

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)

Regular Board Meeting (Public) AGENDA

Tuesday, September 27, 2016

7 pm

Pg#

1. **ATTENDANCE**

The Board of Education acknowledges that we are on the traditional territories of the K'ómoks First Nation.

2. **CALL TO ORDER**

3. **ADOPTION OF AGENDA**

Circulated earlier in draft form for Board approval.

1. **Adoption of the Regular Meeting Agenda**

Recommendation:

THAT the Board adopt the September 27, 2016 Agenda.

OR

THAT the Board wave the 48-hour notice period required under the Procedural Bylaw in order to consider additions to the Agenda, and adopt the Agenda as amended, the amendments to consist of ...

4. **CONSENT AGENDA**

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a. **Adoption of Regular Meeting Minutes** – June 27, 2016

11

b. **Human Resources Report**, Retirements and Resignations

12 - 13

c. **Summer 2016 School Project Work**, Briefing Note, Ian Heselgrave,
Director of Operations

Recommendation:

THAT the Board approve the Consent Agenda items.

5. **REPORT ON IN-CAMERA MEETING**

In-Camera Minutes of June 27, 2016

School Act Section 72 (3) In-Camera Meeting record:

1. Finance
2. Personnel
3. Property
4. Governance

6. **PRESENTATION/DELEGATION** – No Presentation or Delegation

7. **EDUCATION COMMITTEE REPORT**

Committee Chair: Janice Caton

14 - 15

1. Minutes of the September 13, 2016 Education Committee Meeting are attached for Board information.

Next Meeting: Tuesday, October 11, 2016

Location: TBC

Time: 6:30 pm

Recommendation:

THAT the Board receive the Education Committee Meeting report.

8. **STRATEGIC DIRECTION**

Strategic Priority 1 - Education Evolution - To Strive for Educational Excellence for All

Strategic Priority 2 - Community Engagement - Cultivate Community Engagement in Public Education

Strategic Priority 3 - Organizational Sustainability - To Ensure that our Financial, Human, Physical Resources Support Student Success

1. **Superintendent's Report**, Dean Lindquist

a. **School Start-Up**

16 - 17

b. **District News**

2. **Invitation to the Renewal of the Comox Valley Critical Incident Response Protocol and Community Witnessing Ceremony**, Tom Demeo, Assistant Superintendent

9. **BOARD COMMITTEE REPORTS**

1. **Audit Sub Committee Report**

Committee Chair: Peter Coleman

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- a. Minutes of September 19, 2016 Audit Sub Committee meeting are provided for Board information.

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- b. **Audited Financial Statements June 30, 2016**, Sheldon Lee,
Acting Secretary Treasurer

Recommendation:

***THAT the audited financial statements as at June 30, 2016
be accepted as presented and forwarded to the Ministry of
Education.***

Recommendation:

THAT the Board receive the Audit Sub Committee report.

2. **Transportation Ad Hoc Committee Meeting**

Committee Chair: Janice Caton

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- a. Minutes of the September 20, 2016 meeting are attached for Board
information

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- b. **Terms of Reference**

Recommendation:

***THAT the Board of Education adopt the Terms of Reference
for the Ad Hoc Transportation Committee.***

3. **Community Engagement Committee**

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- a. **Report to the Board, September 27, 2016**

Board Direction

Recommendation:

***THAT the Board receive the Community Engagement
Committee report.***

10. **BOARD BUSINESS**

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1. **2017/18 Capital Plan Submission Summary**, Briefing Note, Ian Heselgrave,
Director of Operations

Recommendation:

***THAT the Board of Education approve the 2017/18 major Capital
Plan submission as described.***

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2. **Board Policy 3-2 R1 -- Permanent School Closure**, Peter Coleman, Trustee
(Town of Comox)

Recommendation:

THAT the Board review Board Policy 3-2 R1 – Permanent School Closure.

11. **SCHOOL TRUSTEE WRITTEN REPORTS**
12. **PUBLIC QUESTION PERIOD**
13. **ADJOURNMENT**

**BOARD OF EDUCATION
SCHOOL DISTRICT NO. 71 (COMOX VALLEY)**

**Regular Board Meeting Minutes —Open to the Public
Monday, June 27, 2016
7 pm**

1. ATTENDANCE

Present:

Trustees

Tom Weber, Chair
Janice Caton, Vice-Chair
Peter Coleman
Sheila McDonnell
Ian Hargreaves
Vickey Brown
Cliff Boldt

Staff

Tom Demeo, Acting Superintendent
Sheldon Lee, Acting Secretary Treasurer
Candice Hilton, Director of Finance
Lynda-Marie Handfield, Director, Human Resources
Allan Douglas, Director of Instruction (Elementary)
Esther Shatz, Director of Instruction (Student Services)
Ian Heselgrave, Director of Operations
Debbie Page, Recording Secretary

2. CALL TO ORDER -- 7 PM

3. ADOPTION OF AGENDA

Circulated earlier in draft form for Board approval.

1. Adoption of the Regular Meeting Agenda

Motion:

THAT the Board adopt the June 27, 2016 Agenda. [CARRIED 7/7]

4. CONSENT AGENDA

a. Adoption of Regular Meeting Minutes – May 24, 2016

b. Human Resources Report

Retirements:

Janet Bouey, Teacher, Huband Park Elementary School will retire effective June 30, 2016 after 17 years of service with the district.

Krista Barlow, Teacher, *navigate*/North Island Distance Education School (NIDES) will retire effective June 30, 2016 after 6 years of service with the district.

Sue Lidster, Teacher, Brooklyn Elementary School will retire effective June 30, 2016 after 18 years of service with the district.

Kathleen Coyle, Custodian (Airport Elementary School and Mark R. Isfeld Secondary School) will retire effective August 30, 2016 after 25 years of service with the district.

Mary Whyte, Teacher, G.P. Vanier Secondary School will retire effective August 31, 2016 after 20 years of service with the district.

Resignations:

Brad Crowe, Teacher, resigned from the district March 7, 2016.

Mika Taiji, Teacher, Mark R. Isfeld Secondary School will resign effective June 30, 2016 after 4 years of service with the district.

Hugo Desnoyers, Teacher, Mark R. Isfeld Secondary School will resign effective July 31, 2016 after 2 years of service with the district.

- c. Correspondence: BCSTA President Teresa Rezansoff to The Honourable Christy Clark re: **Predictable and Sustainable Funding for all BC School Districts**
- d. Correspondence Received From: Michael Linton re: **Community Involvement -- Fiscal Realities**

Note: Correspondence has been directed to Senior Staff for a response.

Motion:

THAT the Board approve the Consent Agenda items as amended. [CARRIED 7/7]

5. REPORT ON IN-CAMERA MEETING

May 24, 2016 -- In-Camera Meeting
School Act Section 72 (3) In-Camera Meeting Record:
1. Personnel
2. Budget

6. PRESENTATION/DELEGATION – No Presentation or Delegation

7. EDUCATION COMMITTEE REPORT

Committee Chair: Janice Caton

No June Education Committee Meeting

Next Meeting: Tuesday, September 13, 2016 (September Start-Up)

Time: 6:30 pm

Location: School Board Office, Board Room

8. STRATEGIC DIRECTION

1. Acting Superintendent Report, Tom Demeo

a. District News

Highlights:

- Congratulations to Aspen Park Elementary School participants -- fundraised: \$1610.00 for *Jump Rope for Heart Campaign*.
- *Destination Imagination* -- congratulations to the following students: Matthew Black, Jacob Fussell, Michelle Ko and Leanne Thieu, Mark R. Isfeld Secondary School -- finished 4th at the Global Finals held in Knoxville, Tenn.
- *2016 BC High School Mountain Bike Provincials* -- congratulations to the following students: Kieran Nielson (Gold/Bronze); Carter Wood (Silver/Gold); Evan Barker (Bronze); Craig Scott (Bronze); Jody Candlish-Rutherford (tied for Bronze); Anja Leikermoser (Silver).
- *Skills Canada Nationals*: congratulations to the following students: Judd Foster, Gr. 11 student, Highland Secondary School (Gold in *Electronics*); Matt Black, Gr. 12 student, Mark R. Isfeld Secondary School (Silver in *Website Development*)
- Congratulations to all SD 71 graduating students; thank you to the Comox Valley community for their contribution/support.
- *Royston Elementary School Art Show/Auction* -- raised \$2300.00 for YANA and the Arts program at the school.

b. Alternate Instruction Week, Verbal Update

Acting Superintendent Tom Demeo gave a verbal update on the Alternate Instruction Week.

c. 2016-2017 School Calendars

Motion:

THAT the Board accept the modified 2016-2017 School Calendars as the proposed calendars for next school year. [CARRIED 7/7]

2. Community Engagement Committee

a. Verbal Update, Tom Weber, Board Chair

Board Chair Tom Weber reported that Sheila McDonnell and Cliff Boldt will be the Trustee representatives for the Community Engagement Committee.

9. **BOARD COMMITTEE REPORTS**

1. **Audit Sub Committee**

Report from Committee Chair: Peter Coleman

The Audit Sub Committee will meet in September 2016, date to be determined.

- a. **Meeting with Deputy Minister Dave Byng, May 30, 2016**, Verbal Report, Tom Weber, Board Chair

Board information.

2. **Property Disposition Ad Hoc Committee**

Committee Chair: Ian Hargreaves

- a. **Triparty Land Swap between School District No. 71 (Comox Valley), Comox Valley Regional District and City of Courtenay**, Briefing Note, Sheldon Lee, Acting Secretary Treasurer

Motion:

THAT School District No. 71 (Comox Valley) Harmston Park Disposal and Cumberland Property Disposal and Lease Bylaw 2016 receive its first reading. [CARRIED 5/7]

Note: Trustee Boldt did not support the motion; Trustee McDonnell abstained.

THAT School District No. 71 (Comox Valley) Harmston Park Disposal and Cumberland Property Disposal and Lease Bylaw 2016 receive its second reading. [CARRIED 6/7]

Note: Trustee Boldt did not support the motion.

THAT the Board unanimously agree to suspend the requirements of the School Act and Board's Procedural Bylaw 2015.2 to have the third reading of the Harmston Park Disposal and Cumberland Property Disposal and Lease Bylaw 2016 at a subsequent meeting. [CARRIED 7/7]

THAT School District No. 71 (Comox Valley) Harmston Park Disposal and Cumberland Property Disposal and Lease Bylaw 2016 receive its third and final reading. [CARRIED 6/7]

Note: Trustee Boldt did not support the motion.

