

REGULAR BOARD MEETING AGENDA
Tuesday, November 26, 2019
7:00pm

A copy of the Public Board Meeting Agenda is available on the School District website at:

<http://www.comoxvalleyschools.ca>

Alternately, copies are available on request from Marlene.Leach@sd71.bc.ca.

Public Board Meetings are recorded and live streamed on the School District's YouTube channel.

1. Call to Order – Secretary-Treasurer

The Board of Education acknowledges that we are on the traditional territories of the K'omoks First Nation. We would like to thank them for the privilege of living on their land and the gift of working with their children.

2. Adoption of Agenda

Recommendation:

THAT the Board of Education adopt the November 26, 2019 Regular Public Board Meeting Agenda as presented.

3. Board Elections

- A. Election of Board Chairperson
- B. Election of Board Vice-Chairperson
- C. Election of BCSTA Provincial Council Representative and Alternate
- D. Election of BCPSEA Trustee Representative and Alternate
- E. Destruction of Ballots

Recommendation:

THAT the ballots from the Board elections be destroyed.

4. Board Meeting Minutes

Pg.5

Recommendation:

THAT the Board of Education adopt the October 22, 2019 Regular Public Board Meeting Minutes as presented.

5. **Old Business**

- A. **Vaping in Schools** – The Board of Education is in the process of writing letters to the Ministry of Health and Ministry of Education regarding concerns about vaping in schools and the impact on students (cc MLAs).
- B. **Environmental Assessments** - Update on environmental assessment of all School District No. 71 properties.

6. **Report on In-Camera Meetings:**

- A. Tuesday November 05, 2019
- B. Tuesday, November 26, 2019
- Personnel
 - Land
 - Other

7. **Board Chair's Report**

8. **Presentations / Delegations**

- A. **Andrew Young, Teacher, Recipient of the 2019 Alex Trebek Medal for Geographic Literacy** – Julie Shields, Principal of Georges P. Vanier Secondary
- B. **Comox Valley Transition Society and Dawn to Dawn Action on Homelessness Society** - Michele Vanderwoude, Resource Development Director, Comox Valley Transition Society, and Richard Clarke, Dawn to Dawn Action on Homelessness Society.

9. **Education Committee Meeting – November 5, 2019**

Pg.10

- A. **Environmental Programs** - Tonia Frawley, Committee Chair

Recommendation:

THAT the Board of Education receive this report as information.

Next Education Committee Meeting:

TOPIC: Mental Health
DATE: January 14, 2020
TIME: 6:30pm
LOCATION: TBD

10. Strategic Direction

A. Superintendent

- i. District News
- ii. Boundary Catchment Review

Pg.12

B. Assistant Superintendent

- i. Graduation Rates
- ii. Foundation Skills Assessment (FSA) Update
- iii. Dress Code Policies

C. Secretary-Treasurer

- i. Lead Levels in Water – Briefing Note

Pg.15

Recommendation:

THAT the Board of Education receive this Briefing Note as provided.

D. Human Resources

- i. Retirements and Recognition

Pg.17

Recommendation:

THAT the Board of Education receive this report as information.

11. Board Committee Reports

A. Finance Committee Board Report – Monday, November 18, 2019

Pg.18

Recommendation:

THAT the Board of Education of School District No. 71 (Comox Valley) approve the spending plan for the 2018-19 unrestricted operating surplus as presented.

Recommendation:

THAT the Board of Education receive the Finance Committee Board Report as provided.

B. Facilities Committee Board Report – Tuesday, November 19, 2019

Pg.96

Recommendation:

THAT the Board of Education receive the Facilities Committee Board Report as provided.

C. Policy Committee Board Reports – Monday, October 21, 2019 and Tuesday, November 19, 2019

Pg.99

Recommendation:

THAT the Board of Education receive the Policy Committee Board Report of October 21, 2019 as provided.

Recommendation:

THAT the Board of Education approve the development of a policy around AP 170 – Non-Discrimination.

Recommendation:

THAT the Board of Education receive the Policy Committee Board Report of November 19, 2019 as provided.

I. Policies and Administrative Procedures - Briefing Note

Pg.134

Recommendation:

THAT the Board of Education approve and adopt Policy 22 – Provision of Menstrual Products to Students as presented.

Recommendation:

THAT the Board of Education approve and adopt Policy 23 – Physical Restraint and Seclusion of Students as presented.

Recommendation:

THAT the Board of Education receive AP 354 – Physical Restraint and Seclusion of Students for information only.

Recommendation:

THAT the Board of Education receive AP 362 – The Evergreen Certificate for information only.

12. Board Business

A. Trustee Report: Clever Raven Aboriginal Head Start

Pg.143

Ian Hargreaves, Trustee (Puntledge/Black Creek)

B. Trustee Report: Mosquito Information Session

Pg.144

Ian Hargreaves, Trustee (Puntledge/Black Creek)

C. Trustee Report: BCSTA Provincial Council Business Meeting

Pg.145

Ian Hargreaves, Trustee (Puntledge/Black Creek)

D. Trustee Report: BCSTA Standing Committee on Indigenous Education

Pg.151

Ian Hargreaves, Trustee (Puntledge/Black Creek)

- | | | |
|-----------|--|---------------|
| E. | Trustee Report: NIC Regional Community Forums, Strategic Plan Ian Hargreaves, Trustee (Puntledge/Black Creek) | Pg.159 |
| F. | Trustee Report: Coastal Ferry Vision Forum Sheila McDonnell, Trustee (Baynes Sound, Hornby & Denman Islands) | Pg.160 |
| G. | Trustee Report: Comox Valley Social Planning Society (CVSPS) Sheila McDonnell, Trustee (Baynes Sound, Hornby & Denman Islands) | Pg.162 |
| H. | Trustee Report: Vancouver Island School Trustee Association (VISTA) Branch Meeting Kat Hawksby, Trustee (City of Courtenay) | Pg.164 |
| I. | Trustee Report: Indigenous Education Council (IEC) Meeting Kat Hawksby, Trustee (City of Courtenay) | Pg.165 |
| J. | Notice of Motion: Sheila McDonnell, Trustee (Baynes Sound, Hornby and Denman Islands) | |

Recommendation:

THAT the Superintendent review the current science and judgement regarding the requirement for seat belts in school buses carrying School District No. 71 students.

13. Board Correspondence

- | | | |
|-----------|---|---------------|
| A. | Correspondence: from Morrison Creek Streamkeepers to School District No. 71 – Environmental Assessments of School District No. 71 Properties Janice Caton, Board Chair | Pg.169 |
|-----------|---|---------------|

14. Public Question Period

15. Adjournment

REGULAR BOARD MEETING MINUTES
Tuesday, October 22, 2019
7:00pm

In Attendance:

Trustees

Janice Caton, Board Chair
Tonia Frawley, Vice Chair
Ian Hargreaves
Sheila McDonnell
Kat Hawksby
Sarah Jane Howe
Michelle Waite

Staff

Tom Demeo, Superintendent of Schools
Nicole Bittante, Secretary-Treasurer
Geoff Manning, Assistant Superintendent
Candice Hilton, Director of Finance
Ian Heselgrave, Director of Operations
Esther Shatz, Director of Instruction (Student Services)
Mary Lee, Communications Manager
Marlene Leach, Senior Executive Assistant

Regrets:

Allan Douglas, Director of Instructional Services K-12
Lynda-Marie Handfield, Director of HR
Josh Porter, Director, Information Technology

1. Call to Order

Chair Janice Caton called the meeting to order at 7:00pm and acknowledged that the meeting is being held on the traditional territories of the K'omoks First Nation.

2. Adoption of Agenda

Recommendation:

THAT the Board of Education adopt the October 22, 2019 Regular Public Board Meeting Agenda as presented.

CARRIED

3. Board Meeting Minutes

Recommendation:

THAT the Board of Education adopt the September 24, 2019 Regular Board Meeting Minutes as amended.

CARRIED

4. Old Business

None

5. **Report on In-Camera Meeting – Tuesday, October 22, 2019**

In-Camera meeting was held after the Regular Board Meeting – report will be provided at next Regular Board Meeting.

6. **Board Chair's Report**

Chair Caton provided a verbal report on the BCSTA Meeting of Board Chairs and Partner Liaison meetings that took place October 17 and 18, 2019.

7. **Presentations / Delegations**

A. **Comox Valley Social Planning Society (CVSPS)**

An overview was provided of the society and an invitation was extended to trustees to attend the CVSPS Social Planning Workshop on November 7, 2019.

8. **Education Committee Meeting – September 10, 2019**

A. **Indigenous Education – Board Report**

Recommendation:

THAT the Board of Education receive this report as information.

CARRIED

Next Education Committee Meeting:

TOPIC: Environmental Programs
DATE: Tuesday, November 05, 2019
TIME: 6:30 pm
LOCATION: Huband Park Elementary

9. **Strategic Direction**

A. **Superintendent**

- i. **District News**
Board Information
- ii. **Boundary Catchment Review Update**
Verbal Update – Board Information
- iii. **Student Engagement**
Verbal Update – Board Information

B. Assistant Superintendent

- i. **Enrolment Update**
Verbal Update – Board Information
- ii. **Sustainability Update**
Verbal Update – Board Information
- iii. **Foundation Skills Assessments (FSA) Update**
Verbal Update – Board Information

C. Secretary-Treasurer

- i. **Menstrual Products**
Briefing Note – Board Information
- ii. **Green House Gas Reduction (GHG) Initiative**
Presentation, Director of Operations – Board Information

D. Human Resources

- i. **Retirements and Recognition**

Recommendation:

THAT the Board of Education receive this report as information.

CARRIED

10. Board Committee Reports

A. Finance Committee Board Report – Tuesday, October 15, 2019

Recommendation:

THAT the district contribution amounts to DPAC and the school PACs remain status quo, and that the district reviews the process for how the funds are communicated to the PACs.

CARRIED

Recommendation:

THAT the Board of Education receive the Finance Committee Board Report as provided.

CARRIED

B. Facilities Committee Board Report

No meeting held in October.

C. Policy Committee Board Report – Monday, September 09, 2019

Recommendation:

THAT the Board of Education receive the Policy Committee Board Report as provided.

CARRIED

11. Board Business

A. Trustee Report: Indigenous Education Council (IEC) Meeting

Kat Hawksby, Trustee (City of Courtenay)

Board information

B. Trustee Report: Tribune Bay Outdoor Education Society

Sheila McDonnell, Trustee (Area A - Baynes Sound, Hornby & Denman Islands)

Board information

C. Trustee Report: Comox Valley Food Policy Council

Sheila McDonnell, Trustee (Area A - Baynes Sound, Hornby & Denman Islands)

Board information

D. Trustee Report: BCSTA Provincial Council Motions

Ian Hargreaves, Trustee (Puntledge/Black Creek)

Board information

12. Board Correspondence

A. Correspondence: from Board of Education of School District No. 71 to Jiffy Lube –

Contribution of Backpacks and School Supplies to School District No. 71

Janice Caton, Board Chair

Board information

B. Correspondence: from Board of Education of School District No. 71 to Costco –

Contribution of Backpacks and School Supplies to School District No. 71

Janice Caton, Board Chair

Board information

C. Correspondence: from Board of Education of School District No. 71 to Kiwanis Club – Contribution of Backpacks and School Supplies to School District No. 71

Janice Caton, Board Chair

Board information

D. Correspondence: from Board of Education of School District No. 71 to Staples –

Contribution of Backpacks and School Supplies to School District No. 71

Janice Caton, Board Chair

Board information

E. Correspondence: from **Board of Education of School District No. 71** to **Honourable Judy Darcy, Minister for Mental Health and Addictions** – A Pathway to Hope Program
Janice Caton, Board Chair
Board information

F. Correspondence: from **Board of Education of School District No. 71** to **Honourable Rob Fleming, Minister of Education** – A Pathway to Hope Program
Janice Caton, Board Chair
Board information

G. Correspondence: from **Todd G. Stone, MLA Kamloops – South Thompson** – Youth Vaping Rates
Janice Caton, Board Chair

Recommendation:

THAT the Board of Education write letters to the Ministry of Health and Ministry of Education regarding concerns about vaping in schools and the impact on students (cc MLAs).

