy			6-yr completion	FSA results Policy	Cross Boundary / French Immersion Reg.		Celebration stories Policy	Year in review	<b>Publication of Enhancing Student Learning Report</b> (update supporting documents)	

### Board, Standing, and Working Committees (Governance/Engagement)

Indigenous Education (Ind. Ed.)	Education (Ed.)
Finance, Audit and Facilities (FAF) Policy	Human Resources (HR)
Climate Action Working Group	Committee of the Whole (COW)
	Anti-Racism Advocacy Working Group

Membership: Trustees, senior management, CUPE, GITA, DPAC, GIPVPA

### 3-Year Strategic Planning Cycle

<b>2021/22</b>	* Continued implementation
<b>2022/23</b>	* Final year of current strategic plan * Stakeholder engagement /new plan development
<b>2023/24</b>	* Implement new strategic plan
<b>2024/25</b>	* Continued implementation
<b>2025/26</b>	* Final year /new cycle begins

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

(Strategic Focus strategies and initiatives are further explained in the SD64 Framework for Operational Planning [\(insert link\)](#).)

Strategic Focus	Outcome Link	Description	Resources / Allocations (2020/2021)	Evaluation	Impact/ Adjustments (2021/2022)
IPASS	#1, #2, #4,	Developed for/by SD64 educators. 1-stop-shop for student learning information Updated in real time	1.0 FTE teacher Devices for all teachers (approx. \$20,000 tech)	Increased user engagement Improved user-friendliness Visible tool - student achievement evidence	Add on-track statement Align with provincial assessment performance assessment scales
EPIC Achievement Grants	All	Annual grant to support school goals for student achievement. Utilization of prov./fed. Learning Recovery Grants	\$173 per student	Enthusiasm from schools re: approach Enhanced learning stories/videos Promoted collaborative practice	\$150 per student Blend of funding protection and prov. Learning Recovery Grant (accumulated surplus)
Diversity and Anti-Racism Initiatives	B, C	Physical resources to support equity and diversity	Formation of Anti-Racism working group Human resource (time) Admin ProD - \$18,000	Influenced policy development GISS Anti-Racism work District level questions added to SLS School-based surveys	\$50,000 library enhancement \$6,000 on-going Admin ProD Collaboration with AMES (\$ survey administration and online reflection tool)
Indigenous Learning Supports	B, C	Providing role-model and support for Indigenous students with respect to academic, social-emotional, and cultural growth and development	1.0 FTE Indigenous Ed. CYCW EAs in each school tracking contact/services (total FTE ?) 0.50 FTE Indigenous Ed. Principal	Improved achievement for Indigenous students (graduation rates) Improvement in Equity Scan data	Maintain Indigenous Ed. CYCW Functional Behaviour Supports Training

Strategic Focus	Outcome Link	Description	Resources / Allocations (2020/2021)	Evaluation	Impact/ Adjustments (2021/2022)
			1.0 FTE Aboriginal Artist and Cultural Advisor Red/Yellow Green path to graduation project		
CYCWs	All	Classroom-based support (liaison) focused on positive social/emotional skills to facilitate academic success	3 positions (1.3 FTE total) Reallocated use of Community Link funding	New for 2020/21	Functional Behaviour Supports Training Increase CYCW to 2.5 FTE
At-Risk Tracking Tool	#1, #2, #4, #5	Progress tracking tool by cohort (gr 10-12). Used to identify students at risk of non-completion	Human resource (time)	Essential tracking for completion rates	Improved graduation rates for all students
FSA Item Analysis Booklets	#1, #2, #4, #5, A	Provided to each school and containing school and district level FSA data results and item analysis	Human resource (time) Booklets and School-based visits	FSA participation / % improvement Staff engagement and responsible use of data	Maintain and monitor all
Career/ Trades Coordinator	#4, #5, E	Contract position to oversee programs and inter-organizational relationships that promote career development and school/community connection	1.0 FTE position Clerical support	Increased work-placement and apprenticeships	0.5 FTE Careers / 0.5 FTE WEX and district principal



## SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

112 Rainbow Road, Salt Spring Island, B.C. V8K 2K3

T: (250) 537-5548 F: (250) 537-4200 W: sd64.bc.ca

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

**Subject:** Islands Trust Updated Draft Policy Statement

**Date:** September 15, 2021

**From:** Secretary Treasurer

**Audience:** Public

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#### Issue:

Islands Trust is requesting feedback on potential impact of their updated Bylaw No. TC-183. SD64 and all other school districts that encompass Islands Trust jurisdiction have been requested to comment.

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#### Background:

The Islands Trust, as part of their public Islands 2050 consultation program, are looking to update their Policy Statement. The Bylaw Referral Form states that the purpose for this consultation is “to update the Policy Statement through the lenses of reconciliation, climate change, and affordable housing.” These proposed changes will be the first substantive update in 25 years.

The Islands Trust’s area of jurisdiction is land use, and their mandate is to preserve and protect, as set out in the Islands Trust Act in 1974. The Islands Trust is looking for feedback on this updated draft, and agencies that are geographically relevant to the trust area are being given the opportunity to respond.

The attached New Draft Policy is colour coded and additional sections related to reconciliation, climate change, and housing are identified throughout the document.

The Bylaw Referral Form requests that the contacted agencies respond to the following four options:

1. Approval Recommend for Reason Outlined Below;
2. Approval Recommended Subject to Conditions Outlined Below;
3. Interest Unaffected by Bylaw; and
4. Approval Not Recommended Due to Reasons Outlined Below.

If a response is not received, Islands Trust will register the school district’s reasons as “Interests unaffected.”

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#### References:

1. Islands 2050 Bylaw Referral Form
2. New Draft Policy – Statement Colour Coded

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#### Alternatives (Available Actions / Possible Motions)

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## SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

112 Rainbow Road, Salt Spring Island, B.C. V8K 2K3

T: (250) 537-5548 F: (250) 537-4200 W: sd64.bc.ca

### Proposed Motions:

*Motion A:* The Board provides support for the changes to Islands Trust new draft policy TC-183.

*Motion B:* The Board provides support for the changes to Islands Trust new draft policy TC-183 with conditions.

*Motion C:* The Board considers the district's interest unaffected by the Islands Trust new draft policy TC-183.

*Motion D:* The Board considers the district's interest negatively impacted by the Islands Trust new draft policy TC-183.

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### Implications:

Four motions have been provided for the board to discuss whether they see the new Islands Trust Policy statement as impactful to the operations of the school district. In the absence of a response from the board, the same intention as the proposed motion C will be assumed by the Islands Trust.

From the perspective of senior management, the three areas of additions (reconciliation, climate change and housing) are all areas the board has supported either through board motions or actions the board has undertaken. However, from a mandate of student education, the updated policy changes are not directly related to the operation of the district.

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### Conclusion:

Senior management recommends Motion C. Though the new areas of addition to the Bylaw IT-183 are in line with current board efforts, land use is not within the education mandate of the board and the changes to the policy are not perceived to impact out future operations as a school district.

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**Attachments:**       No     Yes

If yes, list here.      Same as references

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Islands Trust

**Islands Trust Council **DRAFT** Bylaw No. 183**  
**ISLANDS TRUST POLICY STATEMENT BYLAW, 2021**

**ISLANDS TRUST**  
**POLICY STATEMENT**

**Updated – July 15, 2021**

***(Engagement Draft - Colour-Coded Version)***

Sections highlighted in blue: primarily reconciliation related amendments

Sections highlighted in green: primarily climate change related amendments

Sections highlighted in pink: primarily housing related amendments

Sections highlighted in yellow: general edits for clarity, accuracy, or brevity

References highlighted in (blue parentheses) at the end of each policy refer to the corresponding policy in the [2003 consolidated version of the Policy Statement](#) or indicate (new) policies.

A clean version of this draft (without colour coding) is available on the Islands 2050 webpage at: <https://islandstrust.bc.ca/programs/islands-2050/>.



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## PART 1 - INTRODUCTION

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### 1.1 ACKNOWLEDGMENT (new)

Islands Trust Council acknowledges that the Islands Trust Area is located within the treaty and territorial lands and waters of the BOKÉĆEN, K'ómoks, Ləkʷəŋən, Lyackson, MÁLEXEŁ, Qualicum, Quw'utsun Tribes, scəwáθən məsteyəxʷ, Scia'new, sə́lílwətaʔt, SEMYOME, shíshálh, Skwxwú7mesh, Snaw-naw-as, Snuneymuxw, Spune'luxutth, SÁÁUTW, Stz'uminus, ʔaʔəmen, toq qaymıxʷ, Ts'uubaa-asatx, Wei Wai Kum, We Wai Kai, WJOŁŁP, WSIKEM, Xeláltxw, Xwémalhkwu/ʔop qaymıxʷ, and xʷməθkʷəy̓əm (collectively referred to hereinafter as 'First Nations').

Islands Trust Council acknowledges that the lands and waters encompassing the Trust Area are subject to the treaty and territorial rights of First Nations. The Trust Area has been home to Indigenous Peoples since time immemorial and their relationship to these lands and waters continues to this day. Islands Trust Council honours the rich history and cultural heritage within the region and has stated its commitment to reconciliation and meaningful engagement with First Nations in the Trust Area.

## 1.2 ESTABLISHMENT OF THE ISLANDS TRUST

To understand the Islands Trust governance model, it is helpful to understand its origins. In the 1960s, as the urban centres of Vancouver, Nanaimo, and Victoria were experiencing rapid population growth, the Gulf Islands in British Columbia began facing unprecedented pressure for residential development. Gulf Island residents, whose islands were under the jurisdiction of regional districts at the time, began expressing widespread concern that the area's highly-valued and fragile environment could be irreversibly damaged by unrestrained development. In 1969, the provincial government responded by instituting a temporary 10-acre minimum lot size freeze on the subdivision of land until island communities could adopt plans and regulations to control growth.

In 1972, an all-party provincial Select Standing Committee on Municipal Affairs was established to investigate the unique problems facing the Trust Area. In its 1973 report<sup>1</sup> to the Legislative Assembly of British Columbia, the Committee concluded that development pressures arising from the area's proximity to major urban centres were damaging the very features that made the region so attractive to residents and visitors. The Committee recommended the formation of an 'Islands Trust' to assume the primary responsibility for coordinated governance of the region.

In response to the Committee's recommendations, the Government of British Columbia enacted the *Islands Trust Act*<sup>2</sup> in 1974. The Act established Islands Trust as a trust with a conservation-oriented responsibility to preserve and protect the Islands Trust Area for the benefit of residents of the Trust Area and of British Columbia more broadly.

In the years following the establishment of Islands Trust, pressure for development of the Trust Area islands continued. Between 1974 and 1987, the Area's resident population increased by sixty per cent, far exceeding the growth rate of adjacent areas. Several amendments were made to the *Islands Trust Act* during this period, giving Islands Trust community planning and land use authority comparable to that of a regional district under the *Local Government Act*. From 1974 to 1977, local trust committees vetted regional district bylaws for compliance with the Islands Trust Object. In 1977, in response to concerns about administrative inefficiencies, the *Islands Trust Act* was amended to transfer land use regulation from regional districts to local trust committees. Aware of the urgent need for plans to guide decisions on growth management and land use, Trust Area communities developed official community plans. Nonetheless, pressure for residential development continued, as did public concern for the future of the Trust Area.

In 1987, the provincial government initiated a second review related to the Islands Trust Area, this time focusing on public opinion of Islands Trust and its role. The results showed overwhelming public support for both Islands Trust and the Islands Trust Object, and suggested ways in which the Trust and its legislation could be strengthened. In response, an amended *Islands Trust Act* was put into effect in 1990, reaffirming the Province's commitment to careful planning and development in the Trust Area. In the amended Act, Islands Trust retained its original authority and its dual responsibility to residents of both the Trust Area and British Columbians more broadly. The new legislation also amended the structure of Islands Trust and greatly broadened its functions and responsibilities. One of the most notable changes was the assignment of a regional-level planning function to Islands Trust Council.

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<sup>1</sup> British Columbia, [Official Report of Debates of the Legislative Assembly \(Hansard\)](#), 30th Parl, 3rd Sess, p 255 (25 September 1973).

<sup>2</sup> British Columbia, [Islands Trust Act](#), RSBC 1996, c 239.

### 1.3 PRESENT CONTEXT

Many of the challenges that the Islands Trust Area was facing in 1974 remain pressing today, and are further complicated by new social, economic, and environmental dynamics.

In 2019, Trust Council adopted a Reconciliation Declaration acknowledging that First Nations have resided in the lands and waters that encompass the Trust Area since time immemorial and honouring the rich history and cultural heritage of this special region. Trust Council acknowledges that it has a duty to seek meaningful engagement with First Nations in the Trust Area and strives to be guided by the specific reconciliation principles and recommendations of the Truth and Reconciliation Commission's Calls to Action, the United Nations Declaration on the Rights of Indigenous Peoples, the *Declaration on the Rights of Indigenous Peoples Act*, and the Missing and Murdered Indigenous Women and Girls Calls for Justice, that fall within Trust Council's jurisdiction.

Trust Council also adopted a Climate Emergency Declaration in 2019, committing to urgent and equitable climate action across the region. The health and integrity of ecosystems, communities, and the built environment are increasingly compromised by the adverse impacts of climate change such as rising sea levels, ocean acidification, storm surge flooding, windstorms, droughts, wildfires, and invasive species. Biodiversity - the diversity within species, between species, and of ecosystems - is declining at an alarming rate, leading to species extinctions locally and across the globe. In order to effectively preserve and protect the unique amenities and environment of the Trust Area in this context, it will be critical to identify, monitor, mitigate, and adapt to the ripple effects of climate change on both ecosystems and communities. In this context, Trust Council will benefit from being guided by the best available science, social science, local knowledge, and Indigenous ways of knowing. In the face of uncertainties around the rate and scale of climate impacts, it will also be important to foster more precautionary and adaptive approaches to decision-making, safeguarding future generations as best as possible.

Research by the Islands Trust Conservancy on the conversion of natural areas for human use highlights that some islands in the Trust Area are reaching or surpassing accepted thresholds for ecosystem health<sup>3</sup>. A widely accepted threshold for the region is approximately 30-40% of converted area for any given habitat. As land conversion begins to go above this threshold, the number of species in a given habitat can be expected to decline far more rapidly. A 2021 report on *The State of the Salish Sea*<sup>4</sup> describes the Salish Sea bioregion as being under relentless pressure from an accelerating convergence of global and local environmental stressors and the cumulative impacts of 150 years of development. It chronicles how ecosystem decline has outpaced protection and restoration efforts, and how population growth and urbanization have led to detrimental changes to the landscape and seascape, including habitat fragmentation, shoreline armoring, conversion of vegetated areas to impervious surfaces, and profound changes in watershed and wetland hydrology. The report calls for strategic, multijurisdictional policy approaches, informed by multiple ways of knowing and grounded in an understanding of the complex relationships between people and place:

*"...Now is the time to shift thought and policy paradigms from treating the environment as a resource to instead build systems of relationships and responsiveness that are based in science and incorporate the interconnected system of humans and environments."*

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<sup>3</sup> Islands Trust (2019). *State of the Islands Indicator Project: Final Report*

<sup>4</sup> Sobocinski, K.L. (2021). *State of the Salish Sea*. G. Broadhurst and N.J.K. Baloy (Contributing Eds.). Salish Sea Institute, Western Washington University.

Many islands in the Trust Area are also facing a lack of safe, secure, and affordable housing that is threatening the long-term sustainability and resilience of Trust Area communities. The gap between those who can, and those who cannot, afford a home is growing rapidly amidst a backdrop of skyrocketing real estate values, loss of rental stock, prevalence of not-permitted, unsafe, and unhealthy housing with no permanency or security for families, and growing rates of homelessness. Without affordable, safe, secure, and diverse housing options, seniors are finding it difficult to age in place and an increasing percentage of island workers must commute from off-island locations. First Nations community members continue to be alienated from their homelands and opportunities to live on the islands due to the forced removal and genocide they experienced and continue to experience to this day. As Trust Council endeavours to support community needs for affordable housing within the confines of its jurisdictional mandate, it acknowledges the need for place-based, multigenerational, and integrated solutions to sustainability that address equity, diversity, and inclusion in meaningful ways, while respecting the natural limitations and adaptive capacities of island ecosystems.

In this complex policy landscape, the Policy Statement plays a vital role in articulating Trust Council's strategic policy priorities, principles, and approaches, centred firmly in the Islands Trust Object to preserve and protect the unique amenities and environment of the Trust Area, not only for this generation, but also for many generations to come, including First Nations who wish to come home or have access to traditional uses.

## 1.4 THE ISLANDS TRUST OBJECT AND ITS MEANING

The *Islands Trust Act* sets out the special-purpose mandate for Islands Trust, referenced in the legislation as its “object”:

**“The object of the Trust is to preserve and protect the Trust Area and its unique amenities and environment for the benefit of the residents of the Trust Area and of British Columbia generally, in cooperation with municipalities, regional districts, improvement districts, other persons and organizations and the government of British Columbia.”** (*Islands Trust Act*)

The following sections provide a fuller explanation of key phrases in the Islands Trust Object.

### “... to preserve and protect the Trust Area...”

The Islands Trust Area is a scenic archipelago of 13 major islands, over 450 smaller islands and islets, and surrounding waters in the Salish Sea. The area of jurisdiction is established by Schedule A of the *Islands Trust Act*. The region is home to more than 26,000 residents and is the homeland of more than 28,000 Coast Salish Peoples.

The mandate to ‘preserve and protect’ aims to ensure the continued existence, either at current or enhanced levels, of the unique amenities and environment of the Trust Area. This involves first identifying the unique amenities and environment in each local planning area and then instituting measures for their preservation and protection. Appropriate developments can thus be guided to areas which are most suitable, with minimal impact to the unique amenities and environment of the area. Official community plan and bylaw provisions such as setbacks and parcel size can be used as site specific protection measures where development is permitted.