3. **2015/16 Annual Program Funding Agreement, Capital Bylaw 15/16-CP-SD71-01**

- a. **Briefing Note**, Sheldon Lee, Acting Secretary Treasurer

Motion:

THAT School District No. 71 (Comox Valley) Annual Program Funding Agreement Capital Bylaw No. 15/16-CP-SD 71-01 in the amount of \$464,951 receive its first reading. [CARRIED 7/7]

THAT School District No. 71 (Comox Valley) Annual Program Funding Agreement Capital Bylaw No. 15/16-CP-SD 71-01 in the amount of \$464,951 receive its second reading. [CARRIED 7/7]

THAT the Board unanimously agree to suspend the requirements of the School Act and Board's Procedural Bylaw 2015.2 to have the third reading of the Annual Program Funding Agreement Capital Bylaw No. 15/16-CP-SD 71-01 at a subsequent meeting. [CARRIED 7/7]

THAT School District No. 71 (Comox Valley) Annual Program Funding Agreement Capital Bylaw No. 15/16-CP-SD 71-01 in the amount of \$464,951 receive is third and final reading. [CARRIED 7/7]

10. BOARD BUSINESS

1. **Ad Hoc Transportation Committee**, Briefing Note, Janice Caton, Board Vice-Chair/Trustee (City of Courtenay)

Motion:

THAT the Board of Education form an ad hoc transportation committee to review transportation and busing policy and process. [CARRIED 7/7]

2. Notice of Motion for September 27, 2016 Regular Public Board Meeting, Peter Coleman, Trustee, Town of Comox

THAT the Board review Board Policy 3-2 R1 Permanent School Closure.

Board Information

3. **Suspension of July and August 2016 Regular Board Meetings**

Motion:

THAT the Board dispense with holding regular Board meetings during July and August 2016. [CARRIED 7/7]

11. SCHOOL TRUSTEE WRITTEN REPORTS

1. Sheila McDonnell, Trustee, Baynes Sound, Hornby and Denman Islands -- **Active Travel to School 2015-16 Year-End Wrap Up**

12. PUBLIC QUESTION PERIOD

13. ADJOURNMENT -- 8:15 PM

Chairperson

Secretary-Treasurer

Retirements:

Julie Cortez, Teacher, Highland Secondary School retired effective July 31, 2016 after 17 years of service with the district.

Brian Richardson, Education Assistant, Courtenay Elementary School will retire effective September 30, 2016 after 11 years of service with the district.

Dwight Kroetsch, Automotive Service Technician – Chargehand, Maintenance Department will retire effective September 30, 2016 after 11 years of service with the district.

Resignations:

Ken Lees, Teacher, Aboriginal Education resigned effective June 30, 2016 after 13 years of service with the district.

Tara Murphy, Speech-Language Pathologist, Student Services resigned effective September 2, 2016 after 4 years of service with the district.

School District No. 71 (Comox Valley)

Director of Operations

607 Cumberland Road
Courtenay, B.C. V9N 7G5
Fax (250) 334 5552
Telephone (250) 334 5516

Briefing Note – Summer 2016 School Project Work

September 22nd, 2016

Subject:

The purpose of the Briefing Note is to provide a short overview of some of the maintenance and capital projects undertaken this summer to improve, preserve and extend the life of SD71 schools.

Projects:

Roofing – A significant portion of Brooklyn Elementary was reroofed. Select roof sections at École Puntledge Park and École Robb Road were completed as well. These projects represent twenty-five percent of the annual AFG allotment. In addition miscellaneous repairs were undertaken;

Paint – We had another productive summer of painting. New exterior paint at Glacier View and École Puntledge Park plus the majority of the parking lot lines were completed;

Classroom upgrades – The old Tourism Room at Highland was completely rebuilt and converted into an exceptional Independent Learning Classroom (ILC) that will double as a meeting room/seminar room. The majority of the millwork was fabricated by the carpentry department. The lockers in the Highland School boys change room were replaced. The bathroom vanities at Courtenay EI were built and replaced;

Courtenay Elementary re-cladding – The school building envelope is being completely renovated to correct the myriad building envelope issues at the school. The work is being done almost exclusively by SD 71 maintenance staff and will be completed over three years;

Mechanical upgrades – the pump house at Hornby School was rebuilt to current standards for well system enclosures. A new water line from the City connection on Willemar to Puntledge School was installed this summer (four breaks in the line last year alone). Four new furnaces and two new rooftop units were completed;

Paving – A paved laneway was completed behind Royston School. In addition a paved path was created to facilitate wheelchair access to City of Courtenay sidewalks at Mark Isfeld. Numerous parking lot repairs were undertaken and pot holes were filled at a variety of schools;

Bathroom upgrades – four more washrooms at Courtenay Elementary were upgraded. A significant number of high water use urinal tanks were replaced with highly efficient units;

Flooring – Classroom and counselling office flooring was replaced in Highland, Valley View and Mark Isfeld. Several small jobs will be completed in a variety of schools throughout the year;

Boiler replacement – the inefficient 1980s atmospheric boilers at Lake Trail Middle School were replaced with smaller high efficiency boilers;

Lighting – new LED parking lot lights will be installed at Queneesh and the Mark Isfeld gymnasium lighting was changed from Fluorescent to LED fixtures. 240 fixtures were replaced by 54 high efficiency LED fixtures;

Aspen outdoor classroom – the split log benches were installed this summer;

Fire Panels – replacement units installed at Sandwick and École Robb Road;

PA system – the PA system at Lake Trail will be replaced;

Phone System – a new MITEL VOIP phone system was installed at École Robb Road that replaced the phone system that had been at the school since 1957!

Emergency lighting – Hornby School will receive an upgrade to the Nexus emergency lighting system (ASTT compliant system);

DDC controls – Controls were installed at Lake Trail School as part of the boiler replacement; and

Big Toy – The old Big Toy at Valley View School is in the process of being replaced by a climbing toy and an accessible swing and We-saw.

The aim of the maintenance and capital programs is to preserve the life of SD71 facilities. Basic attention to critical elements such as building envelopes is a priority. The intent is to focus on a facility renewal program that will create the best possible facilities for staff and students that are a source of pride for all of SD 71. Standard programs (e.g. consistent bathroom upgrades) followed carefully will get us there.

Education Committee Meeting—Minutes

Date: Tuesday, September 13, 2016

Location: School Board Office, Board Room

Address: 607 Cumberland Road, Courtenay, BC

6:30 pm

Members:

Committee Chair, Janice Caton, City of Courtenay	✓
Board Chair, Tom Weber, Area B/Lazo North	✓
Trustee, Ian Hargreaves, Puntledge, Black Creek	✓
Trustee, Sheila McDonnell, Baynes Sound (Denman/Hornby Islands)	X
Trustee, Clifford Boldt, City of Courtenay	✓
Trustee, Peter Coleman, Town of Comox	✓
Trustee, Vickey Brown, Village of Cumberland	✓
Superintendent of Schools, Dean Lindquist	✓
Assistant Superintendent, Tom Demeo	✓
Director of Instruction (Elementary Curriculum) Allan Douglas	✓
Director of Instruction (Student Services) Esther Shatz	✓

-
1. Committee Chair, Janice Caton introduced and welcomed Dean Lindquist, Superintendent of Schools, to the district.

Some thoughts from Dean:

- Children are at the centre of all decisions.
- Met with most principals and vice-principals – very strong cadre of P/VPs.
- Met with both CDTA and CUPE local president and vice-president and CUPE executive – look forward to working with each of them in the future.
- Reviewed historical data trends: literacy, numeracy, high school completion and First Nations results – our district does very well.
- Met with K'ómoks First Nation, Chief and Council – we have agreed to meet at least twice a year.
- Thank you to the leadership team.
- Key work ahead:
 - Framework for student learning
 - Strategic Plan
 - Communication “how we do it”

2. **School Start-Up**

- Students have been placed but not necessarily into their catchment school.
- There are still some issues with enrolment in choice programs.
- **Secondary**, Tom Demeo:
 - At this point it appears that Secondary enrolment is up 47 (does not include our Distance Learning numbers).
 - Update on new curriculum implementation and the new graduation plan – this year will be a developmental year – it will take some time.

- **Elementary K-9, Allan Douglas**
 - Last year was just a dabble; this year is on the continuum and people need to be working on the new curriculum.
 - We are one of the few districts in the province that has curriculum implementation built into the work week
 - September 30 – curriculum implementation day:
 - Focus is on Aboriginal ways of learning/knowning/doing.
 - Chief and Council very supportive and have assisted in making this happen.
 - Next curriculum implementation day is in May 2017.

- **New Reporting System – Our Journey**
 - Rethinking reporting to communicate student learning.
 - This journey began approximately 4 years ago.
 - Disconnect between the redesign of curriculum and report writer.
 - Teachers wanted to do something different → move to an appreciative model of reporting.
 - Began with small group working on portfolios, etc.
 - There was a lack of fit between what we were doing and what we were reporting.
 - Developed successful learning traits and made it fit the ministries competencies.
 - Early reports were basic/paper based:
 - Rod Allen (Ministry of Education) came to the district and listened to what we are doing; Ministry liked what we are doing.
 - Move to E-Portfolio (spring pad)
 - Next step – contacted Scholantis → the information is stored in our district.
 - Ministry now giving out our district to other districts as a new innovative practice.
 - Last year approximately 70-75% of teachers doing some form of Portfolio.
 - The choice now is either using MyEdBC or Scholantis.
 - Improved the conversation between student and parent regarding the child's learning.
 - Last year began to work with the 8-12 group:
 - 2 teachers and 1 vice-principal serving on the provincial reporting redesign.
 - Need to establish a committee to create a new local policy that involves all partner groups [Deadline: June 2017].
 - Need to get the information out to parents.
 - Will be developing this K-12.
 - How do we let our community know about the new process/report?

Next Education Committee Meeting:



DATE: Tuesday, October 11, 2016

TIME: 6:30 pm to 8:30 pm

LOCATION: TBC

School District No. 71 (Comox Valley)

Office of the Superintendent of Schools

District News

There are many, many things to celebrate daily in our schools. We encourage anyone with news to send items to debra.page@sd71.bc.ca so that monthly we can honour all that our schools do to support the community and world.



