



**REGULAR BOARD MEETING, PUBLIC SESSION**  
**Board of Education, School District No. 64 (Gulf Islands)**  
**Pender Islands School**  
**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 2022 06 08 (attachment)
3. **IN-CAMERA SUMMARY**
  - (a) Summary of In-Camera meeting held 2022 06 08 (attachment)
4. **BUSINESS ARISING**
5. **CORRESPONDENCE**
6. **DELEGATIONS**
7. **CHAIRPERSON'S REPORT**
  - (a) Trustee ELT Participation
  - (b) Rainbow Road Signage
8. **SUPERINTENDENT'S REPORT**
  - (a) EPIC School Plans 2022/2023  
*Motion: That the Board receives the 2022/2023 school plans as part of its Framework for Enhancing Student Learning.*
  - (b) Framework for Enhancing Student Learning (attachments)  
*Motion: That the Board approves the September 2022 Enhancing Student Learning Report for Gulf Islands School District.*
  - (c) Staffing
  - (d) Enrollment
  - (e) 2021/2022 FSA Results (Attachment)
  - (f) Framework Day (attachment)
9. **SECRETARY TREASURER'S REPORT**
  - (a) Facilities - Summer Work
  - (b) Ministry of Education and Child Care Funding (attachment)
  - (c) New Spaces Funding (attachment)
  - (d) 5-Year Minor Capital Plan (attachment)  
*Motion: That the Board approves the 5-year minor capital plan for 2023/2024.*
  - (e) Student and Family Affordability Fund (attachment)
  - (f) Financial Statements Analysis Report 2021/2022 (attachment)

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

Pender Islands School

2022 09 14

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10. **COMMITTEE REPORTS**

- (a) Committee of the Whole
- (b) HR Committee (attachment)
- (c) Finance, Audit and Facilities Committee (attachment)
  - i. Summary of Audit Results
  - ii. 2021/2022 Financial Statements (attachment)

*Motion: that the Board approves the 2021/2022 School District No. 64 (Gulf Islands) Audited Financial Statements for the year ending June 30, 2022.*

11. **TRUSTEE'S SCHOOL REPORTS**

No school reports.

12. **OTHER BUSINESS**

13. **QUESTION PERIOD**

14. **NEXT MEETING DATES.**

- (a) Regular Board Meeting – November 9, 2022
- (b) Committee Day – November 23, 2022

15. **ADJOURNMENT**



**MINUTES OF THE REGULAR BOARD MEETING, PUBLIC SESSION**  
**Board of Education, School District No. 64 (Gulf Islands)**  
**School Board Office**  
**2022 06 08**

<b>Present:</b>	Tisha Boulter	Chairperson
	Chaya Katrensky	Vice Chairperson
	Stefanie Denz	Trustee
	Janelle Lawson	Trustee
	Shelley Lawson	Trustee
	Greg 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
	Shelly Johnson	GIPVPA Representative
	Ian Mitchell	GITA President
	Angela Thomas	CUPE President
	Gail Sjuberg	Driftwood Representative
<b>Regrets:</b>		DPAC Representative

The meeting was called to order at 1:00 p.m. by Chair Boulter. She acknowledged with gratitude that this meeting is taking place on the traditional territories of the Coast Salish peoples - huy tseep q'u.

**1. ADOPTION OF AGENDA**

Addition: Former Student letter re: Fortis BC (7d)  
Correction: to date (page 2)

Moved and seconded that the agenda for the Regular Board Meeting, Public Session held 2022 06 08 be adopted as amended.

CARRIED 48/22

**2. APPROVAL OF MINUTES**

Moved and seconded that the minutes of the Regular Board Meeting, Public Session held 2022 05 11 be approved as presented.

CARRIED 49/22

**3. IN-CAMERA SUMMARY**

Moved and seconded that the Board of Education adopt the Regular In-Camera Summary of 2022 05 11 as presented.

CARRIED 50/22

**4. BUSINESS ARISING**

**5. CORRESPONDENCE**

**6. DELEGATIONS**



7. **CHAIRPERSON'S REPORT**

(a) **FELS Review**

Members of the district FESL review team met with Ministry representatives on May 24<sup>th</sup> to share feedback on the option 2 FESL review process. The Ministry will provide a formal report that will serve to inform strategic plan goals and the next SD64 Enhancing Student Learning Report due September 30, 2022.

(b) **Board Meeting Format**

Staff shared a report regarding the possibility and appropriateness of hosting hybrid in-person/virtual meetings. Consideration was given to ensuring all schools are equipped with enhanced audio-visual technology where needed. Technology renewal has been identified as a local capital investment in the draft 2022/2023 Budget.

(c) **Todd Wolfe Memorial Soccer Tournament – Request to Serve Alcohol**

The Galiano Activity Center submitted a request to serve alcohol at the annual Todd Wolfe Memorial Soccer Tournament at Galiano School.

Moved and seconded that, in accordance with Policy 3100 Controlled and Intoxicating Substances, the Board approves Galiano Activity Center Society Soccer Association's request to serve alcohol at the annual Todd Wolfe Memorial Soccer Tournament on August 13, 2022 at Galiano Community Elementary School.

CARRIED 51/22

(d) **Former Student Letter re: Fortis BC**

Trustees received a letter concerning possible school use of fossil fuel and energy efficiency curriculum marketed by Fortis BC. More in-depth conversations are needed regarding corporate sponsored curriculum, access to information, and professional autonomy. All SD64 school have been canvased. No school has reported using Fortis BC curriculum.

8. **SUPERINTENDENT'S REPORT**

(a) **Staffing**

The teacher layoff and recall process is complete. Vacancies have been posted internally and will be posted externally if not filled by qualified internal applicants. The district continues to recruit TTOCs. EA selection took place last week. Vacancies have also been posted internally. The district continues to recruit and support individuals interested in becoming certified education assistants. Darrin Lee has accepted the position as Vice-Principal of SEEC.

(b) **2022/2023 School Fees**

Lori Deacon and D'Arcy Deacon left meetings at 1:55pm

Conversation regarding athletic fees at GISS and the lack of athletic fees at Pender

Lori Deacon returned to the meeting at 1:57 p.m. D'Arcy Deacon returned at 1:58 p.m.

Moved and seconded that t that the Board of Education approves the school fees schedule for the 2022/2023 school year as presented.

CARRIED 52/22

A brief recess was called by consensus at 2:04 p.m. The meeting resumed at 2:10 p.m.

9. **SECRETARY TREASURER'S REPORT**



**(a) Monthly Financial Report**

Jesse Guy shared the monthly financial report for May. The district is 1.3% within amended budget. A significant increase was noted for electricity and propane expenses and attributed heating and Merv13 filtration while maintaining 100% circulation of outdoor air. Vehicle fuel for school buses has increased over prior year, due to the higher per liter cost of fuel. Blue printing of buildings and district infrastructure information and renovations to the 64 Learning Hub were able to commence before yearend, and therefore some of those costs and capital additions will occur in 2021/22. June expenses are anticipated to remain consistent with May expenses.

**(b) 2023/2024 Five Year Capital Plan - Major**

Jesse Guy presented the Major Capital Plan Submission 2023-24. Requested projects include seismic upgrades at SSE, Phoenix Elementary Fernwood, Fulford, Mayne, Galiano, Saturna and Pender schools.

Moved and seconded that the Board of Education approves the 2023/2024 Five Year Capital Plan, Major Submission.

CARRIED 53/22

**(c) Five Year Capital Plan – Minor**

Jesse Guy presented a draft Minor Capital Plan Submission. Proposed requests include School Enhancement Program funding for universal washrooms conversions at all schools over the five years.

**(d) 2022/2023 Annual Budget Bylaw**

Ms. Guy presented the draft 2022/2023 Annual Budget.

Moved and seconded that there is unanimous approval to give the 2022/2023 Annual Budget Bylaw three readings at this time.

CARRIED 54/22

Chair Boulter read the Annual Budget Bylaw for 2022/2023. The total budget bylaw amount of \$28,225,567 for the 2022/2023 fiscal year was prepared in accordance with the *School Act*.

Moved and seconded that the 2022/2023 Annual Budget Bylaw be read a first time and passed.

CARRIED 55/22

Jesse Guy shared a reconciliation of key items for operating expenses, one-time and local capital investments, and the completion budget for configuration.

Moved and seconded that the 2022/2023 Annual Budget Bylaw be read a second time and passed.

CARRIED 56/22

Moved and seconded that the 2022/2023 Annual Budget Bylaw be read a third time, passed, and adopted.

CARRIED 57/22

**(e) Transportation – Bus Routes**

Jesse Guy shared an overview of revised Salt Spring Island bus routes planned for next year. After consideration of feedback received, bus routes have been redesigned to prioritize school catchment areas while reducing the number of total routes by two. Bell schedules at GISS, SSE, and Phoenix Elementary will be adjusted to complement bus routes to reduce wait times before and after school and support French



Immersion and out-of-catchment students to arrive near on time. Reducing the number of routes from eight to six alleviates staffing pressures due to lack of qualified replacement bus drivers. Removing a minimum of one route was an expense reduction measure within the configuration motion of fall 2020.

10. **COMMITTEE REPORTS**

(a) **HR Committee**

The committee considered District Health and Wellness Challenges for this year and next steps.

(b) **Policy Committee**

The Policy Committee summary 2022 05 11 was received.

i. *Draft Policy and Procedure 217 Anti-Racism*

This policy and procedure were circulated. Feedback received.

Moved and seconded that the Board adopt Policy and Procedure 217 Anti-Racism. The policy will be circulated for feedback.

CARRIED 58/22

ii. *Policy 611 Accumulated Operating Surplus*

The policy was circulated. No feedback received.

Moved and seconded that the Board approves amendments to Policy 611 Accumulated Operating Surplus.

CARRIED 59/22

iii. *Draft Policy 610 Financial Planning and Reporting*

The draft policy was circulated. No feedback received.

Moved and seconded that the Board adopts new Policy 610 Financial Planning and Reporting.

CARRIED 60/22

iv. *Bylaw No. 1 Elections Procedures*

The amended Bylaw received 1<sup>st</sup> reading at the May 11, 2022 public board meeting and was circulated for feedback. No feedback received.

Moved and seconded that the amended Bylaw No. 1 Elections Procedures be read a second time and passed.

CARRIED 61/22

Moved and seconded that the amended Bylaw No. 1 Elections Procedures be read a third time, passed, and adopted.

CARRIED 62/22

v. *Policy and Procedure 525 Attendance Areas*

This policy and procedure have been amended to reflect changes due to configuration and registration practices.

Notice of Motion: *that the board approved amendments to Policy and procedure 525 Attendance Areas. The policy will be circulated for feedback and considered by the Policy Committee on November 23, 2022. The Board will consider adoption of the motion at its Public Meeting on*



December 14, 2022.

11. **TRUSTEES REPORTS**

Trustee reports were received. Stefanie Denz shared her reports for Fulford Elementary School and Saltspring Island Middle School.

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

***Fernwood Elementary School***

***Fulford Community Elementary School***

Fulford school knows that keeping parents involved and informed is essential for student's learning. We support students to further their learning at home by encouraging parents to engage their children with playing cards or dice games, making measurements and reading recipes in baking for math skills, and for parents to read to their children, write letters, cards and emails to friends and family for literacy skills. Any sorting or pattern games and puzzles are also learning mediums.

At Fulford school teachers communicate with families through their blogs and report cards. The school newsletter has goals for parents, such as what can your child tell you about triple scoop word, or what is a water melon seed story? For the holidays parents are informed on community summer programs for kids; the library summer reading program, summer camps; art, nature and swimming.

The school also puts together summer learning packages for kids, in particular kindergarten students with concepts of alphabet or chronological order to avoid the summer slump, which can be considerable at early stages, especially for kids with learning challenges. Parents are reminded to read to their children, and that it does not have to be that much, in fact five books over the summer can make a difference.

***Galiano Community School***

***Gulf Islands Secondary School***

The Career life connections is a Grad requirement that starts in Grade 8 with the REAL (Respectful, Engaged, Adaptable Learners) 8/9 program and continues through a students high school 5 year journey. Each year builds on more life skills and self awareness of one's own learning.

During the Grade 12 year students are to complete a 10 min. presentation that illustrates their experience of high school and visioning the future. This presentation also showcases of their 'Cap Stone' project. Student were also asked a series of inquiry questions that furthers the reflection of their process of learning and how it relates to their future.

- Why did you select project?
- Choose an artifact. How/Why is your artifact meaningful to you?
- How does the project connect with your career plans?
- What have you learned through the process?
- What were the challenges?

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



*Pender Islands Elementary Secondary School*

*Phoenix Elementary School*

*Salt Spring Elementary School*

*Saltspring Island Middle School*

SIMS is not providing extra strategies or resources for their students over summer, other than what direction they already have received from instruction during the year and what their report cards tell them. Instead, when I met with Principal Smith, we had a great discussion about where SIMS was at in the last months of a school closing after 25 years. They have had a fantastic year. The school just hosted stunning performances by the Circus program in May. I was there. It was a spectacular recognition of the diversity and talents of students in middle years ages; 10-14, besides being very entertaining and wow inducing. The school was packed three days in a row, and I witnessed many involved and proud parents and students. The circus program certainly exemplified an excellent attitude and learning environment that will serve the students well beyond the school perimeter. The school is planning two events in June for the end of the year celebrating the student and school success.

*Saturna Elementary School/SEEC*

12. **OTHER BUSINESS**

13. **QUESTION PERIOD**

Moved and seconded to extend the meeting to 4:15 if additional time is needed.

CARRIED 63/22

Chair Boulter opened the floor for questions from the public.

14. **NEXT MEETING DATES**

- (a) Regular Board Meeting: September 14, 2022
- (b) Committee Day: November 23, 2022

15. **ADJOURNMENT**

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

CARRIED 64/22

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

\_\_\_\_\_  
Chairperson

Certified Correct:

\_\_\_\_\_  
Secretary Treasurer



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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  
at the School Board Office  
2022 06 08**

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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

**Regrets:**

The meeting was called to order at 9:00 a.m.

The agenda for the Regular Board meeting, In-Camera session held 2022 06 08 was adopted as amended.

The minutes of the Regular Board meeting, In-Camera session held 2022 05 11 were approved as presented.

**Items:**

1. Staffing
2. Transportation
3. New Spaces Fund
4. Welcome Back BBQ

The meeting adjourned at 10:55 a.m.

# Enhancing Student Learning Report



Board Approval: September 14, 2022

Board Chair: \_\_\_\_\_  
Tisha Boulter

The following report, approved at the September 12, 2022 Regular Public Meeting, communicates the Board of Education's commitment to student success, the goals of the Strategic Plan 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 on the district website at: <https://sd64.bc.ca/strategic-plan/>.

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.

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## District Context

Gulf Islands School District is geographically and culturally diverse, drawing from five island communities averaging 1500 learners a year (including international students). The district recently undertook a reconfiguration process to successfully overcome a significant structural deficit and lag in student achievement. The Board of Education has designed to ensure long-term sustainability of operations and student success that best serve students and support a high-quality education system that prioritizes access, relevance, equity and accountability for all stakeholders. Demographically, 9.6% of Gulf Islands students identify as Indigenous, 15.2% of students have Inclusive Education designations, and 12 students are children in care.