### “...and its unique amenities and environment...”

The Trust Area is valued and unique, not because of any one quality or feature, but rather because of its particular combination of characteristics and location.

Located within the Coastal Douglas-fir and Coastal Western Hemlock biogeoclimatic zones, the Trust Area is home to an exceptionally high biodiversity of rare and culturally significant species, including over 100 federally-listed and over 300 provincially-listed species at risk. These ecosystems are classified as ‘sensitive’ because of their rarity and vulnerability to disturbances such as human impacts and climate change. The Trust Area also plays an important role in provincial and national efforts to reduce greenhouse gas emissions by capturing and storing carbon in natural areas such as forests, soils, mycelium networks, wetlands, and eelgrass meadows.

Islands are places of last refuge and first (local) extinction. Existing at the interface of land and sea, they provide transition habitats that support high terrestrial and marine biodiversity. At the same time, islands need extra care due to a number of unique vulnerabilities they hold as small, closed systems, surrounded by water. Unlike larger islands or the mainland, islands in the Trust Area have significant water supply constraints, due to small watersheds, shallow soils, a heavy reliance on groundwater, and a high vulnerability to the impacts of a changing climate, such as drought and saltwater intrusion. Species habitat and migration corridors on these islands are also constrained by the natural boundaries of shorelines and are impacted by the proportion and configuration of land converted for human use. In addition, coastal and marine ecosystems, resident communities, and First Nations’ archaeological sites and shoreline harvesting are all highly vulnerable to the climate change impacts associated with sea level rise and ocean acidification.

The Trust Area is also valued and unique because it is located within the treaty and territorial lands and waters of the Coast Salish Peoples. First Nations have called these lands and waters home since time immemorial and their relationship with this place continues to this day as stewards and caretakers for seven generations to come. First Nations in the Trust Area have creation stories that describe the spiritual and geophysical formation of the islands in the Salish Sea. Their history, stewardship, and knowledge of the region is reflected through oral history, language, place names, cultivated features of the landscape, Indigenous law, and protocols. Indigenous descriptions of the interrelationships between the landscape and all beings provide important context to the understanding of this special place. In this context, Indigenous cultural heritage is recognized as a unique amenity in the Trust Area and includes, but is not limited to: cultural and spiritual sites; ancestral loved ones' burial cairns and resting places; artifacts; petroglyphs; pictographs; place names; culturally significant species; medicinal plants; and traditional harvesting areas.

Trust Area islands are also home to vibrant communities that aspire to live sustainably and in respectful relationship with these lands and waters. Trust Council understands its preserve and protect mandate is strengthened by healthy and inclusive communities that are dependent on sustainable, energy efficient, and appropriately located housing, transportation, and infrastructure. Trust Area communities strongly value the rich natural beauty and biodiversity of the islands, the silence, quietude and tranquility of rural island landscapes and dark night skies, and the abundant opportunities for nature connection that the islands afford. These opportunities are not only to be enjoyed by residents, but also by British Columbians and visitors to the region, who all play important roles in helping to preserve and protect the Trust Area. Effective stewardship of the Trust Area relies on a collective community commitment to foster lower ecological footprints by reducing greenhouse gas emissions, striving to find new paths to conserve finite natural resources, and seeking nature-based solutions to climate change.

**“...for the benefit of the residents of the Trust Area and of British Columbia generally ...”**

Islands Trust is responsible to the present and future resident communities of the Trust Area and British Columbia, as well as to First Nations who have resided in the area since time immemorial. Resident communities include a diverse mix of year-round residents, part-time residents, absentee land owners, and First Nations who were forcibly removed from their homelands through colonization. The benefits to British Columbians include the preservation and protection of one of the most ecologically sensitive and biodiverse regions in the country, the safeguarding of natural carbon sinks to sequester greenhouse gas emissions, and opportunities for nature connection in close proximity to major urban centres.

**“... in cooperation with municipalities, regional districts, improvement districts, other persons and organizations and the Government of British Columbia ...”**

First Nations, and a number of municipalities, regional districts, improvement districts, other persons and organizations, and provincial agencies have responsibilities and interests related to the preservation and protection of the Trust Area. Trust Council recognizes that it does not have the jurisdictional powers to fulfill its mandate independently and must obtain the assistance of other jurisdictions. To achieve its object, Islands Trust must be an educator, coordinator, collaborator, and initiator, guiding individuals, communities, organizations, and other government agencies to uphold and support the Islands Trust Object. While Trust Council can provide the necessary leadership, responsibility for the preservation and protection of the Trust Area rests with many, including Trust Area residents, communities, other government agencies, organizations, and the Province. Trust Council further recognizes that meaningful engagement and cooperation with First Nations is critical to the preservation and protection of the region, to Trust Council's reconciliation commitments, and to the implementation of the provincial *Declaration on the Rights of Indigenous Peoples Act*.

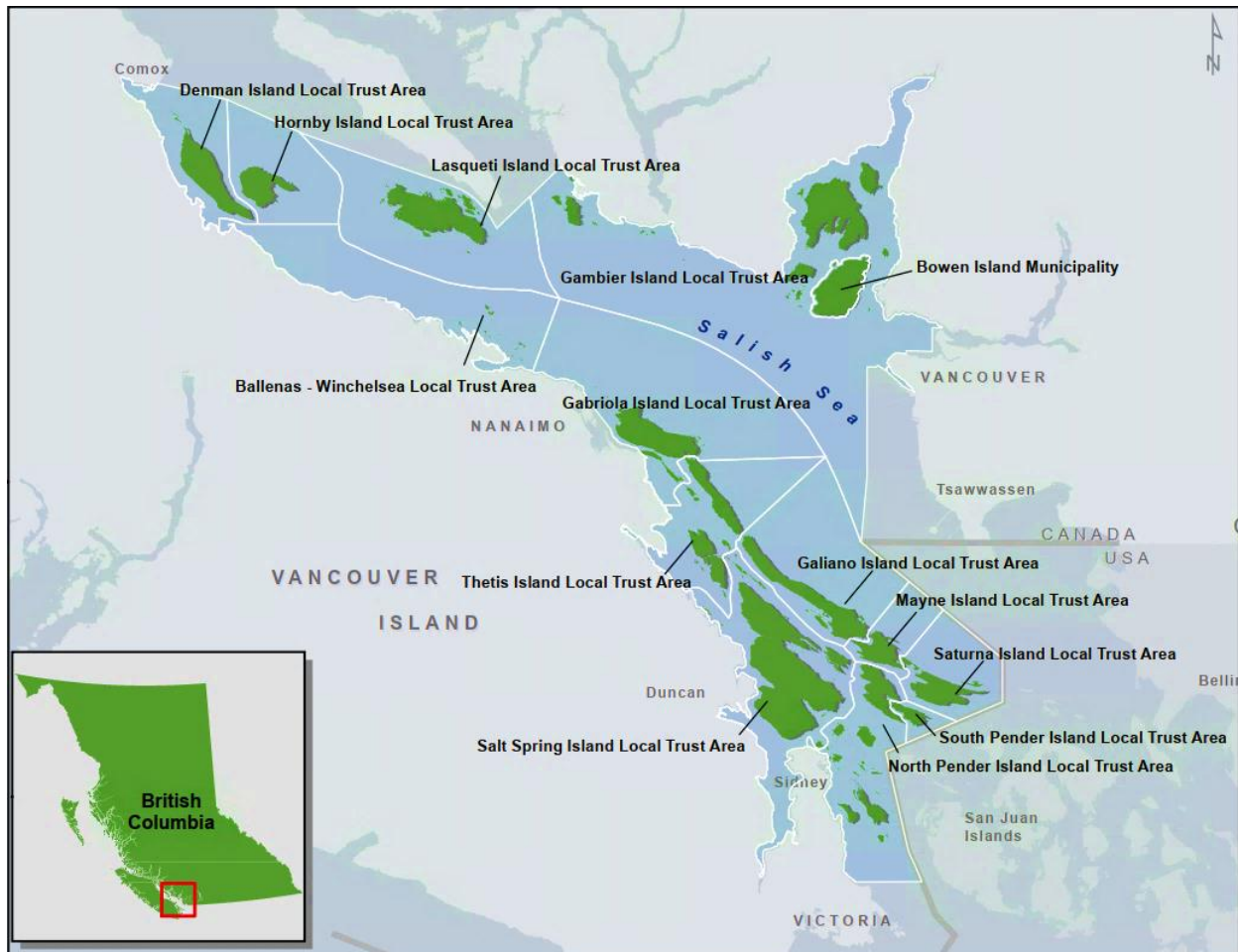
## 1.5 LOCATION OF THE ISLANDS TRUST AREA

The Islands Trust Area is an archipelago of 13 major islands and more than 450 smaller islands and surrounding waters in the Salish Sea, situated between the mainland of British Columbia and southern Vancouver Island. The specific boundaries of the Trust Area are noted in Schedule A of the *Islands Trust Act*.

The 13 major islands include:

- Bowen Island
- Denman Island
- Gabriola Island
- Galiano Island
- Gambier Island
- Hornby Island
- Lasqueti Island
- Mayne Island
- North Pender Island
- Salt Spring Island
- Saturna Island
- South Pender Island
- Thetis Island

(new map)





## PART 2: PURPOSE AND IMPLEMENTATION OF THE POLICY STATEMENT

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### 2.1 PURPOSE OF THE ISLANDS TRUST POLICY STATEMENT

Section 15 of the *Islands Trust Act* stipulates that Trust Council must, by bylaw, adopt a Trust Policy Statement that applies to the Trust Area. The purpose of the Policy Statement is to establish a general statement of policies of Trust Council to carry out the Islands Trust Object to preserve and protect the unique amenities and environment of the Trust Area.

The Policy Statement aims to establish a vision for the future of the Trust Area that reflects the values and interests of the environment, residents, First Nations, and British Columbians, for this generation and for generations to come. It provides a framework for Trust Council to assume a leadership role in 'place protection planning' in the Trust Area, which entails preserving and protecting the unique amenities and environment of the Trust Area through a combination of:

- conservation-oriented land use planning and regulation;
- engagement with First Nations;
- inter-agency coordination and advocacy;
- public / community engagement; and
- stewardship education.

As the Trust's overarching policy document, the Policy Statement guides the formulation of Trust-wide strategic plans, official community plans and regulatory bylaws, protocol agreements and other cooperative arrangements with First Nations, inter-agency coordination and advocacy, thematic action plans and strategies, as well as public engagement and education initiatives.

The Policy Statement bylaw becomes effective upon the date of adoption. It is not retroactive and has no effect on any local trust committee or municipal bylaw in effect before its adoption.

### 2.2 ROLES AND RESPONSIBILITIES

Islands Trust Council cannot effectively implement the Policy Statement without the support of First Nations and a wide range of partners. The original 1974 vision was that the Trust would be a "fully representative co-coordinating body", whose task it was to bring together each group, agency, or government partner to act in the best interests of the islands and residents, with due regard for the broader and Province-wide interest. Assistance, cooperation, and collaboration are required from local trust committees, island municipalities, the Islands Trust Conservancy Board, First Nations and their associations and organizations, the provincial government, other government agencies, non-governmental organizations, communities, property owners, residents and visitors. In the spirit of the *Islands Trust Act*, it is expected that all corporate entities of the Trust will coordinate and advocate to other agencies on matters involving potential conflict between the legislated Islands Trust Object and the legislated mandates of other agencies.

#### Role of the Minister of Municipal Affairs

The Minister of Municipal Affairs of the Government of British Columbia (or the designated provincial minister responsible for municipal affairs) approves the Policy Statement bylaw and provides an avenue of appeal for municipalities if neither the Executive Committee nor Trust Council approves a bylaw that has been submitted to them. The Minister and Ministry staff can also facilitate communication between the Islands Trust and other government agencies on policy matters.

## Role of Islands Trust Council

The *Islands Trust Act* assigns to Islands Trust Council the responsibility for development, adoption, amendment, and implementation of the Policy Statement. Recognizing the varying roles and responsibilities of other parties to help fulfill the Islands Trust Object, Trust Council has included three types of policies in the Policy Statement:

### a) Commitments of Trust Council

These policies reflect Trust Council's high-level regional commitments, positions, priorities, and approaches related to the Islands Trust Object and its implementation. They help clarify Trust Council's regional governance approach and offer interpretive context to guide decision-making.

### b) Directive Policies for Local Trust Committees and Island Municipalities

These policies direct local trust committees and island municipalities to include certain types of policies and approaches in their official community plans and bylaws, unless explicit reasons are given to justify not doing so. Directive policies generally commence with the phrase "Local trust committees and island municipalities shall, in their official community plans and regulatory bylaws..." These policies generally strive for a harmonized regional approach while also leaving flexibility for more detailed, locally-appropriate implementation tools and strategies.

### c) Coordination Policies for Trust Council

These policies reflect Trust Council's role in coordinating, advocating, and engaging with a host of other parties (including government agencies, non-governmental organizations, property owners, residents and visitors) regarding decisions or actions they can undertake in support of the Policy Statement and the Islands Trust Object. In some cases, these can form the basis of protocol agreements between the Trust and other agencies. Sections 8 and 9 of the *Islands Trust Act* stipulate that Trust Council may enter into coordination agreements and make recommendations to other parties for the purpose of carrying out the Islands Trust Object. Section 8 also stipulates that Trust Council may make recommendations to the Lieutenant Governor in Council respecting the determination, implementation, and carrying out of policies for the preservation and protection of the Trust Area and its unique amenities and environment.

Trust Council may review the Policy Statement annually to prioritize actions, assess progress, and consider possible amendments. Trust Council also serves as an avenue of appeal for local trust committees and island municipalities if a bylaw submitted to the Executive Committee is not approved.

## Role of Executive Committee

Part 3 of the *Islands Trust Act* stipulates that the Executive Committee of Trust Council is required to review all bylaws of local trust committees and those bylaws of island municipalities that deal with the adoption of an official community plan. Such bylaws have no effect unless approved by Executive Committee, and the Committee cannot approve such a bylaw if it is "contrary to or at variance with" the Policy Statement. If there is no official community plan in place for an island municipality, Executive Committee is required to review all bylaws of the municipality and no bylaw that is contrary to the Policy Statement can be approved. Executive Committee also monitors the progress of Trust Council in achieving the goals defined in the Policy Statement, and makes recommendations to Trust Council in this regard.

## Role of Local Trust Committees

As set out in the *Islands Trust Act*, bylaws of local trust committees cannot be "contrary to or at variance with" the Policy Statement. The Policy Statement contains policies that direct local trust committees to address certain matters in their official community plans and regulatory bylaws, but generally does not stipulate the specific policies, planning tools, or regulations to be used because the social and environmental characteristics of islands vary. Official community plans must contain policies relating to

Trust Council's directives or must explicitly state the reasons and justifications for not doing so. Each local trust committee works with its island community to develop policies and regulations to fulfill the Islands Trust Object and Policy Statement in ways that are suitable to local needs and conditions.

### **Role of Island Municipalities**

Municipalities in the Trust Area, like local trust committees, are directed to address certain matters in their official community plans. Where a particular policy requires an island municipality to address a particular matter, the official community plan must contain policies that implement Trust Council's directive or must explicitly state the reasons and justifications for not doing so.

### **Role of the Islands Trust Conservancy Board**

The *Islands Trust Act* assigns the Islands Trust Object to the Islands Trust Conservancy Board, as well as to Trust Council, local trust committees and island municipalities. Although the Islands Trust Conservancy Board does not take direction from Trust Council, it plays an essential role in helping to support the Policy Statement objectives and the fulfillment of place protection planning in the Trust Area through science-based conservation planning, engagement with First Nations, identification and protection of core conservation areas, as well as education and communication initiatives. To support the Islands Trust Object, the Islands Trust Conservancy Board also plays a key role in accepting voluntary donations of property and covenants and purchasing lands. Close collaboration and policy alignment between Islands Trust and Islands Trust Conservancy is critical to carrying out the Islands Trust Object.

### **Role of First Nations**

First Nations play an integral role in governance and cooperative decision-making in the Trust Area. Trust Council acknowledges the treaty and territorial rights and title of First Nations in the Trust Area and is committed to aligning Islands Trust policies and processes with the *Declaration on the Rights of Indigenous Peoples Act*. Trust Council is further committed to ensuring that it seeks meaningful engagement with First Nations now and into the future. Cooperative mechanisms such as protocol agreements and mutually supportive strategies and action plans provide frameworks for effective communication, information sharing, and cooperative decision-making.

### **Role of Other Government and Non-Governmental Organizations**

Other government agencies and non-governmental organizations play an important role in contributing to the preservation and protection of the unique amenities and environment of the Trust Area through cooperative actions based on the Policy Statement and the Islands Trust Object. Cooperative mechanisms such as protocol agreements and mutually supportive strategies and action plans support the sustainability of the Trust Area and fulfillment of the Islands Trust Object.

### **Role of Property Owners, Residents, Visitors and Communities**

The assistance and cooperation of property owners, residents, visitors, and communities is vital to the preservation and protection of the unique amenities and environment of the Trust Area and to the implementation of the Policy Statement in each local planning area. Individuals have many opportunities to participate in local planning decisions and to work with other members of their communities to support the Islands Trust Object. The Trust can also equip communities and individuals with education and tools to help support the preserve and protect mandate and specific policies contained in the Policy Statement.

## 2.3 IMPLEMENTATION AND AMENDMENT POLICIES

Trust Council's Policies 1.2.1 (Policy Statement Amendment Policy) and 1.3.1 (Policy Statement Implementation Policy) guide the implementation and amendments of the Policy Statement. These are separate policies approved by Trust Council and do not require a legislative approval process.

The Policy Statement bylaw may be amended by Trust Council with the approval of the minister responsible for municipal affairs. Regardless of the source, all proposals for amendments to the Policy Statement are compiled by Executive Committee and brought forward for the consideration of Trust Council. Trust Council may, from time to time, initiate a review of the entire Policy Statement.