U18 Women's Gold

Tyra Schaad, Neila Schaad, Olivia Kellinghusen and Dawson German of G.P. Vanier Towhees helped their BC U18 Women's team win gold at the national rugby championships held in Toronto August 16-21, 2016 – Congratulations.

Tour de Rock

Fundraising / donation drop off will be occurring throughout the district. Each year the Cops for Cancer Tour de Rock Team cycles from one end of Vancouver Island to the other, raising money for pediatric cancer research and support programs for children with a history of cancer. This year we are excited to have the Tour de Rock cyclists take time to visit Brooklyn Elementary School, 1290 Guthrie Road, Comox, BC.

DATE: Wednesday, September 28, 2016

TIME: 1:10 pm for a 20 minute visit



Thursday, September 29, 2016

**Orange Shirt Day:
Every Child Matters**

Is a legacy of the St. Joseph Mission (SJM) residential school commemoration event held in Williams Lake, BC Canada, in the spring of 2013. It grew out of Phyllis's account of having her shiny new orange shirt taken away on her first day of school at the Mission, and it has become an opportunity to set the stage for anti-racism and anti-bullying. Orange Shirt Day is also an opportunity to come together in the spirit of reconciliation and hope for generations of children to come.

<http://www.orangeshirtday.org/>

DOT – Doors Open to Technology

October 5-6, 2016 (Downtown Vancouver)

<http://dot2016.com/>

This one-of-a-kind event gives students across BC access to some of the coolest tech offices in Vancouver:

- Gain insights into tech occupations that are in demand in BC
- Engage with other students from around the province through group activities
- Learn what skills are needed for the next generation of tech jobs from brainstorming to coding.

Audit Sub Committee
Minutes of Meeting
Monday, September 19, 2016 (School Board Office, Seminar Room)

The meeting was called to order at 1:30 pm.

Members	In Attendance
Peter Coleman (Chair)	Yes
Vickey Brown (Trustee Representative)	Yes
Dean Lindquist (Superintendent of Schools)	Yes
Sheldon Lee (Acting Secretary Treasurer)	Yes
Candice Hilton (Director of Finance)	Yes
Bill Mackness (Member of the Public)	Yes
Carol Baert (Member of the Public)	Regrets
Lisa Moore (Auditor)	Yes
Paul Lewkowich (Auditor)	Yes
Russ Jones (Auditor)	Yes
Debbie Page (Recording Secretary)	Yes

A **REVIEW PRIOR MEETING MINUTES**

A.01 **Audit Sub Committee Minutes - June 7, 2016**

Reviewed June 7, 2016 Audit Sub Committee meeting minutes re: unfinished business.
Minutes adopted at the June 27, 2016 Board meeting.

B **COMMITTEE BUSINESS**

B.01 **Audited Financial Statements June 30, 2016**

The Audit Sub Committee engaged in discussion regarding the Audited Financial Statements. The Secretary Treasurer and Director of Finance responded to all questions pertaining to the financial statements.

The following recommendation will be brought forward to the next regular public Board meeting, September 27, 2016.

Recommendation:

THAT the audited financial statements as at June 30, 2016 be accepted by the Board and that they be forwarded to the Ministry of Education.

C **ADJOURNMENT**

C.01 **Meeting adjourned: 3:00 pm**
Next Meeting: TBA

Audited Financial Statements of

School District No. 71 (Comox Valley)

June 30, 2016

School District No. 71 (Comox Valley)

June 30, 2016

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School District No. 71 (Comox Valley)

MANAGEMENT REPORT

Version: 7614-6868-4886

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 71 (Comox Valley) 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. 71 (Comox Valley) (called the "Board") is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial statements on a monthly basis and externally audited financial statements yearly.

The external auditors, The Office of the Auditor General of British Columbia, 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. 71 (Comox Valley) 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. 71 (Comox Valley)

Signature of the Chairperson of the Board of Education

Date Signed

Signature of the Superintendent

Date Signed

Signature of the Secretary Treasurer

Date Signed

School District No. 71 (Comox Valley)

Statement 1

Statement of Financial Position

As at June 30, 2016

	2016 Actual \$	2015 Actual \$
Financial Assets		
Cash and Cash Equivalents	14,941,830	14,047,716
Accounts Receivable		
Due from Province - Ministry of Education	807,956	151,665
Due from LEA/Direct Funding	63,973	54,538
Other (Note 3)	263,566	266,026
Portfolio Investments (Note 4)	-	2,025,507
Total Financial Assets	<u>16,077,325</u>	<u>16,545,452</u>
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 5)	7,851,449	6,992,653
Unearned Revenue (Note 6)	2,019,996	1,932,951
Deferred Revenue (Note 7)	1,520,595	1,876,155
Deferred Capital Revenue (Note 8)	71,343,201	71,121,547
Employee Future Benefits (Note 9)	3,880,584	3,768,064
Debt	-	5,804
Capital Lease Obligations (Note 10)	550,500	674,832
Total Liabilities	<u>87,166,325</u>	<u>86,372,006</u>
Net Financial Assets (Debt)	<u>(71,089,000)</u>	<u>(69,826,554)</u>
Non-Financial Assets		
Tangible Capital Assets (Note 11)	100,528,512	101,464,200
Prepaid Expenses	813,274	284,778
Total Non-Financial Assets	<u>101,341,786</u>	<u>101,748,978</u>
Accumulated Surplus (Deficit) (Note 14)	<u>30,252,786</u>	<u>31,922,424</u>

Contractual Obligations and Contingencies (Note 16)

Approved by the Board

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

School District No. 71 (Comox Valley)

Statement 2

Statement of Operations
Year Ended June 30, 2016

	2016 Budget	2016 Actual	2015 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	75,434,326	74,080,142	73,132,234
Other	1,483,198		
Tuition	3,779,250	2,670,160	2,682,009
Other Revenue	3,160,812	3,350,514	2,764,183
Rentals and Leases	150,000	153,534	144,219
Investment Income	187,000	147,072	243,026
Gain (Loss) on Disposal of Tangible Capital Assets (Note 12)			50,000
Amortization of Deferred Capital Revenue	3,337,720	3,788,224	3,317,814
Total Revenue	87,532,306	84,189,646	82,333,485
Expenses			
Instruction	68,990,759	67,267,194	66,000,118
District Administration	2,255,016	2,322,849	2,316,595
Operations and Maintenance	16,056,370	14,413,945	12,346,524
Transportation and Housing	1,766,173	1,826,629	1,814,649
Debt Services		28,667	
Total Expense	89,068,318	85,859,284	82,477,886
Surplus (Deficit) for the year	(1,536,012)	(1,669,638)	(144,401)
Accumulated Surplus (Deficit) from Operations, beginning of year		31,922,424	32,066,825
Accumulated Surplus (Deficit) from Operations, end of year		30,252,786	31,922,424

School District No. 71 (Comox Valley)

Statement 4

Statement of Changes in Net Financial Assets (Debt)

Year Ended June 30, 2016

	2016 Budget	2016 Actual	2015 Actual
	\$	\$	\$
Surplus (Deficit) for the year	<u>(1,536,012)</u>	<u>(1,669,638)</u>	<u>(144,401)</u>
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(3,337,720)	(4,395,253)	(5,364,337)
Amortization of Tangible Capital Assets	4,408,330	5,330,941	3,960,072
Total Effect of change in Tangible Capital Assets	<u>1,070,610</u>	<u>935,688</u>	<u>(1,404,265)</u>
Acquisition of Prepaid Expenses		(813,274)	(284,778)
Use of Prepaid Expenses		284,778	178,700
Total Effect of change in Other Non-Financial Assets	<u>-</u>	<u>(528,496)</u>	<u>(106,078)</u>
(Increase) Decrease in Net Financial Assets (Debt), before Net Remeasurement Gains (Losses)	<u>(465,402)</u>	<u>(1,262,446)</u>	<u>(1,654,744)</u>
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Financial Assets (Debt)		<u>(1,262,446)</u>	<u>(1,654,744)</u>
Net Financial Assets (Debt), beginning of year		<u>(69,826,554)</u>	<u>(68,171,810)</u>
Net Financial Assets (Debt), end of year		<u>(71,089,000)</u>	<u>(69,826,554)</u>

School District No. 71 (Comox Valley)

Statement 5

Statement of Cash Flows
Year Ended June 30, 2016

	2016 Actual \$	2015 Actual \$
Operating Transactions		
Surplus (Deficit) for the year	(1,669,638)	(144,401)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(663,266)	39,290
Prepaid Expenses	(528,496)	(106,078)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	858,795	(2,562,481)
Unearned Revenue	87,046	1,454,313
Deferred Revenue	(355,560)	177,021
Employee Future Benefits	112,521	67,263
Loss (Gain) on Disposal of Tangible Capital Assets	-	(50,000)
Amortization of Tangible Capital Assets	5,330,941	3,960,072
Amortization of Deferred Capital Revenue	(3,788,224)	(3,317,814)
Total Operating Transactions	(615,881)	(482,815)
Capital Transactions		
Tangible Capital Assets Purchased	(1,828,578)	(4,701,395)
Tangible Capital Assets -WIP Purchased	(2,497,250)	(151,665)
District Portion of Proceeds on Disposal	-	50,000
Principal Payment on Capital Lease Obligation	(193,757)	(153,643)
Total Capital Transactions	(4,519,585)	(4,956,703)
Financing Transactions		
Loan Proceeds		(6,559)
Loan Payments	(5,805)	
Capital Revenue Received	4,009,878	1,485,167
Total Financing Transactions	4,004,073	1,478,608
Investing Transactions		
Change in Portfolio Investments	2,025,507	2,023,102
Total Investing Transactions	2,025,507	2,023,102
Net Increase (Decrease) in Cash and Cash Equivalents	894,114	(1,937,808)
Cash and Cash Equivalents, beginning of year	14,047,716	15,985,524
Cash and Cash Equivalents, end of year	14,941,830	14,047,716
Cash and Cash Equivalents, end of year, is made up of:		
Cash	14,941,830	14,047,716
	14,941,830	14,047,716

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

NOTE 1 AUTHORITY AND PURPOSE

The School District, established in 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. 71 (Comox Valley)", and operates as "School District No. 71 (Comox Valley)." A board of education ("Board") elected for a four-year term governs the School District. The School District provides educational programs to students enrolled in schools in the district, and is principally funded by the Province of British Columbia through the Ministry of Education. School District No. 71 (Comox Valley) is exempt from federal and provincial corporate income taxes.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the School District 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. This Section requires that the financial statements be prepared in accordance with Canadian public sector accounting standards except in regard to the accounting for government transfers as set out in Notes 2(g) and 2(n).