CARRIED

H. Correspondence: from **Jaylene Kuo, Mark R. Isfeld Secondary Student** – SD71 School Dress Codes
Janice Caton, Board Chair

Recommendation:

THAT the Board of Education refer this matter to Senior Management.

CARRIED

13. Public Question Period

14. Meeting Adjourned – 8:40pm

Certified Correct:

Nicole Bittante, CPA, CA
Secretary-Treasurer

Janice Caton
Board Chair

EDUCATION COMMITTEE
Board Report

Date: Tuesday, November 5, 2019
Time: 6:30 – 8:00 pm
Venue: Huband Park Elementary

In Attendance:

Ian Hargreaves, Janice Caton, Sarah Jane Howe, Kathleen Hawksby, Michelle Waite, Sheila McDonnell, Tom Demeo, Nicole Bittante, Geoff Manning, Allan Douglas, Esther Shatz, Charles Schilling, Karen Stevenson, Barb Mendel, Shannon Simpson, Lucy Nelson, Serina Allison, Heather Beckett

A. Huband Park Elementary Update - Charles Schilling Principal

1. We are larger now which is a good thing and a challenging thing. We have a very diverse population of students. 75% of our students ride the bus every day to school, therefore, after school activities are not really possible to have. We have an active breakfast program at the school as well.
2. Detailed population growth on a graph. Currently the population is at 395. 51 students are new Kindergarten students and there are 86 new students to the school over all. We have a brand-new outdoor classroom on the back field. Built by NIC students and Vanier Students along with maintenance staff. This was a great community builder for our school.
3. The location reminds us of our wonderful environment and ties us in to outdoor learning. We do Wheely Wednesdays and have a very active student population.
4. Social Emotional Learning is a major goal for us this year. We continue to work with Numeracy and Literacy with the students as well.

B. Salad Bar – Karen Stevenson

1. We are the largest salad bar in Canada. Students help do prep., serving and clean up. It runs every Tuesday and involves grades K-7. The older students help the younger ones.
2. Salad bar started in 2012 with Arzeena Hamir. It has morphed into a full-scale salad bar with 243 students being served last week. It is run by volunteer parents and students. Different themes occur from week to week. It costs \$3 per student.

C. Environmental Outdoor Learning

1. Youth Climate Action Conference is being hosted by SD71 on February 13, 2020. Youth are finding their voice to create change around the environment in the Comox Valley. The goal is to help youth become informed citizens and become empowered to make change.

Knowledge: (empowering students through knowledge)

Collaboration: (with community and with each other)

Solutions: (how to take an overwhelming solution and make it something doable)

Leadership: (helping students show leadership in their broader community)

Format of the conference:

What is climate change?

Science nuts and bolts (Air, Water, Land)

Student breakout groups (collaboration and sharing)

Guest speakers (Elin Kelsey, Will Cole-Hamilton, Sina Barnt)

Group Action Projects: how to implement change at students' schools

D. Sustainability – Lucy Nelson

1. Teachers met to see how this could be focal point in schools. The enthusiasm was huge with a flood of emotion and passion for sustainability projects across the district. We want to look at decisions through a sustainability lens. Sustainability reps were chosen from each school. There will be 3 meetings this year with all the reps.
2. We want to focus on what adults can do to set a good example and eliminate single use plastics. We propose a “pack in/ pack out” model for schools across the district. We would love to see a consistent message coming out from the district. There is a struggle to get information out to people. We need to get the message out to our schools. One degree of temperature down in all our schools could make a huge impact. Graduation functions reducing plastic packaging, plastic water bottles, etc...we need to have a new way of looking at major events and the waste it produces.

E. Adjourned – 7:53 pm

F. Next Meeting:

We will not be meeting in December due to the Christmas Concert schedule.

Our next meeting will be on January 14, 2020 – Subject: Mental Health – Location: TBA

District News

November 2019

ANDREW YOUNG RECIPIENT OF THE ALEX TREBEK MEDAL FOR GEOGRAPHIC LITERACY

Andrew Young, Vanier geography teacher was announced Monday as this years recipient of the Alex Trebek Medal for geographic literacy. The announcement was made yesterday by The Royal Canadian Geographical Society and we shared on our District website and social media feed. The news caught the attention of our local paper, as well as Gregor Craigie CBC Victoria. Have a listen to this 6:47 interview.

<https://www.cbc.ca/listen/live-radio/1-48-on-the-island/clip/15747276-the-2019-geography-teacher-of-the-year-andrew-young>



Andrew Young and David Benton are piloting a new combined geographic and social sciences class. One of their environmental and outdoor learning excursions at Amara garnered media attention with the CV Record in early October. The geographical sciences course is designed in part to highlight the environmental sciences aspects of geography, as well as the impact of global climate change.

Claire Everson, a Mark Isfeld student - dancing in the Witness Blanket Ceremony.

Full Globe and Mail Article:



<https://www.theglobeandmail.com/arts/art-and-architecture/article-the-witness-blanket-an-installation-of-residential-school-artifacts/>

BROOKLYN & AIRPORT WINNERS OF THE HEALTHY LIVING GRANT

Brooklyn & Airport were successful winners of a Healthy Living Grant (\$5000) submitted in conjunction with Public Health, Indigenous Education and the teacher Librarians. The group is currently meeting to spend the grant on Healthy Living kits for each school that have Indigenous learning integrated, outdoor opportunities / physical learning and lots of text references.

Brooklyn and Airport were two of 5 local schools, which worked closely with a local Doctor on a Health Challenge for 1 month to monitor sugar intake, screen time, physical activity and overall well-being. One student from Airport had his name drawn and won a helmet and a scooter!



Grade 7 - 9 Lake Trail Community Middle School student ambassadors were among 100 BC students invited to the 2019 BC Lions Skills-4-Life Summit November 2nd.

The two-day program, delivered in partnership with BC Government, focuses on skills to be successful in school and in life. BC Lions players talked to youth about #ERASE, the power of choice and mental health.

NIDES

NIDES sent 11 of our 12 teams to Shawnigan Lake School last Saturday for the first VEX Robotics tournament held on Vancouver Island this season. Navigate's contingent was the largest, making up one quarter of the total number of teams competing. Navigate team 7842F won a design award. Isfeld teams present had a particularly strong showing. School District 71 will be hosting a regional tournament at Isfeld early in the new calendar year and expect to host all Island teams.

Mark R. Isfeld Secondary School Culinary Club was asked to make soup for the recent Indigenous Baby Honoring Ceremony Nov 1st. Much of the ingredients was graciously donated by Lush Valley Food Action Society Tammy Williamson's students made enough to feed 100 individuals a delicious bowl of Borscht.



"Your Vision Is Our Vision"

The Comox Valley Lions Club does vision screening for our schools (grades 2,4 & 7). Having tested 1688 students this year they referred 95 onto their Optometrists.



Many students celebrated Remembrance Day events in school assemblies November 8th as well as came out to municipal parades on a very wet November 11th including G.P. Vanier band.



The photography artwork of G.P. Vanier students Danielle Egilson and Emilie Van Holderbeke was on at the Comox Valley Art Gallery as a feature to the display *Uncover* throughout the month of November up until the 23rd.



CONTACT US

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

Visit us on the web at

<https://www.comoxvalleyschools.ca>

BRIEFING NOTE

TO: Board of Education **DATE:** November 26, 2019

FROM: Ian Heselgrave, Director of Operations

RE: Lead in Water Mitigation Update – November 2019

Purpose

To update the Board of Education on the lead in the water testing protocols and the work completed by district maintenance to mitigate lead in the water issues.

Background

The quality of water in BC schools gained public attention in February 2016 when a report revealed elevated lead and copper levels in water at a Kitimat BC school years ago.

In the Spring of 2016, all school districts received a letter from the Ministry of Education asking them to ensure the quality of water in schools. School District No. 71 was directed to work with local health authorities to develop a plan to evaluate water quality, particularly in schools built prior to 1989 when there was a revision to the BC Plumbing Code limiting the use of lead solder in pipes. The Operations Department immediately began working on a plan and initiated testing in all sites through the spring and fall of 2016. Guided by advice from health authorities, the district had an accredited, independent laboratory test water quality—specifically, lead content from all sites in the district.

Testing and Mitigation

Since 2016, all School District No. 71 schools and facilities constructed prior to 1989 have been annually tested for lead in the water.

The school district uses the Random Daytime (RDT) sampling protocol recommended by Island Health Authority to capture typical exposures including potential exposure to particulate lead. Health Canada mandated in March 2019 that the Maximum Allowable Concentration (MAC) be lowered from the previous level of 10 ug/L to a new stringent standard of 5µg/L (5.0ppb). Water quality is now tested twice annually.

In April 2019, an Environmental Health report by Island Health summarized that the school district had completed 100 percent of their (pre-1989) schools and facilities and remediated all areas that were shown to exceed the MAC for lead.

In schools where water tests exceed the MAC, the district has taken further mitigation measures by installing fountains to ensure drinking water quality meets the regulated health standards

Mitigation efforts and ongoing rigorous testing have ensured drinking water in all Comox Valley School facilities is safe. Annual testing for lead in the water will continue as a routine maintenance function for the Operations Department.

Recommendation

It is recommended that this briefing note be received by the Board of Education as information.

Respectfully submitted,

Ian Heselgrave

Ian Heselgrave
Director of Operations

BRIEFING NOTE

TO: Board of Education

DATE: November 26, 2019

RE: Human Resources - Retirements and Recognition

Retirements

Jackie Bell, Teacher Counsellor, Navigate NIDES will retire effective December 31, 2019 after 32 years of service with the district.

Laura Derhousoff, Program Worker, Cafeteria at G.P. Vanier Secondary School will retire effective January 21, 2020 after 29 years of service with the district.

Heather Perich, Teacher, Brooklyn Elementary School will retire effective December 31, 2019 after 27 years of service with the district.

Jack Vanetta, Senior Custodian, Highland Secondary School will retire effective February 28, 2020 after 21 years of service with the district.

Recognition

Chad Herbert, Computer Technician, I.T. will resign effective November 29, 2019 after 1 year of service with the district.

Emily Tierney, Educational Assistant, resigned effective November 08, 2019 after 1 year of service with the district.

FINANCE COMMITTEE
BOARD REPORT

Date: Monday, November 18, 2019
Time: 3:00 – 4:00pm
Venue: School Board Office

Committee Members:

Tonia Frawley: Chairperson
Ian Hargreaves: Trustee
Janice Caton: Trustee
Nicole Bittante, Secretary-Treasurer

Tom Demeo, Superintendent
Geoff Manning, Assistant Superintendent
Candice Hilton, Director of Finance
Ian Heselgrave, Director of Operations

Guests: Cathie Collins, Manager of Finance
Recording Secretary: Marlene Leach, Senior Executive Assistant

A. WELCOME

The Chair welcomed the committee and called the meeting to order at 3:04pm.