Trust Council's Policy Statement Implementation Policy establishes policies and procedures for statutory bylaw referrals and other implementation strategies and decision support tools that assist Executive Committee, local trust committees, island municipalities, Islands Trust planning staff, and other relevant parties to ensure that bylaws are consistent with the Islands Trust Policy Statement.

## PART 3: REGIONAL GOVERNANCE (new)

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**GOAL: To establish regional governance approaches that uphold the Islands Trust Object**

### CONTEXT:

**The Governance Challenge:** The Islands Trust Area today faces converging challenges and compounding vulnerabilities. Trust Council must contend with intense development pressures, increasing climate change impacts, one of the highest densities of species at risk in Canada, freshwater scarcity, changing demographics, and a widespread lack of affordable housing. While populations, numbers of visitors, and the demand for intensified use and residential development of the Trust Area can be expected to continue to grow, capacities of the Trust Area's natural systems remain limited and are increasingly compromised by climate change and the cumulative effects of human activity. Potential for conflict exists: conflict between the unending pressures for development and intensified use, and the duty to preserve and protect the unique amenities and environment of this special place. To keep everything in the Trust Area exactly as it is today would be impossible. Changes will occur. Nonetheless, if the Trust Area's unique amenities and environment are to be preserved and protected for current and future generations, priorities must be defined and management strategies established.

**Establishing Priorities and Limitations:** Advancing the Islands Trust Object is the preeminent duty of Trust Council, its committees, and all locally elected trustees in the Trust Area. This unique statutory mandate prioritizes the preservation and protection of the unique amenities and environment of the Trust Area. Acknowledging the need to shift towards less human-centric and less settler-centric planning paradigms, Trust Council commits to place priority on preserving and protecting the integrity of the environment and Indigenous cultural heritage in the Trust Area. This entails, first and foremost, the identification and safeguarding of protected area networks, freshwater sustainability, a healthy marine environment, and Indigenous cultural heritage. To these ends, Trust Council should be guided by detailed, area-based understandings of the Trust Area and its unique amenities and environment, that are informed by multiple ways of knowing, including the best available area-based mapping, science, social science, local knowledge, and Indigenous ways of knowing. Furthermore, the uncertainties around the rate and scale of climate change are mandating more precautionary approaches to stewardship of the Trust Area. The **Precautionary Principle** states that the lack of full scientific certainty should not be used as a reason for postponing measures to prevent environmental damage to habitats or species when there is a threat of serious or irreversible environmental degradation. Having established these clear understandings, priorities, and approaches, community needs can then be addressed sustainably, equitably, and within the natural limitations of these special islands, for the benefit of current and future generations.

**Regional and Localized Approaches:** Underpinning the Islands Trust regional governance approach is a strong acknowledgment that a degree of local autonomy supports effective governance in the Trust Area. Each island within the Trust Area has unique characteristics and has developed in its own unique way over the years. While the preeminent duty of all locally elected officials is to uphold the Islands Trust Object and regional mandate in all aspects of local planning and decision-making, they are to do so in a way that is sensitive and suitable to local circumstances, and guided by open, consultative public participation.

## 3.1 Regional Governance Policies

### *Commitments of Trust Council*

- 3.1.1 The primary responsibility of Trust Council is to provide leadership for the preservation and protection of the **unique amenities and environment** of the Trust Area. (Guiding Principle #1)
- 3.1.2 Trust Council commits to place priority on preserving and protecting the integrity of the environment **and Indigenous cultural heritage** in all decision-making. (Guiding Principle #2)
- 3.1.3 It is Trust Council's policy that, to achieve the Islands Trust Object, the rate and scale of growth and development in the Trust Area must be carefully managed and requires limitation. (Guiding Principle #4)
- 3.1.4 It is Trust Council's policy that **decision-making should be guided by the Precautionary Principle, and the best available area-based mapping, science, social science, local knowledge, and Indigenous ways of knowing.** (Guiding Principle #3)
- 3.1.5 **Trust Council commits to seek close collaboration and policy alignment with the Islands Trust Conservancy Board, acknowledging the interconnected roles each entity plays in regional conservation planning and in carrying out the Islands Trust Object.** (new)
- 3.1.6 **Trust Council commits to seek meaningful engagement with First Nations in the Trust Area, recognizing First Nations' treaty and territorial lands and waters, and will be guided by the specific reconciliation principles and recommendations of the Truth and Reconciliation Commission's Calls to Action, the United Nations Declaration on the Rights of Indigenous Peoples, the Declaration on the Rights of Indigenous Peoples Act, and the Missing and Murdered Indigenous Women and Girls Calls for Justice, that fall within Trust Council's jurisdiction.** (new)
- 3.1.7 **Trust Council commits to take a leadership role in coordinating with, and advocating to, other government agencies and non-governmental organizations, and making recommendations to the provincial government, for the purpose of carrying out the Islands Trust Object.** (new)
- 3.1.8 Trust Council commits to seek open, consultative public participation, acknowledging its importance to effective decision-making in the Trust Area. (Guiding Principle #5)
- 3.1.9 It is Trust Council's policy that island communities within the Trust Area are themselves best able to determine the most effective local government structure to support their local autonomy and specific community needs within the Islands Trust Object. (5.8.3)
- 3.1.10 It is Trust Council's policy that island municipalities shall, in all of their actions, have regard for the Islands Trust Policy Statement and the Islands Trust Object. (5.8.4)
- 3.1.11 Trust Council commits to implement a plan for the advancement of the Policy Statement as part of its annual budget process, and to direct Executive Committee to report on progress achieved in fulfilling the goals defined in the Policy Statement. (Guiding Principle #6)

### ***Directive Policies for Local Trust Committees and Island Municipalities***

- 3.1.12 Local trust committees and island municipalities shall, in their official community plans and regulatory bylaws, place priority on the integrity of the environment and Indigenous cultural heritage in all decision-making and limit the rate and scale of growth and development in their planning area. (new, based on Guiding Principles #1 and #4)
- 3.1.13 Local trust committees and island municipalities shall, in their official community plans and regulatory bylaws, ground decision-making in the best available area-based mapping, science, social science, local knowledge, and Indigenous ways of knowing. (new, based on Guiding Principle #3)
- 3.1.14 Local trust committees and island municipalities shall, in the development and implementation of official community plans and regulatory bylaws, provide opportunities for public engagement and collaboration. (5.8.2)
- 3.1.15 Local trust committees and island municipalities shall, in their official community plans and regulatory bylaws, seek meaningful engagement with First Nations and strive to align decision-making with the principles of the *Declaration on the Rights of Indigenous Peoples Act* that fall within their jurisdiction. (new)

## PART 4: ECOSYSTEM PRESERVATION AND PROTECTION

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**GOAL:** To Preserve, Protect, Restore, and Sustainably Steward Trust Area Ecosystems

**CONTEXT:**

**Environmental Integrity:** The Islands Trust Area contains the most biodiverse and endangered ecosystems in British Columbia and a number of species that are of high cultural significance to First Nations. These ecosystems are treasured for their intrinsic value and also for the many supports they provide to human well-being. An **ecosystem** is understood as a dynamic system of living species interacting with their non-living environment. Some ecosystems rely on a delicate mix of species and conditions that are easily affected by human activities and environmental disturbances. These ecosystems are termed 'sensitive' and are prevalent in the Trust Area. An ecosystem has '**environmental integrity**' when its dominant characteristics, natural composition, structure, function, and processes occur within their natural ranges of variation and can withstand and recover from most disruptions imposed by human activity or environmental dynamics such as climate change. In the Trust Area, the establishment of networks of protected areas and unfragmented forest reserves that are large enough to contain and sustain native Trust Area species is essential to environmental integrity.

**Restoration:** In the face of the global climate and biodiversity crises, it has never been more critical to preserve and protect ecosystems in the Trust Area. In addition, there is now an imperative to restore these fragile ecosystems and assist in their recovery due to the cumulative impacts of development and human use of natural areas, as well as the impacts of a changing climate. **Ecosystem restoration** is the process of assisting the recovery of an ecosystem that has been degraded, damaged, or destroyed. Restoration can happen in many ways, such as active reforestation or wetland remediation, or by simply removing pressures so that nature can recover and adapt on its own.

**Adaptive Management:** The specific impacts of the climate and biodiversity crises and their policy implications may be difficult to predict in exact detail, timing, and scope. Adaptive management approaches offer pathways to minimize uncertainty and maximize policy effectiveness. These are structured, iterative processes of decision-making intended to reduce uncertainty over time through periodic monitoring and evaluation, and evidence-based policy adjustments.

**Nature-Based Solutions:** In seeking integrated solutions that address the impacts of climate change on both ecosystems and communities, nature-based solutions offer opportunities for multiple co-benefits. Nature-based solutions are actions to protect, sustainably manage, and restore ecosystems that address societal challenges effectively and adaptively, simultaneously providing human well-being and biodiversity benefits.

**Sustainable Stewardship:** As humans modify the Trust Area, ecosystems are subject to various pressures. With sustainable, regenerative use, ecosystems will be more healthy and resilient and better able to support human well-being in a variety of ways. **Sustainability**, in this context, is defined as the ability to meet the needs of the present without compromising the ability of future generations to meet their own needs. **Stewardship**, in this context, refers to the responsible use and protection of natural systems, through conservation and sustainable use.



## 4.1 Environmental Integrity Policies

### *Commitments of Trust Council*

- 4.1.1 It is Trust Council's policy that proactive land use planning is essential to the preservation and protection of Trust Area ecosystems. (3.1.1 first bullet)
- 4.1.2 It is Trust Council's policy that protection must be given to the natural processes, habitats, and species of the Trust Area, including those of old forests, Coastal Douglas-fir forests, Coastal Western Hemlock forests, Garry Oak/Arbutus forests, wetlands, open coastal grasslands, the vegetation of dry rocky areas, lakes, streams, estuaries, tidal flats, salt water marshes, drift sectors, lagoons, kelp forests, eelgrass meadows, and spawning areas. (3.1.1 second bullet)
- 4.1.3 Trust Council commits to establish and sustain a network of protected areas throughout the Trust Area, in collaboration with the Islands Trust Conservancy Board, acknowledging that unfragmented connectivity is necessary to preserve ecosystems in sufficient size and distribution to sustain their environmental integrity. (3.1.2)
- 4.1.4 Trust Council shall strive to account for the cumulative effects of existing and proposed development to avoid detrimental effects on watersheds, groundwater supplies, and Trust Area species and their habitats, informed by the best available area-based mapping, science, social science, local knowledge, and Indigenous ways of knowing. (3.1.1 third bullet)
- 4.1.5 Trust Council shall strive to identify and monitor the impacts of climate change on ecosystems through climate vulnerability assessments and shall utilize adaptive management processes and nature-based solutions that are informed by the best available area-based mapping, science, social science, local knowledge, and Indigenous ways of knowing. (new)

### *Directive Policies for Local Trust Committees and Island Municipalities*

- 4.1.6 Local trust committees and island municipalities shall, in their official community plans and regulatory bylaws, identify, establish, and maintain a network of protected areas of sufficient size and distribution to preserve the environmental integrity of ecosystems in their planning area. (3.1.4)
- 4.1.7 Local trust committees and island municipalities shall, in their official community plans and regulatory bylaws, and in collaboration with the Islands Trust Conservancy Board, identify, preserve, protect, and support the restoration of the following elements in their planning area, utilizing the best available quantitative and qualitative data, inclusive of Indigenous ways of knowing and community input: (3.1.3)
- sensitive ecosystems (cliff, freshwater, herbaceous, old and mature forest, riparian, wetland, and woodland ecosystems)
  - contiguous, unfragmented forests and associated ecosystems
  - freshwater networks and groundwater recharge areas
  - eelgrass meadows, kelp forests, and forage fish spawning areas
  - species and ecosystems at risk
  - Indigenous cultivation and harvesting areas such as clam gardens, camas meadows, and other areas as identified by First Nations

- 4.1.8 Local trust committees and island municipalities shall, in their official community plans and regulatory bylaws, regulate land use and development to reduce emissions to air, land, and water. (3.1.5)
- 4.1.9 Local trust committees and island municipalities shall, in their official community plans and regulatory bylaws, identify means to reduce climate vulnerability and support climate adaptation measures for ecosystems within their planning area. (new)

### ***Coordination Policies for Trust Council***

- 4.1.10 Trust Council shall, in collaboration with the Islands Trust Conservancy Board, seek the best available area-based mapping, science, social science, local knowledge, and Indigenous ways of knowing regarding ecosystem preservation, protection, restoration, and sustainable stewardship in the Trust Area through respectful, culturally-sensitive and collaborative approaches with First Nations, Indigenous Knowledge Holders, the Province, other government agencies, non-governmental organizations, and communities. (new)
- 4.1.11 Trust Council shall coordinate with, and advocate to, other government agencies to foster actions, programs, and incentives that: (3.1.9)
- place priority on the integrity of the environment in the Trust Area
  - protect the diversity of native species and habitats in the Trust Area; and
  - prevent pollution of the air, land, freshwater networks, and marine waters of the Trust Area
- 4.1.12 Trust Council shall coordinate with, and advocate to, other government agencies to:
- regulate and monitor the harvesting of fish, wildlife, and vegetation in the Trust Area so as to protect terrestrial and aquatic species populations and habitats (4.3.1)
  - consult with First Nations, local trust committees, island municipalities, and Trust Area communities prior to decisions regarding regulation of hunting or harvesting of wildlife or vegetation in the Trust Area (4.3.1)
  - consult with First Nations to preserve First Nations' traditional harvesting areas; and (new)
  - to protect, for public use, areas supporting naturally occurring shellfish populations and other marine life, and to establish public shellfish reserves in the Trust Area. (4.3.2)
- 4.1.13 Trust Council shall advocate to the provincial government to enforce standards for the control of emissions polluting the air, lands, and waters of the Trust Area. (3.1.10)
- 4.1.14 Trust Council shall, in cooperation with First Nations and the Islands Trust Conservancy Board, advocate to other government agencies, non-governmental organizations, Crown corporations, municipalities, regional districts, non-governmental organizations, property owners, residents, and visitors to protect natural areas in the Trust Area through education, stewardship tools, acquisitions, conservation covenants and careful management. (3.1.11)

## 4.2 Freshwater Stewardship Policies

### *Commitments of Trust Council*

- 4.2.1 Trust Council commits to take a precautionary approach to the sustainable stewardship of watershed ecosystems, freshwater networks, and groundwater recharge areas in the Trust Area, in cooperation with First Nations, Indigenous Knowledge Holders, other government agencies, and the public, and on the basis of the best available area-based mapping, science, social science, local knowledge, and Indigenous ways of knowing. (new)
- 4.2.2 It is Trust Council's policy that: (3.3.1)
- the watershed ecosystems, freshwater networks, and groundwater recharge areas of the Trust Area should be identified, protected, and where possible, restored or rehabilitated; and
  - the wetlands of the Trust Area, including those in the Agricultural Land Reserve that have not been altered in the past for agriculture, should not be drained, filled, or degraded.
- 4.2.3 It is Trust Council's policy that freshwater use in the Trust Area should not impede the inherent rights of First Nations to access freshwater streams for cultural and spiritual purposes.
- 4.2.4 It is Trust Council's policy that islands in the Trust Area should be self-sufficient in their supply of freshwater.<sup>5</sup> (4.4.1)
- 4.2.5 It is Trust Council's policy that new desalination plants should not be permitted in the Trust Area due to their high energy demands and adverse impacts to coastal and marine ecosystems. (new)

### *Directive Policies for Local Trust Committees and Island Municipalities*

- 4.2.6 Local trust committees and island municipalities shall, in their official community plans and regulatory bylaws, identify means to prevent further loss or degradation of watershed ecosystems, freshwater networks, groundwater recharge areas, and freshwater aquatic species in their planning area. (3.3.2)
- 4.2.7 Local trust committees and island municipalities shall, in their official community plans and regulatory bylaws, ensure: (4.4.2)
- that neither the density nor intensity of land use is increased in groundwater regions<sup>6</sup> where the quality or quantity of the supply of freshwater is likely to be inadequate or unsustainable;
  - that existing, anticipated, and seasonal water demand and supply projections are considered and allowed for;
- and shall strive to ensure: (4.4.2, 4.4.1)
- that freshwater quality is maintained; and
  - that islands are self-sufficient in their supply of freshwater<sup>5</sup>.
- 4.2.8 Local trust committees and island municipalities shall, in their official community plans and regulatory bylaws, strive to ensure that freshwater use is not to the detriment of in-stream uses such as: fish and fish habitat uses; Indigenous cultural and spiritual use; aesthetic and recreational uses; and, the maintenance of water quality in lakes, streams, and wetlands. (4.4.3)
- 4.2.9 Local trust committees and island municipalities shall, in their official community plans and regulatory bylaws, prohibit new desalination plants in the Trust Area. (new)

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<sup>5</sup> ...with the sole exception of Piers Island which is supplied by the Capital Regional District water system.

<sup>6</sup> Groundwater regions are delineated water management areas that provide a useful basis for assessing area-specific water quality and quantity characteristics for planning purposes.