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## Consultation and Engagement

The Board of Education engages through regular and on-going dialogue with partner groups, the Indigenous Education Advisory Committee, the Education Committee, and the Committee of the Whole. The 2022/23 school year has been identified by the Board as an opportunity for the new Board to confirm and adjust the Strategic Plan. It is notable that the current SD64 student population does not include students captured by the BC Tripartite Agreement. The Board invests in establishing relationships and building trust with neighbouring First Nations, and supports and is involved with Indigenous Education Committee.

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## 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 is masked when cohort numbers fall below privacy thresholds.

The school district has implemented a variety of tools to track student progress and support students most at risk (and all students). IPass, Indigenous Education and At-Risk On/Off Tracking tools, Equity Scan dashboard, and district Power BI dashboards are used by district and school staff to gain insight into individual student academic progress and support early and targeted intervention(s) as needed.

It is the intent of Gulf Islands School District to have each learner achieving at or above grade level and to complete their graduation program on time.

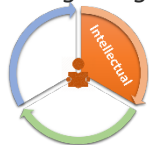


## Goals and Outcomes

### **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: Enhancing Student Learning Report Data, Figures 1-26). The district FSA participation rates have more than doubled since 2019/20 with 91.6% of Grade 4s and 97.4% of Grade 7s participating last year. Two years of high participation begins to set a reasonable indication of trend.

The number and percentage of students on track or extending in Grade 4 and 7 FSA Literacy and Literacy 10 Assessment well above the provincial average for all student groups. Specific improvements this year seen for Inclusive Education students, which were below the provincial average in the grade 4/7/10 assessments in 2019/2020.

Long-term equity targets: 95%+		
<b>Gr. 4</b>	<b>2021/22</b>	<b>Short</b>
All	95.4%	95%+
Indigenous	90%	95%+
Inclusive Ed	85.8	95%+
<b>Gr. 7</b>	<b>2021/22</b>	<b>Short</b>
All	85.6%	90%
Indigenous	85.7	90%
Inclusive Ed	83.3	90%
<b>Gr. 10</b>	<b>2020/21</b>	<b>Short</b>
All	82.6%	85%
Indigenous	69.2%	85%
Inclusive Ed	62.5%	85%

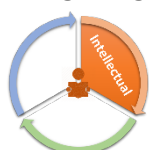
*Target:* Maintaining high levels of achievement for all groups.

*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 26-50). The number and percentage of Grades 4 and 7 on track/exceeding or proficient in Numeracy out-performed the provincial average in all groups. 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.

Grade to grade transition rates remain constant at or just below 100% at all grade levels for All Resident Students  
\*Data available for 2021/22 Grade 10 Numeracy Assessment show significant improvement for all groups (80.9% All Resident Students, 100% Indigenous Students, and 50% Inclusive Education Students).

Long-term equity targets: 95%+		
<b>Gr. 4</b>	<b>2021/22</b>	<b>Short</b>
All	83.9%	90%
Indigenous	60%	80%
Inclusive Ed	71.4%	80%
<b>Gr. 7</b>	<b>2021/22</b>	<b>Short</b>
All	78.4%	70%
Indigenous	57.1%	70%
Inclusive Ed	44.5%	60%
<b>Gr. 10</b>	<b>2020/21</b>	<b>Short</b>
All	39.2	70%
Indigenous	*16.7%	70%
Inclusive Ed	*23.1%	60%

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

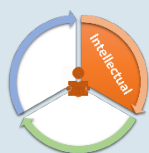
**Staff, Student, and Parent Engagement - Suggestions for Action:**

- 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:** Individual schools will implement student self-assessment surveys and reflect results and targets in their school plans.

**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 5166) The reported percentage for All Resident Students is on par with the provincial average in all areas measured (feel welcome, safe, a sense of school belonging, and adults care). Although also on par with provincial average, a low sense belonging for Inclusive Education Students is of particular concern. Indigenous Students report higher percentages in all areas compared to the provincial and school district averages for all other groups.

Long-term equity targets: 100%		
All	2020/21	Short
Welcome	71.4%	90%+
Safe	78.9%	90%
Belonging	57.6%	80%
2 Adults Care	73.1%	90%
Indigenous	2020/21	Short
Welcome	87.5%	90%+
Belonging	75%	80%
2 Adults Care	87.5%	90%
Inclusive Ed	2020/21	Short
Welcome	74.3%	90%+
Belonging	40%	80%
2 Adults Care	74.3%	90%

**Target:** Improvements in all measures for all student groups. Maintain specific attention to Inclusive Education.

**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:** Questions added to Student Learning Survey (not yet available). Implement district-wide survey.

**Target:** Baseline measures will determine future targets. Long-term target of 100% racism free district.

**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:** Student Learning Survey (Grade 4 question added); not yet available.

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

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

- Establish SOGI/diversity school lead in each school and 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:* Student Learning Survey (Grade 4 question added – not yet available). Low percentage of secondary students report that they are satisfied that they are learning how to self-regulate and deal with emotional problems, the numbers are comparable to provincial norms for Grade 12 (1% below) and above the provincial average for Grade 10 (7% above).

Long-term equity targets: 90%+		
	Current	Short
Grade 4	n/a	tbd
Grade 10	40% (+7)	+10%
Grade 12	33% (-1)	+10%

*Target:* Increase overall rates for all grades with particular attention to students most at risk. Long-term equity targets of 90%+

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

- Implement locally developed program for Grades 4,5, and 6 (Real Tools) for mental wellness and social/emotional development
- Refresh/resource social emotional learning resources
- 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: 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 participated in the MDI for the first time in January 2022. Academic Self-Concept results for the district combining grades 5 and 8, as well as school-level data broken down by grade, are comparable to provincial averages and demonstrate students strongly believe in their academic ability and perceptions of themselves as learners.

Long-term equity targets: 90%+		
Grades 5/8	2021/22	Short
High	73%	80%+
Medium	19%	20%-
Low	8%	0%

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

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

- 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: 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 67-71: 5-year completion rates). District has seen a steady increase in graduation rates since 2016/2017, having increased more than 20% in the four-year period and now at par with the provincial average. Significant improvement in Indigenous Student 5-year completion is seen. Inclusive Education Students still represent lower than district All Resident Students although on par with the comparative group provincially.

Long-term equity targets: 100%		
Short Term equity targets: 85%+		
5-year rates	2019/20	2020/21
All	79.6%	82.7%
Indigenous	54.3%	76%%
Inclusive Ed	53.8%	61.2%

*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 72-81). The immediate and three-year transition to Post-Secondary Institute (PSI) rates for SD64 student groups lags behind the provincial average, with the exception of the three-year rate for Inclusive Education students.

Targets: 10% improvement (recognizing that many SD64 students transition outside BC)			
	All	Indigenous	Inclusive
1 year	31.1%	27.3%	27.3%
3 years	47.6%	40%	61.5%

*Target:* Achieve provincial parity for All Resident Students

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

- Develop shared understandings of community values/beliefs (career coordinator and district principal)
- Engage in real life problem-solving
- 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 meetings.

### 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 (posted on the district website at: <https://sd64.bc.ca/strategic-plan/>).

Strategic Focus	Outcome Link	Description	Resources / Allocations (2021/2022)	Evaluation	Impact/ Adjustments (2022/2023)
IPASS	#1, #2, #4	Developed for/by SD64 educators. 1-stop-shop for student learning information (K-7)  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	Operationalize on-track statement  Align with provincial assessment performance assessment scales
64 Power BI Dashboards	#1, #2, #4	District designed dashboards for K-12 student data. Demographic, course and assessment data from MyEd BC and Ministry, (reporting data Gr. 8-12)  Updated weekly	\$6,000 set-up  Human resource (time)	Initial evaluation/use by sec. school p/vp and sr. admin	Standardize practice across district re: school set-up and data entry  Increase/expand access to all p/vp and district teams
EPIC Achievement Grants	All	Annual grant to support school goals for student achievement.  Utilization of funding protection funds	\$150 per student	Enthusiasm from schools re: approach  Enhanced learning stories/videos  Promoted collaborative practice	\$140 per student

Strategic Focus	Outcome Link	Description	Resources / Allocations (2021/2022)	Evaluation	Impact/ Adjustments (2022/2023)
Diversity and Anti-Racism Initiatives	B, C	Physical resources to support equity and diversity	Established Anti-Racism working group Human resource (time) Admin ProD - \$6,000 \$50,000 library enhancements Collaboration with AMES (\$ survey administration and online reflection tool)	Influenced policy development GISS Anti-Racism work District level questions added to SLS School-based surveys	\$6,000 ongoing Admin ProD Survey administration (admin, students, parents). Continued use of online reflection tool Complete library enhancements (\$50,000 original budget) FocusEd/Ministry resources
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 0.50 FTE Indigenous Ed. Principal 1.0 FTE Aboriginal Artist and Cultural Advisor InEd tracking tool	Improved achievement for Indigenous students (graduation rates) Improvement in Equity Scan data	Maintain Indigenous Ed. CYCW Increase Indigenous Ed. Principal (0.55 FTE) \$50,000 program development/partnership with Cowichan First Nation Functional Behaviour Supports Training
CYCWs	All	Classroom-based support (liaison) focused on positive social/emotional skills to facilitate academic success	3 positions (2.5 FTE total) Reallocated use of Community Link funding	Improved achievement data Reduced violent incidents/behaviour referrals	Additional 0.50 FTE position (Mayne/Galiano/Saturna/Pender) Functional Behaviour Supports Training
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
At-Risk Student Support Worker	All	Contract position to engage and support vulnerable youth who are not/no longer attending	1.0 FTE position	New for 2021/22 Target improved attendance, academic success, and student wellness	

Strategic Focus	Outcome Link	Description	Resources / Allocations (2021/2022)	Evaluation	Impact/ Adjustments (2022/2023)
FSA Item Analysis	#1, #2, #4, #5, A	Provided to each school and containing school and district level FSA data results and item analysis	Human resource (time) Sr. Education Management school-based visits	FSA participation / % improvement Staff engagement and responsible use of data	Maintain, monitor, and resource areas of concern
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 District Principal	Increased work-placement and apprenticeships	Maintain, monitor and resource as needed
64 Hub	#1, #2, #4	Infrastructure development for district programs to support learning services, and engage families and learners who desire remote learning options		New for 2021/22	Maintain, monitor and resource areas of need

## 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	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 Education Services Plan			Post-Sec. Transition data	Raw, unmask Framework data file		
	FSA administration			MDI & EDI administration		MDI & EDI data release			K-12 Summative Assessment	Enhancing Student Learning Report: <b>Due Sept. 30</b>	
<b>Governance and Engagement</b>		Education, FAF, Policy, COW, HR	HR	FAF	Education, FAF, Policy, COW, HR		Education, FAF, Policy, COW, HR	Policy		FAF	COW
	Anti-Racism	Anti-Racism		Anti-Racism	Anti-Racism		Anti-Racism	Anti-Racism	Anti-Racism		
	Ind. Ed.			Ind. Ed.			Date Review	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.	Policy	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)	Human Resources (HR)
Policy	Committee of the Whole (COW)
Climate Action Working Group	Anti-Racism Advocacy Working Group

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

### 5-Year Strategic Planning Cycle

<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>	* Continued implementation
<b>2026/27</b>	* Continued implementation
<b>2027/28</b>	* Final year /new cycle begins

# FSA 4 Results

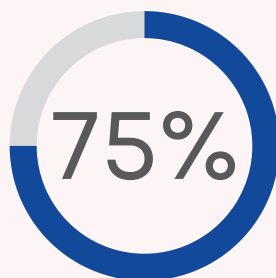
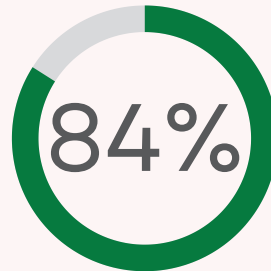
On-Track & Extending

Literacy

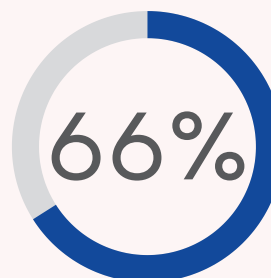


SD64

Numeracy



Province

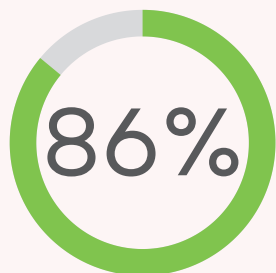


Participation Rate = 91%

# FSA 7 Results

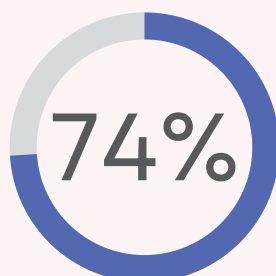
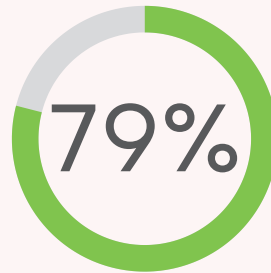
On-Track & Extending

Literacy

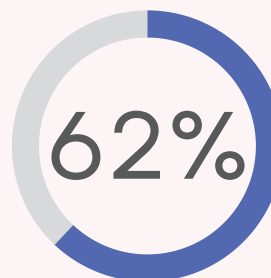


SD64

Numeracy



Province



Participation Rate = 97%

DRAFT Framework Day Agenda Outline  
September 23, 2022

Via ZOOM

Schedule (estimated times):

8:30-9:00	coffee
9:00-9:30	Welcome and Acknowledge
9:30-10:15	Keynote presentation
10:15-10:30	break
10:30-11:45	Schools/sites will be working on prompts/activities related to the Keynote presentation
11:45	Q&A with the Keynote speaker
12:00	lunch
1:00 -	Schools to work on school plans

**Keynote speaker: Kendal Netmaker**

Kendal Netmaker is an award-winning entrepreneur, author, and gifted keynote speaker who is on a mission to empower and motivate people worldwide by sharing his story that regardless of where you come from and what challenges you face, you have the power to enact change.

From Sweetgrass First Nation, Kendal and his siblings were raised by their single mother. Life wasn't easy for them, growing up on the reserve surrounded by poverty and few chances for opportunities, but one moment would change their life forever.

Kendal has a natural gift; he's a master storyteller who weaves his real-life experiences into motivating lessons that everyone can use in their own lives. His heartfelt stories are impactful, and he speaks professionally to thousands of people each year on resilience, leadership, and the power of telling your story.

He is a leading entrepreneur whose passion to succeed is contagious. To date, Kendal has founded and invested in 5 businesses. One of them is Neechie Gear® – a lifestyle apparel brand that gives back a percentage of their profits to go toward funding underprivileged youth to empower them to take part in sports. He is the author of *Driven To Succeed* and won over 25 business awards, including being named one of Canada's Top 40 Under 40® and runner-up at the YBI Global Entrepreneur of the Year.

Kendal lives with his wife and two children in Saskatoon, SK, where he continues to run his company. He delivers virtual and in-person keynotes, and provides Indigenous Consulting services to organizations.