B. ITEMS FOR DISCUSSION

1. Briefing Note - Surplus Spending Plan

The Committee discussed the briefing note and the proposed spending plan.

The Finance Committee recommends:

THAT the Board of Education of School District No. 71 (Comox Valley) approve the spending plan for the 2018-19 unrestricted operating surplus as presented.

C. ITEMS FOR INFORMATION

1. Financial Update
 - a. Capital Fund Update – October 31st
2. Briefing Note - Statement of Financial Information
3. Briefing Note - 2020-21 Preliminary Budget Process
4. Briefing Note - Funding Model Review Recommendations

D. FUTURE AGENDA ITEMS

No meeting in December

E. ADJOURNMENT

The meeting was adjourned at 4:08pm.

BRIEFING NOTE

TO: Finance Committee **DATE:** November 18, 2019
FROM: Nicole Bittante, Secretary-Treasurer
RE: **2018-19 Surplus Spending Plan**

Purpose

The purpose of this briefing note is to provide the Board of Education with a recommended spending plan for the 2018-19 unrestricted operating surplus.

Background

At June 30, 2019, the operating fund surplus is \$5,330,580. Of this amount, \$2,135,208 is internally restricted.

Internally Restricted Funds:

| | |
|------------------------------|---------------------|
| Net School Surpluses | 145,025 |
| Mental Health Grant | 24,890 |
| LEA Capacity Building Grant | 6,850 |
| District/Program Initiatives | 19,789 |
| Portables/Furniture | 250,000 |
| Board Operating Reserve | 1,688,654 |
| | \$ 2,135,208 |

The remaining surplus funds of \$3,195,372 should be allocated and spent in the 2019-20 school year on one-time expenditures.

Spending Plan

Please see the attached recommended spending plan for the remaining surplus amount of \$3,195,372.

Recommendation

THAT the Board of Education of School District No. 71 (Comox Valley) approve the spending plan for the 2018-19 unrestricted operating surplus as presented.

Respectfully submitted,

Nicole Bittante

Nicole Bittante, CPA, CA
Secretary-Treasurer

School District No. 71 (Comox Valley)

2018-19 Unrestricted Operating Surplus - Spending Plan

2018-19 Operating Surplus **\$ 5,330,580** *Per audited Financial Statements*

Internally Restricted Funds:

| | | |
|------------------------------|---------------------|---|
| Net School Surpluses | 145,025 | |
| Mental Health Grant | 24,890 | |
| LEA Capacity Building Grant | 6,850 | |
| District/Program Initiatives | 19,789 | |
| Portables/Furniture | 250,000 | |
| Board Operating Reserve | 1,688,654 | |
| | \$ 2,135,208 | <i>Per audited Financial Statements</i> |

Unrestricted Funds: **\$ 3,195,372** *Per audited Financial Statements*

| | | |
|--|-----------|--|
| Facility Reserve | 2,400,000 | <i>¹ See explanations - next page</i> |
| Grounds upgrades | 80,000 | <i>²</i> |
| Backhoe replacement | 160,000 | <i>³</i> |
| Perfect Mind - facility booking software | 25,000 | <i>⁴</i> |
| Accessibility - auto door openers | 30,000 | <i>⁵</i> |
| Lighting upgrades - schools | 20,000 | <i>⁶</i> |
| Classrooms - furniture/projectors/blinds | 200,000 | <i>⁷</i> |
| Flooring - kindergarten rooms | 20,000 | <i>⁸</i> |
| Storage - file conversion, maint, etc. | 20,000 | <i>⁹</i> |
| Earthquake preparedness - supplies | 5,000 | <i>¹⁰</i> |
| Fine Arts support | 50,000 | <i>¹¹</i> |
| VOIP - schools | 150,372 | <i>¹²</i> |
| Cafeteria equipment - dishwashers | 30,000 | <i>¹³</i> |
| Staff Portal | 5,000 | <i>¹⁴</i> |

Total Requests **\$ 3,195,372**

Funds Remaining **\$ -**

1. Facility Reserve – funds in reserve for potential facility work that may be required as the result of boundary/catchment review.
2. Grounds upgrades – one-time funds for schools that have been identified as needing some grounds work done.
3. Backhoe replacement – one-time expenditure on backhoe, life of backhoe expected to be approximately 15 years.
4. Perfect Mind – facility booking software – one-time costs of purchase, training, first year of license – will facilitate facility scheduling, booking, payment, agreements, etc.
5. Accessibility – installation of automatic door openers in schools to facilitate accessibility for students with physical limitations.
6. Lighting upgrades – installation of energy efficient lighting in schools.
7. Classrooms – purchase of classroom furniture and equipment including blinds, projectors, etc.
8. Flooring – purchase of flooring for kindergarten rooms, typically replaced every few years.
9. Storage/File conversion – funds for additional storage for student records/files or to implement electronic file conversion and storage.
10. Earthquake preparedness – supplies for schools.
11. Fine Arts support – one-time expenditures on choir risers, choir shells, etc.
12. VOIP (Voice Over Internet Protocol) phones – continue implementation at schools. Significant savings realized from using VOIP.
13. Cafeteria equipment – purchase and installation of commercial dishwashers at high schools. Required due to Food Safe requirements.
14. Staff Portal – one-time expenditure to refresh the district staff portal.

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)

CAPITAL FUND UPDATE - October 31st

| CAPITAL FUND | | BUDGET | EXPENDITURES to October 31st | Variance \$ | Variance % |
|----------------|---------------|------------|---------------------------------|----------------|---------------|
| Capital Assets | Local Capital | 6,136,488 | 776,014 | 5,360,475 | 13% |
| | Bylaw Capital | 28,134,575 | 8,164,288 | 19,970,287 | 29% |

| LOCAL CAPITAL | | BUDGET | EXPENDITURES to October 31st | Variance \$ | Variance % | Notes |
|---|--|---------------------|---------------------------------|---------------------|---------------|---|
| Lake Trail Seismic - Board Contribution | | 1,000,000 | | 1,000,000 | 0% | |
| Lake Trail Playground Equipment | | 15,289 | 7,876 | 7,413 | 52% | Installation to be completed in summer |
| Portables | | 650,000 | 323,950 | 326,050 | 50% | To be purchased and installed in August |
| Vehicle/Fleet Replacement | | 210,000 | | 210,000 | 0% | Ongoing replacements |
| Extra Curricular Van | | 160,000 | 10,000 | 150,000 | 6% | Reserve |
| Photocopier Fleet Replacement | | 50,000 | 24,745 | 25,255 | 49% | Ongoing replacements |
| Printer Fleet Replacement | | 35,000 | 4,215 | 30,785 | 12% | Ongoing replacements |
| Trades Equipment | | 94,703 | 14,812 | 79,891 | 16% | Ongoing replacements |
| Custodial Equipment | | 15,000 | 7,016 | 7,984 | 47% | Ongoing replacements |
| 21st Century Learning Equipment Initiatives | | 100,000 | | 100,000 | 0% | Reserve |
| Land Swap - Prepaid Rent | | 265,000 | | 265,000 | 0% | Reserve |
| Land Swap - Proceeds | | 600,000 | | 600,000 | 0% | Reserve |
| Board Office Reno | | 765,598 | | 765,598 | 0% | Reserve |
| Future Information Technology | | 1,405,724 | 361,559 | 1,044,165 | 26% | Reserve |
| ST Contingency Reserve Fund | | 232,824 | 21,840 | 210,984 | 9% | Reserve |
| TOTALS | | \$ 5,599,138 | \$ 776,014 | \$ 4,823,125 | | |

| BYLAW CAPITAL PROJECTS | | BUDGET | EXPENDITURES to October 31st | Variance \$ | Variance % | Notes |
|---|--|----------------------|---------------------------------|----------------------|---------------|---|
| Annual Facilities Grant | | 1,372,146 | 1,134,043 | 238,103 | 83% | Complete |
| Lake Trail Seismic Upgrade | | 22,281,409 | 2,355,041 | 19,926,368 | 11% | Ongoing |
| Hornby Island Elementary Fire | | 2,000,000 | 3,156,848 | -1,156,848 | 158% | Overspend to be recovered in school replacement funding from Ministry |
| Airport Elementary Playground Equipment | | 105,000 | 87,259 | 17,741 | 83% | 2019/20 Annual Capital Playground Equipment Funding Agreement |
| Highland Boiler Replacement | | 158,000 | 233,548 | -75,548 | 148% | 2019/20 Annual Capital Programs Funding Agreement |
| Mark Isfeld Boiler/Mechanical Upgrades | | 540,000 | 481,594 | 58,406 | 89% | 2019/20 Annual Capital Programs Funding Agreement |
| Mark Isfeld Flooring Upgrades | | 203,500 | 208,901 | -5,401 | 103% | 2019/20 Annual Capital Programs Funding Agreement |
| Cumberland Community School Mechanical Upgrades | | 482,000 | 369,048 | 112,952 | 77% | 2019/20 Annual Capital Programs Funding Agreement |
| Ecole Puntledge Elementary Boiler Replacement | | 0 | 125,272 | -125,272 | - | Funds from Cumberland and AFG |
| Denman Preschool | | 992,520 | 12,733 | 979,787 | 1% | |
| TOTALS | | \$ 28,134,575 | \$ 8,164,288 | \$ 19,970,287 | | |

BRIEFING NOTE

TO: Finance Committee **DATE:** November 19, 2019
FROM: Nicole Bittante, Secretary-Treasurer
RE: **Statement of Financial Information**

Background

Attached is a copy of the Statement of Financial Information for School District No. 71 (Comox Valley) for the year ended June 30, 2019. In accordance with the Financial Information Act, each School Board is required to prepare a report of financial information for each fiscal year. Included in the report are the two following schedules:

Schedule of Remuneration and Expenses

This schedule lists all payments made to trustees and those employees with remuneration exceeding \$75,000.

Remuneration includes any form of salary, wages, taxable benefits, payment into trust or any form of income deferral paid by the Board to an employee, but does not include anything payable under a severance agreement. Remuneration for individual employees can include payouts for vacation and compensatory time not taken, in addition to regular salary. Taxable benefits include auto allowances for employees who regularly use their personal vehicle for school district business and the employer-paid portion of provincial medical insurance and group life insurance premiums. Expenses are defined to include travel expenses, memberships, tuition, relocation expenses, registration fees and similar amounts paid directly to an employee, or to a third party on behalf of an employee.

Schedule of Suppliers of Goods and Services

This schedule lists total payments made to suppliers in excess of \$25,000.

Payments made for the provision of goods and services include all payments made from operating, special purpose and capital funds for the supply of goods and services. A significant portion of the supplier payments represents contributions to pension and employee benefit plans and contractors for capital projects. Payments for both employer and employee contributions to employee benefit plans are included.

Recommendation

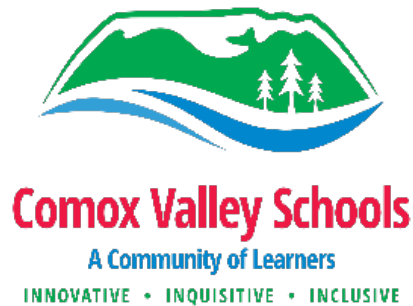
It is recommended that the Statement of Financial Information for School District No. 71 (Comox Valley) for the fiscal year ended June 30, 2019 be received by the Board of Education for information.