### ***Coordination Policies for Trust Council***

- 4.2.10 Trust Council shall coordinate with, and advocate to, the provincial government, regional districts, improvement districts, and other agencies to enact legislation protecting freshwater sustainability, watershed ecosystems, freshwater networks, groundwater recharge areas, and freshwater aquatic species at risk in the Trust Area, in accordance with the Islands Trust Object. (4.4.6)
- 4.2.11 Trust Council shall coordinate with, and advocate to, the provincial government to implement property tax incentives for the retention of groundwater and watershed recharge areas and freshwater wetlands in the Trust Area. (4.4.5)
- 4.2.12 Trust Council shall encourage, educate, and advocate to government agencies and non-governmental organizations, property owners, residents, and visitors to adopt water conservation practices in the Trust Area, including through the use of innovative technologies such as rainwater harvesting, above-ground water cisterns, alternative sewage disposal systems, reuse of water, the treatment and use of grey water, and the use of water saving devices. (4.4.4, 4.4.7)
- 4.2.13 Trust Council shall, in collaboration with Islands Trust Conservancy, encourage government agencies, non-governmental organizations, property owners, residents, and visitors to protect watershed ecosystems through voluntary donations, acquisitions, conservation covenants, and careful management. (3.3.3)

## 4.3 Forest Stewardship Policies

### *Commitments of Trust Council*

- 4.3.1 Trust Council commits to take a precautionary approach to the stewardship of forest ecosystems in the Trust Area, in cooperation with First Nations, Indigenous Knowledge Holders, other government agencies, and the public, and on the basis of the best available area-based mapping, science, social science, local knowledge, and Indigenous ways of knowing. (new)
- 4.3.2 It is Trust Council's policy that:
- forest ecosystems in the Trust Area should be protected; (3.2.1)
  - the remaining stands of relatively undisturbed Coastal Douglas-fir and Coastal Western Hemlock zones, and their associated ecosystems, should be preserved and protected; (3.2.1)
  - forest cover is a representative characteristic of the Trust Area and should be maintained; and (4.2.4)
  - the aesthetic value of forest land should be protected. (4.2.5)
- 4.3.3 It is Trust Council's policy that forest harvesting in the Trust Area should be limited, small-scale, sustainable, regenerative, supportive of climate action, respectful of Indigenous harvesting areas, and protective of the environmental integrity of the Trust Area. (new, replacing 4.2.1 - 4.2.2)
- 4.3.4 It is Trust Council's policy that management plans related to sustainable forest harvesting in the Trust Area should include appropriate monitoring and evaluation mechanisms to uphold the long-term environmental integrity of forest ecosystems, and should preserve and protect the inherent rights of First Nations to harvest forest resources for cultural purposes. (4.2.3 + new)
- 4.3.5 It is Trust Council's policy that the clear-cutting of forests and logging of old-growth trees is inappropriate anywhere in the Trust Area, acknowledging the multiple adverse impacts these activities incur on the fragile ecosystems, environmental integrity, and carbon capture and storage potential of the Trust Area. (new)

### *Directive Policies for Local Trust Committees and Island Municipalities*

- 4.3.6 Local trust committees and island municipalities shall, in their official community plans and regulatory bylaws, prioritize the environmental integrity of the Trust Area by protecting unfragmented forest ecosystems, on a scale of forest stands and landscapes, from the potentially adverse impacts of growth, development and land use. (3.2.2, 4.2.6)
- 4.3.7 Local trust committees and island municipalities shall, in their official community plans and regulatory bylaws, retain large land holdings and parcel sizes to enable sustainable forest harvesting practices and direct the location of roads and utility corridors to minimize the fragmentation of forests. (4.2.7)
- 4.3.8 Local Trust Committees and Island Municipalities shall, in their Official Community Plans and regulatory bylaws, designate protected forest ecosystem reserves where the preservation of native biodiversity and corridors is especially critical and where there should be no extraction. (4.2.8)

## ***Coordination Policies for Trust Council***

- 4.3.9 Trust Council shall coordinate with, and advocate to, the provincial government to grant Islands Trust the necessary jurisdictional authority to preserve and protect forest ecosystems, including:
- legislation to prohibit clear-cutting and logging of old-growth in the Trust Area; and
  - authority to regulate tree cutting in the Trust Area. (new)
- 4.3.10 Trust Council shall coordinate with, and advocate to, the provincial government to adopt legislation establishing sustainable forest harvesting practices that protect environmental integrity on a scale of forest stands and landscapes by preserving, protection, and restoring: (4.2.11)
- the diversity of forest structure and composition;
  - the physical, chemical, and biotic diversity of soils;
  - natural aquatic and wetland ecosystems;
  - the full range of natural habitats in the forest landscape, including old-growth; and
  - connectivity of forest habitats sufficient for different life stages and dispersal needs of native species.
- 4.3.11 Trust Council shall coordinate with, and advocate to, the provincial government to:
- implement engagement mechanisms that ensure the full and meaningful participation of First Nations and Trust Area communities in decisions concerning the use of forest lands; (4.2.9)
  - provide education and extension programs to promote sustainable forest harvesting and the protection of forest ecosystems; (4.2.10)
  - adopt statutes and guidelines to reduce invasive non-native species in forest ecosystems; (4.2.12)
  - designate forest ecosystem reserves where no extraction shall take place in order to promote the preservation of native biodiversity; (4.2.13)
  - require that applicants identify the protective actions needed to maintain sustainable forest land use and environmental integrity, prior to approval of tree cutting plans; and (4.2.14)
  - implement property tax incentives for the practice of sustainable forest harvesting. (4.2.15)
- 4.3.12 Trust Council shall coordinate with, and advocate to, the Province, when developing specific forest tenures, to assign to Trust Council or to the Islands Trust Conservancy Board, the holding of areas not to be harvested. (4.2.16)
- 4.3.13 Trust Council shall, in collaboration with the Islands Trust Conservancy Board, encourage government agencies, non-governmental organizations, property owners, residents, and visitors to protect forest ecosystems through voluntary donations, acquisitions, conservation covenants, and careful management. (3.2.3)

## 4.4. Agricultural Land Stewardship Policies

### *Commitments of Trust Council*

- 4.4.1 Trust Council commits to take a precautionary approach to the stewardship of agricultural lands in the Trust Area, in cooperation with First Nations, Indigenous Knowledge Holders, other government agencies, and the public, and on the basis of the best available area-based mapping, science, social science, local knowledge, and Indigenous ways of knowing. (new)
- 4.4.2 It is Trust Council's policy that agricultural activity in the Trust Area should be small-scale, sustainable, regenerative, supportive of local climate action and food security, respectful of Indigenous harvesting areas, and protective of the environmental integrity of the Trust Area. (new, 4.1.2, 4.1.3)

### *Directive Policies for Local Trust Committees and Island Municipalities*

- 4.4.3 Local trust committees and island municipalities shall, in their official community plans and regulatory bylaws, identify and preserve appropriate areas for agricultural land to support small-scale, sustainable, regenerative agriculture, while carefully considering downstream impacts, wildlife habitat, and adjacent properties. (4.1.3, 4.1.4, 4.1.6)
- 4.4.4 Local trust committees and island municipalities shall, in their official community plans and regulatory bylaws, direct the location and construction of roads and utility corridors to minimize fragmentation of agricultural lands. (4.1.7 simplified)
- 4.4.5 Local trust committees and island municipalities shall, in their official community plans and regulatory bylaws, encourage sustainable farming and consider land uses and activities that support the economic viability of farms without compromising the agricultural capability of agricultural land. (4.1.5, 4.1.8)

### *Coordination Policies for Trust Council*

- 4.4.6 Trust Council shall coordinate with, and advocate to, the provincial government to ensure:
- that where a road must sever agricultural land to provide access to lands beyond, the road is built to the minimum standard necessary to service that land; (4.1.10)
  - that farming in the Agricultural Land Reserve in the Trust Area does not adversely impact Indigenous food security and traditional harvesting practices, cultural heritage, or the environmental integrity of protected area networks in the Trust Area; (new)
  - that legislation, guidelines, and incentives are established to support local farmers in adopting the highest standards of environmental protection of ecosystems, wildlife habitats, and native species diversity, in accordance with the Islands Trust Object; (new)
  - that support is given to small-scale sustainable farmers to reduce greenhouse gas emissions emanating from agriculture and adapt to climate variability in the Trust Area; (new)
  - that a separate farm class to provide property tax incentives be retained; (4.1.12)
  - that the threshold for farm income necessary for farm class status is appropriate to the small scale of sustainable agriculture within the Trust Area; and (4.1.12)
  - that the total land area subject to the farm class may include land that is left uncultivated to protect environmental integrity. (4.1.12)

## 4.5 Soil and Mineral Stewardship Policies

### *Commitments of Trust Council*

- 4.5.1 It is Trust Council's policy that the preservation and protection of healthy and productive soils is integral to the environmental integrity, food security, and carbon capture and storage capacity of the Trust Area. (new)
- 4.5.2 It is Trust Council's policy that there should be no extraction of peat, metals, minerals, or petroleum resources in the Trust Area. (4.6.1)
- 4.5.3 It is Trust Council's policy that there should be no extraction of aggregate from the foreshore or the sea floor of the Trust Area. (4.6.2)
- 4.5.4 It is Trust Council's policy that there should be no removal or excavation of soil or fill from middens or foreshore areas that have been identified as culturally significant areas. (new)

### *Directive Policies for Local Trust Committees and Island Municipalities*

- 4.5.5 Local trust committees and island municipalities shall, in their regulatory bylaws related to soil removal and deposit, include policies that foster the preservation, protection, and restoration of productive soils in the Trust Area. (4.6.3)
- 4.5.6 Local trust committees and island municipalities shall, in their official community plans and regulatory bylaws, prohibit the removal or excavation of soil or fill from middens or foreshore areas that have been identified as culturally significant areas. (new)



## 4.6 Coastal and Marine Stewardship Policies

### *Commitments of Trust Council*

- 4.6.1 Trust Council commits to take a precautionary approach to the stewardship of coastal and marine ecosystems in the Trust Area, in cooperation with First Nations, Indigenous Knowledge Holders, other government agencies, and the public, and on the basis of the best available area-based mapping, science, social science, local knowledge, and Indigenous ways of knowing. (new)
- 4.6.2 It is Trust Council's policy that coastal and marine food harvesting and aquaculture in the Trust Area should be small-scale, sustainable, regenerative, supportive of local climate action and food security, respectful of Indigenous harvesting areas, and protective of the environmental integrity of the Trust Area. (new/4.5.1)
- 4.6.3 It is Trust Council's policy that development, activity, buildings, or structures should not result in a loss of marine or coastal habitat, restrict public access to, from or along the marine shoreline, or interfere with natural coastal processes. (4.5.3, 4.5.4)
- 4.6.4 It is Trust Council's policy that development should be directed to sites away from: (4.5.5)
- areas of environmental sensitivity, including eelgrass meadows, kelp forests, forage fish spawning areas, tidal salt marshes, mud flats, and coastal wetlands;
  - areas of naturally occurring stocks of clams or oysters; and
  - First Nations' traditional harvesting areas, middens, and other archaeologically significant resources.
- 4.6.5 It is Trust Council's policy that aquaculture should be directed to sites away from: (4.5.6)
- areas of recreational significance;
  - areas where an aquaculture operation would conflict with established or designated upland land uses; and
  - areas where an aquaculture operation would conflict with marine or freshwater protection
  - areas where an aquaculture operation would conflict with established or designated anchorage or moorage.
- 4.6.6 It is Trust Council's policy that aquaculture related development, activity, buildings, or structures should not result in site alteration including, but not limited to, substrate modification or the use of metal pipes or plates. (4.5.7)
- 4.6.7 It is Trust Council's policy that the following restrictions are necessary in order to preserve and protect the sensitive coastal and marine waters of the Trust Area:
- finfish farms should not be permitted; (4.5.2)
  - artificial reefs should not be developed, except where they provide significant environmental benefit;<sup>7</sup> (3.4.3)
  - ocean dumping should not be permitted; (new)
  - seawalls and other hard shoreline armoring should not be developed; (new)
  - moorage and anchorage sites in eelgrass meadows should not be permitted; (new)
  - new private docks should be limited to boat access only properties; (new)
  - freighter anchorage sites in the Trust Area should be eliminated; and (new)
  - oil tankers should not be permitted to transit through Trust Area waters. (new)

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<sup>7</sup> Interpretive Note: Small scale habitat enhancement structures known as 'reef balls', which are placed in marine areas with the approval of Fisheries and Oceans Canada, are not considered to be artificial reefs for the purposes of this policy.

## **Directive Policies for Local Trust Committees and Island Municipalities**

- 4.6.8 Local trust committees and island municipalities shall, in their official community plans and regulatory bylaws, identify appropriate locations for marine dependent land uses and means to prevent further loss or degradation of coastal and marine ecosystems in their planning area. (3.4.4, 4.5.8)
- 4.6.9 Local trust committees and island municipalities shall, in their official community plans and regulatory bylaws, include policies that preserve, protect, and support the restoration of eelgrass meadows, kelp forests, forage fish spawning areas, tidal salt marshes, mud flats, and coastal wetlands, acknowledging their multifaceted roles in supporting carbon capture and storage, soft shoreline protection, and the provision of habitats and spawning areas for coastal and marine aquatic species. (new)
- 4.6.10 Local trust committees and island municipalities shall, in their official community plans and regulatory bylaws, direct the location of buildings and structures such that they do not: (4.5.5, 4.5.10)
- adversely impact sensitive coastal and marine ecosystems, naturally occurring stocks of shellfish, eelgrass meadows, kelp forests, forage fish spawning areas, tidal salt marshes, mud flats, coastal wetlands, middens, or archaeological sites;
  - interfere with natural coastal processes;
  - restrict First Nations' access to traditional coastal and marine harvesting sites;
  - restrict public access to, from, or along the marine shoreline
- 4.6.11 Local trust committees and island municipalities shall, in their official community plans and regulatory bylaws, direct the location and operation of commercial aquaculture tenures away from:
- areas of cultural, spiritual, archaeological, or recreational significance;
  - areas where an aquaculture operation would conflict with established or designated upland land uses, anchorages or moorages. (new, based on 4.5.6)
- 4.6.12 Local trust committees and island municipalities shall, in their official community plans and regulatory bylaws, direct the location, size, and nature of marinas such that they do not compromise the environmental integrity of the coastal and marine environment, Indigenous cultural heritage, or community character in their planning area. (4.5.9)
- 4.6.13 Local trust committees and island municipalities shall, in their official community plans and regulatory bylaws, identify opportunities for the sharing of facilities such as docks, wharves, floats, jetties, boathouses, boardwalks, and causeways. (4.5.11)
- 4.6.14 Local trust committees and island municipalities shall, in their official community plans and regulatory bylaws, prohibit new private docks except where properties are boat-access only. (new)
- 4.6.15 Local trust committees and island municipalities shall, in their official community plans and regulatory bylaws, consider the current and anticipated impacts of sea level rise and determine shoreline buffers and setbacks accordingly. (new)
- 4.6.16 Local trust committees and island municipalities shall, in their official community plans and regulatory bylaws, prohibit the use of seawalls and other hard shoreline armoring in the Trust Area and include policies that foster soft shoreline protection. (new)

## ***Coordination Policies for Trust Council***

4.6.17 Trust Council shall coordinate with, and advocate to, federal and provincial government agencies to:

- establish a network of protected coastal and marine areas and implement statutes and guidelines for sustainable coastal zone management (3.4.2)
- adopt legislation establishing sustainable aquaculture practices that protect environmental integrity and First Nations rights to traditional shellfish harvesting in the Salish Sea; (new)
- develop existing and new programs such as “harvest refugia”, which protect and enhance the populations of native marine species of the Trust Area; (3.4.6)
- research the impacts of the introduction of new marine species into the coastal and marine waters of the Trust Area before such species are introduced; (3.4.7)
- prohibit finfish farms in the marine waters of the Trust Area; (4.5.2)
- prohibit the development of artificial reefs in the Trust Area except where they provide significant environmental benefit. (3.4.3)

4.6.18 Trust Council shall coordinate with, and advocate to, federal and provincial government agencies to:

- develop legislation to regulate sewage discharge from shoreline areas and boats; and (3.4.8)
- support the removal of abandoned and derelict vessels, plastics, ghost fishing gear, and other marine debris from the coastal and marine waters of the Trust Area; (new)
- eliminate and prohibit the use of commercial freighter anchorage sites in the Trust Area, acknowledging the multiple adverse impacts this practice incurs on the sensitive coastal and marine ecosystems, environmental integrity, and carbon capture and storage potential in the Trust Area; and (new)
- prohibit oil tankers from transiting through the coastal and marine waters of the Trust Area. (new)
- develop effective oil spill prevention, preparedness, and geographic response plans for the Trust Area, acknowledging the unique risks and vulnerabilities of the Salish Sea. (new)

## PART 5: HERITAGE PRESERVATION AND PROTECTION (new)

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**GOAL:** To Preserve and Protect Natural, Cultural, and Community Heritage in the Trust Area

**CONTEXT:**

The Islands Trust Area is a place of exceptional cultural heritage and has been home to the BOKÉĆEN, K'ómoks, Lək'əŋən, Lyackson, MÁLEXET, Qualicum, Quw'utsun Tribes, scəwáθən məsteyəx<sup>w</sup>, Scia'new, səliiwətaŋt, SEMYOME, shíshálh, Sḵwḵwú7mesh, Snaw-naw-as, Snuneymuxw, Spune'luxutth, SḶÁUTW, Stz'uminus, ʔaŋəmen, toq qaymıx<sup>w</sup>, Ts'uubaa-asatx, Wei Wai Kum, We Wai Kai, WJOŁŁŁP, WSIKEM, Xeláltxw, Xwémalhkwu/ŋop qaymıx<sup>w</sup>, and x<sup>w</sup>məθk<sup>w</sup>əyəm Peoples since time immemorial. The relationship of First Nations to these lands, waters, and place is intrinsically linked to the preservation and protection of the Trust Area.

**Heritage Preservation:** Trust Council recognizes heritage as a 'unique amenity' of the Trust Area that is to be preserved and protected under the Islands Trust Object. In this context, heritage includes places, objects, knowledge, artistic expressions, or events that are of historical, cultural, aesthetic, educational, or scientific significance. In the Trust Area, heritage preservation includes the Indigenous cultural heritage of First Nations who have called these lands and waters home since time immemorial, in addition to the extraordinary natural landscapes and community heritage buildings on each island.

**Indigenous Cultural Heritage:** Indigenous cultural heritage in the Trust Area includes, but is not limited to, areas utilized and occupied by Indigenous Peoples such as village sites, cultural and spiritual areas, known and unknown archaeological areas, objects and artifacts, culturally modified trees, cultivation areas, harvesting areas on land and marine foreshores, fish weirs and clam gardens, medicinal plants and culturally significant species and landmarks. Indigenous cultural heritage also includes ancestral loved ones' resting places, trees used for burial boxes, cairns, caves used for cultural purposes, petroglyphs and pictographs, and place names. First Nations have an inherent right to identify their own cultural heritage, interpret its meaning, and safeguard its value. This inherent right exists outside of the colonial frameworks that have traditionally regulated and defined heritage.