## 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:** Child Care in School District 64

**Date:** September 14, 2022

**From:** Secretary Treasurer

**Audience:** Public

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#### Issue:

The Provincial and Federal governments have made access to child care for families a priority. The creation of the Ministry of Education and Child Care (MoECC) in the spring of 2022 was a clear signal of this intention. This raises a question of how the district would like to approach this larger initiative.

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#### Background:

In an effort to understand, analyze, and determine the future direction for the district's child care approach, it is important to assess need, opportunity, and what the district currently provides.

It has been communicated formally and informally for many years that there is need for child care spaces in all of our island communities. Originally, the district's leasing space to non-profits was a mechanism to help alleviate this need, especially on islands that did not have other child care opportunities. When the application for the New Spaces Fund for a Saturna site was submitted in 2019, a survey of need in the community clearly communicated that the absence of any child care spaces impacted families and work opportunities. Anecdotally, principals across the district have reported many parents discussing the need for child care and the difficulty in accessing safe, licensed, and affordable providers.

Local providers, especially on Salt Spring Island, have worked to increase spaces at their facilities; however, there is agreement that demand has exceeded the spaces added amongst the current providers.

On September 2nd, the district organized a meeting and invited local child care providers. Beyond the district employees present, three separate Salt Spring organizations were represented: Thrive, PARC, and Salt Spring Early Learning Center (SSELC). This meeting was to discuss need on Salt Spring, current spaces, and the impact of the school district entering into child care on Salt Spring.

Three key findings where:

1. there is more need for child care required than any current organizations can provider
2. the difficulty in expanding is finding qualified employees
3. the apparent child care gap for the district to enter is the K to grade 3 range. PARC and SSELC are both working to provide some infant toddler age range and Thrive and PARC are working to provide opportunities to slightly older grade ranges that can do more field trips and sports.



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Currently the school district has four spaces licensed for child care across the district:

- There are two onsite child care locations operated by third party nonprofits. These sites are at Galiano School and Pender School. (Until two years ago, Mayne School also provided this opportunity; the lessee did not renew their lease and found another nonshared location.)
- The Seamless Day Pilot program is operating in one kindergarten classroom at Fulford School. This pilot funds an Early Childhood Educator during the day to work with the kindergarten teacher and then provides enough funding for an Education Assistant to provide 2 hours of after school child care in the same classroom for up to 12 students.
- The fourth licensed site is the StrongStart classroom at Salt Spring Elementary (SSE), which could serve 12 children. The child care license for this space was applied for in the summer of 2022 and was granted on September 7th. A decision on how this space will be utilized has not yet been determined.

Ministry of Children and Family Development still oversees licensing and they have recognized that licensing classrooms in schools, where there are already clear guidelines for operating with children, has reduced risk. A separate streamlined application process for child care license occurring within schools has been created. The SSE license was through this new format.

There are four ways the district could approach this initiative.

1. MoECC is not requiring districts to enter the child care landscape; therefore, the option to currently not proceed is a viable option.
2. The district could continue to lease space to outside providers and possibly look for other providers to lease additional space in more schools.
3. The district could create a new job description for child care providers on our premises and operate spaces directly.
4. The district could take a mixed model approach. Depending on local child care provider's capacity and interest in partnering, additional spaces could be added through this mechanism. The district could also operate child care from licensed classrooms during non-instructional hours with district employees.

The district, at the request of the MoECC, created a child care policy and procedure. Child Care Policy and Procedure 6950 was adopted by the board on May 12, 2021. The procedure clearly states that a board can proceed with direct provision, leasing space, or a mixed model: The board will promote the use of board property for the provision of child care programs between the hours of 7 a.m. and 6 p.m. on business days by either the board or third party licensees.

A three year MoECC funding grant was provided to the district. It is intended to establish a child care and early learning team to support this work in the district.

Currently there has not been a funding model through MoECC put forth for child care within school districts. However, fees and subsidies from other Provincial Ministries cover the cost of employees providing child care if there are greater than 6 students attending.





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### Alternatives (Available Actions / Possible Motions)

Option 1: The board chooses to proceed with a mixed model of child care opportunities.

*Motion A: That the board proceeds with licensing spaces and operates child care facilities internally, while continuing to partner with local child care providers by leasing space where convenient and practical for the district.*

Option 2: The board wishes to proceed with childcare, but only through the leasing of space in facilities.

*Motion B: Status quo. No motion required.*

Option 3: The board wishes to proceed with childcare, but only through directly providing child care and no longer renewing to outside providers when leases expire.

*Motion C: That the board proceeds with licensing spaces and operates child care facilities internally, and should not renew current leases with outside providers when those leases expire.*

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### Recommendation:

After preliminary consulting, staff recommend that the board proceed with a mixed model (Option 1). This model would provide the largest flexibility for opportunities to be created and executed. The recommended first steps over the next few years would be to license an elementary classroom in each main school that does not currently provide childcare and create a child care specific job description in collaboration with BCPSEA and the Joint Job Evaluation Committee. Before/after school child care could be provided for younger grades. The emphasis would be on kindergarten to grade 3, for two hours after school ends on instructional days. As the MoECC develops their framework for child care and the district becomes more familiar with this aspect of the sector, additional opportunities could be explored and expanded.

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**Attachments:**       No     Yes

Procedure 6950 Child Care.

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## **SCHOOL DISTRICT NO. 64 (GULF ISLANDS)**

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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:** New Spaces Fund  
**Date:** September 14, 2022  
**From:** Secretary Treasurer  
**Audience:** Public

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#### **Opportunity:**

The New Spaces Fund is currently accepting applications from school districts for funding to create additional spaces. During an earlier funding opening in 2019, the school district was unsuccessful in its application for a capital addition to Saturna Island Elementary/Secondary School for child care. The opportunity to resubmit under a specific school district application is open until January 2023.

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#### **Background:**

The Provincial Government is looking for organizations to partner with to increase child care spaces across the Province. The New Spaces Fund is \$300 million dollars and the per child space capital funding rate has increased since the previous funding window opportunity. During the initial funding openings, the fund was managed by MCFD. The fund is now managed within the amalgamated Ministry of Education and Child Care with a recognition that schools districts are priority partners. A new application template has been designed specifically for school districts.

The initial application for this fund was for the addition of a third room at Saturna Elementary. The need for child care spaces in the Saturna Community is still relevant as there continues to be no child care spaces available on the island.

The work on two structural items, which had reached end of life at Saturna School and would have required upgrading to support the additional space and usage of the buildings, has occurred in the intervening two years. This work was funded through the 5-year minor capital plan. Both the HVAC and sewage systems have been replaced and could support the addition of the child care space.

The school district would need to adapt the written portion of the previous application to the new template and update the capital cost estimates based on inflation since 2019. The architectural drawings and preliminary engineering assessments would still be relevant to this application.

Applying for this funding opportunity does not preclude applying for similar funding in the future for other projects at other school sites. Many districts have applied for multiple sites. Due to the size of our district, it is recommended that we proceed in a manner in which we can manage and support the change and growth to infrastructure.



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### **References:**

<https://www2.gov.bc.ca/gov/content/family-social-supports/caring-for-young-children/space-creation-funding/childcare-new-spaces-fund>

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

Option 1: The board wishes to proceed with an application to the New Spaces Fund for child care spaces at Saturna Elementary School.

*Motion A: The board applies to the New Spaces Fund for a capital addition to Saturna Elementary School for child care space.*

Option 2: The board does not wish to proceed with an application at this point.

*Motion B: No motion needed.*

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### **Implications:**

Should the district submit an application and be granted funding, the district would oversee the completion of a capital addition and ensure child care is occurring at the site for the next 15 years.

If the application is not supported, no further action is required. Not proceeding with an application does not preclude other child care opportunities being sought in the district.

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### **Recommendation:**

Applying for this funding, even if granted does not require we accept it and proceed to building. It allows an opportunity to support families with child care at a location that does not currently have an alternatives.

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School District: 64 (Gulf Islands)

Capital Plan Year: 2023/24

Date: September 14th, 2022

Priority Number	School Facility #	School Name	Project Type	Program	Year One	Year Two	Year Three	Year Four	Year Five
1	64002	Saltspring Elementary	Seismic Mitigation Program - Seismic Upgrade	Seismic	\$5,000,000	\$0	\$0	\$0	\$0
1a	99011	Phoenix Elementary	Seismic Mitigation Program - Seismic Upgrade (Combined project with Saltspring Elementary)	Seismic	\$0	\$0	\$0	\$0	\$0
2*	64002	Saltspring Elementary	School Enhancement Program - Mechanical Upgrades - Replace Air Handling Units. Phase 2.	CNCP	\$375,000	\$0	\$0	\$0	\$0
3*	64002	Saltspring Elementary	School Enhancement & CNCP Programs - Window replacements.	CNCP	\$400,000	\$0	\$0	\$0	\$0
4*	64002	Saltspring Elementary	School Enhancement Program - Accessibility Upgrade	SEP	\$150,000	\$0	\$0	\$0	\$0
5*	64002	Saltspring Elementary	School Enhancement Program - Roof Replacement	SEP	\$200,000	\$0	\$0	\$0	\$0
*These projects at SSE must take place at the same time as the Seismic upgrade. We will include a note to the Ministry that we should only be awarded these when Seismic is approved.									
6	64010	Gulf Islands Secondary	School Enhancement Program - Universal Washroom/Change Rooms (combined with Pender and Saturna)	SEP	\$300,000	\$0	\$0	\$0	\$0
7	64010	Pender Island	School Enhancement Program - Lighting Upgrade	CNCP	\$300,000	\$0	\$0	\$0	\$0
8	64010	Fulford Elementary	School Enhancement Program- Roof Replacement	SEP	\$450,000	\$0	\$0	\$0	\$0
9	64010	Fulford Elementary	School Enhancement Program - Lead Plumbing Mitigation (combined with Hub)	SEP	\$100,000	\$0	\$0	\$0	\$0
9	64008	Pender Island	School Enhancement Program - Mechanical Upgrades - Replace Air Handling Unit Phase 1	CNCP	\$0	\$275,000	\$0	\$0	\$0
10	64005	Galiano Community	School Enhancement Program - Lighting Upgrade	CNCP	\$0	\$200,000	\$0	\$0	\$0
11	64010	Gulf Islands Secondary	School Enhancement Program - Roof Replacement (Phase 3)	SEP	\$0	\$375,000	\$0	\$0	\$0
12	64002	Saltspring Elementary	School Enhancement Program - Universal Washroom/Change Rooms (combined with Fulford)	SEP	\$0	\$100,000	\$0	\$0	\$0
13	64003	Mayne Island	School Enhancement Program - Lighting Upgrade	CNCP	\$0	\$160,000	\$0	\$0	\$0
14	64007	Fernwood Elementary	Seismic Mitigation Program - Seismic Upgrade	Seismic	\$0	\$0	\$2,000,000	\$1,300,000	\$0
15	64009	Fulford Elementary	Seismic Mitigation Program - Seismic Upgrade (Combined project with Fernwood Elementary)	Seismic	\$0	\$0	\$0	\$0	\$0
16	64003	Mayne Island	School Enhancement Program - HRV / HP classroom/Gym heating and ventilation upgrade	CNCP	\$0	\$0	\$485,000	\$0	\$0
17	64009	Gulf Islands Secondary	School Enhancement Program- Roof Replacement (Phase 4)	SEP	\$0	\$0	\$450,000	\$0	\$0
18	64007	Fernwood Elementary	School Enhancement Program - Universal Washroom/Change Rooms (combined with Phoenix E)	SEP	\$0	\$0	\$100,000	\$0	\$0
19	64003	Mayne Island	Seismic Mitigation Program - Seismic Upgrade	Seismic	\$0	\$0	\$0	\$700,000	\$1,000,000
20	64005	Galiano Community School	Seismic Mitigation Program - Seismic Upgrade (Combined project with Mayne Island)	Seismic	\$0	\$0	\$0	\$0	\$0
21	64006	Galiano Community School	School Enhancement Program - Mechanical Upgrades - Gym furnace and ventilation upgrade,	SEP	\$0	\$0	\$0	\$431,500	\$0
22	64010	Gulf Islands Secondary	School Enhancement Program - Roof Replacement (Phase 5)	SEP	\$0	\$0	\$0	\$331,833	\$0
23	64010	Gulf Islands Secondary	School Enhancement Program - Lighting Upgrade	CNCP	\$0	\$0	\$0	\$500,000	\$0
24	64003	Mayne Island	School Enhancement Program - Universal Washroom/Change Rooms (combined with Phoenix P)	SEP	\$0	\$0	\$0	\$100,000	\$0
25	64004	Saturna Elementary	Seismic Mitigation Program - Seismic Upgrade (Combined project with Pender Islands)	Seismic	\$0	\$0	\$0	\$0	\$0
26	64008	Pender Island	Seismic Mitigation Program - Seismic Upgrade	Seismic	\$0	\$0	\$0	\$0	\$750,000
27	64006	Galiano Community School	School Enhancement Program - Universal Washroom/Change Rooms	SEP	\$0	\$0	\$0	\$0	\$100,000
				<b>Annual Total</b>					
				SSE Sismic	\$6,125,000	1,110,000	3,035,000	3,363,333	1,850,000
				Or all others	\$1,150,000				



August 29, 2022

Ref: 283291

**To: All Board Chairs, Superintendents and Secretary-Treasurers**

Dear Colleagues:

Families across British Columbia are facing unprecedented global inflation challenges. I see and appreciate the remarkable work boards of education and school district and front line staff have done to support their communities navigate these pressures. To further assist with these efforts, I am pleased to announce our government's \$60 million dollar Student and Family Affordability Fund for BC public schools.

We have heard you regarding the challenges and pressures families and your communities are experiencing. And we know we need to help as you collectively seek innovative ways to feed more children, help those needing school supplies and give families that extra help they need. The Student and Family Affordability Fund is designed to do just that. There is nothing more important than assuring students are supported in their learning journey in these challenging times.

School districts and local schools know their student and family communities best. The Student and Family Affordability Fund is to be used to expand and enhance school meals and food programs, and support the provision of school supplies to students, directly offsetting costs to parents, guardians, and students. Districts may also use the fund to offset fees related to the learning experience, such as the cost of field trips, to ensure that all students can participate in such opportunities. Existing mechanisms. Such as school district hardship policies, should be utilized when allocating the funding.

Meaningful engagement with your First Nation partners and Indigenous groups will be critical to the success of this program. Please also ensure you connect with your local DPAC. Barrier-free access to this program in a stigma free manner is key to ensuring students and families get the support they need, and I thank-you in advance for your work in this regard. More details are already available from the Ministry team members to explain the details around the Student and Family Affordability Fund and more will follow this week.

.../2

Thank you for the hard work you and your teams have done over the summer to prepare schools for the upcoming year, and I want to assure you I have always kept your needs top of mind as together we navigate the important work of providing students and their families the necessities they need to thrive and succeed.

Sincerely,

A handwritten signature in black ink, appearing to read "Jennifer Whiteside". The signature is fluid and cursive, with the first name being more prominent.