Respectfully submitted,

Nicole Bittante

Nicole Bittante
Secretary-Treasurer

**The Board of Education of
School District No. 71
(Comox Valley)**



**STATEMENT
OF
FINANCIAL INFORMATION**

Fiscal Year Ended June 30, 2019

**School District
Statement of Financial Information (SOFI)**

School District No. 71 (Comox Valley)

Fiscal Year Ended June 30, 2019

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1. Approval of Statement of Financial Information
2. Financial Information Act Submission Checklist
3. Management Report
4. Audited Financial Statements
5. Schedule of Debt
6. Schedule of Guarantee and Indemnity Agreements
7. Schedule of Remuneration and Expenses including:
8. Statement of Severance Agreements
9. Schedule of Payments for the Provision of Goods and Services
10. Reconciliation or explanation of differences to Audited Financial Statements



Ministry
of Education

SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

| | | |
|-----------------------------|-------------------------|-------------|
| SCHOOL DISTRICT NUMBER | NAME OF SCHOOL DISTRICT | YEAR |
| OFFICE LOCATION(S) | TELEPHONE NUMBER | |
| MAILING ADDRESS | | |
| CITY | PROVINCE | POSTAL CODE |
| NAME OF SUPERINTENDENT | TELEPHONE NUMBER | |
| NAME OF SECRETARY TREASURER | TELEPHONE NUMBER | |

DECLARATION AND SIGNATURES

We, the undersigned, certify that the attached is a correct and true copy of the Statement of Financial Information for the year ended

for School District No. _____ as required under Section 2 of the Financial Information Act.

| | |
|--|-------------|
| SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION | DATE SIGNED |
| SIGNATURE OF SUPERINTENDENT | DATE SIGNED |
| SIGNATURE OF SECRETARY TREASURER | DATE SIGNED |

EDUC. 6049 (REV. 2008/09)

Statement of Financial Information for Year Ended June 30, 2019

Financial Information Act-Submission Checklist

| | | <i>Due Date</i> |
|----|--|------------------------|
| a) | ✓ A statement of assets and liabilities (audited financial statements). | <i>September 30</i> |
| b) | ✓ An operational statement including, i) a Statement of Income and ii) a Statement of Changes in Financial Position, or, if omitted, an explanation in the Notes to Financial Statements (audited financial statements) | <i>September 30</i> |
| c) | ✓ A schedule of debts (audited financial statements). | <i>September 30</i> |
| d) | ✓ A schedule of guarantee and indemnity agreements including the names of the entities involved and the amount of money involved. (Note: Nil schedules can be submitted December 31). | <i>September 30</i> |
| e) | A schedule of remuneration and expenses, including: | <i>December 31</i> |
| | ✓ i) an alphabetical list of employees earning over \$75,000, the total amount of expenses paid to or on behalf of each employee for the year reported and a consolidated total for employees earning under \$75,000. If the total wages and expenses differs from the audited financial statements, an explanation is required. | |
| | ✓ ii) a list by name and position of Board Members with the amount of any salary and expenses paid to or on behalf of the member | |
| | ✓ iii) the number of severance agreements started during the fiscal year and the range of months' pay covered by the agreement, in respect of excluded employees. If there are no agreements to report, an explanation is required | |
| f) | ✓ An alphabetical list of suppliers receiving over \$25,000 and a consolidated total for those suppliers receiving less than \$25,000. If the total differs from the Audited Financial Statements, an explanation is required. | <i>December 31</i> |
| g) | ✓ Approval of Statement of Financial Information. | <i>December 31</i> |
| h) | ✓ A management report approved by the Chief Financial Officer | <i>December 31</i> |

School District Number & Name **No. 71 (Comox Valley)**

**School District
Statement of Financial Information (SOFI)**

School District No.71 (Comox Valley)

Fiscal Year Ended June 30, 2019

MANAGEMENT REPORT

The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with Canadian generally accepted accounting principles and the integrity and objectivity of these statements are management's responsibility.

Management is also responsible for all other schedules of financial information and for ensuring this information is consistent, where appropriate, with the information contained in the financial statements and for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Board of Education is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control and for approving the financial information included in the Statement of Financial Information.

The external auditors, the Office of the Auditor General of British Columbia, conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements as required by the *School Act*. Their examination does not relate to the other schedules of financial information required by the *Financial Information Act*. Their examination includes a review and evaluation of the board's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly.

On behalf of School District No. 71 (Comox Valley)

Tom Demeo, Superintendent

Date:

Nicole Bittante, Secretary Treasurer

Date:

Prepared as required by *Financial Information Regulation*, Schedule 1, section 9

Audited Financial Statements of

School District No. 71 (Comox Valley)

June 30, 2019

School District No. 71 (Comox Valley)

June 30, 2019

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School District No. 71 (Comox Valley)

MANAGEMENT REPORT

Version: 9906-9161-7178

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.


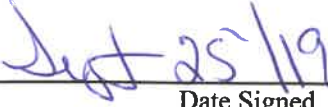




The preparation of financial statements necessarily involves the use of estimates based on management's judgment particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

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, 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 |



INDEPENDENT AUDITOR'S REPORT

*To the Board of Education of School District No. 71 (Comox Valley), and
To the Minister of Education, Province of British Columbia*

Qualified Opinion

I have audited the accompanying financial statements of School District No. 71 (Comox Valley) (“the entity”), which comprise the statement of financial position as at June 30, 2019, and the statements of operations, changes in net financial assets (debt), and cash flows, for the year then ended, and a summary of significant accounting policies and other explanatory information.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the entity as at June 30, 2019, and the results of its operations, change in its net financial assets (debt), and its cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards (PSAS).

Basis for Qualified Opinion

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

As described in Note 2a to the financial statements, the entity’s accounting treatment for contributions received from governments and for externally restricted contributions received from non-government sources is to initially record them as deferred revenue (a liability) and then recognize revenue in the statement of operations either on the same basis as the related expenditures occur or, in the case of funds for the purchase or construction of capital assets, to recognize revenue on the same basis as the related assets are amortized. The entity was required to adopt this accounting policy as prescribed by Province of British Columbia Treasury Board Regulation 198/2011.

Under Canadian Public Sector Accounting Standards, the entity’s method of accounting for contributions is only appropriate in circumstances where the funding meets the definition of a liability. Otherwise, the appropriate accounting treatment is to record contributions as revenue when they are received or receivable. In my opinion, certain contributions of the entity do not meet the definition of a liability, and as such the entity’s method of accounting for those contributions represents a departure from Canadian Public Sector Accounting Standards.

This departure has existed since the inception of the standard, which applies to periods beginning on or after April 1, 2012. Had the entity made an adjustment for this departure in the current year, the liability for deferred capital revenue as at June 30, 2019, would have been lower by \$99.2 million, the liability for deferred revenue would have been lower by \$0.1 million,



revenues, annual surplus and accumulated surplus would have been higher by \$99.3 million and net debt would have been lower by \$99.3 million.

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the entity in accordance with the ethical requirements that are relevant to my audit of the entity's financial statements in Canada, and I have fulfilled my other ethical responsibilities in accordance with these requirements.

Other Information

Management is responsible for the other information. The other information comprises the information included in the unaudited schedules attached to the financial statements and the financial statement discussion and analysis, but does not include the financial statements and my auditor's report thereon.

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

In connection with my audit of the financial statements, my responsibility is to read the other information that I have obtained prior to the date of my auditor's report and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained during the audit or otherwise appears to be materially misstated.

Prior to the date of my auditor's report I obtained the unaudited schedules to the financial statements and the financial statement discussion and analysis. If, based on the work I have performed on this other information, I conclude that there is a material misstatement therein, I am required to report that fact in this auditor's report.

As described in the Basis for Qualified Opinion section above, the entity has inappropriately deferred certain of its revenues from government transfers. I have concluded that the other information is materially misstated for the same reason with respect to the amounts or other items in the unaudited schedules to the financial statements and the financial statement discussion and analysis affected by this departure from PSAS.

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

Those charged with governance are responsible for the oversight of the financial reporting process. Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian Public Sector Accounting Standards, and for such



internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting when the entity will continue its operations for the foreseeable future.

Auditor's Responsibilities for the Audit of Financial Statements

My objectives are to obtain reasonable assurance about whether the entity's financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decision of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error; design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and communicated with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

Russ Jones, FCPA, FCA
Deputy Auditor General

Victoria, British Columbia, Canada
September 25, 2019



School District No. 71 (Comox Valley)

Statement 1

Statement of Financial Position
As at June 30, 2019


| | 2019 Actual | 2018 Actual |
|--|---------------------|---------------------|
| | \$ | \$ |
| Financial Assets | | |
| Cash and Cash Equivalents (Note 3) | 23,452,942 | 26,217,748 |
| Accounts Receivable | | |
| Due from Province - Ministry of Education | 1,713,756 | 1,964,977 |
| Other (Note 4) | 555,977 | 351,733 |
| Total Financial Assets | 25,722,675 | 28,534,458 |
| Liabilities | | |
| Accounts Payable and Accrued Liabilities | | |
| Other (Note 5) | 9,188,567 | 10,379,723 |
| Unearned Revenue (Note 6) | 2,162,948 | 2,288,672 |
| Deferred Revenue (Note 7) | 1,572,785 | 1,904,746 |
| Deferred Capital Revenue (Note 8) | 102,239,252 | 92,782,409 |
| Employee Future Benefits (Note 9) | 4,126,343 | 4,000,670 |
| Capital Lease Obligations (Note 10) | 22,101 | 155,537 |
| Total Liabilities | 119,311,996 | 111,511,757 |
| Net Financial Assets (Debt) | (93,589,321) | (82,977,299) |
| Non-Financial Assets | | |
| Tangible Capital Assets (Note 11) | 132,997,024 | 121,041,654 |
| Prepaid Expenses | 697,689 | 692,989 |
| Total Non-Financial Assets | 133,694,713 | 121,734,643 |
| Accumulated Surplus (Deficit) (Note 20) | 40,105,392 | 38,757,344 |

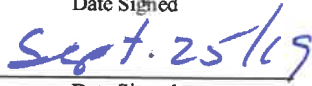
Contractual Obligations (Note 16)

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, 2019

| | 2019 Budget (Note 18) | 2019 Actual | 2018 Actual |
|---|-----------------------------|---------------------------------|--------------------|
| | \$ | \$ | \$ |
| Revenues | | | |
| Provincial Grants | | | |
| Ministry of Education | 90,891,192 | 91,480,990 | 89,376,688 |
| Tuition | 4,628,750 | 3,092,617 | 3,177,311 |
| Other Revenue | 3,195,728 | 3,779,100 | 3,635,529 |
| Rentals and Leases | 150,000 | 142,491 | 144,558 |
| Investment Income | 320,000 | 439,984 | 306,524 |
| Amortization of Deferred Capital Revenue | 3,303,000 | 3,770,382 | 3,433,018 |
| Total Revenue | <u>102,488,670</u> | <u>102,705,564</u> | <u>100,073,628</u> |
| Expenses (Note 19) | | | |
| Instruction | 82,206,270 | 80,648,877 | 75,574,541 |
| District Administration | 3,454,181 | 3,405,057 | 2,728,818 |
| Operations and Maintenance | 15,329,110 | 15,304,674 | 13,954,032 |
| Transportation and Housing | 1,947,582 | 1,994,874 | 1,992,185 |
| Debt Services | 4,100 | 4,034 | 11,904 |
| Total Expense | <u>102,941,243</u> | <u>101,357,516</u> | <u>94,261,480</u> |
| Surplus (Deficit) for the year | <u>(452,573)</u> | <u>1,348,048</u> | <u>5,812,148</u> |
| Accumulated Surplus (Deficit) from Operations, beginning of year | | 38,757,344 | 32,945,196 |
| Accumulated Surplus (Deficit) from Operations, end of year | | <u><u>40,105,392</u></u> | <u>38,757,344</u> |