In November 2011, Treasury Board provided a directive through Restricted Contributions Regulation 198/2011 providing direction for the reporting of restricted contributions whether they are received or receivable by the School District before or after this regulation was in effect.

As noted in notes 2(g) and 2(n), Section 23.1 of the *Budget Transparency and Accountability Act* and its related regulations require the School District to recognize government transfers for the acquisition of capital assets into revenue on the same basis as the related amortization expense. As these transfers do not contain stipulations that create a liability, Canadian public sector accounting standards would require these grants to be fully recognized into revenue.

The impact of this difference on the financial statements of the School District is as follows:

Year-ended June 30, 2015 – decrease in annual surplus by \$1,832,647
June 30, 2015 - increase in accumulated surplus by \$72,870,518 and decrease in deferred contributions by \$71,037,871
Year-ended June 30, 2016 – decrease in annual surplus by \$2,419,724
June 30, 2016 – increase in accumulated surplus by \$71,037,871 and decrease in deferred contributions by \$68,618,147

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

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 and highly liquid securities 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. Cash balances include amounts restricted for the Teacher's Salary Deferral Program, \$119,942 for 2016 (2015 - \$151,820).

d) Accounts Receivable

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

e) Portfolio Investments

The School District had investments in GIC's that have matured as of February 2016. GIC's are reported at 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. Detailed information regarding portfolio investments is disclosed in Note 4.

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

e) Portfolio Investments (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. Impairment losses are 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 2n).

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. This accounting treatment is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria are met unless the transfer contains a stipulation that creates a liability in which case the transfer is recognized as revenue over the period that the liability is extinguished. See note 2 (a) for the impact of this policy on these financial statements.

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.

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

h) Employee Future Benefits (continued)

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 prorated on service and using management's best estimate of expected salary escalation, termination rates, retirement rates and mortality. The discount rate used to measure obligations is based on the cost of borrowing.

The cumulative unrecognized actuarial gains and losses are amortized over the expected average remaining service lifetime (EARSL) of active employees covered under the plan.

The most recent valuation of the obligation was performed at March 31, 2016 and projected to March 31, 2019. The next valuation will be performed at March 31, 2019 for use at June 30, 2019. 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 for all periods subsequent to July 1, 2004.

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) Asset Retirement Obligations

Liabilities are recognized for statutory, contractual or legal obligations associated with the retirement of tangible capital assets when those obligations result from the acquisition, construction, development or normal operation of the assets. The obligations are measured initially at fair value, determined using present value methodology, and the resulting costs capitalized into the carrying amount of the related tangible capital asset. In subsequent periods, the liability is adjusted for accretion and any changes in the amount or timing of the underlying future cash flows. The capitalized asset retirement cost is amortized on the same basis as the related asset and accretion expense is included in the Statement of Operations.

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

j) Tangible Capital Assets

The following criteria apply:

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

Buildings	40 years
Furniture & Equipment	10 years
Vehicles	10 years
Computer Software	5 years
Computer Hardware	5 years

k) Prepaid Expenses

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) Capital Leases

Leases that, from the point of view of the lessee, transfer substantially all the benefits and risks incidental to ownership of the property to the School District are considered capital leases.

These are accounted for as an asset and an obligation. Capital lease obligations are recorded at the present value of the minimum lease payments excluding executor costs, e.g., insurance, maintenance costs, etc. The discount rate used to determine the present value of the lease payments is the lower of the School District's rate for incremental borrowing or the interest rate implicit in

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

l) Capital Leases (continued)

the lease. All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

m) Funds and Reserves

Certain amounts, as approved by the Board are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund when approved (see Note 14).

n) Revenue Recognition

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

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

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.

The accounting treatment for restricted contributions is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer contains a stipulation that meets the criteria for liability recognition in which case the transfer is recognized as revenue over the period that the liability is extinguished. See note 2(a) for the impact of this policy on these financial statements.

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

n) Revenue Recognition (continued)

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

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

o) Expenditures

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

Categories of Salaries

- Principals, Vice-Principals, and Directors of Instruction employed under an administrative officer contract are categorized as Principals and Vice-Principals.
- Superintendents, Assistant Superintendents, Secretary-Treasurers, Trustees and other employees excluded from union contracts are categorized as Other Professionals.

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.

p) Financial Instruments

A contract establishing a financial instrument creates, at its inception, rights and obligations to receive or deliver economic benefits. The financial assets and financial liabilities portray these rights and obligations in the financial statements. The School District recognizes a financial instrument when it becomes a party to a financial instrument contract. Financial instruments consist of cash and cash equivalents, accounts receivable, portfolio investments, accounts payable and accrued liabilities and debt.

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

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

p) Financial Instruments (continued)

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 of a financial asset or a financial liability.

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

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

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

q) Measurement Uncertainty

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

NOTE 3 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES

	2016	2015
Due from Federal Government	\$125,480	\$112,182
Other	138,086	153,844
	\$263,566	\$266,026

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

NOTE 4 PORTFOLIO INVESTMENTS

	Amortized Cost	
	2016	2015
Investments in the cost and amortized cost category:		
GIC maturing February 17, 2016 bearing interest at 3.50%	-	\$2,025,507
	-	\$2,025,507

NOTE 5 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER

	2016	2015
Trade payables	\$2,004,918	\$568,932
Salaries and benefits payable	2,189,189	2,768,294
Accrued vacation pay	354,397	366,172
Other	3,302,945	3,289,255
	\$7,851,449	\$6,992,653

NOTE 6 UNEARNED REVENUE

	2016	2015
Balance, beginning of year	\$1,932,951	\$1,322,915
Changes for the year:		
Increase:		
Tuition fees collected	4,686,015	3,559,004
Decrease:		
Tuition fees recognized	(4,598,970)	(2,948,968)
Net Changes for the Year	87,045	610,036
Balance, end of year	\$2,019,996	\$1,932,951

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

NOTE 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.

	2016	2015
Balance, beginning of year	\$1,876,155	\$1,850,954
Increases:		
Provincial Grants - Ministry of Education	2,860,188	2,722,509
School Generated Funds	2,314,108	2,489,874
Other	181,690	10,603
	5,355,986	5,222,986
Decreases:		
Transfer to Revenue	5,743,424	5,045,965
Allocated to Other Payables	(31,878)	151,820
Net change for the year	(355,560)	25,201
Balance, end of year	\$1,520,595	\$1,876,155

NOTE 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.

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

NOTE 8 DEFERRED CAPITAL REVENUE *(Continued)*

	2016	2015
Deferred capital revenue subject to amortization		
Balance, beginning of year	\$71,037,871	\$72,870,518
Increases:		
Provincial Grants for Capital additions	1,520,165	1,485,167
Decreases:		
Correct WIP Balance	(151,665)	-
Amortization & Deemed Disposals	(3,788,224)	(3,317,814)
Net change for the year	2,419,724	1,832,647
Balance, end of year	\$68,618,147	\$71,037,871
Work in Progress		
Balance, beginning of year	-	-
Increases:		
Correct WIP Balance	151,665	-
Transferred from deferred revenue – WIP	2,480,550	-
Decreases:		
	-	-
Net Changes for the year	2,632,215	-
Balance, end of year	\$2,632,215	-
Deferred capital revenue – Unspent		
Balance, beginning of year	\$83,676	\$83,676
Increases:		
Provincial Grants – Ministry of Education	4,009,878	1,485,167
Decrease:		
Transfer to deferred capital revenue subject to amortization	(1,520,165)	(1,485,167)
Transfer to deferred capital revenue – WIP	(2,480,550)	-
Net change for the year	9,163	-
Balance, end of year	92,839	83,676
Total deferred capital revenue balance, end of year	\$71,343,201	\$71,121,547

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

NOTE 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.

	2016	2015
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	\$3,498,268	\$3,266,553
Service Cost	299,239	266,850
Interest Cost	81,254	109,206
Benefit Payments	(311,660)	(210,948)
Actuarial Loss (Gain)	(177,899)	66,607
Accrued Benefit Obligation – March 31	\$3,389,202	\$3,498,268

Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation – March 31	\$3,389,202	\$3,498,268
Funded Status – Deficit	3,389,202	3,498,268
Employer Contributions After Measurement Date	(19,570)	(113,236)
Benefits Expense After Measurement Date	88,026	95,123
Unamortized Net Actuarial Loss	422,927	287,909
Accrued Benefit Liability – June 30	\$3,880,584	\$3,768,064

Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability – July 1	\$3,768,064	\$3,700,801
Net expense for year	330,514	326,447
Employer Contributions	(217,994)	(259,184)
Accrued Benefit Liability – June 30	\$3,880,584	\$3,768,064

	2016	2015
Components of Net Benefit Expense		
Service Cost	\$291,049	\$274,947
Interest Cost	82,347	102,218
Amortization of Net Actuarial Gain	(42,882)	(50,718)
Net Benefit Expense	\$330,514	\$326,447

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

NOTE 9 EMPLOYEE FUTURE BENEFITS *(Continued)*

The significant actuarial assumptions adopted for measuring the School District's accrued benefit obligations are:

	2016	2015
Discount Rate – April 1	2.25%	3.25%
Discount Rate – March 31	2.50%	2.25%
Long Term Salary Growth – April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth – March 31	2.50% + seniority	2.50% + seniority
EARSL – March 31	8.5	8.5

NOTE 10 CAPITAL LEASE OBLIGATIONS

	Present Value
	2016
Capital Leases for the purchase of Computer Hardware:	
MacQuarie Equipment Finance, expires December 31, 2017, interest at 2.90%	\$51,427
MacQuarie Equipment Finance, expires June 30, 2019, interest at 3.88%	113,825
MacQuarie Equipment Finance, expires June 30, 2019, interest at 4.07%	60,491
MacQuarie Equipment Finance, expires September 30, 2019, interest at 5.14%	85,999
MacQuarie Equipment Finance, expires December 31, 2018, interest at 4.70%	182,176
MacQuarie Equipment Finance, expires June 30, 2020, interest at 3.85%	56,582
	\$550,500

Repayments are due as follows:

2017	\$222,424				
2018	204,843				
2019	137,470				
2020	<u>22,557</u>	587,294			

Less: Interest	(36,794)
Present Value	<u>550,500</u>

Total interest expense for the year was \$28,667 (2015 - \$18,629).