Jennifer Whiteside  
Minister

pc: Christina Zacharuk, Deputy Minister, Ministry of Education and Child Care  
Chris Brown, Assistant Deputy Minister, Resource Management



**School District No.64 (Gulf Islands)**  
**Financial Statement Discussion & Analysis Reporting**  
**2021-2022**



**School District No. 64 (Gulf Islands)**  
**Financial Statement Discussion & Analysis**  
**For the Year Ended June 30, 2022**

The following is a discussion and analysis of the School District's financial performance for the fiscal year ended June 30, 2022. This section of the report is a summary of the School District's financial activities based on currently known facts, decisions, or conditions. The results of the current year are discussed in comparison with the prior year, with an emphasis placed on the current year. This section is only an introduction and should be read in conjunction with the School District's financial statements, which immediately follow this section.

**Overview of the District**

School District 64 is a diverse district with 10 schools located on Galiano, Mayne, Pender, Salt Spring and Saturna islands. Students travel by water taxis and buses to school. Most of SD64 resident students reside on the largest island of Salt Spring. The district had 1,424 local students and 67 international students for all or part of the 2021-2022 school year. The district has 139 students who identify with Indigenous ancestry and are served by the district's Indigenous education program. There are 136 students in the district late French Immersion Program from grades 6 to 11.

The district is guided by its Strategic Plan that leads with the concepts of inspire, integrate, and involve and also emphasizes "providing learners with a diverse and engaging opportunities leading to a future of fulfillment, joy and purpose." <https://sd64.bc.ca/strategic-plan/>

The district has concentrated efforts on improving academic success during the last four years. The 6-year resident completion rates have improved from 74% in 2018, to 83% in 2019, to 88% for 2020 and in 2021 it was 90%. The FSA participation rate for Grade 4 Reading has increased from 45% in 2018, 94% in 2019, 96% in 2020 and 96% in 2021, other FSA categories follow a similar upward trajectory. Both achievement and participation rates show promising trends compared to district prior years and provincial averages.





The district will have implementing the changes by fall 2022 related to the configuration review that was initiated by the Board of Education in October of 2018 (District Reconfiguration, Implementation: Phase III (sd64.bc.ca) ).The motion that drives this multiple year process focuses on student achievement and financial stability. The Board motion states: that the district initiates a community-based consultation process to review configurations that support the best educational outcomes for students in addition to maximizing cost-effective education delivery. Public consultation proceeded throughout the fall, winter, and spring of 2019-20. The feedback was summarized in a working committee of the board. At the June 2020 board meeting, staff were directed to undertake a financial and feasibility study of the recommendations and to present the information in the fall of 2020. At a regular public meeting on November 18, 2020, the board passed a motion to reconfigure the district.

One of the important steps of the reconfiguration process was the closure of the Salt Spring Middle School (SIMS) for September of 2022. A school closure process was commenced, and a special public meeting was held of January 18th, 2021. The board passed a motion to close SIMS.

The key components of reconfiguration of the district are the following: all elementary schools on Salt Spring, Mayne School, and Galiano School will be K to 7, Gulf Island Secondary School (GISS) will serve grade 8-12, Pender Island Elementary Secondary School (PIESS) has created a grade 8 to 9 junior secondary program for Mayne, Galiano and Saturna students. PIESS will also offer grade 10-12 classes for students from any catchment area in the district. French Immersion, starting in grade 6, is offered at Salt Spring Elementary and the senior French Immersion program is offered at GISS. The Gulf Islands School for the Performing Arts continues operates at GISS and is available based on successful audition for all students in the district from grades 8 to 12.

2021-22 was a transition year in the district, allowing students choice of location to attend based on legacy grade configurations and location, and on the model that will be fully implemented in fall of 2022. The Transition year has allowed for the district to complete physical changes to the facilities to support the education programs as the new facilities. Pender School was renovated during the summer of 2021 and elementary school on Salt Spring have had room



and wall changes to accommodate an additional grade 6 class in 2021/22 and grade 7 in fall of 2022. One of the components of configuration was to reduce the number of buses serving Salt Spring Island Students. In the fall of 2022 Salt Spring will have 6 bus routes that focus on servicing elementary catchment areas as the highest design priority. A key component of configuration is the emphasis on catchment areas and ensuring local elementary schools are robust and serve the families that reside within the community.



## Financial Highlights

The overall financial picture of the district has improved significantly from prior years. The closure of Windsor House in 2019 and the reconfiguration consultation process that resulted in a motion to close Salt Spring Middle School and change the grade configuration in the district has occurred with the intention to improve the districts long-term financial stability and to ensure a supportive landscape for quality education regardless of the student's geographic location. Operating revenue remained stable due to Funding Protection. The goal of senior staff is to ensure a fiscally balanced and educationally sound district that is sustainable and effective without Funding Protection. Key financial indicators will be discussed below:

- The annual surplus decreased from \$1.5M to \$1.3M. The Operating fund annual results followed the same movement from a deficit position of \$0.250M in 2017-18, a surplus of \$0.165M in 2018-19, a \$1.869M surplus in 2019-20, a \$1.3M surplus in 2020-21, and a current year surplus of \$0.718M.
- Cash and Cash Equivalents has increased from \$6.653M to \$7.40M over the prior year.
- Enrollment from the prior year has reduced from 1,440 headcount to 1,424. A slight drop of residential enrollment that is expected based on the difference between incoming kindergarten class sizes and outgoing graduating classes.
- The Operating Grant remains consistent due to Funding Protection. Funding Protection allows the operating grant to gradually reduce by 1.5% per year, until the regular operating grant funding types are inline with expected enrollment from actual student FTE. The district understands this category of relief funding is temporary and reduces annually. The reconfiguration scenarios that were brought to the board to consider all provided a balanced budget without Funding Protection.
- Intention of Funding Protection utilization. The intention of the district staff is to have the district operating within its size and scope and regular operations are funded through current student enrollment funding. Funding Protection funds that are provided will be invested in one-time initiatives like student learning recovery,



professional growth, technology updates and building renewal. The use of the Funding Protection amount is included in the annual and amended budgets and is also reported to the board as separate items during the budget process. This allows for full intention and transparency of how the district is investing these items into building up the district's human and physical assets for long term advantage.

The Operating fund in the amended annual budget was projected to receive \$21.87M and received \$21.87M. Expenses were budgeted to be \$21.804M and was \$21.923, resulting in an actual annual operating surplus of \$0.718M.



## Financial Analysis of the School District as a Whole

Financial Items	2021-22	2020-21	Change in \$ CY/PY	Change in % CY/PY	Discussion
<b>Schedule of Operations SCH 2</b>					
Enrollment BC Resident - (February 1701), FTE	1,426	1,430	- 4	0%	Reduction in enrollment by 0% is based on an anticipated drop in enrollment on the expected difference between the graduating grade 12 class and the registered kindergarten class.
Operating Revenue	23,392,265	22,807,177	585,088	3%	The Ministry of Education and Child Care (MoECC) Operating Grant remained relatively consistent due to Funding Protection. The increase over prior year was a result of international homestay revenue being included at gross in miscellaneous revenue (the corresponding netting expense is included in Instruction cost in the international program). The gross up of homestay funds received was included from January to June in the prior year (2021 \$184K), when a homestay coordinator was hired by the district and the contract with the third party was terminated. In the current year the full year gross amount was included (2022- \$437K). This was also higher in the current year with the increase in international students over prior year and therefore additional homestay gross fees. International Tuition revenue increased over prior year by \$249K. This was based on an increase in international student FTE over prior year (2022-52 FTE, 2021-27 FTE).



Operating Expense	21,923,737	21,320,114	603,623	3%	The Instruction expense function was budgeted to be \$200K over prior year and the actual was relatively consistent to budget. The additional spending was related to planned spending for additional education staffing and classroom education resources for learning recovery. This was funded through Funding Protection and MoECC funds specifically for this purpose. Transportation and Housing was budgeted to be \$129K over prior year however, actual was \$244K over prior year, and \$115K over budget. This was a result of an additional \$55K in unbudgeted diesel fuel cost for buses and additional repair and maintenance cost for the school buses. In the absence of a heavy duty mechanic, during the first quarter of the school year, school buses had to be taken off island for repairs in commercial facilities.
Special Purpose Revenue and Expense	3,696,746	3,696,746	-	0%	There was an additional \$703K in Provincial and Federal COVID funding which were received and fully expended in the current year. However due to fieldtrips and the majority of extra curricular activities being cancelled there was \$260K less School Generated funds recognized as revenue and expense. Additionally the district did not spend all of its Community Link funds and \$81K is included as Deferred Revenue at yearend.
Capital Revenue and Expense	1,280,269	1,185,780	94,489	8%	Deferred Capital Revenue and Amortization Expense are consistent between the two periods. In fiscal 20-21 the expensed portion of AFG and SEP (COA) was \$119K and in the current year the expensed portion was \$178K.



Annual Surplus	1,265,821	1,522,577	- 256,756	-17%	Revenue and general operating expense remained consistent. The two district initiatives this year, EPIC learning recovery grants to schools and reconfiguration facilities changes, resulted in the 17% reduction in annual surplus.
<b>Statement of Financial Position</b>					
Cash and Cash Equivalents	7,403,777	6,652,802	750,975	11%	The increase in cash is related to the current year annual operating surplus of \$718K.
Accounts Receivable	463,973	416,971	47,002	11%	Additional AR in the current year is related to the increase in students enrolled in the international program for the fall of 2022 over the prior June period for the fall of 2021.
Portfolio Investments	69,601	77,794	- 8,193	-11%	Change in value related to loss in value of underlying assets, based on market changes.
Accounts Payable and Accrued Liabilities	1,539,941	1,414,503	125,438	9%	An additional \$200K of Trade Accruals are accrued in the current year. This is CEF Remedy accrued and payable to teachers and additional capital invoices payable at yearend.
Unearned Revenue	759,440	778,566	- 19,126	-2%	The balance is relatively consistent with prior year.
Deferred Revenue (SPF)	740,383	863,725	- 123,342	-14%	In prior year special purpose funds from Ministry of Educate resulted in an underspend for the Community Link and Mental Health grants of \$169K. In the current year the Ministry of Education funds were fully utilized. An additional \$40K in District Special Purpose Funds has been deferred. The majority of this is related to additional donations for future scholarships in the Education Trust account.



Deferred Capital Revenue (liability)	19,389,469	18,972,260	417,209	2%	The opening balance was restated by a reduction of \$547K. This was the adoption of the amortization half year rule by the district. A corresponding restatement to increase Accumulated Amortization for the opening balance of \$642K occurred. 41 School Districts in the province made this current year adjustment that was calculated by the MoECC. The districts who did not have this current year adjustments were already operating under the adopted amortization rule. In the current year additions to DCC were \$1.162M and in prior year it was \$1.879M. Recognition of DCC revenue was consistent with prior year.
Employee Future Benefits	1,073,105	1,016,229	56,876	6%	Consistent with prior year.
Tangible Capital Assets	26,208,829	25,243,506	965,323	4%	The change in capital assets is additions less current year amortization and an increase in accumulated amortization with the restatement of opening of \$642K. This was related to the adoption of the half year amortization rule. In the current year there was \$1.1M in current year COA Bylaw additions, \$691K in Operating capital additions and \$208K transferred from WIP. There is also \$477K in current year WIP additions. Amortization was \$1.305M in the current year.





Accumulated Surplus	10,867,912	9,602,091	1,265,821	13%	The majority of the increase in Accumulated Surplus is directly related to the increase in the Annual Operating Surplus that is addressed above. However, based on the adoption of the amortization half year rule, opening accumulated surplus was impacted by a reduction of \$95K. This is the net of the increase in recognition of DCC revenue and additional accumulated amortization expense.
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### Analysis of Major Revenue and Expenditure Items by Source and Function

Financial Items	2021-22	2020-21	Change in \$ CY/PY	Change in % CY/PY	Discussion
<b>Key Revenue Sources</b>					
Provincial Grant -Operating Grant	21,401,511	21,023,855	377,656	2%	The operating grant has remained consistent over prior year even with a reduction in Funding Protection as the Teacher's Labour Settlement funding was included in the operating grant in the current year and last year was a separate MoECC Grant. In prior year the amount was \$458K.
Operating - Other Ministry of Education and Child Care	465,937	958,116	- 492,179	- 1	Consistent with above change, the Teacher's Labour Settlement Funding was included in Other MoECC operating grants in prior year. In prior year there was a \$35K Mentorship Funding Grant, that was not provided in current year. All other grants remain relatively consistent.



International Tuition	650,000	375,090	274,910	73%	The 74% increase in international tuition is a direct result of increased enrollment as the program recovers from the impact of COVID. In prior year there was 27 FTE of students and in the current year there were 52 FTE attending.
<b>Operating Expense - by Function</b>					
Instruction	15,604,068	15,443,109	160,959	0	Overall consistent with prior year, Salaries and Benefits was \$59K greater than prior year, Salary and benefits was \$112K less than prior year and services and supplies was \$218K greater than in prior year. The noticeable increase in supplies and services was a full year of homestay expense included in this year's financial statements (compared to only half a year in prior year).
District Administration	1,276,180	1,218,611	57,569	5%	Consistent with prior year and BCPSEA authorized salary grid increases for Excluded Positions (not including the Superintendent and Secretary whose salary was frozen during the fiscal year). Slight increase due to professional development opportunities and conferences beginning to resume post COVID vaccinations.
Operations and Maintenance	3,140,060	2,999,812	140,248	0	Increase in additional COVID related expenses that were not covered by Federal or Provincial COVID funding in the current year. Additional custodial hours for sanitization. Additional Utilities costs due to having HVAC systems running with a 100% outside air to improve ventilation precautions during COVID.



Transportation and Housing	1,903,428	1,658,582	244,846	15%	In the current year there was additional expenses related to the cost of diesel fuel for school buses and additional cost of using commercial mechanic facilities during the first quarter of the school year when the heavy duty mechanic position was posted and unfilled.
Operating Annual Surplus	717,707	1,296,078	-578,371	-45%	Epic Funding for students in schools was continued for learning recovery above regular operating teaching levels and local capital projects were increased in the current year. The Pender Renovation to accommodate grades 8-12 was completed and the conversion of lower south wing annex on Saltspring to a renovated building for Careers, Learning Services and 64Go commenced in Spring of 2022.



## Budgetary Highlights / Analysis of Operating Results to Budget

Operating Revenue and Expense	Amended Budget 2022	Annual Budget 2022	Change in \$ CY/PY	Change in % CY/PY	Discussion
FTE	1,463	1,440	23	2%	The annual budget is based on the May 2021 enrollment estimates for next fiscal period and Amended is based on September 1701 Actual. The change is based on headcount verse FTE. The estimate is done on a headcount bases and Amended is based on actual calculated FTE. Headcount on September 1701 was 1443, the preliminary February 2022 count was higher than actual February 1701.
<b>Revenues</b>					
Provincial Grant - MoECC	21,865,924	21,720,921	145,003	1%	Additional MoECC funding provided through the funding formula.
International Tuition	650,000	650,000	-	0%	Stable FTE enrolment from September 2021 to January 2022.
Other Revenue	645,500	608,500	37,000	6%	No significant change anticipated, however, more small grants provided from community.
Rentals & Leases	25,000	25,000	-	0%	No significant change anticipated
Investment Income	20,000	25,000	- 5,000	-20%	It was noted that interest rates fluctuated between budgeting periods in a larger range than anticipated.
<b>Expenses</b>					
Instruction	15,663,530	15,457,348	206,182	1%	Anticipated increase based on additional EPIC funding added for learning recovery from Funding Protection.
District Administration	1,311,060	1,270,141	40,919	3%	Slight increase to support salaries and increase to travel and training.