School District No. 71 (Comox Valley)

Statement 4

Statement of Changes in Net Financial Assets (Debt)

Year Ended June 30, 2019

| | 2019 Budget (Note 18) | 2019 Actual | 2018 Actual |
|--|-----------------------------|---------------------|---------------------|
| | \$ | \$ | \$ |
| Surplus (Deficit) for the year | (452,573) | 1,348,048 | 5,812,148 |
| Effect of change in Tangible Capital Assets | | | |
| Acquisition of Tangible Capital Assets | (13,592,278) | (17,178,500) | (16,632,539) |
| Amortization of Tangible Capital Assets | 5,052,000 | 5,197,646 | 4,635,174 |
| Write-down carrying value of Tangible Capital Assets | - | 25,484 | - |
| Total Effect of change in Tangible Capital Assets | (8,540,278) | (11,955,370) | (11,997,365) |
| Acquisition of Prepaid Expenses | - | (697,689) | (692,989) |
| Use of Prepaid Expenses | - | 692,989 | 772,853 |
| Total Effect of change in Other Non-Financial Assets | - | (4,700) | 79,864 |
| (Increase) Decrease in Net Financial Assets (Debt), before Net Remeasurement Gains (Losses) | (8,992,851) | (10,612,022) | (6,105,353) |
| Net Remeasurement Gains (Losses) | | | |
| (Increase) Decrease in Net Financial Assets (Debt) | | (10,612,022) | (6,105,353) |
| Net Financial Assets (Debt), beginning of year | | (82,977,299) | (76,871,946) |
| Net Financial Assets (Debt), end of year | | (93,589,321) | (82,977,299) |

School District No. 71 (Comox Valley)

Statement 5

Statement of Cash Flows

Year Ended June 30, 2019

| | 2019 Actual | 2018 Actual |
|---|---------------------|---------------------|
| | \$ | \$ |
| Operating Transactions | | |
| Surplus (Deficit) for the year | 1,348,048 | 5,812,148 |
| Changes in Non-Cash Working Capital | | |
| Decrease (Increase) | | |
| Accounts Receivable | 46,977 | (481,186) |
| Prepaid Expenses | (4,700) | 79,864 |
| Increase (Decrease) | | |
| Accounts Payable and Accrued Liabilities | (1,191,156) | 451,467 |
| Unearned Revenue | (125,724) | (323,830) |
| Deferred Revenue | (331,961) | 187,906 |
| Employee Future Benefits | 125,673 | 85,426 |
| Amortization of Tangible Capital Assets | 5,197,646 | 4,635,174 |
| Amortization of Deferred Capital Revenue | (3,770,382) | (3,433,018) |
| Total Operating Transactions | 1,294,421 | 7,013,951 |
| Capital Transactions | | |
| Tangible Capital Assets Purchased | (14,226,926) | (4,259,112) |
| Tangible Capital Assets -WIP Purchased | (2,951,574) | (12,373,427) |
| Principal Payment on Capital Lease Obligation | (133,436) | (192,939) |
| Total Capital Transactions | (17,311,936) | (16,825,478) |
| Financing Transactions | | |
| Capital Revenue Received | 13,252,709 | 15,348,415 |
| Total Financing Transactions | 13,252,709 | 15,348,415 |
| Net Increase (Decrease) in Cash and Cash Equivalents | (2,764,806) | 5,536,888 |
| Cash and Cash Equivalents, beginning of year | 26,217,748 | 20,680,860 |
| Cash and Cash Equivalents, end of year | 23,452,942 | 26,217,748 |
| Cash and Cash Equivalents, end of year, is made up of: | | |
| Cash | 23,452,942 | 26,217,748 |
| | 23,452,942 | 26,217,748 |
| Supplementary Cash Flow Information (Note 23) | | |

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 with regards to the accounting for government transfers as set out in Notes 2(e), 2(f) and 2(m).

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(e) and 2(m), Section 23.1 of the *Budget Transparency and Accountability Act* and its related regulations require the School District to recognize non-capital restricted contributions into revenue in the fiscal period in which the restriction that the contribution is subject to is met and 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. Canadian public sector accounting standards would require these contributions, if they are government transfers, to be recognized into revenue immediately when received unless they contain a stipulation that meets the definition of a liability.

The impact of these differences on the financial statements of the School District are as follows:

Year-ended June 30, 2019

- increase in annual surplus by \$99,250,531

As at June 30, 2019:

- increase in accumulated surplus by \$99,250,531
- decrease in deferred revenue by \$95,769
- decrease in deferred capital revenue by \$99,154,762

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

b) Cash and Cash Equivalents

Cash and cash equivalents include cash in the bank, deposits in the Provincial Ministry of Finance Central Deposit Program, 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.

c) Accounts Receivable

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

d) Unearned Revenue

Unearned revenue includes tuition fees received for courses to be delivered in future periods. Revenue will be recognized in that future period when the courses are provided.

e) Deferred Revenue

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

f) Deferred Capital Revenue

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 have been 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 the financial statements.

g) Employee Future Benefits

The School District provides certain post-employment benefits including vested and non-vested benefits for certain employees pursuant to certain contracts and union agreements.

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

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

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

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

h) Liability for Contaminated Sites

Contamination is air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when a site is not in productive use and all the following criteria are met:

- an environmental standard exists;
- contamination exceeds the environmental standard;
- the School district:
 - is directly responsible; or
 - accepts responsibility;
- it is expected that future economic benefits will be given up; and
- a reasonable estimate of the amount can be made.

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

At this time the School District has determined there are no liabilities for contaminated sites.

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

i) Tangible Capital Assets

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost also includes overhead directly attributable to construction 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 class at substantial completion.
- Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the School District to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the Statement of Operations.
- Buildings that are demolished or destroyed are written-off.
- Works of art, historic assets and 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 |

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

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

k) Prepaid Expenses

Payments for insurance, subscriptions, membership and maintenance contracts for use within the School District are included as a prepaid expense and stated at acquisition cost and are charged to expense over the periods expected to benefit from it.

l) Funds and Reserves

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

m) Revenue Recognition

Revenues are recorded on an accrual basis in the period in which the transactions or events occurred that gave rise to the revenues, the amounts are considered to be collectible and can be reasonably estimated.

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.

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

m) Revenue Recognition (continued)

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.

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

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

n) Expenditures

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

Categories of Salaries

- Principals and Vice-Principals employed under a Principals and Vice-Principals contract are categorized as Principals and Vice-Principals.
- Superintendent, Secretary-Treasurer, Directors, Managers, 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.

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

n) Expenditures (continued)

- Employee benefits and allowances are allocated to the same programs, and in the same proportions, as the individual's salary.
- Supplies and services are allocated based on actual program identification.

o) Financial Instruments

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

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

Financial assets and liabilities are recorded at cost or amortized cost and the associated transaction costs are added to the carrying value of these investments upon initial recognition. Transaction costs are incremental costs directly attributable to the acquisition or issue of a financial asset or a financial liability.

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

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

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

p) Measurement Uncertainty

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

NOTE 3 CASH AND CASH EQUIVALENTS

| | 2019 | 2018 |
|--|----------------------|----------------------|
| School Generated Funds | \$ 773,392 | \$ 828,589 |
| District Funds | 15,923,478 | 18,812,110 |
| Restricted Funds - Teacher Salary Deferral Program | 110,199 | 118,528 |
| BC Ministry of Finance Central Deposit Program | 6,645,873 | 6,458,521 |
| | <u>\$ 23,452,942</u> | <u>\$ 26,217,748</u> |

NOTE 4 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES

| | 2019 | 2018 |
|-----------------------------|-------------------|-------------------|
| Due from Federal Government | \$ 220,076 | \$ 175,763 |
| Other | 335,901 | 175,970 |
| | <u>\$ 555,977</u> | <u>\$ 351,733</u> |

NOTE 5 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER

| | 2019 | 2018 |
|-------------------------------|---------------------|----------------------|
| Trade payables | \$ 2,058,246 | \$ 2,891,815 |
| Salaries and benefits payable | 2,268,214 | 1,774,721 |
| Accrued vacation payable | 452,409 | 402,403 |
| Other | 4,409,698 | 5,310,784 |
| | <u>\$ 9,188,567</u> | <u>\$ 10,379,723</u> |

NOTE 6 UNEARNED REVENUE

| | 2019 | 2018 |
|----------------------------|---------------------|---------------------|
| Balance, beginning of year | \$ 2,288,672 | \$ 2,612,502 |
| Tuition fees received | 2,966,893 | 2,853,481 |
| Tuition fees recognized | (3,092,617) | (3,177,311) |
| Balance, end of year | <u>\$ 2,162,948</u> | <u>\$ 2,288,672</u> |

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.

| | 2019 | 2018 |
|---|--------------|--------------|
| Balance, beginning of year | \$ 1,904,746 | \$ 1,716,840 |
| Grants received: | | |
| Provincial Grants - Ministry of Education | 10,635,995 | 10,829,509 |
| School Generated Funds | 2,735,764 | 2,635,671 |
| Other | 210,032 | 446,610 |
| Subtotal | 13,581,791 | 13,911,790 |
| Revenue recognized: | (13,786,313) | (13,723,884) |
| Revenue recovered: | (127,439) | - |
| Subtotal | (13,913,752) | (13,723,884) |
| Balance, end of year | \$ 1,572,785 | \$ 1,904,746 |

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.

| | 2019 | 2018 |
|--|---------------|---------------|
| <u>Deferred capital revenue - subject to amortization</u> | | |
| Balance, beginning of year | \$ 66,376,895 | \$ 66,320,127 |
| Provincial Grants - Ministry of Education | 10,370,516 | 3,137,085 |
| Transfer in from deferred revenue - WIP | 26,203,217 | 352,701 |
| Write off/down of Buildings and Sites | (291,243) | - |
| Amortization of deferred capital revenue | (3,770,382) | (3,433,018) |
| Write off/down of Buildings and Sites | 265,759 | - |
| Balance, end of year | \$ 99,154,762 | \$ 66,376,895 |

NOTE 8 **DEFERRED CAPITAL REVENUE (Continued)**

| | 2019 | 2018 |
|---|---------------------|----------------------|
| <u>Deferred capital revenue - work in progress</u> | | |
| Work in progress, beginning of year | \$ 26,336,133 | \$ 14,349,809 |
| Transfer in from deferred revenue - WIP | 2,951,574 | 12,339,025 |
| Transfer to deferred capital revenue | (26,203,217) | (352,701) |
| Balance, end of year | <u>\$ 3,084,490</u> | <u>\$ 26,336,133</u> |

| | 2019 | 2018 |
|---|--------------|------------------|
| <u>Deferred capital revenue - unspent</u> | | |
| Unspent deferred capital revenue, beginning of year | \$ 69,381 | \$ 197,076 |
| Provincial Grants - Ministry of Education | 13,252,709 | 15,348,415 |
| Transfer to deferred capital revenue | (10,370,516) | (3,137,085) |
| - subject to amortization | | |
| Transfer to deferred capital revenue - work in progress | (2,951,574) | (12,339,025) |
| Balance, end of year | <u>\$ -</u> | <u>\$ 69,381</u> |

| | | |
|---|-----------------------|----------------------|
| Total deferred capital revenue balance, end of year | <u>\$ 102,239,252</u> | <u>\$ 92,782,409</u> |
|---|-----------------------|----------------------|