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

NOTE 11 TANGIBLE CAPITAL ASSETS

June 30, 2016

Cost:	Balance at July 1, 2015	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2016
Sites	\$14,153,939	\$-	\$ -	\$ -	\$14,153,939
Buildings	153,897,550	1,520,165	-	2,625,636	158,043,351
Furniture & Equipment	629,295	-	26,740	23,279	625,834
Vehicles	822,512	105,613	229,515	-	698,610
Computer Software	-	-	-	-	-
Computer Hardware	4,013,077	272,225	-	-	4,285,302
Total	\$173,516,373	\$1,898,003	\$256,255	\$2,648,915	\$177,807,036

Accumulated Amortization:	Balance at July 1, 2015	Additions	Disposals	Balance at June 30, 2016
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	70,968,858	3,846,425	-	74,815,283
Furniture & Equipment	450,166	93,008	26,740	516,434
Vehicles	378,094	117,180	229,515	265,759
Computer Software	-	-	-	-
Computer Hardware	406,720	1,274,328	-	1,681,048
Total	\$72,203,838	\$5,330,941	\$256,255	\$77,278,524

June 30, 2015

Cost:	Balance at July 1, 2014	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2015
Sites	\$13,553,939	\$620,000	\$-	\$ -	\$14,153,939
Buildings	151,410,070	2,639,145	-	-	154,049,215
Furniture & Equipment	647,112	-	17,817	-	629,295
Vehicles	806,129	125,717	109,334	-	822,512
Computer Software	-	-	-	-	-
Computer Hardware	2,033,602	1,979,475	-	-	4,013,077
Total	\$168,430,852	\$5,364,337	\$127,151	\$ -	\$173,668,038

Accumulated Amortization:	Balance at July 1, 2014	Additions	Disposals	Balance at June 30, 2015
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	67,560,830	3,408,028	-	70,968,858
Furniture & Equipment	403,272	64,711	17,817	450,166
Vehicles	406,815	80,613	109,334	378,094
Computer Software	-	-	-	-
Computer Hardware	-	406,720	-	406,720
Total	\$68,370,917	\$3,960,072	\$127,151	\$72,203,838

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

NOTE 11 TANGIBLE CAPITAL ASSETS *(Continued)*

Net Book Value:

	June 30, 2016	June 30, 2015
Sites	\$14,153,939	\$14,153,939
Buildings	83,228,068	83,080,357
Furniture & Equipment	109,400	179,129
Vehicles	432,851	444,418
Computer Software	-	-
Computer Hardware	2,604,254	3,606,357
Total	\$100,528,512	\$101,464,200

During the year, \$69,425 (2015 – \$511,277) of Computer Hardware was acquired through capital lease.

NOTE 12 DISPOSAL OF SITES AND BUILDINGS

There were no sites or buildings disposed of during the year. \$50,000 was received in the prior year for the sale of the Fanny Bay property, legally described as Lot 15, Section 6-A, Newcastle District Plan 4761. The proceeds were allocated 100% to Local Capital.

NOTE 13 EMPLOYEE PENSION PLANS

The school district and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2014, the Teachers' Pension Plan has about 45,000 active members and approximately 35,000 retired members. As of December 31, 2014, the Municipal Pension Plan has about 185,000 active members, including approximately 24,000 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 is then adjusted to the extent there is amortization of any funding deficit.

The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2014, indicated a \$449 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, 2012, indicated a \$1,370 million funding deficit for basic pension benefits on a going concern basis.

The school district paid \$7,187,195 for employer contributions to the plans for the year ended June 30, 2016 (2015: \$6,914,178)

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

NOTE 13 EMPLOYEE PENSION PLANS *(Continued)*

The next valuation for the Teachers' Pension Plan will be as at December 31, 2017, with results available in 2018. The next valuation for the Municipal Pension Plan will be as at December 31, 2015, with results available in 2016.

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.

NOTE 14 ACCUMULATED SURPLUS

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

	2016	2015
Invested in tangible capital assets	\$ 28,727,653	\$ 29,745,695
Operating surplus	585,582	704,641
Local capital surplus	939,551	1,472,088
	\$ 30,252,786	\$ 31,922,424

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2016, were as follows:

- Special purpose funds were used to repay the loan payable (\$5,805)

The operating surplus has been internally restricted (appropriated) by the Board for:

School Supply Accounts	\$51,257
District Programs	112,831
Unallocated – Future Years Budgets	421,494
Total operating surplus restricted for future operations	\$585,582

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

NOTE 15 BUDGET FIGURES

Budget figures included in the Financial Statements are the amended budget approved by the Board through adoption of an amended annual budget on January 26, 2016. While Public Sector Accounting Standards require the presentation of the originally planned budget, an amended budget based on more accurate enrolment numbers was approved by the Board and filed with the Ministry of Education on January 26, 2016. Significant changes between the original and amended budget are as follows:

Revenue	Original Budget 2015/16	Amended Budget 2015/16	Change
Provincial Grants Ministry of Education	\$ 73,694,589	\$ 75,434,326	(1,739,737)
Provincial Grants Other	-	1,483,198	(1,483,198)
Tuition	3,145,000	3,779,250	(634,250)
Other Revenue	2,804,929	3,160,812	(355,883)
Rentals and Leases	150,000	150,000	-
Investment Income	187,000	187,000	-
Amortization of Deferred Capital Revenue	3,340,360	3,337,720	2,640
Total Revenue	\$ 83,321,878	\$ 87,532,306	(4,210,428)
Expenses			
Instruction	\$ 67,249,414	\$ 68,990,759	(1,741,345)
District Administration	2,384,420	2,255,016	129,404
Operations and Maintenance	8,581,511	11,648,040	(3,066,529)
Transportation and Housing	1,766,173	1,766,173	-
Amortization of Tangible Capital Assets	4,439,064	4,408,330	30,734
Total expense	\$ 84,420,582	\$ 89,068,318	(4,647,736)
Surplus (Deficit) for the year	(1,098,704)	(1,536,012)	437,308
Budgeted Retirement of Deficit	-	434,759	(434,759)
Budgeted Surplus (Deficit) for the year	(1,098,704)	(1,101,253)	2,549

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

NOTE 16 CONTRACTUAL OBLIGATIONS AND CONTINGENCIES

The School District has entered into multiple-year contracts for the construction of tangible capital assets, specifically the seismic upgrade to G.P. Vanier Secondary. These contractual obligations will become liabilities in the future when the terms of the contracts are met.

The School District, in conducting its usual business activities, is involved in legal claims and litigation. In the event any unsettled claims are successful, management believes that such claims are not expected to have a material effect on the School District's financial position.

NOTE 17 ASSET RETIREMENT OBLIGATION

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

NOTE 18 EXPENSE BY OBJECT

	2016	2015
Salaries and benefits	\$67,414,855	\$64,664,472
Services and supplies	13,113,488	13,853,342
Amortization	5,330,941	3,960,072
	\$85,859,284	\$82,477,886

NOTE 19 ECONOMIC DEPENDENCE

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

NOTE 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.

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

NOTE 20 RISK MANAGEMENT (continued)

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 and the Federal Government.

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.

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.

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 GIC's.

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.

NOTE 21 COMPARATIVE FIGURES

Certain 2014/15 comparative figures have been reclassified to conform to the current year's financial statement presentation.

School District No. 71 (Comox Valley)

Schedule 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2016

	Operating Fund	Special Purpose Fund	Capital Fund	2016 Actual	2015 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	704,641		31,217,783	31,922,424	32,066,825
Changes for the year					
Surplus (Deficit) for the year	(119,059)	5,805	(1,556,384)	(1,669,638)	(144,401)
Interfund Transfers					
Other		(5,805)	5,805	-	
Net Changes for the year	(119,059)	(5,805)	(1,550,579)	(1,669,638)	(144,401)
Accumulated Surplus (Deficit), end of year - Statement 2	585,582	-	29,667,204	30,252,786	31,922,424

School District No. 71 (Comox Valley)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2016

	2016 Budget	2016 Actual	2015 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	70,862,831	71,025,441	70,340,858
Tuition	3,779,250	2,670,160	2,682,009
Other Revenue	726,761	654,518	374,204
Rentals and Leases	150,000	153,534	144,219
Investment Income	187,000	139,345	232,423
Total Revenue	75,705,842	74,642,998	73,773,713
Expenses			
Instruction	63,801,955	61,909,832	61,048,854
District Administration	2,255,016	2,322,849	2,316,595
Operations and Maintenance	8,317,457	8,702,747	8,005,924
Transportation and Housing	1,766,173	1,826,629	1,814,649
Total Expense	76,140,601	74,762,057	73,186,022
Operating Surplus (Deficit) for the year	(434,759)	(119,059)	587,691
Budgeted Appropriation (Retirement) of Surplus (Deficit)	434,759		
Net Transfers (to) from other funds			
Tangible Capital Assets - Work in Progress		-	(125,717)
Local Capital		-	(1,176,000)
Other		-	(156,393)
Total Net Transfers	-	-	(1,458,110)
Total Operating Surplus (Deficit), for the year	-	(119,059)	(870,419)
Operating Surplus (Deficit), beginning of year		704,641	1,575,060
Operating Surplus (Deficit), end of year		585,582	704,641
Operating Surplus (Deficit), end of year			
Internally Restricted		585,582	704,641
Total Operating Surplus (Deficit), end of year		585,582	704,641

School District No. 71 (Comox Valley)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2016