**Community Heritage:**

Community heritage in the Trust Area can include buildings, settlement areas, places, objects, artistic expressions, or events identified by the community as having heritage character or heritage value to the community, to be protected for future generations.

**Natural Heritage:**

Natural heritage in the Trust Area is understood to include natural features, geological and physiographical formations, and delineated natural areas which are of outstanding universal value from an aesthetic, conservation, or scientific perspective.

## 5.1 Heritage Preservation and Protection Policies

### *Commitments of Trust Council*

- 5.1.1 It is Trust Council's policy that the preservation, protection, and restoration of natural, cultural, and community heritage in the Trust Area is essential to the Islands Trust Object and must be guided by meaningful, respectful, and culturally sensitive engagement with First Nations. (5.6.1)
- 5.1.2 It is Trust Council's policy that local and regional planning decisions should not incur adverse impacts to the natural heritage, Indigenous cultural heritage, or community heritage in the Trust Area. (new)

### *Directive Policies for Local Trust Committees and Island Municipalities*

- 5.1.3 Local trust committees and island municipalities shall, in their official community plans and regulatory bylaws, identify, preserve, protect, and support the restoration of natural heritage sites in their planning area. (new)
- 5.1.4 Local trust committees and island municipalities shall, in their official community plans and regulatory bylaws, identify, preserve, protect, and support the restoration of Indigenous cultural heritage in their planning area in cooperation with First Nations and other government agencies. (5.6.3)
- 5.1.5 Local trust committees and island municipalities shall, in their Official Community Plans and regulatory bylaws, identify, preserve, protect, and support the restoration of local community heritage in their planning area. (5.6.2)

### *Coordination Policies for Trust Council*

- 5.1.6 Trust Council shall engage with First Nations, First Nation organizations and societies, Indigenous Knowledge Holders, other government agencies, non-governmental organizations, and Trust Area communities to seek the best available archaeological inventory data, Indigenous Knowledge, and cultural knowledge regarding natural heritage, Indigenous cultural heritage, and local community heritage in the Trust Area. (new)
- 5.1.7 Trust Council shall engage with, and advocate to, other government agencies, non-governmental organizations, property owners, residents, and visitors with educational materials and tools to help preserve and protect natural heritage, Indigenous cultural heritage, and local community heritage in the Trust Area. (new)
- 5.1.8 Trust Council shall encourage other government agencies, non-governmental organizations, property owners and residents to protect natural, cultural, and community heritage in the Trust Area through tax incentive programs, voluntary donations, acquisitions, conservation covenants and careful management. (new)

## PART 6: SUSTAINABLE AND RESILIENT COMMUNITIES

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**GOAL: To Foster Sustainable and Resilient Communities in the Trust Area**

**CONTEXT:**

**Sustainability and Resilience:** Sustainable and resilient communities can be understood to be communities that are able to meet their own needs and adapt to new environmental, social, and economic pressures without compromising the integrity of the environment or the ability of future generations to meet their own needs. Resilience, in this context, refers to the capacity of communities to continue to function in the face of external stressors such as climate change, while also learning to adapt, reorganize and evolve into new modes of sustainability. With responsible stewardship and sustainable, regenerative use, ecosystems will be better able to support Trust Area communities in a myriad of ways, including through the provision of clean drinking water, natural processes of carbon capture and storage, nature-based mitigation of climate impacts to the built environment, the safeguarding of local and Indigenous food security and harvesting, as well as the many health benefits of nature connection.

**Rural Island Planning:** Islands within the Trust Area are rural and contrast markedly with surrounding urban areas, as do their respective resident communities. Traditional land use planning approaches are often ill-suited or insufficient in addressing the unique strengths, vulnerabilities, and water supply constraints of island ecosystems, or the higher standards of preservation and protection mandated by the Islands Trust Object. In the face of accelerating climate and biodiversity crises, business as usual is no longer viable. Trust Area communities play a critical role in the stewardship of the islands and must collectively and equitably work towards place-based, multigenerational, and integrated solutions to sustainability. This involves collective commitments to reduce greenhouse gas emissions, foster new low-carbon ways of living, reduce individual and community ecological footprints, and support those most vulnerable to adapt to the impacts of climate change. Trust Council also recognizes that new development models must be established to transition to more compact, energy efficient, and appropriately situated development that is carefully planned and managed to safeguard protected area networks, freshwater sustainability, a healthy marine environment, and Indigenous cultural heritage, now and into the future.

**Affordable Housing:** The Trust Area is facing an acute shortage of diverse and affordable housing options needed to support the long-term sustainability and resilience of Trust Area communities. The Canada Housing and Mortgage Corporation considers housing to be 'affordable' when it costs less than 30% of before-tax household income. Housing is not affordable when it costs so much that individuals and families have trouble paying for other necessities such as food, health and transportation. For renters, shelter costs include rent and any payments for electricity, fuel, water and other municipal services. For owners, shelter costs include mortgage payments (principal and interest), property taxes, and any condominium fees, along with payments for electricity, fuel, water and other municipal services. In the Trust Area, factors such as rising real estate prices and building costs, an increase in short-term rentals paired with a growing lack of long-term rentals, changing demographics, and increasing numbers of people wanting to move to the islands, are all significantly affecting the availability, affordability, and suitability of housing options across the Trust Area. An increasing percentage of island workers are thus forced to commute from off-island locations. Seniors are finding it challenging to age in place. Socio-economic disparities are widening. In this context, Trust Council acknowledges the need for multijurisdictional and integrated approaches to address these community housing needs in a manner that is appropriate to the Trust Area and its unique amenities and environment.

## 6.1 Rural Island Planning Policies

### *Commitments of Trust Council*

- 6.1.1 It is Trust Council's policy that the rural characteristics of islands in the Trust Area, including the scenic value of rural landscapes, opportunities for nature connection, and low levels of noise and light pollution, are unique amenities that are to be preserved and protected in accordance with the Islands Trust Object. (5.1.1-5.1.3)
- 6.1.2 It is Trust Council's policy that all development in the Trust Area, of any scale or for any purpose, should be compact, energy-efficient, sustainable, and appropriately situated in order to minimize greenhouse gas emissions and safeguard protected area networks, freshwater sustainability, a healthy marine environment, and Indigenous cultural heritage in the Trust Area. (new)
- 6.1.3 It is Trust Council's policy that growth, development, and economic opportunities in the Trust Area should be small scale, sustainable, climate resilient, compatible with community character, and in alignment with the Islands Trust Object. (5.2.1, 5.7.1)
- 6.1.4 Trust Council shall strive to identify, monitor, and address the impacts of climate change on Trust Area communities through climate vulnerability assessments, adaptive management approaches, and nature-based solutions that are informed by the best available area-based mapping, science, social science, local knowledge, and Indigenous ways of knowing. (new)
- 6.1.5 It is Trust Council's policy that recreational activities, trails, and active transportation networks in the Trust Area should be small scale, appropriately located, and sustainable, and should safeguard protected area networks, freshwater sustainability, a healthy marine environment, and Indigenous cultural heritage in the Trust Area. (5.5.1)
- 6.1.6 It is Trust Council's policy that destination gaming facilities such as casinos and commercial bingo halls are not appropriate to, and should not be located in, the Trust Area. (5.5.2)
- 6.1.7 It is Trust Council's policy that there should be public access, on each major island in the Trust Area, to beaches and areas of recreational significance, while not compromising Indigenous cultural heritage or First Nations access to coastal and marine harvesting areas, or the environmental integrity of terrestrial and aquatic ecosystems. (5.5.5)

### *Directive Policies for Local Trust Committees and Island Municipalities*

- 6.1.8 Local trust committees and island municipalities shall, in their official community plans and regulatory bylaws, ensure that growth and development, of any scale or for any purpose, is compact, energy-efficient, sustainable, and appropriately situated in order to minimize greenhouse gas emissions and safeguard protected area networks, freshwater sustainability, a healthy marine environment, and Indigenous cultural heritage in the Trust Area. (new)
- 6.1.9 Local trust committees and island municipalities shall, in their official community plans and regulatory bylaws, prioritize the protection of tree cover, scenic areas and distinctive features contributing to the overall visual quality and scenic value of the Trust Area. (5.1.3, 5.2.2)
- 6.1.10 Local trust committees and island municipalities shall, in their official community plans and regulatory bylaws, include policies related to the aesthetic, environmental, and social impacts of development. (5.2.3)

- 6.1.11 Local trust committees and island municipalities shall, in their official community plans and regulatory bylaws, ensure that land use is compatible with preservation and protection of the environment, natural amenities, resources, and community character. (5.2.4)
- 6.1.12 Local trust committees and island municipalities shall, in their official community plans and regulatory bylaws, establish appropriate density limits for efficient and sustainable use of the land base that help to safeguard protected area networks, freshwater sustainability, a healthy marine environment, and Indigenous cultural heritage in the Trust Area. (5.2.5)
- 6.1.13 Local trust committees and island municipalities shall, in their official community plans and regulatory bylaws, identify areas hazardous to development, including areas subject to flooding, erosion or slope instability, and strategies to direct development away from such hazards. (5.2.6)
- 6.1.14 Local trust committees and island municipalities shall, in their official community plans and regulatory bylaws, identify appropriate locations, types, and safe public access to:
- recreational facilities;
  - bicycle, pedestrian, and equestrian trail systems; and
  - community marinas, boat launches, docks, and anchorages that are small scale, sustainable, and that do not compromise the integrity of protected areas, terrestrial and aquatic ecosystems, Indigenous cultural heritage, or Indigenous access to coastal and marine harvesting areas. (5.5.4-5.5.7)
- 6.1.15 Local trust committees and island municipalities shall, in their official community plans and regulatory bylaws, prohibit destination gaming facilities such as casinos and commercial bingo halls. (5.5.3)
- 6.1.16 Local trust committees and island municipalities shall, in their official community plans and regulatory bylaws, include policies addressing economic opportunities that are compatible with sustainability and protection of community character. (5.7.2)
- 6.1.17 Local trust committees and island municipalities shall, in their official community plans and regulatory bylaws, include policies addressing their community's long-term needs for educational, institutional, community, and health-related facilities and services, as well as cultural and recreational facilities and services. (5.8.6)
- 6.1.18 Local trust committees and island municipalities shall, in their official community plans and regulatory bylaws, identify means to reduce the climate vulnerability of communities, including nature-based solutions and actions that prioritize:
- protection of the carbon capture and storage capacity of natural areas;
  - low-carbon housing, buildings, transportation, and agriculture;
  - preservation, protection, and restoration of biodiversity;
  - freshwater sustainability;
  - soft shoreline and foreshore protections; and
  - wildfire risk mitigation (new)



### ***Coordination Policies for Trust Council***

- 6.1.19 Trust Council shall coordinate with, and advocate to, regional districts, improvement districts, and provincial and federal government agencies to adapt their policies and support systems to safeguard the rural island character, sustainability, and resilience of Trust Area communities, in accordance with the Islands Trust Object. (new)
- 6.1.20 Trust Council shall coordinate with, and advocate to, government agencies, non-governmental organizations, communities, property owners, residents, and visitors to help develop and adopt climate mitigation and adaptation strategies, action plans, and measures that are appropriate to the unique strengths and vulnerabilities of rural islands in the Trust Area. (new)
- 6.1.21 Trust Council shall advocate to provincial government agencies to work with local communities through public consultation processes to evaluate and modify road construction and road system proposals to encompass the environmental, economic, and social values of the community. (5.3.9)
- 6.1.22 Trust Council shall advocate to property owners, residents, and visitors to reduce the burning of wood and fossil fuels by adopting sustainable alternative technologies. (5.1.4)
- 6.1.23 Trust Council shall advocate to government agencies, non-governmental agencies, property owners, residents, and visitors to use renewable sources of energy within the Trust Area. (5.8.8)

## 6.2 Housing Policies

### *Commitments of Trust Council*

- 6.2.1 It is Trust Council's policy that all housing in the Trust Area should be compact, energy-efficient, sustainable, and appropriately situated in order to minimize greenhouse gas emissions and safeguard protected area networks, freshwater sustainability, a healthy marine environment, and Indigenous cultural heritage in the Trust Area.
- 6.2.2 It is Trust Council's policy that community sustainability and resilience are supported by the availability of diverse and affordable housing that cater to a range of age groups and income levels. (5.8.6)
- 6.2.3 Trust Council commits to foster a strategic, multijurisdictional, equitable, and integrated approach to addressing the diverse housing needs of Trust Area communities, in cooperation with First Nations, Indigenous Knowledge Holders, other government agencies, and the public, and on the basis of the best available area-based mapping, science, social science, local knowledge, and Indigenous ways of knowing.

### *Directive Policies for Local Trust Committees and Island Municipalities*

- 6.2.4 Local trust committees and island municipalities shall, in their official community plans and regulatory bylaws, strive to address housing needs in their planning area by identifying appropriate locations where density increases could support safe, secure, and affordable housing, while safeguarding protected area networks, freshwater sustainability, a healthy marine environment, and Indigenous cultural heritage. (new)
- 6.2.5 Local trust committees and island municipalities shall, in their official community plans and regulatory bylaws, identify and assess the impacts of short-term rentals of dwellings on the availability of safe, secure, and affordable housing in their planning area and, where necessary, regulate and limit the number of short-term rentals accordingly. (new)
- 6.2.6 Local trust committees and island municipalities shall, in their official community plans and regulatory bylaws, identify appropriate floor area and lot coverage limits for residential development in their planning area, in order to effectively minimize greenhouse gas emissions, cumulative effects, biodiversity loss, climate vulnerability, and destruction of Indigenous cultural heritage. (new)

### *Coordination Policies for Trust Council*

- 6.2.7 Trust Council shall coordinate with, and advocate to, other government agencies, non-governmental organizations, and Trust Area communities, to foster safe, secure, and affordable housing in the Trust Area, in alignment within the Islands Trust Object, and respectful of the integrity of the environment and Indigenous cultural heritage in the Trust Area. (new)
- 6.2.8 Trust Council shall advocate to other government agencies, non-governmental organizations, and property owners to foster safe, secure, and affordable housing for Indigenous Peoples in the Trust Area, in alignment with the Islands Trust Object and respectful of protected area networks, freshwater sustainability, a healthy marine environment, and Indigenous cultural heritage in the Trust Area. (new)

## 6.3 Transportation Policies

### *Commitments of Trust Council*

- 6.3.1 It is Trust Council's policy that community sustainability and resilience are supported by appropriately situated public and active transportation networks that serve to reduce greenhouse gas emissions, support electric vehicles and electric bicycles, and promote health and well-being. (new)
- 6.3.2 It is Trust Council's policy that no island in the Trust Area should be connected to Vancouver Island, the mainland or another island by a bridge or tunnel<sup>8</sup>. (5.3.2)
- 6.3.3 It is Trust Council's policy that local trust committees and island municipalities should be consulted and involved in decision-making related to the provision of transportation and ferry services, utilities, or facilities that may affect the sustainability and resilience of communities in their planning areas. (5.3.1)

### *Directive Policies for Local Trust Committees and Island Municipalities*

- 6.3.4 Local trust committees and island municipalities shall, in their official community plans and regulatory bylaws, foster the establishment of appropriately situated public and active transportation networks, including but not limited to bicycle paths and other local and inter-community transportation systems that reduce dependency on private automobile use and support a transition to electric vehicle and electric bicycles. (5.3.7)
- 6.3.5 Local trust committees and island municipalities shall, in their official community plans and regulatory bylaws, strive to ensure that road location, design, construction, and systems do not adversely impact the integrity of protected area networks, contiguous forests, watershed ecosystems, freshwater networks, groundwater recharge areas, agricultural lands, coastal and marine areas, or Indigenous cultural heritage in the Trust Area. (5.3.5)
- 6.3.6 Local trust committees and island municipalities shall, in their official community plans and regulatory bylaws, develop a classification system of rural roadways, including scenic or heritage road designations, in recognition of the Islands Trust Object. (5.3.4)
- 6.3.7 Local trust committees and island municipalities shall, in their official community plans and regulatory bylaws, identify appropriate areas for the landing of emergency helicopters. (5.3.6)

### *Coordination Policies for Trust Council*

- 6.3.8 Trust Council shall advocate to provincial and federal agencies to ensure safe shipment of materials that are hazardous to the environment. (5.3.8)
- 6.3.9 Trust Council shall advocate to provincial government agencies to work together with local communities through public consultation processes to evaluate and modify road construction, road system proposals, and active transportation networks to address the environmental, economic, and social values of communities in the Trust Area. (5.3.9)
- 6.3.10 Trust Council shall advocate to provincial government agencies in support of the electrification of ferries in the Trust Area. (new)

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<sup>8</sup> ...with the sole exception of the existing bridge between North and South Pender Islands

## 6.4 Waste Disposal Policies

### *Commitments of Trust Council*

- 6.4.1 It is Trust Council's policy that it is acceptable for waste originating in the Trust Area to be safely disposed of within the Trust Area. (5.4.1)
- 6.4.2 It is Trust Council's policy that:
- neither hazardous nor industrial waste should be disposed of in the Trust Area;
  - local recycling operations should be established; and
  - local programs for chipping of wood waste and disposal of hazardous wastes should be established. (5.4.2)
- 6.4.3 It is Trust Council's policy that there should be minimal burning of solid waste in the Trust Area. (5.4.3)

### *Directive Policies for Local Trust Committees and Island Municipalities*

- 6.4.4 Local trust committees and island municipalities shall, in their official community plans and regulatory bylaws, identify acceptable locations for the disposal of solid waste. (5.4.4)

### *Coordination Policies for Trust Council*

- 6.4.5 Trust Council shall coordinate with, and advocate to, government agencies, corporations, property owners, and residents **to contribute to the reduction of greenhouse gas emissions by reducing waste**, and to use innovative technologies and safe alternatives for disposal of sewage effluent. (5.4.5)



Islands Trust

# ISLANDS 2050 BYLAW REFERRAL FORM

Islands Trust – Islands 2050  
200 – 1627 Fort Street  
Victoria, BC V8R 1H8  
islands2050@islandstrust.bc.ca  
www.islandstrust.bc.ca

Island: Islands Trust Area Bylaw No.: TC 183 Date: July 22, 2021

You are requested to comment on the attached Bylaw for potential effect on your agency's interests. We would appreciate your response within 90 days. If no response is received within that time, it will be assumed that your agency's interests are unaffected.