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.

| | 2019 | 2018 |
|--|---------------------|---------------------|
| <u>Reconciliation of Accrued Benefit Obligation</u> | | |
| Accrued Benefit Obligation - April 1 | \$ 3,226,938 | \$ 3,230,972 |
| Service Cost | 280,473 | 267,037 |
| Interest Cost | 91,425 | 91,124 |
| Benefit Payments | (134,889) | (182,674) |
| Actuarial (Gain) Loss | (47,090) | (179,521) |
| Accrued Benefit Obligation - March 31 | <u>\$ 3,416,857</u> | <u>\$ 3,226,938</u> |

NOTE 9**EMPLOYEE FUTURE BENEFITS (Continued)**

| | 2019 | 2018 |
|---|-----------------------|-----------------------|
| <i>Reconciliation of Funded Status at End of Fiscal Year</i> | | |
| Accrued Benefit Obligation - March 31 | \$ 3,416,857 | \$ 3,226,938 |
| Funded Status - Surplus (Deficit) | (3,416,857) | (3,226,938) |
| Employer Contributions after Measurement Date | 16,965 | 24,393 |
| Benefits Expense After Measurement Date | (89,852) | (92,975) |
| Unamortized Net Actuarial (Gain) Loss | (636,599) | (705,150) |
| Accrued Benefit Asset (Liability) - June 30 | <u>\$ (4,126,343)</u> | <u>\$ (4,000,670)</u> |
| <i>Reconciliation of Change in Accrued Benefit Liability</i> | | |
| Accrued Benefit Liability (Asset) - July 1 | \$ 4,000,670 | \$ 3,915,244 |
| Net Expense for Fiscal Year | 253,134 | 267,075 |
| Employer Contributions | (127,461) | (181,649) |
| Accrued Benefit Liability (Asset) - June 30 | <u>\$ 4,126,343</u> | <u>\$ 4,000,670</u> |
| <i>Components of Net Benefit Expense</i> | | |
| Service Cost | \$ 278,767 | \$ 270,396 |
| Interest Cost | 90,009 | 91,200 |
| Amortization of Net Actuarial (Gain)/Loss | (115,641) | (94,521) |
| Net Benefit Expense (Income) | <u>\$ 253,135</u> | <u>\$ 267,075</u> |

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

| | June 30, 2019 | June 30, 2018 |
|------------------------------------|-------------------|-------------------|
| Discount Rate - April 1 | 2.75% | 2.75% |
| Discount Rate - March 31 | 2.50% | 2.75% |
| Long Term Salary Growth - April 1 | 2.50% + seniority | 2.50% + seniority |
| Long Term Salary Growth - March 31 | 2.50% + seniority | 2.50% + seniority |
| EARSL - March 31 | 8.3 years | 8.5 years |

NOTE 10 CAPITAL LEASE OBLIGATIONS

The following capital leases for the purchase of computer hardware with MacQuarie Equipment Finance are outstanding:

| | <u>Present Value</u> <u>2019</u> |
|---|-------------------------------------|
| Expires September 30, 2019, interest rate 5.14% | \$ 7,134 |
| Expires June 30, 2020, interest rate 3.85% | \$ 14,967 |
| | <u>\$ 22,101</u> |

Repayments are due as follows:

| | |
|----------------|------------------|
| 2020 | \$ 22,557 |
| Less: Interest | (456) |
| Present Value | <u>\$ 22,101</u> |

Total interest expense for the year was \$4,034 (2018 - \$11,904)

NOTE 11 TANGIBLE CAPITAL ASSETS

| Net Book Value: | <u>June 30, 2019</u> | June 30, 2018 |
|------------------------|-----------------------|-----------------------|
| Sites | \$ 14,151,889 | \$ 14,151,889 |
| Buildings | 115,075,330 | 104,100,185 |
| Furniture & Equipment | 1,069,398 | 654,905 |
| Vehicles | 845,891 | 579,580 |
| Computer Hardware | 1,854,516 | 1,555,095 |
| Total | <u>\$ 132,997,024</u> | <u>\$ 121,041,654</u> |

June 30, 2019

| Cost: | <u>Balance at</u> <u>July 1, 2018</u> | Additions | Disposals | Transfers (WIP) | <u>Balance at</u> <u>June 30, 2019</u> |
|-----------------------|--|----------------------|---------------------|------------------------|---|
| Sites | \$ 14,151,889 | \$ - | \$ - | \$ - | \$ 14,151,889 |
| Buildings | 187,327,691 | 38,383,964 | 291,243 | (23,318,261) | 202,102,151 |
| Furniture & Equipment | 793,674 | 519,853 | - | - | 1,313,527 |
| Vehicles | 860,846 | 370,943 | - | - | 1,231,789 |
| Computer Hardware | 5,018,698 | 1,222,001 | 2,033,602 | - | 4,207,097 |
| Total | <u>\$ 208,152,798</u> | <u>\$ 40,496,761</u> | <u>\$ 2,324,845</u> | <u>\$ (23,318,261)</u> | <u>\$ 223,006,453</u> |

NOTE 11 TANGIBLE CAPITAL ASSETS (Continued)

June 30, 2019

| Accumulated Amortization: | Balance at July 1, 2018 | Additions | Disposals | Balance at June 30, 2019 |
|----------------------------------|------------------------------------|---------------------|---------------------|-------------------------------------|
| Sites | \$ - | \$ - | \$ - | \$ - |
| Buildings | 83,227,506 | 4,065,074 | 265,759 | 87,026,821 |
| Furniture & Equipment | 138,769 | 105,360 | - | 244,129 |
| Vehicles | 281,266 | 104,632 | - | 385,898 |
| Computer Hardware | 3,463,603 | 922,580 | 2,033,602 | 2,352,581 |
| Total | \$ 87,111,144 | \$ 5,197,646 | \$ 2,299,361 | \$ 90,009,429 |

June 30, 2018

| Cost: | Balance at July 1, 2017 | Additions | Disposals | Transfers (WIP) | Balance at June 30, 2018 |
|-----------------------|------------------------------------|---------------------|------------------|----------------------------|-------------------------------------|
| Sites | \$ 14,151,889 | \$ - | \$ - | \$ - | \$ 14,151,889 |
| Buildings | 171,939,502 | 3,234,310 | - | 12,153,879 | 187,327,691 |
| Furniture & Equipment | 318,721 | 608,106 | - | (133,153) | 793,674 |
| Vehicles | 706,244 | 227,391 | 72,789 | - | 860,846 |
| Computer Hardware | 4,476,692 | 542,006 | - | - | 5,018,698 |
| Total | \$ 191,593,048 | \$ 4,611,813 | \$ 72,789 | \$ 12,020,726 | \$ 208,152,798 |

| Accumulated Amortization: | Balance at July 1, 2017 | Additions | Disposals | Balance at June 30, 2018 |
|----------------------------------|------------------------------------|---------------------|------------------|-------------------------------------|
| Sites | \$ - | \$ - | \$ - | \$ - |
| Buildings | 79,669,188 | 3,558,318 | - | 83,227,506 |
| Furniture & Equipment | 89,807 | 48,962 | - | 138,769 |
| Vehicles | 275,700 | 78,355 | 72,789 | 281,266 |
| Computer Hardware | 2,514,064 | 949,539 | - | 3,463,603 |
| Total | \$ 82,548,759 | \$ 4,635,174 | \$ 72,789 | \$ 87,111,144 |

NOTE 12 DISPOSAL OF SITES AND BUILDINGS

During the 2016-17 school year land legally described as Lot 2, Plan VIP81287 was exchanged with the Corporation of the City of Courtenay and concurrently sold to the Comox Valley Regional District. Proceeds were recorded as \$600,000 cash and \$265,000 prepaid rent, resulting in a gain on disposal. The prepaid rent will not be utilized until the sale of a second parcel of land to the Comox Valley Regional District completes which is expected to occur by June 30, 2021. Upon completion of this sale, the District will receive proceeds of \$700,000, of which \$600,000 will be recorded as cash, and \$100,000 as prepaid rent.

NOTE 13 WRITE-OFF OF BUILDING

On August 26, 2018 Hornby Island Community School was substantially damaged by fire leaving the school inoperable and unsafe to carry out classroom instruction. As a result of this event, approximately one-third of the school was demolished. The portion of the school that was demolished was built in 1983 and was not fully amortized. One-third of the original cost of the school was written off (\$291,243), resulting in recognition of unamortized deferred capital revenue in the amount of \$25,484.

NOTE 14 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, 2017, the Teachers' Pension Plan has about 46,000 active members and approximately 38,000 retired members. As of December 31, 2017, the Municipal Pension Plan has about 197,000 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 may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2017, indicated a \$1,656 million funding surplus for basic pension benefits on a going concern basis. As a result of the 2017 basic account actuarial valuation surplus, plan enhancements and contribution rate adjustments were made; the remaining \$644 million surplus was transferred to the rate stabilization account.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2015, indicated a \$2,224 million funding surplus for basic pension benefits on a going concern basis. As a result of the 2015 basic account actuarial valuation surplus and pursuant to the joint trustee agreement, \$1,927 million was transferred to the rate stabilization account and \$297 million of the surplus ensured the required contribution rate remained unchanged.

The School District paid \$7,108,906 for employer contributions to the plans for the year ended June 30, 2019 (2018: \$7,240,584).

NOTE 14 **EMPLOYEE PENSION PLANS (Continued)**

The next valuation for the Teachers' Pension Plan will be as at December 31, 2020, with results available in 2021. The next valuation for the Municipal Pension Plan will be as at December 31, 2018, with results available in 2019.

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 15 **RELATED PARTY TRANSACTIONS**

The School District is related through common ownership to all Province of British Columbia ministries, agencies, school districts, health authorities, colleges, universities, and crown corporations. Transactions with these entities, unless disclosed separately, are considered to be in the normal course of operations and are recorded at the exchange amount.

NOTE 16 **CONTRACTUAL OBLIGATIONS**

The School District has entered into multiple-year contracts for the construction of tangible capital assets, specifically the structural seismic mitigation to Lake Trail Middle School. This contractual obligation will become a liability in the future when the terms of the contracts are met. The Lake Trail Middle School capital project funding agreement estimates the maximum potential project funding to be \$25,672,195. As of June 30, 2019, \$1,594,750 has been spent and recorded as work in progress with an expected project completion date of August 31, 2021.