	2016 Budget	2016 Actual	2015 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education			
Operating Grant, Ministry of Education	70,160,847	70,568,109	70,310,401
AANDC/LEA Recovery	(157,950)	(174,538)	(167,428)
Strike Savings Recovery			(2,253,095)
Other Ministry of Education Grants			
Labour Settlement Funding			1,436,581
Pay Equity	451,831	451,831	451,831
Funding for Graduated Adults		11,696	249,051
Economic Stability Dividend		56,359	
Carbon Tax Rebate		56,964	65,879
Miscellaneous			20,769
Teacher Extended Health Plan			36,375
NGN Firewall Contribution			190,494
Other Ministry of Education Grants	408,103	30,020	
Shoulder Tappers Grant		25,000	
Total Provincial Grants - Ministry of Education	70,862,831	71,025,441	70,340,858
Tuition			
Offshore Tuition Fees	3,779,250	2,670,160	2,682,009
Total Tuition	3,779,250	2,670,160	2,682,009
Other Revenues			
LEA/Direct Funding from First Nations	157,950	156,059	167,427
Miscellaneous			
Instructional Cafeteria	120,000	126,489	123,580
Other Miscellaneous	448,811	371,970	83,197
Total Other Revenue	726,761	654,518	374,204
Rentals and Leases	150,000	153,534	144,219
Investment Income	187,000	139,345	232,423
Total Operating Revenue	75,705,842	74,642,998	73,773,713

School District No. 71 (Comox Valley)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2016

	2016 Budget	2016 Actual	2015 Actual
	\$	\$	\$
Salaries			
Teachers	31,232,335	31,037,295	29,088,674
Principals and Vice Principals	4,368,159	4,320,718	4,292,793
Educational Assistants	5,257,685	5,188,426	5,170,252
Support Staff	6,856,295	6,892,404	6,760,811
Other Professionals	1,704,536	1,838,445	1,689,952
Substitutes	2,443,326	2,269,896	2,694,402
Total Salaries	51,862,336	51,547,184	49,696,884
Employee Benefits	13,164,404	13,436,180	12,972,923
Total Salaries and Benefits	65,026,740	64,983,364	62,669,807
Services and Supplies			
Services	3,554,302	2,127,976	3,126,410
Student Transportation	1,905,816	1,998,118	1,938,361
Professional Development and Travel	297,205	344,412	156,151
Dues and Fees	56,617	91,238	10,301
Insurance	193,790	169,303	174,590
Supplies	3,881,131	3,678,819	4,061,662
Utilities	1,225,000	1,368,827	1,048,740
Total Services and Supplies	11,113,861	9,778,693	10,516,215
Total Operating Expense	76,140,601	74,762,057	73,186,022

School District No. 71 (Comox Valley)

Operating Expense by Function, Program and Object

Year Ended June 30, 2016

Schedule 2C (Unaudited)

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	24,291,160	918,790	34,319	10,645	168,939	1,855,463	27,279,316
1.03 Career Programs	294,909		170,966			46,412	512,287
1.07 Library Services	337,719	21,249		651,818		29,533	1,040,319
1.08 Counselling	1,376,913					8,816	1,385,729
1.10 Special Education	3,649,733	177,634	4,429,721	72,687		247,834	8,577,609
1.30 English Language Learning	113,702						113,702
1.31 Aboriginal Education	328,235	106,242	409,993	35,157		1,341	880,968
1.41 School Administration		2,880,099		1,529,101		56,925	4,466,125
1.62 Offshore Students	644,924	108,352	61,480	39,613	173,274	21,009	1,048,652
1.64 Other		108,352	81,947	74,226		2,563	267,088
Total Function 1	31,037,295	4,320,718	5,188,426	2,413,247	342,213	2,269,896	45,571,795
4 District Administration							
4.11 Educational Administration					376,884		376,884
4.40 School District Governance					123,854		123,854
4.41 Business Administration				319,762	600,091		919,853
Total Function 4	-	-	-	319,762	1,100,829	-	1,420,591
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					194,780		194,780
5.50 Maintenance Operations				4,159,395	159,385		4,318,780
5.52 Maintenance of Grounds							-
5.56 Utilities							-
Total Function 5	-	-	-	4,159,395	354,165	-	4,513,560
7 Transportation and Housing							
7.41 Transportation and Housing Administration					41,238		41,238
7.70 Student Transportation							-
Total Function 7	-	-	-	-	41,238	-	41,238
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	31,037,295	4,320,718	5,188,426	6,892,404	1,838,445	2,269,896	51,547,184

School District No. 71 (Comox Valley)

Operating Expense by Function, Program and Object

Year Ended June 30, 2016

Schedule 2C (Unaudited)

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2016 Actual	2016 Budget	2015 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	27,279,316	7,434,736	34,714,052	2,057,207	36,771,259	36,706,108	34,796,156
1.03 Career Programs	512,287	126,040	638,327	215,789	854,116	865,944	640,667
1.07 Library Services	1,040,319	271,576	1,311,895	263,169	1,575,064	1,516,695	1,584,812
1.08 Counselling	1,385,729	339,638	1,725,367	622	1,725,989	1,569,968	1,535,576
1.10 Special Education	8,577,609	2,209,885	10,787,494	143,954	10,931,448	11,674,367	11,033,437
1.30 English Language Learning	113,702	30,054	143,756	631	144,387	124,644	98,407
1.31 Aboriginal Education	880,968	214,524	1,095,492	179,901	1,275,393	1,366,173	1,236,327
1.41 School Administration	4,466,125	1,091,906	5,558,031	362,015	5,920,046	6,153,845	6,636,366
1.62 Offshore Students	1,048,652	268,701	1,317,353	649,123	1,966,476	3,261,982	2,798,134
1.64 Other	267,088	80,590	347,678	397,976	745,654	562,229	688,972
Total Function 1	45,571,795	12,067,650	57,639,445	4,270,387	61,909,832	63,801,955	61,048,854
4 District Administration							
4.11 Educational Administration	376,884	91,338	468,222	82,917	551,139	570,166	565,517
4.40 School District Governance	123,854	9,259	133,113	89,548	222,661	217,149	193,972
4.41 Business Administration	919,853	202,904	1,122,757	426,292	1,549,049	1,467,701	1,557,106
Total Function 4	1,420,591	303,501	1,724,092	598,757	2,322,849	2,255,016	2,316,595
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	194,780	43,356	238,136	160,049	398,185	429,968	403,311
5.50 Maintenance Operations	4,318,780	1,014,476	5,333,256	1,092,652	6,425,908	6,218,489	6,096,943
5.52 Maintenance of Grounds	-	-	-	116,731	116,731	69,000	98,810
5.56 Utilities	-	-	-	1,761,923	1,761,923	1,600,000	1,406,860
Total Function 5	4,513,560	1,057,832	5,571,392	3,131,355	8,702,747	8,317,457	8,005,924
7 Transportation and Housing							
7.41 Transportation and Housing Administration	41,238	7,197	48,435	-	48,435	84,091	88,766
7.70 Student Transportation	-	-	-	1,778,194	1,778,194	1,682,082	1,725,883
Total Function 7	41,238	7,197	48,435	1,778,194	1,826,629	1,766,173	1,814,649
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	51,547,184	13,436,180	64,983,364	9,778,693	74,762,057	76,140,601	73,186,022

School District No. 71 (Comox Valley)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2016

	2016 Budget	2016 Actual	2015 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	3,135,010	3,054,701	2,791,376
Federal Grants	-		
Other Revenue	2,434,051	2,680,996	2,379,979
Investment Income	-	7,727	10,603
Total Revenue	5,569,061	5,743,424	5,181,958
Expenses			
Instruction	5,188,804	5,357,362	4,951,264
Operations and Maintenance	380,257	380,257	380,528
Total Expense	5,569,061	5,737,619	5,331,792
Special Purpose Surplus (Deficit) for the year	-	5,805	(149,834)
Net Transfers (to) from other funds			
Other		(5,805)	149,834
Total Net Transfers	-	(5,805)	149,834
Total Special Purpose Surplus (Deficit) for the year	-	-	-
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		-	-

School District No. 71 (Comox Valley)
 Changes in Special Purpose Funds and Expense by Object
 Year Ended June 30, 2016

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	Community-LINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	104,837	68,781	685,243	631,887	18,634	8,661	18,676	23,567
Correct Prior Year	-	104,837	68,781	685,243	631,887	18,634	8,661	18,676	23,567
Deferred Revenue, beginning of year, as restated	-	104,837	68,781	685,243	631,887	18,634	8,661	18,676	23,567
Add: Restricted Grants									
Provincial Grants - Ministry of Education	380,257	1,472,180	3,549	30,744	2,314,108	160,000	39,200	204,761	600,241
Other				6,160					
Investment Income									
Less: Allocated to Revenue	380,257	1,472,180	3,549	36,904	2,314,108	160,000	39,200	204,761	600,241
Allocated to Other Payables	380,257	1,577,017	47,863	80,273	2,239,446	178,634	47,861	223,437	590,612
Deferred Revenue, end of year	-	-	24,467	641,874	706,549	-	-	-	33,196
Revenues									
Provincial Grants - Ministry of Education	380,257	1,577,017	47,863	74,113	2,239,446	178,634	47,861	223,437	590,612
Other Revenue				6,160					
Investment Income									
Expenses									
Salaries									
Teachers		972,768							
Principals and Vice Principals								18,900	
Educational Assistants		291,099							
Support Staff	148,790					144,516	36,869		327,634
Substitutes									5,323
Employee Benefits	148,790	1,263,867				144,516	36,869	18,900	6,283
Services and Supplies	39,218	313,150	47,863	80,273	2,233,641	27,634	8,146	4,501	339,240
	192,249					6,484	2,846	200,036	86,660
	380,257	1,577,017	47,863	80,273	2,233,641	178,634	47,861	223,437	164,712
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	5,805	-	-	-	-
Interfund Transfers									
Other					(5,805)				
					(5,805)				
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 71 (Comox Valley)
 Changes in Special Purpose Funds and Expense by Object
 Year Ended June 30, 2016