Operations & Maintenance	3,041,777	2,932,770	109,007	4%	The majority of the budgeted increases is \$95K for additional utility costs related to COVID 19 ventilation (hydro and propane for heating/cooling 100% outside air) and cost of utilities due to general inflation.
Transportation & Housing	1,787,889	1,765,598	22,291	1%	Relatively consistent with annual budget.
<b>Total Net Transfers</b>					
Tangible Capital Assets Purchased	600,000	600,000	-	0%	No significant change anticipated
Budgeted Surplus	-	1,003,564	1,003,564	-100%	Change in budging practice to allocate any operating budget surplus to local capital funds. They are to be used for future district locally funded projects.

Operating Revenue and Expense	Amended Budget 2022	Actual 2022	Change \$	Change %	Discussion
FTE	1462.5	1426	- 37	-3%	Preliminary numbers provided by schools for February 1701 were higher than actual FTE for February 28th 1701 calculation date.
<b>Revenues</b>					
Provincial Grant - MOE	21,865,924	21,867,448	1,524	0%	Consistent with budget.
International Tuition	650,000	624,206	- 25,794	-4%	Slightly lower than anticipated due to minor FTE changes.
Other Revenue	645,500	805,346	159,846	20%	An additional \$50K as a Career Funding Distribution through Victoria School District provided during the 3rd and 4th quarters of the year and other miscellaneous small grants an additional items.



Rentals & Leases	25,000	30,741	5,741	19%	Island Health rented the top floor of the building, currently know as the Hub, for a Community COVID Vaccination Clinic.
Investment Income	20,000	29,929	9,929	33%	As an investment revenue strategy, \$1.25M in cash was moved from the general bank accounts to the Central Deposit Program with the Ministry of Finance, for an improved return. This occurred in March of 2022.
<b>Expenses</b>					
Instruction	15,663,530	15,604,069	- 59,461	0%	There was an additional \$273K in teacher salary above budget and an additional \$199K in substitutes salaries across the district. The additional teacher salaries was a result of actual teachers in positions having a higher than average salary then estimated per FTE and overall an increase in teacher FTE throughout the year. Additional substitute costs from COVID and illness replacement of workers occurred in the at a higher rate in the second half of the year than the first. The benefits expense was \$213K lower than anticipated due to two months of CUPE benefit holidays. Further, substitutes replacing employees in positions, are paid benefits in lieu (resulting in higher salary cost and lower benefit cost. Services and Supplies was \$258K lower than anticipated. This was a result of a less EPIC school supplies purchased and less travel and training for school based administration.
District Administration	1,311,060	1,276,180	- 34,880	-3%	Less spending on travel and training and supplies than budgeted.



Operations & Maintenance	3,041,777	3,140,060	98,283	3%	Additional \$86K in services and supplies cost. This is related to more cleaning supplies related to COVID and the impact of inflation on supplies and services for the maintenance of the facilities.
Transportation & Housing	1,787,899	1,903,428	115,529	6%	Additional maintenance cost for servicing school bus fleet off island while the district did not have a heavy duty mechanic during the first quarter of the school year. Further, the increase in diesel fuel costs in the second half of the year for the school buses resulted in \$54K in additional school bus fuel cost over budget.
<b>Total Net Transfers</b>					
Tangible Capital Assets Purchased	600,000	690,990	90,990	13%	The Reconfiguration cost related to a portion of the Pender School building being renovated to accommodate students in grades 8-12 continued through the summer of 2021. The remodeling of the Hub on Salt Spring island as a career, 64Go, and Learning Service Center was able to commence in quarter 4 of 2022. The capital cost for the remodeling are included in the 2022/23 annual budget. Island Health was renting the premise as a community vaccination center and vacated earlier than anticipated allowing work to commence in fiscal 2021/22.
Surplus	-	717,707	717,707	100%	The budgeting approach is to ensure all surplus is transferred to Local Capital funds for future projects. In the current year the updated surplus policy adopted in June 2022, on transfers to local capital, will commence in the 2022/23 year. The surplus inconsistent with the pre transfer surplus of \$802K less the additional Tangible Capital Assets Purchased above.



## **Reserves – Operating, Special Purpose and Capital Balances**

SD64 does not currently have any reserves. In June of 2022, an updated Accumulated Operating Surplus Policy [Bylaws, Policies and Procedures \(sd64.bc.ca\)](#) was adopted. This policy outlines the expectations of how surplus will be used and the process for consulting on the use of surplus and the categories under which surplus can be restricted and utilized. Policy 610, Financial Planning and Reporting was adopted in June of 2022 and will be implemented during the 2022/23 fiscal year.

## **Capital Assets**

In the current year, the district has had six capital COAs approved for multiple sites for fiscal 2021-22. Two of the COA Bylaws related to the purchase of an electric 24 passenger bus, for a new elementary route on Mayne Island was not drawn down, as the bus has not been delivered with the school year. The COA related to the installation of the charging infrastructure has also not been drawn down. The regular Annual Facilities Grant for capital and maintenance of buildings and COA related to Saturna Elementary HVAC replacement, GISS HVAC upgrade and Fernwood Elementary HVAC implementation were fully drawn down.





<b>Tangible Capital Asset - Net Book Value</b>					
<b>Type</b>	<b>2021 Opening As Restated</b>	<b>2022 Ending</b>	<b>Change \$</b>	<b>Change %</b>	<b>Discussion</b>
<b>Sites</b>	4,107,653	4,107,653	-	0%	No disposal or acquisition of sites in year.
<b>Buildings</b>	20,524,416	19,778,484	- 745,932	-4%	Five COA bylaw capital project and minor upgrades with AFG funds. COA capital projects were: SSE and Pender School Mechanical upgrades, GISS roof replacement, Mayne fire suppression upgrade and SSE conversion to LED lighting. Prior year WIP was completed and was brought into buildings asset. Amortization was \$997K.
<b>Buildings WIP</b>	499,878	303,432	- 196,446	-39%	21-22 Capital COA for preliminary engineering work on projects included in WIP that commenced before June 30th. The engineering work was for Galiano Fire Sprinkler upgrade and Fernwood HVAC completion. \$200K from COVID Federal special purpose funds was included in WIP in prior year and was transferred to buildings in the current year upon completion of the project. This item is for four outdoor classrooms for Pender, Mayne, Saturna and Galiano schools.
<b>Furniture &amp; Equip</b>	627,659	596,267	- 31,392	-5%	The majority of the asset additions is related to a COA capital bylaw playground for Fernwood.
<b>Vehicles</b>	336,174	338,024	1,850	1%	Two 15 passenger vans were purchased. One for a Pender School field trip and backup if the regular school bus is not operational to transport off island students to and from the water taxi. The second was to replace the aged 24 passenger bus for the SEEC program. Amortization of \$106K occurred in the current year.



<b>Computer software</b>	-	-	-	0%	No current year additions.
<b>Computer hardware</b>	113,049	119,646	6,597	6%	Current year additions from operating funds of \$89K and current year amortization of \$53K and deemed disposal of \$68K
<b>Total Net Book</b>	26,208,829	25,243,506	-965,323	-4%	Change consistent with additions, amortization and deemed disposals.

## FACTORS BEARING ON THE SCHOOL DISTRICT'S FUTURE

The potential significant matters identified in the report for subsequent periods are the outcome of configuration decisions and the ongoing impact of COVID-19.

Senior management continues to work with the board to present stable budgets. Ensuring that the district's regular operating expenses do not exceed the revenue from student enrollment. The district has completed a transition year and full reconfiguration will commence in fall 2022. The transition year saw the 2021-22 annual budget reducing its regular expense and revenue shortfall by 38% over prior year, and the 2022-23 annual budget closed the shortfall.

The district will develop a plan that outlines a long-term strategic infrastructure investment of Funding Protection dollars. This will allow investment into the districts learning resources, updating of facilities initiatives and professional development. This further allows the district to fund our Framework for Enhancing Student Learning goals of continuous improvement of student achievement, capacity building of school-based planning, and accurate tracking of student progress.



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

## **CONTACTING THE SCHOOL DISTRICT'S FINANCIAL MANAGEMENT**

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



## Summary Human Resources Committee – SD 64 (Gulf Islands)

### In attendance

**Committee:** Stefanie Denz (committee chair); Janelle Lawson (trustee), Rob Pingle (trustee); Tisha Boulter (board chair, ex-officio), Scott Benwell (superintendent, ex-officio)

**Trustees:** Greg Lucas, Shelley Lawson, Chaya Katrensky

**Staff:** Jesse Guy (secretary treasurer), D'Arcy Deacon (director of instruction), Boe Beardsmore (director of instruction), Lori Deacon (executive assistant)

**Guests:** Ian Mitchell (GITA), Angela Thomas (CUPE), Shelly Johnson (GIPVPA)

Called to order 11:02 a.m.

Chair Stefanie Denz acknowledged the privilege of living and working on the traditional territories of the Coast Salish peoples - Huy tseep q'u.

### 1. Adoption of Agenda

Additions: BCPSEA update

Agenda amended and adopted by consensus.

### 2. Adoption of Summary

Summary of April 13, 2022 adopted by consensus.

### 3. Business Arising

### 4. New Business

#### a. Health and Wellness Challenges 2021/2022

D'Arcy Deacon presented an overview of this year's District Health and Wellness Challenge initiative. Participation increased throughout the year and challenges were well-received by employees. Discussion regarding 'what's next?' including school-based incentives and co-opetitions. All district partners share a responsibility to promote and make aware to employees what is available to them through their benefits plans.

#### b. BCPSEA Update

Shelly Lawson welcomed discussion around sharing of information from BCPSEA and a regular report. BCSTA and BCPSEA reports could be added as a standing agenda item at COW or under trustee reports for regular public meetings.

### 5. Other Business

6. **Next Meeting:** November 23, 2022

7. **Adjournment:** 11:32 a.m.



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

### Pre-Audit Meeting 2021/2022

#### In attendance

**Committee:** Shelley Lawson (committee chair), Greg Lucas, Chaya Katrensky

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

**KPMG Auditor:** Lenora Lee

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

#### 1. 2021/2022 Audit Plan Report

The FAF Committee received the Audit Planning Report for the year ending June 30, 2022.

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

Jesse Guy left the meeting at 8:48 a.m.

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

Jesse rejoined the meeting at 8:49 a.m.

Meeting Adjourned: 8:50 a.m.

Audited Financial Statements of

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

And Independent Auditors' Report thereon

June 30, 2022

# School District No. 64 (Gulf Islands)

June 30, 2022

## Table of Contents

Management Report .....	1
Independent Auditors' Report .....	2-4
Statement of Financial Position - Statement 1 .....	5
Statement of Operations - Statement 2 .....	6
Statement of Changes in Net Debt - Statement 4 .....	7
Statement of Cash Flows - Statement 5 .....	8
Notes to the Financial Statements .....	9-27
Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1 (Unaudited) .....	28
Schedule of Operating Operations - Schedule 2 (Unaudited) .....	29
Schedule 2A - Schedule of Operating Revenue by Source (Unaudited) .....	30
Schedule 2B - Schedule of Operating Expense by Object (Unaudited) .....	31
Schedule 2C - Operating Expense by Function, Program and Object (Unaudited) .....	32
Schedule of Special Purpose Operations - Schedule 3 (Unaudited) .....	34
Schedule 3A - Changes in Special Purpose Funds and Expense by Object (Unaudited) .....	35
Schedule of Capital Operations - Schedule 4 (Unaudited) .....	38
Schedule 4A - Tangible Capital Assets (Unaudited) .....	39
Schedule 4B - Tangible Capital Assets - Work in Progress (Unaudited) .....	40
Schedule 4C - Deferred Capital Revenue (Unaudited) .....	41
Schedule 4D - Changes in Unspent Deferred Capital Revenue (Unaudited) .....	42

# School District No. 64 (Gulf Islands)

## MANAGEMENT REPORT

**DRAFT**

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 64 (Gulf Islands) have been prepared by management in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of British Columbia, supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

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

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

The Board of Education of School District No. 64 (Gulf Islands) (called the "Board") is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial statements on a quarterly basis and externally audited financial statements yearly.

The external auditors, KPMG , 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





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Victoria BC V8W 3Y7  
Canada  
Telephone 250-480-3500  
Fax 250-480-3539

## INDEPENDENT AUDITORS' REPORT

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

### Opinion

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

- the statement of financial position as at June 30, 2022
- the statement of operations for the year then ended
- the statement of changes in net debt for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies (Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements as at and for the year ended June 30, 2022 of the Entity are prepared, in all material respects, in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

### Basis for Opinion

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

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Emphasis of Matter – Financial Reporting Framework

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

Our opinion is not modified in respect of this matter.

### Emphasis of Matter – Comparative Information

We draw attention to Note 21 to the financial statements, which explains that certain comparative information presented for the year ended June 30, 2021 has been restated. Note 21 explains the reason for the restatement and also explains the adjustments that were applied to restate certain comparative information.

Our opinion is not modified in respect of this matter.



### **Other Matter – Comparative Information**

As part of our audit of the financial statements for the year ended June 30, 2022, we also audited the adjustments that were applied to restate certain comparative information presented for the year ended June 30, 2021. In our opinion, such adjustments are appropriate and have been properly applied.

### **Other Information**

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

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

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

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

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

We have nothing to report in this regard.

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

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

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

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

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

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

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

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.