On May 23, 2017 the School District entered into a multiple-year contract for transportation services. This contract commenced September 1, 2017 for a minimum duration of five years. Assuming that factors relating directly to pricing remain consistent with the 2018-19 school year, contractual costs can be estimated and incrementally increased by at least 2.5% annually based on the contract terms.

| | | 2020 | | 2021 | | 2022 |
|-------------------------|----|-----------|----|-----------|----|-----------|
| Transportation Contract | \$ | 1,948,255 | \$ | 1,996,962 | \$ | 2,046,886 |

NOTE 17 **CONTINGENCIES**

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

NOTE 18 BUDGET FIGURES

Budget figures included in the financial statements are not audited. They were approved by the Board through the adoption of an amended annual budget on February 26, 2019.

| | AMENDED Annual Budget | Annual Budget | Change |
|--|--------------------------|-----------------------|-----------------------|
| Revenues | | | |
| Provincial Grants | | | |
| Ministry of Education | \$ 90,891,192 | \$ 89,355,490 | \$ (1,535,702) |
| Tuition | 4,628,750 | 2,687,500 | (1,941,250) |
| Other Revenue | 3,195,728 | 3,212,394 | 16,666 |
| Rentals and Leases | 150,000 | 150,000 | - |
| Investment Income | 320,000 | 228,000 | (92,000) |
| Amortization of Deferred Capital Revenue | 3,303,000 | 3,911,588 | 608,588 |
| Total Revenue | \$ 102,488,670 | \$ 99,544,972 | \$ (2,943,698) |
| Expenses | | | |
| Instruction | \$ 82,206,270 | \$ 81,136,131 | \$ (1,070,139) |
| District Administration | 3,454,181 | 3,106,124 | (348,057) |
| Operations and Maintenance | 15,329,110 | 14,901,415 | (427,695) |
| Transportation and Housing | 1,947,582 | 2,043,912 | 96,330 |
| Debt Services | 4,100 | 4,034 | (66) |
| Total Expense | \$ 102,941,243 | \$ 101,191,616 | \$ (1,749,627) |
| Net Revenue (Expense) | \$ (452,573) | \$ (1,646,644) | \$ (1,194,071) |
| Budgeted Allocation of Surplus | 1,709,473 | 2,120,655 | 411,182 |
| Budgeted Surplus (Deficit) for the year | \$ 1,256,900 | \$ 474,011 | \$ (782,889) |

NOTE 19 EXPENSE BY OBJECT**EXPENSE BY OBJECT**

| | 2019 | 2018 |
|-----------------------|------------------------------|-----------------------------|
| Salaries and benefits | \$ 80,029,272 | \$ 73,620,848 |
| Services and supplies | 16,130,598 | 16,005,458 |
| Amortization | 5,197,646 | 4,635,174 |
| | <u>\$ 101,357,516</u> | <u>\$ 94,261,480</u> |

NOTE 20 ACCUMULATED SURPLUS

The School District has established a number of funds to demonstrate compliance with legislation and to reflect the School District's intentions to undertake certain future activities.

The Operating Fund accounts for the School District's operating grants and other operating revenues. Legislation requires that the School District present a balanced budget for the Operating Fund, whereby budgeted expenditure does not exceed the total of budgeted revenue and any surplus in the operating fund carried forward from previous years.

The Capital Fund accounts for the School District's investment in its existing capital infrastructure, including the existing buildings, furniture, vehicles, computers and equipment. It also reflects intentions to make future capital asset purchases.

The Special Purpose Funds account for grants and contributions received which are directed by agreement with a third party towards specific activities.

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

- \$ 1,804,241 was transferred from the operating fund to the capital fund for the purchase of capital assets;
- \$ 1,560,000 was transferred from the operating fund to local capital.

NOTE 20 ACCUMULATED SURPLUS (Continued)

| | 2019 | 2018 |
|---------------------------------------|---------------|---------------|
| Operating Fund | | |
| Internally restricted (appropriated): | | |
| Net School Surpluses | \$ 145,025 | \$ 48,533 |
| Mental Health Grant | 24,890 | - |
| LEA Capacity Building Grant | 6,850 | - |
| Aboriginal Education | - | 91,817 |
| District/Program Initiatives | 19,789 | 113,164 |
| Portables/Furniture | 250,000 | - |
| Board Operating Reserve | 1,688,654 | 1,601,899 |
| Subtotal (internally restricted) | \$ 2,135,208 | \$ 1,855,413 |
| Unrestricted operating surplus | 3,195,372 | 4,152,351 |
| | <hr/> | <hr/> |
| Total available for future operations | \$ 5,330,580 | \$ 6,007,764 |
| | <hr/> | <hr/> |
| Capital Fund | | |
| Invested in tangible capital assets | \$ 30,735,674 | \$ 28,173,092 |
| Local Capital | 4,039,138 | 4,576,488 |
| | <hr/> | <hr/> |
| | \$ 34,774,812 | \$ 32,749,580 |
| | <hr/> | <hr/> |
| Total Accumulated Surplus | \$ 40,105,392 | \$ 38,757,344 |
| | <hr/> | <hr/> |

The local capital surplus has been internally restricted by the Board for:

| | |
|---|--------------|
| Information Technology Reserve | \$ 605,724 |
| Vehicles and Extra-Curricular Van | 160,000 |
| Multi-function Devices and Other Equipment | 194,703 |
| Lake Trail Seismic Project - Board Contribution | 1,000,000 |
| Lake Trail Playground | 15,289 |
| Future Modular Requirements | 650,000 |
| Contingency Reserve | 32,824 |
| Board Office - Prepaid Rent and Updates | 1,380,598 |
| | <hr/> |
| | \$ 4,039,138 |
| | <hr/> |

NOTE 21 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 22 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, amounts receivable and investments.

The School District is exposed to credit risk in the event of non-performance by a borrower. This risk is mitigated as most amounts' receivable are due from the Province and are collectible.

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 the Central Deposit Program with the Province and 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 they invest solely in the Central Deposit Program with the Province and in recognized British Columbia institutions.

NOTE 22 RISK MANAGEMENT (Continued)

c) Liquidity risk

Liquidity risk is the risk that the School District will not be able to meet its financial obligations as they become due. The School District manages liquidity risk by continually monitoring actual and forecasted cash flows from operations and anticipated investing activities to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the School District's reputation.

Risk Management and insurance services for all School Districts in British Columbia are provided by the Risk Management Branch of the Ministry of Finance.

NOTE 23 SUPPLEMENTARY CASH FLOW INFORMATION

Interest collected and paid during the year was as follows:

| | 2019 | | 2018 |
|--------------------|-------------|----------------|-------------|
| Interest collected | \$ | 439,984 | \$ 306,524 |
| Interest paid | | 4,034 | 11,904 |

NOTE 24 COMPARATIVE INFORMATION

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

School District No. 71 (Comox Valley)

Schedule 1 (Unaudited)

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

| | Operating Fund | Special Purpose Fund | Capital Fund | 2019 Actual | 2018 Actual |
|---|-------------------|-------------------------|-------------------|-------------------|------------------|
| | \$ | \$ | \$ | \$ | \$ |
| Accumulated Surplus (Deficit), beginning of year | 6,007,764 | | 32,749,580 | 38,757,344 | 32,945,196 |
| Changes for the year | | | | | |
| Surplus (Deficit) for the year | 2,687,057 | | (1,339,009) | 1,348,048 | 5,812,148 |
| Interfund Transfers | | | | | |
| Tangible Capital Assets Purchased | (1,804,241) | | 1,804,241 | - | |
| Local Capital | (1,560,000) | | 1,560,000 | - | |
| Net Changes for the year | (677,184) | - | 2,025,232 | 1,348,048 | 5,812,148 |
| Accumulated Surplus (Deficit), end of year - Statement 2 | 5,330,580 | - | 34,774,812 | 40,105,392 | 38,757,344 |

School District No. 71 (Comox Valley)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2019

| | 2019 Budget (Note 18) | 2019 Actual | 2018 Actual |
|---|-----------------------------|--------------------|----------------|
| | \$ | \$ | \$ |
| Revenues | | | |
| Provincial Grants | | | |
| Ministry of Education | 80,171,728 | 80,690,831 | 78,527,024 |
| Tuition | 4,628,750 | 3,092,617 | 3,177,311 |
| Other Revenue | 462,728 | 800,702 | 771,234 |
| Rentals and Leases | 150,000 | 142,491 | 144,558 |
| Investment Income | 320,000 | 329,939 | 296,599 |
| Total Revenue | 85,733,206 | 85,056,580 | 82,916,726 |
| Expenses | | | |
| Instruction | 69,104,234 | 67,212,992 | 62,201,085 |
| District Administration | 3,454,181 | 3,405,057 | 2,728,818 |
| Operations and Maintenance | 9,926,682 | 9,756,600 | 8,968,430 |
| Transportation and Housing | 1,947,582 | 1,994,874 | 1,992,185 |
| Total Expense | 84,432,679 | 82,369,523 | 75,890,518 |
| Operating Surplus (Deficit) for the year | 1,300,527 | 2,687,057 | 7,026,208 |
| Budgeted Appropriation (Retirement) of Surplus (Deficit) | 1,709,473 | | |
| Net Transfers (to) from other funds | | | |
| Tangible Capital Assets Purchased | (1,450,000) | (1,804,241) | (290,233) |
| Local Capital | (1,560,000) | (1,560,000) | (3,385,000) |
| Total Net Transfers | (3,010,000) | (3,364,241) | (3,675,233) |
| Total Operating Surplus (Deficit), for the year | - | (677,184) | 3,350,975 |
| Operating Surplus (Deficit), beginning of year | | 6,007,764 | 2,656,789 |
| Operating Surplus (Deficit), end of year | | 5,330,580 | 6,007,764 |
| Operating Surplus (Deficit), end of year | | | |
| Internally Restricted | | 2,135,208 | 1,855,413 |
| Unrestricted | | 3,195,372 | 4,152,351 |
| Total Operating Surplus (Deficit), end of year | | 5,330,580 | 6,007,764 |

School District No. 71 (Comox Valley)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2019

| | 2019 Budget (Note 18) | 2019 Actual | 2018 Actual |
|--|-----------------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| Provincial Grants - Ministry of Education | | | |
| Operating Grant, Ministry of Education | 79,104,714 | 79,370,609 | 77,093,853 |
| ISC/LEA Recovery | (154,728) | (129,083) | (154,728) |
| Other Ministry of Education Grants | | | |
| Pay Equity | 451,831 | 451,831 | 451,831 |
| Funding for Graduated Adults | 92,160 | 112,118 | 55,705 |
| Transportation Supplement | 421,375 | 421,375 | 421,375 |
| Economic Stability Dividend | - | 94,877 | 51,843 |
| Return of Administrative Savings | | | 354,941 |
| Carbon Tax Grant | 55,000 | 59,287 | 63,481 |
| Employer Health Tax Grant | - | 185,891 | - |
| Strategic Priorities - Mental Health Grant | - | 33,000 | - |
| Support Staff Benefits Grant | 63,112 | 63,112 | 56,780 |
| BCTEA - LEA Capacity Building Grant | - | 6,850 | - |
| FSA Exam Marking | 18,964 | 18,964 | 12,964 |
| Access Grant | - | - | 5,000 |
| Shoulder Tappers Grant | - | - | 17,079 |
| Other Ministry of Education Grants | 2,500 | 2,000 | 96,900 |
| February and May Count | 116,800 | - | - |
| Total Provincial Grants - Ministry of Education | 80,171,728 | 80,690,831 | 78,527,024 |
| Tuition | | | |
| International and Out of Province Students | 4,628,750 | 3,092,617 | 3,177,311 |
| Total Tuition | 4,628,750 | 3,092,617 | 3,177,311 |
| Other Revenues | | | |
| LEA Funding from First Nations | 154,728 | 129,083 | 154,728 |
| Miscellaneous | | | |
| Instructional Cafeteria | 120,000 | 136,784 | 126,295 |
| Other Miscellaneous | 188,000 | 534,835 | 490,211 |
| Total Other Revenue | 462,728 | 800,702 | 771,234 |
| Rentals and Leases | 150,000 | 142,491 | 144,558 |
| Investment Income | 320,000 | 329,939 | 296,599 |
| Total Operating Revenue | 85,733,206 | 85,056,580 | 82,916,726 |