	Service Delivery Transformation	Deferred Salary	Professional Development	TOTAL
	\$	\$	\$	\$
Deferred Revenue, beginning of year	48,215	151,820	267,654	2,027,975
Correct Prior Year		(151,820)		(151,820)
Deferred Revenue, beginning of year, as restated	48,215	-	267,654	1,876,155
Add: Restricted Grants				
Provincial Grants - Ministry of Education		66,674	76,545	2,860,188
Other		1,567		2,488,071
Investment Income				7,727
Less: Allocated to Revenue				
Allocated to Other Payables	9,020	100,119	268,885	5,355,986
Deferred Revenue, end of year	39,195	-	75,314	5,743,424
Revenues	9,020	98,552	268,885	3,054,701
Provincial Grants - Ministry of Education				2,680,996
Other Revenue		1,567		7,727
Investment Income	9,020	100,119	268,885	5,743,424
Expenses				
Salaries				
Teachers				972,768
Principals and Vice Principals				18,900
Educational Assistants				618,733
Support Staff				335,498
Substitutes				6,283
Employee Benefits				1,952,182
Services and Supplies	9,020	100,119	268,885	479,309
	9,020	100,119	268,885	3,306,128
Net Revenue (Expense) before Interfund Transfers	-	-	-	5,737,619
Interfund Transfers				
Other				(5,805)
Net Revenue (Expense)				(5,805)

School District No. 71 (Comox Valley)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2016

	2016 Budget	2016 Actual			2015 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
Provincial Grants					
Ministry of Education	1,436,485			-	
Other	1,483,198			-	
Other Revenue			15,000	15,000	10,000
Gain (Loss) on Disposal of Tangible Capital Assets				-	50,000
Amortization of Deferred Capital Revenue	3,337,720	3,788,224		3,788,224	3,317,814
Total Revenue	6,257,403	3,788,224	15,000	3,803,224	3,377,814
Expenses					
Operations and Maintenance	2,950,326			-	
Amortization of Tangible Capital Assets					
Operations and Maintenance	4,408,330	5,330,941		5,330,941	3,960,072
Debt Services					
Capital Lease Interest			28,667	28,667	
Total Expense	7,358,656	5,330,941	28,667	5,359,608	3,960,072
Capital Surplus (Deficit) for the year	(1,101,253)	(1,542,717)	(13,667)	(1,556,384)	(582,258)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased				-	125,717
Local Capital				-	1,176,000
Capital Loan Payment			5,805	5,805	6,559
Total Net Transfers	-	-	5,805	5,805	1,308,276
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		308,413	(308,413)	-	
Tangible Capital Assets WIP Purchased from Local Capital		16,700	(16,700)	-	
Principal Payment					
Capital Lease		193,757	(193,757)	-	
Capital Loan		5,805	(5,805)	-	
Total Other Adjustments to Fund Balances		524,675	(524,675)	-	
Total Capital Surplus (Deficit) for the year	(1,101,253)	(1,018,042)	(532,537)	(1,550,579)	726,018
Capital Surplus (Deficit), beginning of year		29,745,695	1,472,088	31,217,783	30,491,765
Capital Surplus (Deficit), end of year		28,727,653	939,551	29,667,204	31,217,783

School District No. 71 (Comox Valley)

Tangible Capital Assets
Year Ended June 30, 2016

Schedule 4A (Unaudited)

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	14,153,939	154,049,215	629,295	822,512	-	4,013,077	173,668,038
Prior Period Adjustments		(151,665)					(151,665)
Correct Opening WIP Balance		153,897,550	629,295	822,512	-	4,013,077	173,516,373
Cost, beginning of year, as restated							
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		1,520,165		105,613		202,800	1,520,165
Local Capital						69,425	308,413
Capital Lease						272,225	69,425
Decrease:							
Deemed Disposals			26,740	229,515			1,898,003
Cost, end of year							256,255
Work in Progress, end of year							256,255
Cost and Work in Progress, end of year	14,153,939	155,417,715	602,555	698,610	-	4,285,302	175,158,121
		2,625,636	23,279				2,648,915
	14,153,939	158,043,351	625,834	698,610	-	4,285,302	177,807,036
Accumulated Amortization, beginning of year		70,968,858	450,166	378,094	-	406,720	72,203,838
Changes for the Year							
Increase: Amortization for the Year		3,846,425	93,008	117,180		1,274,328	5,330,941
Decrease:							
Deemed Disposals			26,740	229,515			256,255
Accumulated Amortization, end of year							256,255
		74,815,283	516,434	265,759		1,681,048	77,278,524
Tangible Capital Assets - Net	14,153,939	83,228,068	109,400	432,851	-	2,604,254	100,528,512

School District No. 71 (Comox Valley)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2016

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year					
Prior Period Adjustments		-	-	-	-
Correct Opening WIP Balance	151,665				151,665
Work in Progress, beginning of year, as restated	<u>151,665</u>	-	-	-	<u>151,665</u>
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	2,457,271	23,279			2,480,550
Local Capital	16,700				16,700
	<u>2,473,971</u>	<u>23,279</u>	-	-	<u>2,497,250</u>
Net Changes for the Year	<u>2,473,971</u>	<u>23,279</u>	-	-	<u>2,497,250</u>
Work in Progress, end of year	<u><u>2,625,636</u></u>	<u><u>23,279</u></u>	-	-	<u><u>2,648,915</u></u>

School District No. 71 (Comox Valley)

Schedule 4C (Unaudited)

Deferred Capital Revenue
Year Ended June 30, 2016

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	65,256,139	5,781,732		71,037,871
Prior Period Adjustments				
Correct Opening WIP Balance	(151,665)			(151,665)
Deferred Capital Revenue, beginning of year, as restated	<u>65,104,474</u>	<u>5,781,732</u>	<u>-</u>	<u>70,886,206</u>
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	1,520,165			1,520,165
	<u>1,520,165</u>	<u>-</u>	<u>-</u>	<u>1,520,165</u>
Decrease:				
Amortization of Deferred Capital Revenue	3,331,726	456,498		3,788,224
	<u>3,331,726</u>	<u>456,498</u>	<u>-</u>	<u>3,788,224</u>
Net Changes for the Year	<u>(1,811,561)</u>	<u>(456,498)</u>	<u>-</u>	<u>(2,268,059)</u>
Deferred Capital Revenue, end of year	<u>63,292,913</u>	<u>5,325,234</u>	<u>-</u>	<u>68,618,147</u>
Work in Progress, beginning of year	-			-
Prior Period Adjustments				
Correct Opening WIP Balance	151,665			151,665
Work in Progress, beginning of year, as restated	<u>151,665</u>	<u>-</u>	<u>-</u>	<u>151,665</u>
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	2,480,550			2,480,550
	<u>2,480,550</u>	<u>-</u>	<u>-</u>	<u>2,480,550</u>
Net Changes for the Year	<u>2,480,550</u>	<u>-</u>	<u>-</u>	<u>2,480,550</u>
Work in Progress, end of year	<u>2,632,215</u>	<u>-</u>	<u>-</u>	<u>2,632,215</u>
Total Deferred Capital Revenue, end of year	<u>65,925,128</u>	<u>5,325,234</u>	<u>-</u>	<u>71,250,362</u>

School District No. 71 (Comox Valley)

Changes in Unspent Deferred Capital Revenue
Year Ended June 30, 2016

Schedule 4D (Unaudited)

	Bylaw Capital	ME'd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year		83,676				83,676
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	4,009,878	-	-	-	-	4,009,878
Decrease:						
Transferred to DCR - Capital Additions	1,520,165					1,520,165
Transferred to DCR - Work in Progress	2,480,550					2,480,550
	4,000,715	-	-	-	-	4,000,715
Net Changes for the Year	9,163	-	-	-	-	9,163
Balance, end of year	9,163	83,676	-	-	-	92,839

Transportation Ad Hoc Committee—Minutes

Tuesday, September 20, 2016

School Board Office, Seminar Room
3:00 pm

Members

Janice Caton (Chair)
Ian Hargreaves (Trustee Representative)
Vickey Brown (Trustee Representative)
Candace Hilton (Director of Finance)
Ian Heselgrave (Director of Operations)
Ramona Simard (DPAC Representative)
Donna Graves (DPAC Representative)
Carol Snead (Recording Secretary)

Dean Lindquist (Superintendent) – Guest
Sheldon Lee (Acting Secretary Treasurer) – Guest

In Attendance

Yes
Yes
No
Yes
Yes
Yes
Yes
Yes

Yes
Yes

The meeting was called to order at 3:07 p.m.

AGENDA ITEMS

1. Review Terms of Reference

The Terms of Reference were reviewed by the Committee.

RECOMMENDED: That the Board of Education adopt the Terms of Reference for the Ad Hoc Transportation Committee

2. “Student Transportation Investment” request to Ministry

Sheldon Lee spoke to the Committee advising that the District has applied for a \$750,000.00 grant from the Ministry for transportation. This application will be mailed out following the September 27, 2016 board meeting, and in advance of the September 30, 2016 deadline. We should be advised of their decision by mid-October 2016.

The Committee recommended that the Board proceed with the letter going forward.

3. Status of Student Transportation Request for Proposal

Sheldon Lee advised that the RFP process for student transportation was started in August and has been sent to Shared Service BC for them to look it over. Ian Heselgrave advised that this RFP should be out by the end of October 2016.

Next Transportation Committee meeting will be held in November 2016.

Meeting adjourned at 4:00 p.m.

School District No.71 (Comox Valley)



607 Cumberland Road
Courtenay, B.C., V9N 7G5
Fax: (250) 334-4472
Telephone: (250) 334-5521

Board of Education

SD71 Mission Statement

To work with our educational partners to develop responsible, compassionate citizens and successful, lifelong learners.

Name:	Transportation Ad Hoc Committee
Membership:	Janice Caton, Trustee – Committee Chairperson Ian Hargreaves and Vickey Brown, Trustees Candice Hilton, Director of Finance Ian Heselgrave, Director of Operations ??? Carol Snead, Recording Secretary
Role:	To advise the Board of Education on matters related to the current student transportation/bussing model that serves our students.
Responsibilities:	The Transportation Ad Hoc Committee responsibilities are to review the current student transportation/bussing model with respect to: <ul style="list-style-type: none">• The current student transportation delivery model structure and effectiveness,• The current student walk limits,• Economic sustainability,• Advocating for additional funding from government, and• The viability of implementation a student fee paying program.
Reporting to:	The Chairperson of the Board of Education for School District No.71 Comox Valley.

Community Engagement Committee

Report to Board, September 27, 2016

Committee Members: Trustee Boldt, Trustee McDonnell, Superintendent Dean Lindquist, and Assistant Superintendent Tom Demo

Decisions from the February 23, 2016 meeting:

THAT the Board establish a Community Engagement Committee to create opportunities for community input into public education in School District No. 71.