We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.  
The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants  
Victoria, Canada  
DATE

# School District No. 64 (Gulf Islands)

## Statement of Financial Position

As at June 30, 2022

	2022 Actual	2021 Actual (Restated - Note 12)
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	7,403,777	6,652,802
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	127,426	145,507
Other (Note 3)	336,547	271,464
Portfolio Investments (Note 4)	69,601	77,794
<b>Total Financial Assets</b>	<b>7,937,351</b>	<b>7,147,567</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities		
Other (Note 5)	1,539,941	1,414,503
Unearned Revenue (Note 6)	759,440	778,566
Deferred Revenue (Note 7)	740,383	863,725
Deferred Capital Revenue (Note 8)	19,389,469	18,972,260
Employee Future Benefits (Note 9)	1,073,105	1,016,229
<b>Total Liabilities</b>	<b>23,502,338</b>	<b>23,045,283</b>
<b>Net Debt</b>	<b>(15,564,987)</b>	<b>(15,897,716)</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 10)	26,208,829	25,243,506
Prepaid Expenses	224,070	256,301
<b>Total Non-Financial Assets</b>	<b>26,432,899</b>	<b>25,499,807</b>
<b>Accumulated Surplus (Deficit) (Note 12)</b>	<b>10,867,912</b>	<b>9,602,091</b>

Contractual Obligations (Note 13)

Contractual Rights (Note 13)

Contingent Liabilities (Note 15)

Approved by the Board

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

DRAFT

# School District No. 64 (Gulf Islands)

Statement of Operations  
Year Ended June 30, 2022

	2022 Budget (Note 14)	2022 Actual	2021 Actual (Restated - Note 12)
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	25,214,433	<b>25,284,622</b>	25,336,441
Other		<b>24,595</b>	2,778
Federal Grants		<b>10,000</b>	
Tuition	650,000	<b>624,206</b>	375,090
Other Revenue	1,310,500	<b>1,507,726</b>	869,449
Rentals and Leases	25,000	<b>30,741</b>	9,328
Investment Income	20,000	<b>33,818</b>	29,365
Amortization of Deferred Capital Revenue	1,050,000	<b>1,102,644</b>	1,067,252
<b>Total Revenue</b>	<u>28,269,933</u>	<u><b>28,618,352</b></u>	<u>27,689,703</u>
<b>Expenses</b>			
Instruction	19,275,596	<b>19,346,153</b>	18,699,158
District Administration	1,412,503	<b>1,479,914</b>	1,438,477
Operations and Maintenance	4,491,777	<b>4,512,921</b>	4,264,481
Transportation and Housing	1,887,899	<b>2,013,543</b>	1,765,010
<b>Total Expense</b>	<u>27,067,775</u>	<u><b>27,352,531</b></u>	<u>26,167,126</u>
<b>Surplus (Deficit) for the year</b>	<u>1,202,158</u>	<u><b>1,265,821</b></u>	<u>1,522,577</u>
<b>Accumulated Surplus (Deficit) from Operations, beginning of year</b>		<b>9,602,091</b>	8,079,514
<b>Accumulated Surplus (Deficit) from Operations, end of year</b>		<u><u><b>10,867,912</b></u></u>	<u>9,602,091</u>

# School District No. 64 (Gulf Islands)

## Statement of Changes in Net Debt

Year Ended June 30, 2022

	2022 Budget (Note 14)	2022 Actual	2021 Actual (Restated - Note 12)
	\$	\$	\$
<b>Surplus (Deficit) for the year</b>	1,202,158	<b>1,265,821</b>	1,522,577
<b>Effect of change in Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets	(600,000)	<b>(2,270,674)</b>	(2,198,321)
Amortization of Tangible Capital Assets	1,250,000	<b>1,305,351</b>	1,252,569
<b>Total Effect of change in Tangible Capital Assets</b>	650,000	<b>(965,323)</b>	(945,752)
Acquisition of Prepaid Expenses		<b>32,231</b>	(301,126)
Use of Prepaid Expenses			140,564
<b>Total Effect of change in Other Non-Financial Assets</b>	-	<b>32,231</b>	(160,562)
<b>(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)</b>	<u>1,852,158</u>	<b>332,729</b>	416,263
<b>Net Remeasurement Gains (Losses)</b>			
<b>(Increase) Decrease in Net Debt</b>		<b>332,729</b>	416,263
<b>Net Debt, beginning of year</b>		<b>(15,897,716)</b>	(16,313,979)
<b>Net Debt, end of year</b>		<b>(15,564,987)</b>	(15,897,716)

# School District No. 64 (Gulf Islands)

Statement 5

Statement of Cash Flows  
Year Ended June 30, 2022

	2022 Actual	2021 Actual
		(Restated - Note 12)
	\$	\$
<b>Operating Transactions</b>		
Surplus (Deficit) for the year	1,265,821	1,522,577
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(47,002)	(112,879)
Prepaid Expenses	32,231	(160,532)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	(177,497)	565,532
Unearned Revenue	283,809	214,995
Deferred Revenue	(123,342)	214,978
Employee Future Benefits	56,876	14,207
Amortization of Tangible Capital Assets	1,305,351	1,252,569
Amortization of Deferred Capital Revenue	(1,102,644)	(1,067,252)
Expensed Portion of Bylaw Capital	(177,625)	(118,528)
<b>Total Operating Transactions</b>	<u>1,315,978</u>	<u>2,325,667</u>
<b>Capital Transactions</b>		
Tangible Capital Assets Purchased	(1,793,768)	(1,894,889)
Tangible Capital Assets -WIP Purchased	(476,906)	(303,432)
<b>Total Capital Transactions</b>	<u>(2,270,674)</u>	<u>(2,198,321)</u>
<b>Financing Transactions</b>		
Capital Revenue Received	1,697,478	1,905,033
<b>Total Financing Transactions</b>	<u>1,697,478</u>	<u>1,905,033</u>
<b>Investing Transactions</b>		
Investments in Portfolio Investments	8,193	8,626
<b>Total Investing Transactions</b>	<u>8,193</u>	<u>8,626</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<u>750,975</u>	<u>2,041,005</u>
<b>Cash and Cash Equivalents, beginning of year</b>	<u>6,652,802</u>	<u>4,611,797</u>
<b>Cash and Cash Equivalents, end of year</b>	<u>7,403,777</u>	<u>6,652,802</u>
<b>Cash and Cash Equivalents, end of year, is made up of:</b>		
Cash	<u>7,403,777</u>	<u>6,652,802</u>
	<u>7,403,777</u>	<u>6,652,802</u>

# SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2022

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## 1. Authority and purpose:

School District No. 64 (Gulf Islands) (the 'school district'), established on April 12, 1946, operates under authority of the *School Act* of British Columbia as a corporation under the name of "The Board of Education of School District No. 64 (Gulf Islands)", and operates as "School District No. 64 (Gulf Islands)". A board of education ("Board") elected for a four-year term governs the school district. The school district provides educational programs to students enrolled in schools in the district, and is principally funded by the Province of British Columbia through the Ministry of Education and Child Care. School District No. 64 is exempt from federal and provincial corporate income taxes.

## 2. Significant accounting policies:

These financial statements are prepared by management in accordance with the basis of accounting described below. Significant accounting policies of the school district are as follows:

### (a) Basis of accounting:

These financial statements have been prepared in accordance with Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board. The Budget Transparency and Accountability Act requires that the financial statements be prepared in accordance with the set of standards and guidelines that comprise generally accepted accounting principles for senior governments in Canada, or if the Treasury Board makes a regulation, the set of standards and guidelines that comprise generally accepted accounting principles for senior governments in Canada as modified by the alternate standard or guideline or part thereof adopted in the regulation.

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

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

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

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

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



# SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2022

---

## 2. Significant accounting policies (continued):

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

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

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

### (b) Basis of consolidation:

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

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

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

### (c) Cash and cash equivalents:

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

### (d) Accounts receivable:

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

### (e) Portfolio investment:

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

Portfolio investments in equity instruments that are quoted in an active market are recorded at fair value and the associated transaction costs are expensed upon initial recognition. The change in the fair value is recognized in the Statement of Remeasurement Gains and Losses as a remeasurement gain or loss until realized on disposal. Upon disposal, any accumulated remeasurement gains or losses associated with the portfolio investments are reclassified to the Statement of Operations. During the periods presented, there are no remeasurement gains or losses, and as a result, no statement of remeasurement gains and losses has been presented.

# SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2022

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## 2. Significant accounting policies (continued):

### (e) Portfolio investment (continued):

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

### (f) Unearned revenue:

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

### (g) Deferred revenue and deferred capital revenue:

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

### (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 (EARS�) of active employees covered under the plan.

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

# SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2022

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## 2. Significant accounting policies (continued):

### (h) Employee future benefits (continued):

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

### (i) Tangible capital assets:

The following criteria apply:

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

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

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# SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2022

---

## 2. Significant accounting policies (continued):

### (j) Liability for contaminated sites:

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

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

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

### (k) Prepaid expense:

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

### (l) Funds and reserves:

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

### (m) Revenue recognition:

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

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

# SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2022

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## 2. Significant accounting policies (continued):

### (m) Revenue recognition (continued):

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

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

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

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

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

### (n) Expenditures:

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

#### (i) Allocation of costs:

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

# SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2022

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## 2. Significant accounting policies (continued):

### (o) Financial instruments:

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

Financial instruments consist of cash and cash equivalents, accounts receivable, 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.

### (p) Measurement uncertainty:

Preparation of financial statements in accordance with the basis of accounting described in note 2(a) requires management to make estimates and assumptions that impact reported amounts of assets and liabilities at the date of the financial statements and revenues and expenses during the reporting periods. 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.

### (q) Comparative information:

Certain comparative information has been reclassified to conform with the financial statement presentation adopted in the current year.

# SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2022

## 3. Accounts receivable:

	2022	2021
Due from Provincial Government	\$ 127,426	\$ 145,507
Due from Federal Government	88,711	97,131
Other	247,836	174,333
	336,547	271,464
	\$ 463,973	\$ 416,971

## 4. Portfolio investments:

	2022	2021
Investments in the fair value category:		
Equity instruments	4,186	4,726
Mutual funds	65,415	73,068
	\$ 69,601	\$ 77,794

## 5. Accounts payable and accrued liabilities:

	2022	2021
Trade payables	\$ 1,217,820	\$ 1,081,735
Salaries and benefits payable	130,618	130,397
Accrued vacation pay	191,503	202,371
	\$ 1,539,941	\$ 1,414,503

# SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2022

## 6. Unearned revenue:

	2022	2021
Balance, beginning of year	\$ 778,566	\$ 260,636
Changes for the year:		
Increase:		
Tuition fees and other international fees collected	1,172,214	989,989
Decrease:		
Tuition fees and other international fees recognized	(1,191,340)	(472,059)
Net change for the year	(19,126)	517,930
Balance, end of year	\$ 759,440	\$ 778,566

## 7. Deferred revenue:

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

	Ministry of Education and Child Care		Other	2022 Total	2021 Total
Balance, beginning of year	\$ 168,851	\$ 694,874		\$ 863,725	\$ 648,747
Changes for the year:					
Increases:					
Grants	3,119,542	-		3,119,542	3,312,239
Other	-	751,778		751,778	599,485
Decreases:					
Transfers to revenue	(3,239,549)	(706,269)		(3,945,818)	(3,696,746)
Recoveries	(48,844)	-		(48,844)	-
Net change for the year	(168,851)	45,509		(123,342)	214,978
Balance, end of year	\$ -	\$ 740,383		\$ 740,383	\$ 863,725



# SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2022

## 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.

	2022	2021 (restated – note 21)
<b>Deferred capital revenue subject to amortization</b>		
Balance, beginning of year	\$ 18,889,659	\$ 18,600,468
Impact of change in accounting policy (note 21)	-	(522,253)
Balance, beginning of year, as restated	\$ 18,889,659	\$ 18,078,215
Changes for the year:		
Increases:		
Capital additions	1,102,778	1,703,904
Transferred from work in progress	59,629	174,792
Decreases:		
Amortization	(1,102,644)	(1,067,252)
Net change for the year	59,763	811,444
Balance, end of year	\$ 18,949,422	\$ 18,889,659
<b>Deferred capital revenue, work in progress</b>		
Balance, beginning of year	\$ 82,601	\$ 174,792
Changes for the year:		
Increases:		
Transfer from unspent deferred capital revenue	417,075	82,601
Decreases:		
Transfer to deferred capital revenue	(59,629)	(174,792)
Balance, end of year	\$ 440,047	\$ 82,601

# SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2022

## 8. Deferred capital revenue (continued):

	2022	2021
<b>Deferred capital revenue not subject to amortization</b>		
Balance, beginning of year	\$ -	\$ -
Changes for the year:		
Increases:		
Provincial Grants - Ministry of Education and Child Care	1,697,478	1,905,033
Provincial Grants - Other	-	-
Decreases:		
Transfer to deferred capital revenue subject to amortization	(1,102,778)	(1,703,904)
Transferred to deferred capital revenue work in progress	(417,075)	(82,601)
Transferred to revenue	(177,625)	(118,528)
Net change for the year	-	-
Balance, end of year	\$ -	\$ -
Total deferred capital revenue balance, end of year	\$ 19,389,469	\$ 18,972,260

## 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.

	2022	2021
Reconciliation of accrued benefit obligation:		
Accrued obligation - April 1	\$ 944,112	\$ 989,117
Service cost	96,414	96,527
Interest cost	24,496	22,766
Benefit payments	(48,657)	(110,633)
Increase in obligation due to plan amendment	2,057	-
Actuarial (gain) loss	(97,998)	(53,665)
Accrued benefit obligation - March 31	920,424	944,112
Reconciliation of funded status at end of fiscal year:		
Accrued benefit obligation - March 31	920,424	944,112
Market value of plan assets - March 31	-	-
Funded status - surplus (deficit)	(920,424)	(944,112)
Employer contributions after measurement date	21,415	12,895
Benefits expense after measurement date	(30,731)	(30,228)
Unamortized net actuarial (gain) loss	(143,365)	(54,784)
Accrued benefit asset (liability) - June 30	(1,073,105)	(1,016,229)

# SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2022

## 9. Employee future benefits (continued):

	2022	2021
Reconciliation of change in accrued benefit liability:		
Accrued benefit liability (asset) - July 1	\$ 1,016,229	\$ 1,002,022
Net expenses for fiscal year	114,051	124,022
Employer contributions	(57,175)	(109,815)
Accrued benefit liability (asset) - June 30	1,073,105	1,016,229
Components of net benefit expense:		
Service cost	95,682	96,499
Interest cost	25,732	23,199
Immediate recognition of plan amendment	2,056	-
Amortization of net actuarial (gain) loss	(9,419)	4,324
Net benefit expense (income)	114,051	124,022
Assumptions:		
Discount rate - April 1	2.50%	2.25%
Discount rate - March 31	3.25%	2.50%
Long term salary growth - April 1	2.50%+seniority	2.50%+seniority
Long term salary growth - March 31	2.50%+seniority	2.50%+seniority
EARSL - March 31	9.6	9.5

## 10. Tangible capital assets:

Cost	Balance, July 1, 2021 (restated – note 21)	Additions	Disposals	Transfers (WIP)	Balance, June 30, 2022
Sites	\$ 4,107,653	\$ -	\$ -	\$ -	\$ 4,107,653
Buildings	47,557,056	1,517,078	-	280,460	49,354,594
Buildings WIP	303,432	476,906	-	(280,460)	499,878
Furniture and equipment	967,104	131,358	(66,396)	-	1,032,066
Vehicles	1,047,015	108,265	-	-	1,155,280
Computer software	-	-	-	-	-
Computer hardware	256,663	37,067	(113,752)	-	179,978
<b>Total</b>	<b>\$ 54,238,923</b>	<b>\$ 2,270,674</b>	<b>\$ (180,148)</b>	<b>\$ -</b>	<b>\$ 56,329,499</b>

Accumulated amortization	Balance, July 1, 2021 (restated – note 21)	Additions	Disposals	Balance, June 30, 2022
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	27,778,572	1,051,606	-	28,830,178
Furniture and equipment	370,837	99,966	(66,396)	404,407
Vehicles	708,991	110,115	-	819,106
Computer software	-	-	-	-
Computer hardware	137,017	43,664	(113,752)	66,929
<b>Total</b>	<b>\$ 28,995,417</b>	<b>\$ 1,305,351</b>	<b>\$ (180,148)</b>	<b>\$ 30,120,620</b>

# SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2022

## 10. Tangible capital assets (continued):

Cost	Balance, July 1, 2020 (restated – note 21)	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 (restated – note 21)	Additions	Disposals	Balance, June 30, 2021
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	26,779,251	999,321	-	27,778,572
Furniture and equipment	306,805	93,828	(29,796)	370,837
Vehicles	602,563	106,428	-	708,991
Computer software	-	-	-	-
Computer hardware	152,468	52,992	(68,443)	137,017
<b>Total</b>	<b>\$ 27,841,087</b>	<b>\$ 1,252,569</b>	<b>\$ (98,239)</b>	<b>\$ 28,995,417</b>

Net book value	2022	2021 (restated - note 21)
Sites	\$ 4,107,653	\$ 4,107,653
Buildings	21,024,294	20,081,916
Furniture and equipment	627,659	596,267
Vehicles	336,174	338,024
Computer software	-	-
Computer hardware	113,049	119,646
	<b>\$ 26,208,829</b>	<b>\$ 25,243,506</b>

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 (2021 - nil).

# SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2022

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## 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 defined benefit pension plans. As at December 31, 2021, the Teachers' Pension Plan has about 50,000 active members and approximately 40,000 retired members. As of December 31, 2021, the Municipal Pension Plan has about 227,000 active members, including approximately 29,000 from school districts.

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

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

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

The school district paid \$1,624,517 for employer contributions to these plans in the year ended June 30, 2022 (2021 - \$1,660,024).

The next valuation for the Teachers' Pension Plan will be as at December 31, 2023, with results available in 2024. The next valuation for the Municipal Pension Plan will be as at December 31, 2021, with results available later 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.

# SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2022

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## 12. Accumulated surplus:

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

	2022	2021 (restated – note 21)
Invested in tangible capital assets	\$ 6,819,360	\$ 6,271,246
Operating surplus (note 17)	4,048,552	3,330,845
	<u>\$ 10,867,912</u>	<u>\$ 9,602,091</u>

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2022, were as follows:

- \$750,821 (2021 - \$190,985) from the Operating Fund to the Capital Fund for capital purchases.
- Nil (2021 - \$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 (CRD) for \$1 per year for 50 years with an option to renew for a further 50 years. There is no transfer of title contained in the lease agreement.

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

The school district has the following annual contractual obligations:

- provision of water taxi services for which the amount of the obligation is negotiated, and multi-year contracts are entered into.
- three electric school buses have been ordered through the manufacturer for delivery during the 2022-23 fiscal year. The contract is not executed until delivery of the units to the school district. The estimate of value of the units once delivered is \$1,250,000.

# SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2022

## 14. Budget figures:

The budget figures data presented in these financial statements is based upon the 2021/22 amended annual budget adopted by the Board on February 9, 2022. The chart following reconciles the originally approved annual budget bylaw approved June 9, 2021, to the amended annual budget bylaw reported in these financial statements.

	2022 Amended Annual Budget	2022 Annual Budget
Revenues:		
Provincial grants:		
Ministry of Education and Child Care	\$ 25,214,433	24,376,119
Tuition	650,000	650,00
Other revenue	1,310,500	1,488,500
Rentals and leases	25,000	25,000
Investment income	20,000	25,000
Amortization of deferred capital revenue	1,050,000	1,050,000
	28,269,933	27,614,619
Expenses:		
Instruction	19,275,596	18,588,917
District administration	1,311,060	1,270,141
Operations and maintenance	4,593,220	4,486,399
Transportation and housing	1,887,899	1,865,598
	27,067,775	26,211,055
Net revenue (expense)	1,202,158	1,003,564
Budgeted Surplus for the year	\$ 1,202,158	\$ 1,403,564

## 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, 2022, 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, 2022

## 16. Expense by object:

	2022	2021 (restated – note 21)
Salaries and benefits	\$ 20,462,501	\$ 20,308,442
Services and supplies	5,584,679	4,606,115
Amortization	1,305,351	1,252,569
	<u>\$ 27,352,531</u>	<u>\$ 26,167,126</u>

## 17. Internally Restricted Surplus – Operating Fund:

	2022	2021
Internally Restricted Surplus:		
Unspent School Flex Budgets	\$ 37,724	\$ 34,233
Unspent Professional Development and Growth funds	159,909	144,553
Internally Restricted Surplus	<u>197,633</u>	<u>178,786</u>
Unrestricted Operating Surplus	3,850,919	3,152,059
Total Available for Future Operations	<u>\$ 4,048,552</u>	<u>\$ 3,330,845</u>

## 18. Economic dependence:

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

## 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, 2022

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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.

# SCHOOL DISTRICT NO. 64 (GULF ISLANDS)

Notes to Financial Statements

Year ended June 30, 2022

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## 20. Risk management (continued):

### (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 2021 related to credit, market or liquidity risks.

## 21. Prior period adjustment:

On May 28, 2021, the Office of the Comptroller General directed all school districts to apply the half-year rule method of amortization beginning in the fiscal year an asset is placed into service. This directive applies to both past and future purchases. Prior to this directive, the school district did not recognize amortization in the first partial service year. The School District has made a retroactive adjustment to recognize amortization of all assets and deferred capital contributions beginning in the first service year. The impact of the prior period adjustment on the June 30, 2021 comparative amounts is as follows:

	Increase (Decrease)
Tangible Capital Assets	\$ (639,315)
Deferred Capital Revenue	522,253
Accumulated surplus, July 1, 2020	\$ (117,062)
Amortization of Deferred Capital Revenue	\$ 24,328
Operations and Maintenance Expense (amortization)	(2,749)
Transportation and Housing Expense (amortization)	-
Surplus for the year ending June 30, 2021	21,579

# School District No. 64 (Gulf Islands)

Schedule 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2022

	Operating Fund	Special Purpose Fund	Capital Fund	2022 Actual	2021 Actual (Restated - Note 12)
	\$	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	3,330,845		6,271,246	<b>9,602,091</b>	8,196,576
Prior Period Adjustments					(117,062)
<b>Accumulated Surplus (Deficit), beginning of year, as restated</b>	<b>3,330,845</b>	-	<b>6,271,246</b>	<b>9,602,091</b>	<b>8,079,514</b>
<b>Changes for the year</b>					
Surplus (Deficit) for the year	1,468,528		(202,707)	<b>1,265,821</b>	1,522,577
Interfund Transfers					
Tangible Capital Assets Purchased	(690,990)		690,990	-	
Tangible Capital Assets - Work in Progress	(59,831)		59,831	-	
<b>Net Changes for the year</b>	<b>717,707</b>	-	<b>548,114</b>	<b>1,265,821</b>	<b>1,522,577</b>
<b>Accumulated Surplus (Deficit), end of year - Statement 2</b>	<b>4,048,552</b>	-	<b>6,819,360</b>	<b>10,867,912</b>	9,602,091

# School District No. 64 (Gulf Islands)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2022

	2022 Budget (Note 14)	2022 Actual	2021 Actual (Restated - Note 12)
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	21,865,924	<b>21,867,448</b>	21,981,971
Other		<b>24,595</b>	2,778
Federal Grants		<b>10,000</b>	
Tuition	650,000	<b>624,206</b>	375,090
Other Revenue	645,500	<b>805,346</b>	422,420
Rentals and Leases	25,000	<b>30,741</b>	9,328
Investment Income	20,000	<b>29,929</b>	15,590
<b>Total Revenue</b>	<u>23,206,424</u>	<u><b>23,392,265</b></u>	<u>22,807,177</u>
<b>Expenses</b>			
Instruction	15,663,530	<b>15,604,069</b>	15,443,109
District Administration	1,311,060	<b>1,276,180</b>	1,218,611
Operations and Maintenance	3,041,777	<b>3,140,060</b>	2,999,812
Transportation and Housing	1,787,899	<b>1,903,428</b>	1,658,582
<b>Total Expense</b>	<u>21,804,266</u>	<u><b>21,923,737</b></u>	<u>21,320,114</u>
<b>Operating Surplus (Deficit) for the year</b>	<u>1,402,158</u>	<u><b>1,468,528</b></u>	<u>1,487,063</u>
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(600,000)	<b>(690,990)</b>	(190,985)
Tangible Capital Assets - Work in Progress		<b>(59,831)</b>	
Local Capital	(802,158)		
<b>Total Net Transfers</b>	<u>(1,402,158)</u>	<u><b>(750,821)</b></u>	<u>(190,985)</u>
<b>Total Operating Surplus (Deficit), for the year</b>	<u>-</u>	<u><b>717,707</b></u>	<u>1,296,078</u>
<b>Operating Surplus (Deficit), beginning of year</b>		<b>3,330,845</b>	2,034,767
<b>Operating Surplus (Deficit), end of year</b>		<u><b>4,048,552</b></u>	<u>3,330,845</u>
<b>Operating Surplus (Deficit), end of year</b>			
Internally Restricted		<b>197,633</b>	178,786
Unrestricted		<b>3,850,919</b>	3,152,059
<b>Total Operating Surplus (Deficit), end of year</b>		<u><b>4,048,552</b></u>	<u>3,330,845</u>

# School District No. 64 (Gulf Islands)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2022

	2022 Budget (Note 14)	2022 Actual	2021 Actual (Restated - Note 12)
	\$	\$	\$
<b>Provincial Grants - Ministry of Education and Child Care</b>			
Operating Grant, Ministry of Education and Child Care	21,401,511	<b>21,401,511</b>	21,023,855
Other Ministry of Education and Child Care Grants			
Pay Equity	102,398	<b>102,398</b>	102,398
Student Transportation Fund	328,264	<b>328,264</b>	328,264
Support Staff Benefits Grant	25,000	<b>25,951</b>	25,601
Teachers' Labour Settlement Funding			457,529
Early Career Mentorship Funding			35,000
FSA Scorer Grant	2,753	<b>7,506</b>	7,506
Early Learning Framework	1,273	<b>1,818</b>	1,818
District Capacity Building	4,725		
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>21,865,924</b>	<b>21,867,448</b>	21,981,971
<b>Provincial Grants - Other</b>		<b>24,595</b>	2,778
<b>Federal Grants</b>		<b>10,000</b>	
<b>Tuition</b>			
International and Out of Province Students	650,000	<b>624,206</b>	375,090
<b>Total Tuition</b>	<b>650,000</b>	<b>624,206</b>	375,090
<b>Other Revenues</b>			
Other School District/Education Authorities		<b>50,000</b>	
Miscellaneous			
Miscellaneous	621,500	<b>733,346</b>	403,808
GISPA Registration	24,000	<b>22,000</b>	18,612
<b>Total Other Revenue</b>	<b>645,500</b>	<b>805,346</b>	422,420
<b>Rentals and Leases</b>	<b>25,000</b>	<b>30,741</b>	9,328
<b>Investment Income</b>	<b>20,000</b>	<b>29,929</b>	15,590
<b>Total Operating Revenue</b>	<b>23,206,424</b>	<b>23,392,265</b>	22,807,177

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

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object  
Year Ended June 30, 2022

	2022 Budget (Note 14)	2022 Actual	2021 Actual (Restated - Note 12)
	\$	\$	\$
<b>Salaries</b>			
Teachers	6,700,533	<b>6,973,721</b>	7,262,781
Principals and Vice Principals	1,924,247	<b>1,944,426</b>	1,900,201
Educational Assistants	989,960	<b>852,224</b>	822,476
Support Staff	2,274,265	<b>2,298,936</b>	2,311,899
Other Professionals	1,509,060	<b>1,560,139</b>	1,386,461
Substitutes	599,716	<b>819,400</b>	604,240
<b>Total Salaries</b>	<b>13,997,781</b>	<b>14,448,846</b>	14,288,058
<b>Employee Benefits</b>	3,543,500	<b>3,219,459</b>	3,372,275
<b>Total Salaries and Benefits</b>	<b>17,541,281</b>	<b>17,668,305</b>	17,660,333
<b>Services and Supplies</b>			
Services	1,375,725	<b>1,312,094</b>	1,011,648
Student Transportation	1,063,600	<b>1,113,874</b>	1,002,509
Professional Development and Travel	454,924	<b>335,443</b>	238,699
Rentals and Leases	3,000	<b>10,498</b>	2,880
Dues and Fees	43,225	<b>35,698</b>	35,513
Insurance	49,281	<b>50,025</b>	55,214
Supplies	693,230	<b>828,210</b>	762,862
Utilities	580,000	<b>569,590</b>	550,456
<b>Total Services and Supplies</b>	<b>4,262,985</b>	<b>4,255,432</b>	3,659,781
<b>Total Operating Expense</b>	<b>21,804,266</b>	<b>21,923,737</b>	21,320,114

# School District No. 64 (Gulf Islands)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2022

	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	5,846,131	695,311	89,937	106,364	50,229	626,645	7,414,617
1.03 Career Programs	101,502	20,975	101,377	248	75,781	5,883	305,766
1.07 Library Services	138,306	621		35,168		1,818	175,913
1.08 Counselling	213,962						213,962
1.10 Special Education	585,064	112,800	588,535	35,173	159,067	56,606	1,537,245
1.30 English Language Learning	74,810						74,810
1.31 Indigenous Education		66,520	52,984			5,170	124,674
1.41 School Administration		1,027,238		377,185		15,228	1,419,651
1.62 International and Out of Province Students	13,946	20,961			215,584		250,491
1.64 Other							-
<b>Total Function 1</b>	<b>6,973,721</b>	<b>1,944,426</b>	<b>832,833</b>	<b>554,138</b>	<b>500,661</b>	<b>711,350</b>	<b>11,517,129</b>
<b>4 District Administration</b>							
4.11 Educational Administration				406	255,881		256,287
4.40 School District Governance					108,870		108,870
4.41 Business Administration				81,932	386,579	72	468,583
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>82,338</b>	<b>751,330</b>	<b>72</b>	<b>833,740</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				74,210	265,911	2,964	343,085
5.50 Maintenance Operations				1,053,739		86,309	1,140,048
5.52 Maintenance of Grounds				163,972			163,972
5.56 Utilities				14,223			14,223
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,306,144</b>	<b>265,911</b>	<b>89,273</b>	<b>1,661,328</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				41,993	42,237		84,230
7.70 Student Transportation			19,391	314,323		18,705	352,419
7.73 Housing							-
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>19,391</b>	<b>356,316</b>	<b>42,237</b>	<b>18,705</b>	<b>436,649</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>6,973,721</b>	<b>1,944,426</b>	<b>852,224</b>	<b>2,298,936</b>	<b>1,560,139</b>	<b>819,400</b>	<b>14,448,846</b>