**PURPOSE OF BYLAW:**

The Islands Trust Act requires that Islands Trust Council adopt a Policy Statement. The current Policy Statement has not been substantively updated in over 25 years. The purpose of this bylaw is to update the Policy Statement through the lenses of reconciliation, climate change, and affordable housing.

**GENERAL LOCATION:**

The Islands Trust Policy Statement is a general policy that applies to all of the Islands Trust Area, including Bowen Island Municipality. For a map of the Islands Trust Area, please visit: <https://islandstrust.bc.ca/mapping-resources/mapping/>

**YOUR RESPONSE IS RESPECTFULLY REQUESTED:**

Your response to this referral will help to ensure that the Policy Statement furthers the mandate of the Islands Trust, in cooperation with the Province and other agencies. Please note that the Islands Trust Policy Statement requires the approval of the Minister of Municipal Affairs before Trust Council can adopt this bylaw.

There are many draft amendments to the Policy Statement in different locations throughout the document that may affect your agency. We would encourage you to review the [Project Overview Briefing](#) along with other resources available on the [Islands 2050 webpage](#).

On Wednesday, July 28, 2021, from 1:00 p.m. to 3:00 p.m., Islands Trust will be hosting a Zoom webinar to provide information to referral agencies on the draft Policy Statement Bylaw and an opportunity for questions and answers.

Please register in advance for this Zoom webinar: [https://islandstrust.zoom.us/webinar/register/WN\\_nyXptbv6RWugCwftiQyJmA](https://islandstrust.zoom.us/webinar/register/WN_nyXptbv6RWugCwftiQyJmA)

After registering, you will receive a confirmation email containing information about joining the webinar.

If you are unable to attend on this day, the session will be recorded and posted to the [Islands 2050 webpage](#) on the Islands Trust website.

Please return the response form by **Tuesday, October 22, 2021** to [islands2050@islandstrust.bc.ca](mailto:islands2050@islandstrust.bc.ca)

**OTHER INFORMATION:**

For more information on the Islands 2050 Policy Statement Amendment Project, including the Draft New Policy Statement: <https://islandstrust.bc.ca/programs/islands-2050/>

Please fill out the Response Summary on the back of this form. If your agency's interests are "Unaffected", no further information is necessary. In all other cases, we would appreciate receiving additional information to substantiate your position and, if necessary, outline any conditions related to your position. Please note any legislation or official government policy which would affect our consideration of this Bylaw.

(Signature)

Name: David Marlor

Title: Director, Local Planning Services

This referral has been sent to the following agencies:

**Federal Agencies**

- Environment and Climate Change
- Fisheries & Oceans, Canada (Fish Protection and Aquaculture - Pacific Region)
- Transport Canada
- Parks Canada

**Regional Agencies**

- Capital Regional District
- Comox Valley Regional District
- Cowichan Valley Regional District
- Metro Vancouver Regional District
- Nanaimo Regional District
- qathet Regional District
- Sunshine Coast Regional District

### **School District Boards**

School District No. 45 (West Vancouver – Gambier)  
School District No. 46 (Gambier)  
School District No. 64 (Gulf Islands: Galiano, Mayne, North Pender, South Pender, Salt Spring, Saturna)  
School District No. 68 (Gabriola/Ballenas Winchelsea)  
School District No. 69 (Lasqueti/Ballenas Winchelsea)  
School District No. 71 (Denman/Hornby)  
School District No. 79 (Thetis)

### **First Nations**

Cowichan Tribes  
SXIMELEŁ (Esquimalt) Nation  
Halalt First Nation  
Homalco First Nation  
K'ómoks (Comox) First Nation  
Klahoose First Nation  
Lake Cowichan First Nation  
Lyackson First Nation  
MÁLEXEŁ (Malahat) Nation  
x<sup>w</sup>məθk<sup>w</sup>əyəm Musqueam Indian Band  
BOKÉĆEN (Pauquachin) First Nation  
Penelakut Tribe  
Qualicum First Nation  
Scia'new (Beecher Bay) First Nation  
Semiahmoo First Nation  
Shíshálh (Sechelt) Nation  
Snaw-naw-as (Nanoose) First Nation  
Snuneymuxw (Nanaimo) First Nation  
Lekwungen (Songhees) Nation  
Sḵwḵwú7mesh (Squamish) Nation  
Stz'uminus First Nation  
Tla'amin (Sliammon) First Nation  
T'Sou-ke (Sooke) Nation  
WJOLEŁP (Tsartlip) First Nation  
S7ÁUTW (Tsawout) First Nation  
Tsawwassen First Nation  
Tsleil-Waututh/ Səíílwəta7/Selilwitulh (Burrard Inlet) Nation  
WŚIKEM (Tseycum) First Nation  
We Wai Kai (Cape Mudge) First Nation  
Wei Wai Kum (Campbell River) First Nation

### **Treaty Groups**

Nanwakolas Council  
Hul'qumi'num Treaty Group  
Laich-kwil-tach Treaty Society  
Naut'sa mawt Tribal Council  
Te'Mexw Treaty Association

### **Adjacent Local Trust Committees and Municipalities**

Ballenas-Winchelsea Islands Local Trust Committee  
Bowen Island Municipality  
Denman Island Local Trust Committee  
Gabriola Island Local Trust Committee  
Galiano Island Local Trust Committee  
Gambier Island Local Trust Committee  
Hornby Island Local Trust Committee  
Lasqueti Island Local Trust Committee  
Mayne Island Local Trust Committee  
North Pender Island Local Trust Committee  
Salt Spring Island Local Trust Committee  
Saturna Island Local Trust Committee  
South Pender Island Local Trust Committee  
Thetis Island Local Trust Committee  
Islands Trust Conservancy Board

### **Provincial Agencies**

Agricultural Land Commission  
Attorney General (Housing Policy Branch)  
BC Ferries  
Ministry of Agriculture  
Ministry of Energy, Mines and Petroleum Resources  
Ministry of Environment and Climate Change Strategy  
Ministry of Environment and Climate Change Strategy (BC Parks and Conservation Officer Service Division)  
Ministry of Environment and Climate Change Strategy (Climate Action Secretariat)  
Ministry of Forests, Lands, Natural Resource Operations and Rural Development – South Coast Office, Crown Lands, Water Licensing, Ecosystems, Archaeology  
Ministry of Health  
Ministry of Indigenous Relations and Reconciliation (West Coast Office; South Coast Office)  
Ministry of Municipal Affairs and Housing (Intergovernmental Relations and Planning Branch)  
Ministry of Transportation and Infrastructure on Vancouver Island and South Coast

**Improvement District Boards**

Gabriola Fire Protection District  
Graham Lake Improvement District  
Schmidt Improvement District  
Galiano Estates Improvement District  
Gossip Island Improvement District  
Montague Improvement District  
Spanish Hills Improvement District  
Wise Island Improvement District  
Bennett Bay Waterworks District  
Campbell-Bennett Bay Improvement District  
Lighthouse Point Waterworks District  
Mayne Island Improvement District  
Village Point Improvement District  
Georgina Improvement District  
Razor Point Improvement District  
Trincomali Improvement District  
Harbour View Improvement District  
Mount Belcher Improvement District  
North Salt Spring Waterworks District  
Piers Island Improvement District  
Salt Spring Island Fire Protection District  
Scott Point Waterworks District  
Saturna Shores Improvement District  
Thetis Island Improvement District  
Vaucroft Improvement District

# BYLAW REFERRAL FORM RESPONSE SUMMARY

Approval Recommended for Reasons Outlined Below

Approval Recommended Subject to Conditions Outlined Below

Interests Unaffected by Bylaw

Approval Not Recommended Due to Reason Outlined Below

\_\_\_\_\_  
Islands Trust Area (Islands 2050)  
(Island)

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
TC 183  
(Bylaw Number)

\_\_\_\_\_  
(Title)

\_\_\_\_\_  
(Agency)





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

### Pre-Audit Meeting 2020/2021

#### In attendance

**Committee:** Shelley Lawson (committee chair), Chaya Katrensky, Stefanie Denz

**Staff:** Jesse Guy (secretary treasurer), Lori Deacon (executive assistant)

**KPMG Auditors:** Sarah Burden and Lenora Lee

Meeting Start: 9:01 a.m.

#### 1. 2020/2021 Audit Plan Report

The FAF Committee received the Audit Planning Report for the year ending June 30, 2021.

KPMG auditors presented the plan for the audit scheduled to begin July 26, outlining what will be undertaken during the audit, specific areas of focus, and new auditing standards.

Jesse Guy left the meeting at 9:20 a.m.

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

Jesse rejoined the meeting at 9:23 a.m.

Meeting Adjourned: 9:26 a.m.

Audited Financial Statements of

# **School District No. 64 (Gulf Islands)**

And Independent Auditors' Report thereon

June 30, 2021

# School District No. 64 (Gulf Islands)

June 30, 2021

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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

# School District No. 64 (Gulf Islands)

## Statement of Financial Position

As at June 30, 2021

	2021 Actual	2020 Actual
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	6,652,802	4,611,797
Accounts Receivable		
Due from Province - Ministry of Education (Note 3)	145,507	174,792
Other (Note 3)	271,464	129,300
Portfolio Investments (Note 4)	77,794	86,420
<b>Total Financial Assets</b>	<u>7,147,567</u>	<u>5,002,309</u>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities		
Other (Note 5)	1,717,438	1,151,876
Unearned Revenue (Note 6)	475,631	260,636
Deferred Revenue (Note 7)	863,725	648,747
Deferred Capital Revenue (Note 8)	19,518,841	18,775,260
Employee Future Benefits (Note 9)	1,016,229	1,002,022
<b>Total Liabilities</b>	<u>23,591,864</u>	<u>21,838,541</u>
<b>Net Debt</b>	<u>(16,444,297)</u>	<u>(16,836,232)</u>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 10)	25,885,570	24,937,069
Prepaid Expenses	256,301	95,739
<b>Total Non-Financial Assets</b>	<u>26,141,871</u>	<u>25,032,808</u>
<b>Accumulated Surplus (Deficit) (Note 12)</b>	<u>9,697,574</u>	<u>8,196,576</u>

Contractual Obligations (Note 13)  
 Contractual Rights (Note 13)  
 Measurement Uncertainty (Note 20)  
 Contingent Liabilities (Note 15)

Approved by the Board

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

# School District No. 64 (Gulf Islands)

Statement of Operations  
Year Ended June 30, 2021

	2021 Budget (Note 14) \$	2021 Actual \$	2020 Actual \$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	25,514,982	25,336,441	24,434,716
Other		2,778	
Tuition	384,800	375,090	811,125
Other Revenue	828,500	869,449	963,455
Rentals and Leases	15,000	9,328	14,448
Investment Income	8,000	29,365	39,448
Amortization of Deferred Capital Revenue	1,043,000	1,042,924	1,021,386
<b>Total Revenue</b>	<u>27,794,282</u>	<u>27,665,375</u>	<u>27,284,578</u>
<b>Expenses</b>			
Instruction	19,307,363	18,699,158	18,436,671
District Administration	1,286,283	1,218,611	1,282,074
Operations and Maintenance	4,523,432	4,481,598	4,223,511
Transportation and Housing	1,814,235	1,765,010	1,591,644
<b>Total Expense</b>	<u>26,931,313</u>	<u>26,164,377</u>	<u>25,533,900</u>
<b>Surplus (Deficit) for the year</b>	<u>862,969</u>	<u>1,500,998</u>	1,750,678
<b>Accumulated Surplus (Deficit) from Operations, beginning of year</b>		8,196,576	6,445,898
<b>Accumulated Surplus (Deficit) from Operations, end of year</b>		<u>9,697,574</u>	<u>8,196,576</u>

# School District No. 64 (Gulf Islands)

Statement of Changes in Net Debt  
Year Ended June 30, 2021

	2021 Budget (Note 14)	2021 Actual	2020 Actual
	\$	\$	\$
<b>Surplus (Deficit) for the year</b>	862,969	<b>1,500,998</b>	1,750,678
<b>Effect of change in Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets	(275,000)	<b>(2,198,321)</b>	(1,011,066)
Amortization of Tangible Capital Assets	1,249,000	<b>1,249,820</b>	1,180,032
<b>Total Effect of change in Tangible Capital Assets</b>	974,000	<b>(948,501)</b>	168,966
Acquisition of Prepaid Expenses		<b>(301,126)</b>	(95,739)
Use of Prepaid Expenses		<b>140,564</b>	119,032
<b>Total Effect of change in Other Non-Financial Assets</b>	-	<b>(160,562)</b>	23,293
<b>(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)</b>	<u>1,836,969</u>	<b>391,935</b>	1,942,937
<b>Net Remeasurement Gains (Losses)</b>			
<b>(Increase) Decrease in Net Debt</b>		<b>391,935</b>	1,942,937
<b>Net Debt, beginning of year</b>		<b>(16,836,232)</b>	(18,779,169)
<b>Net Debt, end of year</b>		<u><b>(16,444,297)</b></u>	<u>(16,836,232)</u>

# School District No. 64 (Gulf Islands)

Statement 5

Statement of Cash Flows  
Year Ended June 30, 2021

	2021 Actual	2020 Actual
	\$	\$
<b>Operating Transactions</b>		
Surplus (Deficit) for the year	1,500,998	1,750,678
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(112,879)	(74,117)
Prepaid Expenses	(160,562)	23,293
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	565,562	(484,649)
Unearned Revenue	214,995	(353,639)
Deferred Revenue	214,978	101,072
Employee Future Benefits	14,207	5,730
Amortization of Tangible Capital Assets	1,249,820	1,180,032
Amortization of Deferred Capital Revenue	(1,042,924)	(1,021,386)
Expensed Portion of Bylaw Capital	(118,528)	(341,619)
<b>Total Operating Transactions</b>	<u>2,325,667</u>	<u>785,395</u>
<b>Capital Transactions</b>		
Tangible Capital Assets Purchased	(1,894,889)	(836,274)
Tangible Capital Assets -WIP Purchased	(303,432)	(174,792)
<b>Total Capital Transactions</b>	<u>(2,198,321)</u>	<u>(1,011,066)</u>
<b>Financing Transactions</b>		
Capital Revenue Received	1,905,033	1,299,636
<b>Total Financing Transactions</b>	<u>1,905,033</u>	<u>1,299,636</u>
<b>Investing Transactions</b>		
Investments in Portfolio Investments	8,626	2,463
<b>Total Investing Transactions</b>	<u>8,626</u>	<u>2,463</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<u>2,041,005</u>	<u>1,076,428</u>
<b>Cash and Cash Equivalents, beginning of year</b>	<u>4,611,797</u>	<u>3,535,369</u>
<b>Cash and Cash Equivalents, end of year</b>	<u>6,652,802</u>	<u>4,611,797</u>
<b>Cash and Cash Equivalents, end of year, is made up of:</b>		
Cash	<u>6,652,802</u>	<u>4,611,797</u>
	<u>6,652,802</u>	<u>4,611,797</u>



# SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2021

---

## 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.

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

## 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.

# SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2021

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## 2. Significant accounting policies (continued):

### (a) Basis of accounting (continued):

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

The accounting policy requirements under Regulation 198/2011 are significantly different from the requirements of Canadian public sector accounting standards which requires that

- government transfers, which do not contain a stipulation that creates a liability, be recognized as revenue by the recipient when approved by the transferor and the eligibility criteria have been met in accordance with public sector accounting standard PS3410; and
- 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, 2021

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## 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. The loss is not reversed if there is a subsequent increase in value. 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.

### (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(m).

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, 2021

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## 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, 2022. 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.

### (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.

# SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2021

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## 2. Significant accounting policies (continued):

(i) Tangible capital assets (continued):

- Buildings that are demolished or destroyed are written-off.
- Works of art, historic assets and other intangible assets are not recorded as assets in these financial statements.
- The cost, less residual value, of tangible capital assets (excluding sites), is amortized on a straight-line basis over the estimated useful life of the asset. Work in progress is not amortized until available for productive use. It is management's responsibility to determine the appropriate useful lives for tangible capital assets. These useful lives are reviewed on a regular basis or if significant events initiate the need to revise. Estimated useful life is as follows:

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

(j) Liability for contaminated sites:

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

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

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

(k) Prepaid expense:

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

(l) Funds and reserves:

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

# SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2021

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## 2. Significant accounting policies (continued):

### (m) Revenue recognition:

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

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

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

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

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

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

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

### (n) Expenditures:

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

#### (i) Allocation of costs:

- Operating expenses are reported by function, program, and object. Whenever possible, expenditures are determined by actual identification. Additional costs pertaining to specific instructional programs, such as special and aboriginal education, are allocated to these programs. All other costs are allocated to related programs.

# SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2021

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## 2. Significant accounting policies (continued):

(n) Expenditures (continued):

(i) Allocation of costs (continued):

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

(o) Financial instruments:

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

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

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

Unrealized gains and losses from changes in the fair value of financial instruments recorded at fair value are recognized in the statement of remeasurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of remeasurement gains and losses and recognized in the statement of operations. Interest and dividends attributable to financial instruments are reported in the statement of operations.