Follow up motion:

That the Board authorize the creation of a program of community engagement directed by a broad-based community steering committee to assist with planning and presenting community outreach events on issues impacting public education.

This committee recommends to the Board that a one-day forum be organized – in October - for invited and interested community stakeholders for the purpose of establishing some terms of reference for a Community Engagement Committee of School District 71.

In its discussions, the committee has identified a need to develop a number of communication/community engagement tools that are best able to reach the goal or target for a specific engagement.

An outline based on the following criteria would be provided as a guide for initial discussions with stakeholders leading to draft terms of reference that would be brought to the Board of Education:

How to:

- Implement Community Engagement models of communication
- Raise awareness of the value of public education in the Comox Valley
- Increase community understanding of current education issues
- Be responsive to our community
- Support leadership opportunities for all stakeholders
- Celebrate and share our successes as a learning community

School District No.71 (Comox Valley)

607 Cumberland Road
Courtenay, B.C., V9N 7G5
Fax: (250) 334-4472
Telephone: (250) 334-5516

Office of the Director of Operations

Briefing Note 2017-18 Capital Plan Submission summary

September 1st 2016

The purpose of this brief note is to update the Board of Education on the Ministry of Education Capital Plan Program that was announced in August 2016 and the SD 71 proposed submission.

OVERVIEW

The 2017/18 Capital Plan submission departs from previous formats in a number of significant ways that warrants further explanation. The basic changes are summarized below:

- The 2016/17 Capital Plan Instructions actually apply to the five fiscal years 2017/18 to 2021/22.
- The Five Year Capital Plan submission and supporting documentation must be submitted to the Ministry by 30 Sept 2016. Board approval is still required.
- All capital funding programs (with the exception of the Annual Facility Grant (AFG)) are to be included within the same submission:
 - SMP - Seismic Mitigation Program
 - EXP - New Schools, Additions, Site Acquisition
 - REP - School Replacement
 - BEP - Building Envelope
 - SEP - School Enhancement Program
 - CNCP - Carbon Neutral Capital Program
 - BUS - Bus Replacement & Inventory
- The submission is via a single Excel spreadsheet with a separate workbook for each program
- The school district priorities are to be set by individual program (not a global priority list as in previous years)
- Only BEP projects currently on the Ministry list can be submitted under this program. Other projects concerning building envelope should be submitted under the School Enhancement Program.
- Capital projects can span multiple programs i.e. seismic and addition. These projects should be submitted under both programs in the Capital Plan submission.

The Ministry will provide each school district with a written response to their Five Year Capital Plan submission once the assessment of all submissions is complete and funding for fiscal year 2017/18 is announced.

OPTIMAL SPACE UTILIZATION GUIDELINES

Ensuring that school districts are managing the schools within their districts to optimal utilization is one of the Ministry's 5 priority criteria for approving project requests. The Ministry requires school districts to demonstrate that they have "optimized" the available space within the school district.

Approval for the larger capital projects – seismic, new schools, additions and replacements – requires that space is optimized within reasonable proximity of the school where the project is requested.

The 2016/17 Capital Plan Instructions change the way utilization is used in the assessment of capital projects. The Ministry has provided an average utilization guideline based upon school district size and geographical area.

The Average Utilization Guidelines that affect SD#71 are:

For school districts greater than 7,500 enrolment	= 90%
For school districts with 5,000 to 7,499 enrolment	= 85%

For the 2015/16 school year, the enrolment in SD#71 was 7,452 students, so the Average Utilization Guideline of 85% would apply. However, a small increase of 50 students would invoke 90%.

This "guideline" is intended to be applied district wide, but depending on the districts geographical features, sub-district zones may be considered. The geographical layout of SD#71 provides opportunities to consider sub-districts. This can be further explored in development of the Long Range Facility Plan.

LONG RANGE FACILITIES PLAN (LRFP)

The Capital Plan Instructions state it is important for the school district to have a Long Range Facilities Plan (LRFP) in place. The Ministry considers it the mechanism that school districts require "to effectively demonstrate that proper facility planning is in place".

The LRFP for SD#71 is in progress and should be complete by November 2016.

The concurrence of the Ministry Planning Officer (MPO) is required prior to the plan being submitted to the Board for approval. Key considerations for the MPO are:

- Capacities of individual schools
- Establishment of statistical study zones
- 10 year enrolment process

As part of future annual Capital Plan submissions, the Board will be required to certify that no significant changes have occurred within the district that warrant a revision to the LRFP.

PRELIMINARY CAPITAL PROJECTS FOR THIS SUBMISSION

The following projects are being proposed for this submission:

SMP – SEISMIC MITIGATION

Priority	School	Seismic Risk	Comments
1	Lake Trail Middle	H2	
2	Courtenay Elementary	H3	

Both of these projects were included on the 2015/16 Capital Plan

EXP – NEW SCHOOLS, ADDITIONS & SITE DEVELOPMENT

REPL – REPLACEMENTS

There are no projects being submitted under these capital programs for 2017/18.

BEP – BUILDING ENVELOPE

Cumberland Community School is the only project on the Ministry list from 1989. The BEP project for Cumberland Community School remains on the submission for 2017/18.

SEP – SCHOOL ENHANCEMENT

The program range is \$100,000 to \$3,000,000. A maximum of 5 projects per year may be submitted.

The following projects are being submitted for 2017/18:

Priority	School	Project Details
1	Courtenay Elementary	Phase 3 of the building envelope remediation
2	Royston Elementary	Mechanical system upgrade and fire sprinkler installation
3	Cumberland Community	Mechanical system upgrade and fire sprinkler installation
4	Mark R. Isfeld Secondary	Replace old inefficient boiler and improve IAQ
5	6 schools	Change out older inefficient lighting in 6 gymnasiums and replace with efficient LED lighting

CNCP – CARBON NEUTRAL

This program ends 31 March 2019.

Priority	School	Project Details
1	Courtenay Elementary	Replace old inefficient boiler
2	Ecole Robb Road	Replace old inefficient boiler

BUS – INVENTORY & REPLACEMENT

All transportation of students is done via contract, so SD#71 does not require a submission under this program.

Summary and Recommendation

The SD 71 submission is due on September 30th and the prioritization and preparation of projects for submission is in progress. It is recommended that Board of Education approve the 2017-18 major Capital Plan submission as described.

Ian Heselgrave

Board Operation 3 – 2 R1 *Permanent School Closure*

A school may be identified for potential closure when an analysis indicates that the closure is worth considering from a demographic, fiscal, or educational perspective.

When a school will potentially be closed, the Board of Education will provide a minimum of 60-days for the consultation process relating to the specific schools proposed for closure.

1. Public Board Meeting

Any proposed closure of a school will first be raised at a regular open meeting of the board.

If a school is identified for closure, the closure process shall be guided by a Consolidation Working Committee which shall be formed at least 60-days prior to a final decision on school closure. The superintendent will form a committee that will develop timelines for consultation. The superintendent will invite participation from:

- The secretary-treasurer (or designate);
- Trustees;
- The principal of the school being considered for closure;
- Another school principal;
- District staff members as appropriate;
- Two representatives from the school staff;
- Three members of the school PAC;
- A representative from each of the CDTA, CUPE, and DPAC;
- A representative from the Aboriginal Educational Council;
- A representative from each affected municipality; and
- Others as appropriate.

The committee's terms of reference shall include:

- An analysis of demographic trends, facility status, and other relevant data related to the school being considered for closure;

- Analysis of information presented at public meetings and a summary of information gathered and presented through community and municipal input;
- Analysis of educational and fiscal implications of the proposed closure/consolidation; and
- The preparation of a final report to the superintendent that includes recommendations. The recommendations should include items for the Superintendent to consider if the closure proceeds as considered.

2. Public Consultation

Public consultation will be undertaken by the board prior to making a final decision on any proposed closure of a school. The board will take the following steps to ensure that an open and meaningful public consultation has taken place:

- a) Make available, in writing, a full disclosure of all facts and information considered by the Board with respect to any proposed school closure, including but not limited to:
 - i) detailed reasons for the proposed school closure;
 - ii) which specific school(s) are being considered for closure;
 - iii) the proposed new catchment areas for all schools proposed to be affected;
 - iv) the number of students who would be affected, at the school(s) being considered for closure as well as surrounding school(s);
 - v) the effect of proposed closures on board-provided student transportation;
 - vi) educational program/course implications for the affected students;
 - vii) the proposed effective date of the closure(s);
 - viii) financial considerations, and
 - ix) impact on the Board's five year capital plan.
- b) The public consultation process must include:
 - (a) a fair consideration of the community's input and adequate opportunity for the community to respond to a board's proposal to close the school permanently;
 - (b) consideration of future enrolment growth in the district of persons of school age, persons of less than school age and adults; and
 - (c) consideration of possible alternative community use for all or part of the school.
- c) Hold at least one public meeting to discuss the proposed closure, summarize written submissions, and listen to community concerns and proposed options.

3. **Public Meeting**

The time and place of the public meeting should be appropriately advertised to ensure adequate advance notification to affected persons in the community. Generally, this will mean a newsletter to students and parents of students currently attending the school, and a clearly visible notice in a local newspaper.

The board should also specifically notify, in writing, any potentially affected local governments and First Nations of the time and place of the public meeting.

Discussions should include the following:

- a) implications of the closure;
- b) implementation plans, including timing of the closure;
- c) options that the board considered as alternatives to closure;
- d) possible future community growth in the area of the school, and
- e) contents of written submissions presented to the board by members of the community.

The board should keep minutes of the public meeting that include a record of options suggested or concerns expressed about the proposal.

Following the public meeting, the board should give fair consideration to all public input prior to making its final decision with respect to any proposed school closures.

4. **Final Decision**

At the conclusion of the consultation process and after receiving the reports from each of the working committees of the schools considered for closure, the superintendent will provide a report to the board on the consultation process and the schools considered for closure.

The report to the board will identify the issues to be considered and will include recommendation(s) on whether or not to proceed with the closures as proposed. The report shall also include items for the board to consider regardless of the final decision on closures.

The board will make its final decision regarding the proposed school closure at an advertised public/board meeting following the consultation process and receipt of the superintendent's report.