# School District No. 64 (Gulf Islands)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2022

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2022 Actual	2022 Budget (Note 14)	2021 Actual (Restated - Note 12)
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	7,414,617	1,774,632	9,189,249	544,044	9,733,293	8,893,078	9,794,789
1.03 Career Programs	305,766	68,224	373,990	61,279	435,269	395,894	373,045
1.07 Library Services	175,913	33,885	209,798	22,048	231,846	316,615	224,669
1.08 Counselling	213,962	47,997	261,959		261,959	324,219	330,289
1.10 Special Education	1,537,245	329,701	1,866,946	30,985	1,897,931	2,320,643	2,020,994
1.30 English Language Learning	74,810	15,544	90,354		90,354	148,259	52,458
1.31 Indigenous Education	124,674	28,113	152,787	64,706	217,493	232,193	229,224
1.41 School Administration	1,419,651	301,928	1,721,579	60,933	1,782,512	1,918,694	1,811,182
1.62 International and Out of Province Students	250,491	55,073	305,564	642,491	948,055	1,113,935	606,459
1.64 Other	-		-	5,357	5,357		
<b>Total Function 1</b>	<b>11,517,129</b>	<b>2,655,097</b>	<b>14,172,226</b>	<b>1,431,843</b>	<b>15,604,069</b>	15,663,530	15,443,109
<b>4 District Administration</b>							
4.11 Educational Administration	256,287	48,403	304,690	58,087	362,777	329,671	338,453
4.40 School District Governance	108,870	6,826	115,696	50,249	165,945	168,088	156,155
4.41 Business Administration	468,583	96,259	564,842	182,616	747,458	813,301	724,003
<b>Total Function 4</b>	<b>833,740</b>	<b>151,488</b>	<b>985,228</b>	<b>290,952</b>	<b>1,276,180</b>	1,311,060	1,218,611
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	343,085	73,544	416,629	67,264	483,893	509,141	387,702
5.50 Maintenance Operations	1,140,048	219,369	1,359,417	455,051	1,814,468	1,667,572	1,774,274
5.52 Maintenance of Grounds	163,972	35,020	198,992	55,486	254,478	220,519	270,006
5.56 Utilities	14,223	3,408	17,631	569,590	587,221	644,545	567,830
<b>Total Function 5</b>	<b>1,661,328</b>	<b>331,341</b>	<b>1,992,669</b>	<b>1,147,391</b>	<b>3,140,060</b>	3,041,777	2,999,812
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration	84,230	15,074	99,304	789	100,093	122,861	50,939
7.70 Student Transportation	352,419	66,459	418,878	1,361,702	1,780,580	1,630,038	1,584,295
7.73 Housing	-		-	22,755	22,755	35,000	23,348
<b>Total Function 7</b>	<b>436,649</b>	<b>81,533</b>	<b>518,182</b>	<b>1,385,246</b>	<b>1,903,428</b>	1,787,899	1,658,582
<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>14,448,846</b>	<b>3,219,459</b>	<b>17,668,305</b>	<b>4,255,432</b>	<b>21,923,737</b>	21,804,266	21,320,114



# School District No. 64 (Gulf Islands)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations  
Year Ended June 30, 2022

	2022 Budget (Note 14)	2022 Actual	2021 Actual (Restated - Note 12)
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	3,048,509	<b>3,239,549</b>	3,235,942
Other Revenue	665,000	<b>702,380</b>	447,029
Investment Income		<b>3,889</b>	13,775
<b>Total Revenue</b>	<u>3,713,509</u>	<u><b>3,945,818</b></u>	<u>3,696,746</u>
<b>Expenses</b>			
Instruction	3,612,066	<b>3,742,084</b>	3,256,049
District Administration	101,443	<b>203,734</b>	219,866
<b>Total Expense</b>	<u>3,713,509</u>	<u><b>3,945,818</b></u>	<u>3,475,915</u>
<b>Special Purpose Surplus (Deficit) for the year</b>	<u>-</u>	<u>-</u>	<u>220,831</u>
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets - Work in Progress			(220,831)
<b>Total Net Transfers</b>	<u>-</u>	<u>-</u>	<u>(220,831)</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, 2022

	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>			186,456				80,577		
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	101,443	74,039		128,000	19,600	72,000	162,064	324,480	1,688,014
Other			509,743						
Investment Income			612						
	101,443	74,039	510,355	128,000	19,600	72,000	162,064	324,480	1,688,014
<b>Less:</b> Allocated to Revenue	101,443	74,039	524,759	128,000	19,600	72,000	242,641	324,480	1,688,014
Recovered									
<b>Deferred Revenue, end of year</b>	-	-	<b>172,052</b>	-	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	101,443	74,039		128,000	19,600	72,000	242,641	324,480	1,688,014
Other Revenue			524,147						
Investment Income			612						
	101,443	74,039	524,759	128,000	19,600	72,000	242,641	324,480	1,688,014
<b>Expenses</b>									
Salaries									
Teachers				3,172	3,489	20,883			1,374,443
Educational Assistants		56,620		104,122	12,201	9,392	59,369	130,503	
Support Staff				119				58,887	
Other Professionals								48,354	
Substitutes				1,962	2,231	5,862		23,031	
	-	56,620	-	109,375	17,921	36,137	59,369	260,775	1,374,443
Employee Benefits		17,419		15,443	794	4,067	14,288	53,705	313,571
Services and Supplies	101,443		524,759	3,182	885	31,796	168,984	10,000	
	101,443	74,039	524,759	128,000	19,600	72,000	242,641	324,480	1,688,014
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>	-	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

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

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2022

	Classroom Enhancement Fund - Remedies	Mental Health in Schools	Changing Results for Young Children	Safe Return to School / Restart: Health & Safety Grant	Federal Safe Return to Class / Ventilation Fund	Seamless Day Kindergarten	ACE-IT	CES Apprenticeships	Education Trust
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	48,844	39,430					40,263	-	456,501
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	256,204	134,657	6,750	51,457	50,834	50,000			199,171
Other							3,200	35,775	3,277
Investment Income									202,448
	256,204	134,657	6,750	51,457	50,834	50,000	3,200	35,775	124,750
<b>Less:</b> Allocated to Revenue	256,204	174,087	6,750	51,457	50,834	50,000	20,985	35,775	124,750
Recovered	48,844								
<b>Deferred Revenue, end of year</b>	-	-	-	-	-	-	<b>22,478</b>	-	<b>534,199</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	256,204	174,087	6,750	51,457	50,834	50,000			121,473
Other Revenue							20,985	35,775	3,277
Investment Income									124,750
	256,204	174,087	6,750	51,457	50,834	50,000	20,985	35,775	124,750
<b>Expenses</b>									
Salaries									
Teachers	131,161		6,319			581			
Educational Assistants		26,831				37,798			
Support Staff				38,126				18,762	
Other Professionals		4,797							
Substitutes	73,644	45,167							
	204,805	76,795	6,319	38,126	-	38,379	-	18,762	-
Employee Benefits	51,399	7,218		5,180		7,379		5,907	
Services and Supplies		90,074	431	8,151	50,834	4,242	20,985	11,106	124,750
	256,204	174,087	6,750	51,457	50,834	50,000	20,985	35,775	124,750
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>	-	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 64 (Gulf Islands)

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2022

	<b>Drake Road Transfer</b>	<b>TOTAL</b>
	\$	\$
<b>Deferred Revenue, beginning of year</b>	11,654	863,725
<b>Add:</b> Restricted Grants		
Provincial Grants - Ministry of Education and Child Care		3,119,542
Other		747,889
Investment Income		3,889
	-	3,871,320
<b>Less:</b> Allocated to Revenue		3,945,818
Recovered		48,844
<b>Deferred Revenue, end of year</b>	<b>11,654</b>	<b>740,383</b>
<b>Revenues</b>		
Provincial Grants - Ministry of Education and Child Care		3,239,549
Other Revenue		702,380
Investment Income		3,889
	-	3,945,818
<b>Expenses</b>		
Salaries		
Teachers		1,540,048
Educational Assistants		436,836
Support Staff		115,894
Other Professionals		53,151
Substitutes		151,897
	-	2,297,826
Employee Benefits		496,370
Services and Supplies		1,151,622
	-	3,945,818
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-
<b>Interfund Transfers</b>	-	-
<b>Net Revenue (Expense)</b>	-	-

# School District No. 64 (Gulf Islands)

Schedule 4 (Unaudited)

Schedule of Capital Operations  
Year Ended June 30, 2022

	2022	2022 Actual			2021
	Budget (Note 14)	Invested in Tangible Capital Assets	Local Capital	Fund Balance	Actual (Restated - Note 12)
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Provincial Grants					
Ministry of Education and Child Care	300,000	177,625		177,625	118,528
Amortization of Deferred Capital Revenue	1,050,000	1,102,644		1,102,644	1,067,252
<b>Total Revenue</b>	<u>1,350,000</u>	<u>1,280,269</u>	-	<u>1,280,269</u>	<u>1,185,780</u>
<b>Expenses</b>					
Operations and Maintenance	300,000	177,625		177,625	118,528
Amortization of Tangible Capital Assets					
Operations and Maintenance	1,150,000	1,195,236		1,195,236	1,146,141
Transportation and Housing	100,000	110,115		110,115	106,428
<b>Total Expense</b>	<u>1,550,000</u>	<u>1,482,976</u>	-	<u>1,482,976</u>	<u>1,371,097</u>
<b>Capital Surplus (Deficit) for the year</b>	<u>(200,000)</u>	<u>(202,707)</u>	-	<u>(202,707)</u>	<u>(185,317)</u>
<b>Net Transfers (to) from other funds</b>					
Tangible Capital Assets Purchased	600,000	690,990		690,990	190,985
Tangible Capital Assets - Work in Progress		59,831		59,831	220,831
Local Capital	802,158			-	
<b>Total Net Transfers</b>	<u>1,402,158</u>	<u>750,821</u>	-	<u>750,821</u>	<u>411,816</u>
<b>Total Capital Surplus (Deficit) for the year</b>	<u>1,202,158</u>	<u>548,114</u>	-	<u>548,114</u>	<u>226,499</u>
<b>Capital Surplus (Deficit), beginning of year</b>		6,271,246		6,271,246	6,161,809
Prior Period Adjustments					
Impact of Change in Accounting Policy (note 12)					(117,062)
<b>Capital Surplus (Deficit), beginning of year, as restated</b>		<u>6,271,246</u>	-	<u>6,271,246</u>	<u>6,044,747</u>
<b>Capital Surplus (Deficit), end of year</b>		<u>6,819,360</u>	-	<u>6,819,360</u>	<u>6,271,246</u>

# School District No. 64 (Gulf Islands)

Schedule 4A (Unaudited)

Tangible Capital Assets  
Year Ended June 30, 2022

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
<b>Cost, beginning of year</b>	4,107,653	47,557,056	967,104	1,047,015		256,663	<b>53,935,491</b>
<b>Changes for the Year</b>							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		1,102,778					<b>1,102,778</b>
Operating Fund		414,300	131,358	108,265		37,067	<b>690,990</b>
Transferred from Work in Progress		280,460					<b>280,460</b>
	-	1,797,538	131,358	108,265	-	37,067	<b>2,074,228</b>
Decrease:							
Deemed Disposals			66,396			113,752	<b>180,148</b>
	-	-	66,396	-	-	113,752	<b>180,148</b>
<b>Cost, end of year</b>	4,107,653	49,354,594	1,032,066	1,155,280	-	179,978	<b>55,829,571</b>
<b>Work in Progress, end of year</b>		499,878					<b>499,878</b>
<b>Cost and Work in Progress, end of year</b>	4,107,653	49,854,472	1,032,066	1,155,280	-	179,978	<b>56,329,449</b>
<b>Accumulated Amortization, beginning of year</b>		27,262,883	322,480	656,638		111,352	<b>28,353,353</b>
Prior Period Adjustments							
Impact of Change in Accounting Policy (note 12)		515,689	48,357	52,353		25,665	<b>642,064</b>
<b>Accumulated Amortization, beginning of year, as restated</b>		27,778,572	370,837	708,991	-	137,017	<b>28,995,417</b>
<b>Changes for the Year</b>							
Increase: Amortization for the Year		1,051,606	99,966	110,115		43,664	<b>1,305,351</b>
Decrease:							
Deemed Disposals			66,396			113,752	<b>180,148</b>
			66,396			113,752	<b>180,148</b>
			-	-	-	113,752	<b>180,148</b>
<b>Accumulated Amortization, end of year</b>		28,830,178	404,407	819,106	-	66,929	<b>30,120,620</b>
<b>Tangible Capital Assets - Net</b>	<b>4,107,653</b>	<b>21,024,294</b>	<b>627,659</b>	<b>336,174</b>	<b>-</b>	<b>113,049</b>	<b>26,208,829</b>

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

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2022

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
<b>Work in Progress, beginning of year</b>	\$ 303,432	\$	\$	\$	\$ 303,432
<b>Changes for the Year</b>					
Increase:					
Deferred Capital Revenue - Bylaw	417,075				417,075
Operating Fund	59,831				59,831
	476,906	-	-	-	476,906
Decrease:					
Transferred to Tangible Capital Assets	280,460				280,460
	280,460	-	-	-	280,460
<b>Net Changes for the Year</b>	196,446	-	-	-	196,446
<b>Work in Progress, end of year</b>	<b>499,878</b>	-	-	-	<b>499,878</b>

# School District No. 64 (Gulf Islands)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2022

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
<b>Deferred Capital Revenue, beginning of year</b>	18,412,088	834,963	189,189	<b>19,436,240</b>
Prior Period Adjustments				
Impact of Change in Accounting Policy (Note 12)	(521,224)	(15,887)	(9,470)	<b>(546,581)</b>
<b>Deferred Capital Revenue, beginning of year, as restated</b>	<b>17,890,864</b>	<b>819,076</b>	<b>179,719</b>	<b>18,889,659</b>
<b>Changes for the Year</b>				
Increase:				
Transferred from Deferred Revenue - Capital Additions	1,102,778			<b>1,102,778</b>
Transferred from Work in Progress	59,629			<b>59,629</b>
	<b>1,162,407</b>	-	-	<b>1,162,407</b>
Decrease:				
Amortization of Deferred Capital Revenue	1,051,932	31,777	18,935	<b>1,102,644</b>
	<b>1,051,932</b>	<b>31,777</b>	<b>18,935</b>	<b>1,102,644</b>
<b>Net Changes for the Year</b>	<b>110,475</b>	<b>(31,777)</b>	<b>(18,935)</b>	<b>59,763</b>
<b>Deferred Capital Revenue, end of year</b>	<b>18,001,339</b>	<b>787,299</b>	<b>160,784</b>	<b>18,949,422</b>
<b>Work in Progress, beginning of year</b>	<b>82,601</b>			<b>82,601</b>
<b>Changes for the Year</b>				
Increase				
Transferred from Deferred Revenue - Work in Progress	417,075			<b>417,075</b>
	<b>417,075</b>	-	-	<b>417,075</b>
Decrease				
Transferred to Deferred Capital Revenue	59,629			<b>59,629</b>
	<b>59,629</b>	-	-	<b>59,629</b>
<b>Net Changes for the Year</b>	<b>357,446</b>	-	-	<b>357,446</b>
<b>Work in Progress, end of year</b>	<b>440,047</b>	-	-	<b>440,047</b>
<b>Total Deferred Capital Revenue, end of year</b>	<b>18,441,386</b>	<b>787,299</b>	<b>160,784</b>	<b>19,389,469</b>



# School District No. 64 (Gulf Islands)

Changes in Unspent Deferred Capital Revenue  
Year Ended June 30, 2022

	Bylaw Capital	MECC 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 and Child Care	1,697,478					1,697,478
	1,697,478	-	-	-	-	1,697,478
Decrease:						
Transferred to DCR - Capital Additions	1,102,778					1,102,778
Transferred to DCR - Work in Progress	417,075					417,075
Expensed Portion of Bylaw Capital	177,625					177,625
	1,697,478	-	-	-	-	1,697,478
<b>Net Changes for the Year</b>	-	-	-	-	-	-
<b>Balance, end of year</b>	-	-	-	-	-	-