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

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

# SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2021

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## 2. Significant accounting policies (continued):

(p) Measurement uncertainty:

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

## 3. Accounts receivable:

	2021	2020
Due from Provincial Government	\$ 145,507	\$ 174,792
Due from Federal Government	97,131	69,367
Other	174,333	59,933
	271,464	129,300
	\$ 416,971	\$ 304,092

## 4. Portfolio investments:

	2021	2020
Investments in the cost and amortized cost category:		
Debentures maturing in 2021 bearing interest at 5.4% per annum	\$ -	\$ 14,313
Investments in the fair value category:		
Equity instruments	4,726	3,064
Mutual funds	73,068	69,043
	77,794	72,107
Total investments	\$ 77,794	\$ 86,420



# SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2021

## 5. Accounts payable and accrued liabilities:

	2021	2020
Trade payables	\$ 1,081,735	\$ 756,285
Salaries and benefits payable	130,397	26,209
Accrued vacation pay	202,371	219,392
Other	302,935	149,990
	<u>\$ 1,717,438</u>	<u>\$ 1,151,876</u>

## 6. Unearned revenue:

	2021	2020
Balance, beginning of year	\$ 260,636	\$ 614,275
Changes for the year:		
Increase:		
Tuition fees collected	687,054	587,336
Decrease:		
Tuition fees recognized	(472,059)	(940,975)
Net changes for the year	214,995	(353,639)
Balance, end of year	<u>\$ 475,631</u>	<u>\$ 260,636</u>

## 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	2021 Total	2020 Total
Balance, beginning of year	\$ 92,554	\$ 556,193	\$ 648,747	\$ 547,675
Changes for the year:				
Increases:				
Grants	3,312,239	-	3,312,239	2,692,502
Other	-	599,485	599,485	800,009
Decreases:				
Transfers to revenue	(3,235,942)	(460,804)	(3,696,746)	(3,391,439)
Net change for the year	76,297	138,681	214,978	101,072
Balance, end of year	<u>\$ 168,851</u>	<u>\$ 694,874</u>	<u>\$ 863,725</u>	<u>\$ 648,747</u>

# SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2021

## 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.

	2021	2020
<b>Deferred capital revenue subject to amortization</b>		
Balance, beginning of year	\$ 18,600,468	\$ 18,826,113
Changes for the year:		
Increases:		
Capital additions	1,703,904	795,741
Transferred from work in progress	174,792	-
Decreases:		
Amortization	(1,042,924)	(1,021,386)
Net change for the year	835,772	(225,645)
Balance, end of year	\$ 19,436,240	\$ 18,600,468
<b>Deferred capital revenue, work in progress</b>		
Balance, beginning of year	\$ 174,792	\$ -
Changes for the year:		
Increases:		
Transfer from unspent deferred capital revenue	82,601	174,792
Decreases:		
Transfer to deferred capital revenue	(174,792)	-
Balance, end of year	\$ 82,601	\$ 174,792
<b>Deferred capital revenue not subject to amortization</b>		
Balance, beginning of year	\$ -	\$ 12,517
Changes for the year:		
Increases:		
Provincial Grants - Ministry of Education	1,905,033	1,299,636
Decreases:		
Transfer to deferred capital revenue subject to amortization	(1,703,904)	(795,741)
Transferred to deferred capital revenue work in progress	(82,601)	(174,792)
Transferred to revenue	(118,528)	(341,620)
Net change for the year	(92,191)	(12,517)
Balance, end of year	\$ -	\$ -
<b>Total deferred capital revenue balance, end of year</b>	<b>\$ 19,518,841</b>	<b>\$ 18,775,260</b>

# SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2021

## 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.

	2021	2020
Reconciliation of accrued benefit obligation:		
Accrued obligation - April 1	\$ 989,117	\$ 1,096,669
Service cost	96,527	91,769
Interest cost	22,766	26,683
Benefit payments	(110,633)	(125,040)
Actuarial (gain) loss	(53,665)	(100,964)
Accrued benefit obligation - March 31	944,112	989,117
Reconciliation of funded status at end of fiscal year:		
Accrued benefit obligation - March 31	944,112	989,117
Market value of plan assets - March 31	-	-
Funded status - surplus (deficit)	(944,112)	(989,117)
Employer contributions after measurement date	12,895	13,713
Benefits expense after measurement date	(30,228)	(29,823)
Unamortized net actuarial (gain) loss	(54,784)	3,205
Accrued benefit asset (liability) - June 30	(1,016,229)	(1,002,022)
Reconciliation of change in accrued benefit liability:		
Accrued benefit liability (asset) - July 1	1,002,022	996,292
Net expenses for fiscal year	124,022	144,483
Employer contributions	(109,815)	(138,753)
Accrued benefit liability (asset) - June 30	1,016,229	1,002,022
Components of net benefit expense:		
Service cost	96,499	92,959
Interest cost	23,199	25,704
Amortization of net actuarial (gain) loss	4,324	25,820
Net benefit expense (income)	124,022	144,483
Assumptions:		
Discount rate - April 1	2.25%	2.50%
Discount rate - March 31	2.50%	2.25%
Long term salary growth - April 1	2.50%+seniority	2.50%+seniority
Long term salary growth - March 31	2.50%+seniority	2.50%+seniority
EARSL - March 31	9.5	9.5

# SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2021

## 10. Tangible capital assets:

Cost	Balance, July 1, 2020	Additions	Disposals	Transfers (WIP)	Balance, June 30, 2021
Sites	\$ 4,107,653	\$ -	\$ -	\$ -	\$ 4,107,653
Buildings	45,803,360	1,578,904	-	174,792	47,557,056
Buildings WIP	174,792	303,432	-	(174,792)	303,432
Furniture and equipment	769,605	227,295	(29,796)	-	967,104
Vehicles	1,047,015	-	-	-	1,047,015
Computer software	-	-	-	-	-
Computer hardware	236,416	88,690	(68,443)	-	256,663
<b>Total</b>	<b>\$ 52,138,841</b>	<b>\$ 2,198,321</b>	<b>\$ (98,239)</b>	<b>\$ -</b>	<b>\$ 54,238,923</b>

Accumulated amortization	Balance, July 1, 2020	Additions	Disposals	Balance, June 30, 2021
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	26,266,311	996,572	-	27,262,883
Furniture and equipment	258,448	93,828	(29,796)	322,480
Vehicles	550,210	106,428	-	656,638
Computer software	-	-	-	-
Computer hardware	126,803	52,992	(68,443)	111,352
<b>Total</b>	<b>\$ 27,201,772</b>	<b>\$ 1,249,820</b>	<b>\$ (98,239)</b>	<b>\$ 28,353,353</b>

Cost	Balance, July 1, 2019	Additions	Disposals	Transfers (WIP)	Balance, June 30, 2020
Sites	\$ 4,107,653	\$ -	\$ -	\$ -	\$ 4,107,653
Buildings	45,020,136	783,224	-	-	45,803,360
Buildings WIP	-	174,792	-	-	174,792
Furniture and equipment	759,361	28,831	(18,587)	-	769,605
Vehicles	1,101,982	-	(54,967)	-	1,047,015
Computer software	-	-	-	-	-
Computer hardware	212,197	24,219	-	-	236,416
<b>Total</b>	<b>\$ 51,201,329</b>	<b>\$ 1,011,066</b>	<b>\$ (73,554)</b>	<b>\$ -</b>	<b>\$ 52,138,841</b>

Accumulated amortization	Balance, July 1, 2019	Additions	Disposals	Balance, June 30, 2020
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	25,293,869	972,442	-	26,266,311
Furniture and equipment	217,862	59,173	(18,587)	258,448
Vehicles	496,704	108,473	(54,967)	550,210
Computer software	-	-	-	-
Computer hardware	86,859	39,944	-	126,803
<b>Total</b>	<b>\$ 26,095,294</b>	<b>\$ 1,180,032</b>	<b>\$ (73,554)</b>	<b>\$ 27,201,772</b>

# SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2021

## 10. Tangible capital assets (continued):

Net book value	2021	2020
Sites	\$ 4,107,653	\$ 4,107,653
Buildings	20,597,605	19,711,841
Furniture and equipment	644,624	511,157
Vehicles	390,377	496,805
Computer software	-	-
Computer hardware	145,311	109,613
	<u>\$ 25,885,570</u>	<u>\$ 24,937,069</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 nil (2020 - nil).

## 11. Employee pension plan:

The school district and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan, jointly trustee pension plans. The 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. As at December 31, 2020, the Teachers' Pension Plan has about 49,000 active members and approximately 40,000 retired members. As of December 31, 2020, the Municipal Pension Plan has about 2020,000 active members, including approximately 28,000 from school districts.

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

The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2017, indicated a \$1,656 million surplus for basic pension benefits on a going concern basis.

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

The school district paid \$1,660,024 for employer contributions to these plans in the year ended June 30, 2021 (2020 - \$1,590,111).

# SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2021

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## 11. Employee pension plan (continued):

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

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

## 12. Accumulated surplus:

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

	2021	2020
Invested in tangible capital assets	\$ 6,366,729	\$ 6,161,809
Operating surplus (note 17)	3,330,845	2,034,767
	<u>\$ 9,697,574</u>	<u>\$ 8,196,576</u>

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2021, were as follows:

- \$190,985 from the Operating Fund to the Capital Fund for capital purchases.
- \$220,831 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.

# SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2021

## 14. Budget figures:

The budget figures data presented in these financial statements is based upon the 2020/21 amended annual budget adopted by the Board on February 10, 2021. The chart following reconciles the originally approved annual budget bylaw approved June 10, 2020, to the amended annual budget bylaw reported in these financial statements.

	2021 Amended Annual Budget	2021 Annual Budget
Revenues:		
Provincial grants:		
Ministry of Education	\$ 25,514,982	24,157,238
Tuition	384,800	500,000
Other revenue	828,500	803,125
Rentals and leases	15,000	15,000
Investment income	8,000	26,100
Amortization of deferred capital revenue	1,043,000	975,830
	<u>27,794,282</u>	<u>26,477,293</u>
Expenses:		
Instruction	19,307,363	17,852,215
District administration	1,286,283	1,319,165
Operations and maintenance	4,523,432	4,184,785
Transportation and housing	1,814,235	1,978,951
	<u>26,931,313</u>	<u>25,335,116</u>
Net revenue (expense)	862,969	1,142,177
Budgeted Surplus for the year	<u>\$ 862,969</u>	<u>\$ 1,142,177</u>

## 15. Contingent liabilities:

The nature of the school district's activities is such that there is usually litigation pending or in process at any time. With respect to unsettled claims at June 30, 2021, 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, 2021

## 16. Expense by object:

	2021	2020
Salaries and benefits	\$ 20,308,442	\$ 19,443,971
Services and supplies	4,606,115	4,909,897
Amortization	1,249,820	1,180,032
	<u>\$ 26,164,377</u>	<u>\$ 25,533,900</u>

## 17. Internally Restricted Surplus – Operating Fund:

	2021	2020
Internally Restricted Surplus:		
Unspent School Flex Budgets	\$ 34,233	\$ 61,290
Unspent Professional Development and Growth funds	144,553	69,158
Internally Restricted Surplus	178,786	130,448
Unrestricted Operating Surplus	3,152,059	1,904,319
Total Available for Future Operations	<u>\$ 3,330,845</u>	<u>\$ 2,034,767</u>

## 18. Economic dependence:

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

## 19. Related party transactions:

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

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



# SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2021

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## 20. Risk management:

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

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

### (a) Credit risk:

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

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

It is management's opinion that the school district is not exposed to significant credit risk associated with its cash deposits and investments as they are placed in recognized British Columbia institutions.

### (b) Market risk:

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

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

(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 2020 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, 2021

	Operating Fund	Special Purpose Fund	Capital Fund	2021 Actual	2020 Actual
	\$	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	2,034,767		6,161,809	<b>8,196,576</b>	6,445,898
<b>Changes for the year</b>					
Surplus (Deficit) for the year	1,487,063	220,831	(206,896)	<b>1,500,998</b>	1,750,678
Interfund Transfers					
Tangible Capital Assets Purchased	(190,985)		190,985	-	
Tangible Capital Assets - Work in Progress		(220,831)	220,831	-	
<b>Net Changes for the year</b>	<b>1,296,078</b>	<b>-</b>	<b>204,920</b>	<b>1,500,998</b>	<b>1,750,678</b>
<b>Accumulated Surplus (Deficit), end of year - Statement 2</b>	<b>3,330,845</b>	<b>-</b>	<b>6,366,729</b>	<b>9,697,574</b>	8,196,576

# School District No. 64 (Gulf Islands)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2021

	2021 Budget (Note 14)	2021 Actual	2020 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	21,880,389	<b>21,981,971</b>	21,480,571
Other		<b>2,778</b>	
Tuition	384,800	<b>375,090</b>	811,125
Other Revenue	100,500	<b>422,420</b>	192,648
Rentals and Leases	15,000	<b>9,328</b>	14,448
Investment Income	8,000	<b>15,590</b>	31,342
<b>Total Revenue</b>	<u>22,388,689</u>	<u><b>22,807,177</b></u>	<u>22,530,134</u>
<b>Expenses</b>			
Instruction	15,548,399	<b>15,443,109</b>	15,148,861
District Administration	1,286,283	<b>1,218,611</b>	1,282,074
Operations and Maintenance	2,977,803	<b>2,999,812</b>	2,706,704
Transportation and Housing	1,707,235	<b>1,658,582</b>	1,483,171
<b>Total Expense</b>	<u>21,519,720</u>	<u><b>21,320,114</b></u>	<u>20,620,810</u>
<b>Operating Surplus (Deficit) for the year</b>	<u>868,969</u>	<u><b>1,487,063</b></u>	<u>1,909,324</u>
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(75,000)	<b>(190,985)</b>	(40,533)
<b>Total Net Transfers</b>	<u>(75,000)</u>	<u><b>(190,985)</b></u>	<u>(40,533)</u>
<b>Total Operating Surplus (Deficit), for the year</b>	<u>793,969</u>	<u><b>1,296,078</b></u>	<u>1,868,791</u>
<b>Operating Surplus (Deficit), beginning of year</b>		<b>2,034,767</b>	165,976
<b>Operating Surplus (Deficit), end of year</b>		<u><b>3,330,845</b></u>	<u>2,034,767</u>
<b>Operating Surplus (Deficit), end of year</b>			
Internally Restricted		<b>178,786</b>	130,448
Unrestricted		<b>3,152,059</b>	1,904,319
<b>Total Operating Surplus (Deficit), end of year</b>		<u><b>3,330,845</b></u>	<u>2,034,767</u>

# School District No. 64 (Gulf Islands)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2021

	2021 Budget (Note 14)	2021 Actual	2020 Actual
	\$	\$	\$
<b>Provincial Grants - Ministry of Education</b>			
Operating Grant, Ministry of Education	20,931,597	<b>21,023,855</b>	20,545,700
Other Ministry of Education Grants			
Pay Equity	102,398	<b>102,398</b>	102,398
Student Transportation Fund	328,264	<b>328,264</b>	328,264
Carbon Tax Grant			9,698
Employer Health Tax Grant			161,098
Support Staff Benefits Grant	25,601	<b>25,601</b>	13,970
Support Staff Wage Increase Funding			98,069
Teachers' Labour Settlement Funding	457,529	<b>457,529</b>	188,909
Early Career Mentorship Funding	35,000	<b>35,000</b>	
FSA Scorer Grant		<b>7,506</b>	7,506
Equity Scan Grant and Shoulder Tappers			2,000
Other			5,788
French Monitor Programs			17,171
Eearly Learning Framework		<b>1,818</b>	
<b>Total Provincial Grants - Ministry of Education</b>	<b>21,880,389</b>	<b>21,981,971</b>	21,480,571
<b>Provincial Grants - Other</b>		<b>2,778</b>	
<b>Tuition</b>			
International and Out of Province Students	384,800	<b>375,090</b>	811,125
<b>Total Tuition</b>	<b>384,800</b>	<b>375,090</b>	811,125
<b>Other Revenues</b>			
Miscellaneous			
Miscellaneous	83,500	<b>403,808</b>	169,873
GISPA Registration	17,000	<b>18,612</b>	22,775
<b>Total Other Revenue</b>	<b>100,500</b>	<b>422,420</b>	192,648
<b>Rentals and Leases</b>	<b>15,000</b>	<b>9,328</b>	14,448
<b>Investment Income</b>	<b>8,000</b>	<b>15,590</b>	31,342
<b>Total Operating Revenue</b>	<b>22,388,689</b>	<b>22,807,177</b>	22,530,134

# School District No. 64 (Gulf Islands)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object  
Year Ended June 30, 2021

	2021 Budget (Note 14)	2021 Actual	2020 Actual
	\$	\$	\$
<b>Salaries</b>			
Teachers	7,239,620	<b>7,262,781</b>	7,176,209
Principals and Vice Principals	1,883,687	<b>1,900,201</b>	1,804,687
Educational Assistants	914,875	<b>822,476</b>	844,268
Support Staff	2,275,331	<b>2,311,899</b>	2,247,710
Other Professionals	1,368,997	<b>1,386,461</b>	1,306,232
Substitutes	612,216	<b>604,240</b>	462,871
<b>Total Salaries</b>	<b>14,294,726</b>	<b>14,288,058</b>	13,841,977
<b>Employee Benefits</b>	3,416,476	<b>3,372,275</b>	3,276,133
<b>Total Salaries and Benefits</b>	<b>17,711,202</b>	<b>17,660,333</b>	17,118,110
<b>Services and Supplies</b>			
Services	881,365	<b>1,011,648</b>	1,007,032
Student Transportation	1,021,600	<b>1,002,509</b>	898,497
Professional Development and Travel	389,561	<b>238,699</b>	395,332
Rentals and Leases	3,000	<b>2,880</b>	21,333
Dues and Fees	40,025	<b>35,513</b>	41,985
Insurance	53,281	<b>55,214</b>	53,407
Supplies	837,686	<b>762,862</b>	626,582
Utilities	582,000	<b>550,456</b>	458,532
<b>Total Services and Supplies</b>	<b>3,808,518</b>	<b>3,659,781</b>	3,502,700
<b>Total Operating Expense</b>	<b>21,519,720</b>	<b>21,320,114</b>	20,620,810

# School District No. 64 (Gulf Islands)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2021

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	6,171,855	591,117	104,987	98,990		424,675	7,391,624
1.03 Career Programs	67,052	21,530	105,159	1,499	70,833	1,933	268,006
1.07 Library Services	127,646	9,190		30,280		1,001	168,117
1.08 Counselling	269,172						269,172
1.10 Special Education	489,327	179,050	534,355	44,333	219,042	43,690	1,509,797
1.30 English Language Learning	43,391						43,391
1.31 Indigenous Education		66,120	58,484			6,722	131,326
1.41 School Administration		1,011,679		374,883		22,938	1,409,500
1.62 International and Out of Province Students	94,338	21,515			151,773		267,626
1.64 Other							-
<b>Total Function 1</b>	<b>7,262,781</b>	<b>1,900,201</b>	<b>802,985</b>	<b>549,985</b>	<b>441,648</b>	<b>500,959</b>	<b>11,458,559</b>
<b>4 District Administration</b>							
4.11 Educational Administration				832	263,622		264,454
4.40 School District Governance					107,988		107,988
4.41 Business Administration				90,761	378,994	785	470,540
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>91,593</b>	<b>750,604</b>	<b>785</b>	<b>842,982</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				73,977	175,067	3,857	252,901
5.50 Maintenance Operations				1,052,480		82,075	1,134,555
5.52 Maintenance of Grounds				168,960			168,960
5.56 Utilities				13,944			13,944
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,309,361</b>	<b>175,067</b>	<b>85,932</b>	<b>1,570,360</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				19,718	19,142		38,860
7.70 Student Transportation			19,491	341,242		16,564	377,297
7.73 Housing							-
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>19,491</b>	<b>360,960</b>	<b>19,142</b>	<b>16,564</b>	<b>416,157</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>7,262,781</b>	<b>1,900,201</b>	<b>822,476</b>	<b>2,311,899</b>	<b>1,386,461</b>	<b>604,240</b>	<b>14,288,058</b>

# School District No. 64 (Gulf Islands)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2021

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2021 Actual	2021 Budget (Note 14)	2020 Actual
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	7,391,624	1,878,801	9,270,425	524,364	9,794,789	9,577,351	9,199,049
1.03 Career Programs	268,006	57,554	325,560	47,485	373,045	367,021	434,074
1.07 Library Services	168,117	35,909	204,026	20,643	224,669	321,430	202,273
1.08 Counselling	269,172	61,117	330,289		330,289	294,702	312,568
1.10 Special Education	1,509,797	334,865	1,844,662	176,332	2,020,994	2,399,763	2,012,817
1.30 English Language Learning	43,391	9,067	52,458		52,458	146,480	51,133
1.31 Indigenous Education	131,326	30,076	161,402	67,822	229,224	228,725	197,272
1.41 School Administration	1,409,500	297,555	1,707,055	104,127	1,811,182	1,841,177	1,827,540
1.62 International and Out of Province Students	267,626	62,500	330,126	276,333	606,459	371,750	903,835
1.64 Other	-	-	-	-	-	-	8,300
<b>Total Function 1</b>	<b>11,458,559</b>	<b>2,767,444</b>	<b>14,226,003</b>	<b>1,217,106</b>	<b>15,443,109</b>	15,548,399	15,148,861
<b>4 District Administration</b>							
4.11 Educational Administration	264,454	51,170	315,624	22,829	338,453	364,169	333,104
4.40 School District Governance	107,988	6,573	114,561	41,594	156,155	164,794	159,060
4.41 Business Administration	470,540	96,220	566,760	157,243	724,003	757,320	789,910
<b>Total Function 4</b>	<b>842,982</b>	<b>153,963</b>	<b>996,945</b>	<b>221,666</b>	<b>1,218,611</b>	1,286,283	1,282,074
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	252,901	66,247	319,148	68,554	387,702	393,409	355,867
5.50 Maintenance Operations	1,134,555	250,104	1,384,659	389,615	1,774,274	1,730,120	1,607,876
5.52 Maintenance of Grounds	168,960	35,923	204,883	65,123	270,006	198,093	233,437
5.56 Utilities	13,944	3,429	17,373	550,457	567,830	656,181	509,524
<b>Total Function 5</b>	<b>1,570,360</b>	<b>355,703</b>	<b>1,926,063</b>	<b>1,073,749</b>	<b>2,999,812</b>	2,977,803	2,706,704
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration	38,860	9,742	48,602	2,337	50,939	67,339	51,104
7.70 Student Transportation	377,297	85,423	462,720	1,121,575	1,584,295	1,604,896	1,400,182
7.73 Housing	-	-	-	23,348	23,348	35,000	31,885
<b>Total Function 7</b>	<b>416,157</b>	<b>95,165</b>	<b>511,322</b>	<b>1,147,260</b>	<b>1,658,582</b>	1,707,235	1,483,171
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>14,288,058</b>	<b>3,372,275</b>	<b>17,660,333</b>	<b>3,659,781</b>	<b>21,320,114</b>	21,519,720	20,620,810

# School District No. 64 (Gulf Islands)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2021

	2021 Budget (Note 14)	2021 Actual	2020 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	3,334,593	<b>3,235,942</b>	2,612,526
Other Revenue	728,000	<b>447,029</b>	770,807
Investment Income		<b>13,775</b>	8,106
<b>Total Revenue</b>	<u>4,062,593</u>	<u><b>3,696,746</b></u>	<u>3,391,439</u>
<b>Expenses</b>			
Instruction	3,758,964	<b>3,256,049</b>	3,287,810
Operations and Maintenance	103,629	<b>219,866</b>	103,629
<b>Total Expense</b>	<u>3,862,593</u>	<u><b>3,475,915</b></u>	<u>3,391,439</u>
<b>Special Purpose Surplus (Deficit) for the year</b>	<u>200,000</u>	<u><b>220,831</b></u>	<u>-</u>
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(200,000)		
Tangible Capital Assets - Work in Progress		<b>(220,831)</b>	
<b>Total Net Transfers</b>	<u>(200,000)</u>	<u><b>(220,831)</b></u>	<u>-</u>
<b>Total Special Purpose Surplus (Deficit) for the year</b>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
<b>Special Purpose Surplus (Deficit), beginning of year</b>			
<b>Special Purpose Surplus (Deficit), end of year</b>		<u><u>-</u></u>	<u><u>-</u></u>



**School District No. 64 (Gulf Islands)**

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2021

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			177,188						
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	103,629	75,860		128,000	19,600	65,378	161,656	324,480	1,540,873
Other			286,403						
Investment Income			291						
	103,629	75,860	286,694	128,000	19,600	65,378	161,656	324,480	1,540,873
<b>Less:</b> Allocated to Revenue	103,629	75,860	277,426	128,000	19,600	65,378	81,079	324,480	1,540,873
Recovered									
<b>Deferred Revenue, end of year</b>	-	-	<b>186,456</b>	-	-	-	<b>80,577</b>	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	103,629	75,860		128,000	19,600	65,378	81,079	324,480	1,540,873
Other Revenue			277,135						
Investment Income			291						
	103,629	75,860	277,426	128,000	19,600	65,378	81,079	324,480	1,540,873
<b>Expenses</b>									
Salaries									
Teachers				12,467	2,200	26,935			1,211,094
Educational Assistants		61,387		86,319	9,447	1,882	15,807	124,991	
Support Staff				923	1,932			52,811	
Other Professionals								32,583	
Substitutes				1,111	2,124	1,340		50,362	
	-	61,387	-	100,820	15,703	30,157	15,807	260,747	1,211,094
Employee Benefits		14,473		26,263	3,337	6,287	3,222	53,644	329,779
Services and Supplies	103,629		277,426	917	560	28,934	62,050	10,089	
	103,629	75,860	277,426	128,000	19,600	65,378	81,079	324,480	1,540,873
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets - Work in Progress									
	-	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

**School District No. 64 (Gulf Islands)**

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2021

	Classroom Enhancement Fund - Remedies	Mental Health in Schools	Changing Results for Young Children	Safe Return to School Grant	Federal Safe Return to Class Fund	ACE IT	CES Apprenticeships	Education Trust	Drake Road Transfer
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	62,906	29,648				37,610		329,741	11,654
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	189,158	57,000	6,750	149,789	552,972				
Other						4,600	40,581	254,126	
Investment Income								13,484	
	189,158	57,000	6,750	149,789	552,972	4,600	40,581	267,610	-
<b>Less:</b> Allocated to Revenue	140,314	47,218	6,750	149,789	552,972	1,947	40,581	140,850	-
Recovered	62,906								
<b>Deferred Revenue, end of year</b>	<b>48,844</b>	<b>39,430</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,263</b>	<b>-</b>	<b>456,501</b>	<b>11,654</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education	140,314	47,218	6,750	149,789	552,972				
Other Revenue						1,947	40,581	127,366	
Investment Income								13,484	
	140,314	47,218	6,750	149,789	552,972	1,947	40,581	140,850	-
<b>Expenses</b>									
Salaries									
Teachers	47,249		4,975		130,489				
Educational Assistants					564				
Support Staff	186			69,130	86,762		17,295		
Other Professionals									
Substitutes	68,392	3,238			480				
	115,827	3,238	4,975	69,130	218,295	-	17,295	-	-
Employee Benefits	24,487	547	1,244	15,024	39,312		6,015		
Services and Supplies		43,433	531	32,083	108,086	1,947	17,271	140,850	
	140,314	47,218	6,750	116,237	365,693	1,947	40,581	140,850	-
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>33,552</b>	<b>187,279</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Transfers</b>									
Tangible Capital Assets - Work in Progress				(33,552)	(187,279)				
	-	-	-	(33,552)	(187,279)	-	-	-	-
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# School District No. 64 (Gulf Islands)

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2021

Schedule 3A (Unaudited)

	<u>TOTAL</u>
	\$
<b>Deferred Revenue, beginning of year</b>	648,747
<b>Add:</b> Restricted Grants	
Provincial Grants - Ministry of Education	3,375,145
Other	585,710
Investment Income	13,775
	<u>3,974,630</u>
<b>Less:</b> Allocated to Revenue	3,696,746
Recovered	62,906
<b>Deferred Revenue, end of year</b>	<u><u>863,725</u></u>
<b>Revenues</b>	
Provincial Grants - Ministry of Education	3,235,942
Other Revenue	447,029
Investment Income	13,775
	<u>3,696,746</u>
<b>Expenses</b>	
Salaries	
Teachers	1,435,409
Educational Assistants	300,397
Support Staff	229,039
Other Professionals	32,583
Substitutes	127,047
	<u>2,124,475</u>
Employee Benefits	523,634
Services and Supplies	827,806
	<u>3,475,915</u>
<b>Net Revenue (Expense) before Interfund Transfers</b>	<u>220,831</u>
<b>Interfund Transfers</b>	
Tangible Capital Assets - Work in Progress	(220,831)
	<u>(220,831)</u>
<b>Net Revenue (Expense)</b>	<u><u>-</u></u>

# School District No. 64 (Gulf Islands)

Schedule 4 (Unaudited)

## Schedule of Capital Operations

Year Ended June 30, 2021

	2021	2021 Actual			2020
	Budget (Note 14)	Invested in Tangible Capital Assets	Local Capital	Fund Balance	Actual
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Provincial Grants					
Ministry of Education	300,000	118,528		118,528	341,619
Amortization of Deferred Capital Revenue	1,043,000	1,042,924		1,042,924	1,021,386
<b>Total Revenue</b>	<u>1,343,000</u>	<u>1,161,452</u>	-	<u>1,161,452</u>	1,363,005
<b>Expenses</b>					
Operations and Maintenance	300,000	118,528		118,528	341,619
Amortization of Tangible Capital Assets					
Operations and Maintenance	1,142,000	1,143,392		1,143,392	1,071,559
Transportation and Housing	107,000	106,428		106,428	108,473
<b>Total Expense</b>	<u>1,549,000</u>	<u>1,368,348</u>	-	<u>1,368,348</u>	1,521,651
<b>Capital Surplus (Deficit) for the year</b>	<u>(206,000)</u>	<u>(206,896)</u>	-	<u>(206,896)</u>	(158,646)
<b>Net Transfers (to) from other funds</b>					
Tangible Capital Assets Purchased	275,000	190,985		190,985	40,533
Tangible Capital Assets - Work in Progress		220,831		220,831	
<b>Total Net Transfers</b>	<u>275,000</u>	<u>411,816</u>	-	<u>411,816</u>	40,533
<b>Total Capital Surplus (Deficit) for the year</b>	<u>69,000</u>	<u>204,920</u>	-	<u>204,920</u>	(118,113)
<b>Capital Surplus (Deficit), beginning of year</b>		6,161,809		6,161,809	6,279,922
<b>Capital Surplus (Deficit), end of year</b>		<u>6,366,729</u>	-	<u>6,366,729</u>	6,161,809

# School District No. 64 (Gulf Islands)

Schedule 4A (Unaudited)

Tangible Capital Assets  
Year Ended June 30, 2021

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
<b>Cost, beginning of year</b>	\$ 4,107,653	\$ 45,803,360	\$ 769,605	\$ 1,047,015	\$ -	\$ 236,416	\$ 51,964,049
<b>Changes for the Year</b>							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		1,578,904	125,000				1,703,904
Operating Fund			102,295			88,690	190,985
Transferred from Work in Progress		174,792					174,792
	-	1,753,696	227,295	-	-	88,690	2,069,681
Decrease:							
Deemed Disposals			29,796			68,443	98,239
	-	-	29,796	-	-	68,443	98,239
<b>Cost, end of year</b>	4,107,653	47,557,056	967,104	1,047,015	-	256,663	53,935,491
<b>Work in Progress, end of year</b>		303,432					303,432
<b>Cost and Work in Progress, end of year</b>	4,107,653	47,860,488	967,104	1,047,015	-	256,663	54,238,923
<b>Accumulated Amortization, beginning of year</b>		26,266,311	258,448	550,210		126,803	27,201,772
<b>Changes for the Year</b>							
Increase: Amortization for the Year		996,572	93,828	106,428		52,992	1,249,820
Decrease:							
Deemed Disposals			29,796			68,443	98,239
		-	29,796	-	-	68,443	98,239
<b>Accumulated Amortization, end of year</b>		27,262,883	322,480	656,638	-	111,352	28,353,353
<b>Tangible Capital Assets - Net</b>	<b>4,107,653</b>	<b>20,597,605</b>	<b>644,624</b>	<b>390,377</b>	<b>-</b>	<b>145,311</b>	<b>25,885,570</b>

**School District No. 64 (Gulf Islands)**

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2021

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
<b>Work in Progress, beginning of year</b>	\$ 174,792	\$	\$	\$	\$ 174,792
<b>Changes for the Year</b>					
Increase:					
Deferred Capital Revenue - Bylaw	82,601				82,601
Special Purpose Funds	220,831				220,831
	<u>303,432</u>	-	-	-	<u>303,432</u>
Decrease:					
Transferred to Tangible Capital Assets	174,792				174,792
	<u>174,792</u>	-	-	-	<u>174,792</u>
<b>Net Changes for the Year</b>	<u>128,640</u>	-	-	-	<u>128,640</u>
<b>Work in Progress, end of year</b>	<u><u>303,432</u></u>	-	-	-	<u><u>303,432</u></u>

# School District No. 64 (Gulf Islands)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2021

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
<b>Deferred Capital Revenue, beginning of year</b>	\$ 17,521,704	\$ 867,139	\$ 211,625	\$ 18,600,468
<b>Changes for the Year</b>				
Increase:				
Transferred from Deferred Revenue - Capital Additions	1,703,904			1,703,904
Transferred from Work in Progress	174,792			174,792
	<u>1,878,696</u>	-	-	<u>1,878,696</u>
Decrease:				
Amortization of Deferred Capital Revenue	988,312	32,176	22,436	1,042,924
	<u>988,312</u>	<u>32,176</u>	<u>22,436</u>	<u>1,042,924</u>
<b>Net Changes for the Year</b>	<u>890,384</u>	<u>(32,176)</u>	<u>(22,436)</u>	<u>835,772</u>
<b>Deferred Capital Revenue, end of year</b>	<u>18,412,088</u>	<u>834,963</u>	<u>189,189</u>	<u>19,436,240</u>
<b>Work in Progress, beginning of year</b>	174,792			174,792
<b>Changes for the Year</b>				
Increase				
Transferred from Deferred Revenue - Work in Progress	82,601			82,601
	<u>82,601</u>	-	-	<u>82,601</u>
Decrease				
Transferred to Deferred Capital Revenue	174,792			174,792
	<u>174,792</u>	-	-	<u>174,792</u>
<b>Net Changes for the Year</b>	<u>(92,191)</u>	-	-	<u>(92,191)</u>
<b>Work in Progress, end of year</b>	<u>82,601</u>	-	-	<u>82,601</u>
<b>Total Deferred Capital Revenue, end of year</b>	<u>18,494,689</u>	<u>834,963</u>	<u>189,189</u>	<u>19,518,841</u>

# School District No. 64 (Gulf Islands)

Changes in Unspent Deferred Capital Revenue  
Year Ended June 30, 2021

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
<b>Balance, beginning of year</b>	\$	\$	\$	\$	\$	\$
<b>Changes for the Year</b>						
Increase:						
Provincial Grants - Ministry of Education	1,905,033					1,905,033
	1,905,033	-	-	-	-	1,905,033
Decrease:						
Transferred to DCR - Capital Additions	1,703,904					1,703,904
Transferred to DCR - Work in Progress	82,601					82,601
Expensed Portion of Bylaw Capital	118,528					118,528
	1,905,033	-	-	-	-	1,905,033
<b>Net Changes for the Year</b>	-	-	-	-	-	-
<b>Balance, end of year</b>	-	-	-	-	-	-