School District No. 71 (Comox Valley)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2019

| | 2019 Budget (Note 18) | 2019 Actual | 2018 Actual |
|-------------------------------------|-----------------------------|-------------------|----------------|
| | \$ | \$ | \$ |
| Salaries | | | |
| Teachers | 33,158,430 | 33,559,087 | 31,642,214 |
| Principals and Vice Principals | 4,826,569 | 4,878,982 | 4,529,238 |
| Educational Assistants | 5,084,774 | 5,049,291 | 4,841,120 |
| Support Staff | 7,579,315 | 7,205,327 | 7,079,711 |
| Other Professionals | 2,487,840 | 2,686,669 | 2,257,059 |
| Substitutes | 2,487,445 | 2,934,699 | 1,896,719 |
| Total Salaries | 55,624,373 | 56,314,055 | 52,246,061 |
| Employee Benefits | 14,005,635 | 13,498,095 | 11,829,070 |
| Total Salaries and Benefits | 69,630,008 | 69,812,150 | 64,075,131 |
| Services and Supplies | | | |
| Services | 4,331,483 | 2,511,957 | 2,195,758 |
| Student Transportation | 1,933,125 | 1,980,241 | 2,162,201 |
| Professional Development and Travel | 709,000 | 711,875 | 351,936 |
| Rentals and Leases | - | - | - |
| Dues and Fees | 119,200 | 58,649 | 51,024 |
| Insurance | 201,800 | 179,027 | 180,609 |
| Interest | - | - | - |
| Supplies | 5,458,564 | 5,339,108 | 5,578,092 |
| Utilities | 2,049,499 | 1,776,516 | 1,295,767 |
| Total Services and Supplies | 14,802,671 | 12,557,373 | 11,815,387 |
| Total Operating Expense | 84,432,679 | 82,369,523 | 75,890,518 |

School District No. 71 (Comox Valley)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2019

| | Teachers Salaries | Principals and Vice Principals Salaries | Educational Assistants Salaries | Support Staff Salaries | Other Professionals Salaries | Substitutes Salaries | Total Salaries |
|---|----------------------|---|---------------------------------------|------------------------------|------------------------------------|-------------------------|-------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 1 Instruction | | | | | | | |
| 1.02 Regular Instruction | 26,709,276 | 955,998 | 231 | 32,464 | - | 1,904,905 | 29,602,874 |
| 1.03 Career Programs | 376,056 | - | 179,373 | - | - | 59,811 | 615,240 |
| 1.07 Library Services | 188,231 | - | - | 644,004 | - | 33,270 | 865,505 |
| 1.08 Counselling | 1,501,522 | - | - | - | - | 5,120 | 1,506,642 |
| 1.10 Special Education | 3,693,282 | 111,812 | 4,137,643 | 108,572 | 175,802 | 413,904 | 8,641,015 |
| 1.30 English Language Learning | 137,157 | - | - | - | - | 1,160 | 138,317 |
| 1.31 Aboriginal Education | 233,509 | 129,301 | 665,791 | 56,192 | - | 55,101 | 1,139,894 |
| 1.41 School Administration | - | 3,507,425 | - | 1,630,068 | - | 55,447 | 5,192,940 |
| 1.62 International and Out of Province Students | 720,054 | 174,446 | - | 117,534 | 208,948 | 28,203 | 1,249,185 |
| 1.64 Other | - | - | 66,253 | 92,499 | - | 7,856 | 166,608 |
| Total Function 1 | 33,559,087 | 4,878,982 | 5,049,291 | 2,681,333 | 384,750 | 2,564,777 | 49,118,220 |
| 4 District Administration | | | | | | | |
| 4.11 Educational Administration | - | - | - | - | 822,092 | - | 822,092 |
| 4.40 School District Governance | - | - | - | - | 207,802 | - | 207,802 |
| 4.41 Business Administration | - | - | - | 306,711 | 789,681 | - | 1,096,392 |
| Total Function 4 | - | - | - | 306,711 | 1,819,575 | - | 2,126,286 |
| 5 Operations and Maintenance | | | | | | | |
| 5.41 Operations and Maintenance Administration | - | - | - | - | 470,387 | - | 470,387 |
| 5.50 Maintenance Operations | - | - | - | 3,877,097 | - | 369,922 | 4,247,019 |
| 5.52 Maintenance of Grounds | - | - | - | 340,186 | - | - | 340,186 |
| 5.56 Utilities | - | - | - | - | - | - | - |
| Total Function 5 | - | - | - | 4,217,283 | 470,387 | 369,922 | 5,057,592 |
| 7 Transportation and Housing | | | | | | | |
| 7.41 Transportation and Housing Administration | - | - | - | - | 11,957 | - | 11,957 |
| 7.70 Student Transportation | - | - | - | - | - | - | - |
| 7.73 Housing | - | - | - | - | - | - | - |
| Total Function 7 | - | - | - | - | 11,957 | - | 11,957 |
| 9 Debt Services | | | | | | | |
| Total Function 9 | - | - | - | - | - | - | - |
| Total Functions 1 - 9 | 33,559,087 | 4,878,982 | 5,049,291 | 7,205,327 | 2,686,669 | 2,934,699 | 56,314,055 |

School District No. 71 (Comox Valley)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2019

| | Total Salaries | Employee Benefits | Total Salaries and Benefits | Services and Supplies | 2019 Actual | 2019 Budget (Note 18) | 2018 Actual |
|---|-------------------|----------------------|--------------------------------|--------------------------|-------------------|-----------------------------|-------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 1 Instruction | | | | | | | |
| 1.02 Regular Instruction | 29,602,874 | 7,491,678 | 37,094,552 | 3,661,836 | 40,756,388 | 41,294,185 | 36,804,832 |
| 1.03 Career Programs | 615,240 | 143,920 | 759,160 | 271,195 | 1,030,355 | 1,007,561 | 994,013 |
| 1.07 Library Services | 865,505 | 210,436 | 1,075,941 | 287,516 | 1,363,457 | 1,489,113 | 1,282,779 |
| 1.08 Counselling | 1,506,642 | 373,561 | 1,880,203 | 1,800 | 1,882,003 | 1,695,592 | 1,722,607 |
| 1.10 Special Education | 8,641,015 | 2,026,514 | 10,667,529 | 118,697 | 10,786,226 | 10,478,551 | 10,215,660 |
| 1.30 English Language Learning | 138,317 | 37,145 | 175,462 | 390 | 175,852 | 169,528 | 103,780 |
| 1.31 Aboriginal Education | 1,139,894 | 254,504 | 1,394,398 | 404,465 | 1,798,863 | 1,730,337 | 1,577,434 |
| 1.41 School Administration | 5,192,940 | 1,137,187 | 6,330,127 | 559,862 | 6,889,989 | 6,794,006 | 6,525,016 |
| 1.62 International and Out of Province Students | 1,249,185 | 290,909 | 1,540,094 | 583,957 | 2,124,051 | 4,090,109 | 2,171,337 |
| 1.64 Other | 166,608 | 39,251 | 205,859 | 199,949 | 405,808 | 355,252 | 803,627 |
| Total Function 1 | 49,118,220 | 12,005,105 | 61,123,325 | 6,089,667 | 67,212,992 | 69,104,234 | 62,201,085 |
| 4 District Administration | | | | | | | |
| 4.11 Educational Administration | 822,092 | 140,252 | 962,344 | 141,381 | 1,103,725 | 975,705 | 733,066 |
| 4.40 School District Governance | 207,802 | 23,728 | 231,530 | 147,410 | 378,940 | 385,545 | 285,750 |
| 4.41 Business Administration | 1,096,392 | 221,189 | 1,317,581 | 604,811 | 1,922,392 | 2,092,931 | 1,710,002 |
| Total Function 4 | 2,126,286 | 385,169 | 2,511,455 | 893,602 | 3,405,057 | 3,454,181 | 2,728,818 |
| 5 Operations and Maintenance | | | | | | | |
| 5.41 Operations and Maintenance Administration | 470,387 | 86,090 | 556,477 | 300,746 | 857,223 | 901,178 | 436,626 |
| 5.50 Maintenance Operations | 4,247,019 | 959,698 | 5,206,717 | 1,374,746 | 6,581,463 | 6,426,695 | 6,651,888 |
| 5.52 Maintenance of Grounds | 340,186 | 59,358 | 399,544 | 141,854 | 541,398 | 639,310 | 140,806 |
| 5.56 Utilities | - | - | - | 1,776,516 | 1,776,516 | 1,959,499 | 1,739,110 |
| Total Function 5 | 5,057,592 | 1,105,146 | 6,162,738 | 3,593,862 | 9,756,600 | 9,926,682 | 8,968,430 |
| 7 Transportation and Housing | | | | | | | |
| 7.41 Transportation and Housing Administration | 11,957 | 2,675 | 14,632 | 5,636 | 20,268 | 21,457 | 64,111 |
| 7.70 Student Transportation | - | - | - | 1,974,606 | 1,974,606 | 1,926,125 | 1,928,074 |
| 7.73 Housing | - | - | - | - | - | - | - |
| Total Function 7 | 11,957 | 2,675 | 14,632 | 1,980,242 | 1,994,874 | 1,947,582 | 1,992,185 |
| 9 Debt Services | | | | | | | |
| Total Function 9 | - | - | - | - | - | - | - |
| Total Functions 1 - 9 | 56,314,055 | 13,498,095 | 69,812,150 | 12,557,373 | 82,369,523 | 84,432,679 | 75,890,518 |

School District No. 71 (Comox Valley)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2019

| | 2019 Budget (Note 18) | 2019 Actual | 2018 Actual |
|---|-----------------------------|--------------------------|-------------------|
| | \$ | \$ | \$ |
| Revenues | | | |
| Provincial Grants | | | |
| Ministry of Education | 10,719,464 | 10,790,159 | 10,849,664 |
| Other Revenue | 2,733,000 | 2,978,398 | 2,864,295 |
| Investment Income | - | 17,756 | 9,925 |
| Total Revenue | <u>13,452,464</u> | <u>13,786,313</u> | <u>13,723,884</u> |
| Expenses | | | |
| Instruction | 13,102,036 | 13,435,885 | 13,373,456 |
| Operations and Maintenance | 350,428 | 350,428 | 350,428 |
| Total Expense | <u>13,452,464</u> | <u>13,786,313</u> | <u>13,723,884</u> |
| Special Purpose Surplus (Deficit) for the year | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Special Purpose Surplus (Deficit) for the year | <u>-</u> | <u>-</u> | <u>-</u> |
| Special Purpose Surplus (Deficit), beginning of year | | | |
| Special Purpose Surplus (Deficit), end of year | | <u>-</u> | <u>-</u> |

School District No. 71 (Comox Valley)

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

Schedule 3A (Unaudited)

| | Annual Facility Grant | Learning Improvement Fund | Aboriginal Education Technology | Special Education Equipment | Scholarships and Bursaries | Service Delivery Transformation | Special Education Technology | School Generated Funds | Strong Start |
|---|-----------------------------|---------------------------------|---------------------------------------|-----------------------------------|----------------------------------|---------------------------------------|------------------------------------|------------------------------|-----------------|
| Deferred Revenue, beginning of year | \$ - | \$ - | \$ - | \$ 10,550 | \$ 755,586 | \$ - | \$ - | \$ 774,454 | \$ - |
| Add: Restricted Grants | | | | | | | | | |
| Provincial Grants - Ministry of Education | 350,428 | 312,360 | | | | | | | 160,000 |
| Other | | | | | 66,639 | | | 2,735,764 | |
| Investment Income | | | | | 15,346 | | | | |
| | 350,428 | 312,360 | - | - | 81,985 | - | - | 2,735,764 | 160,000 |
| Less: Allocated to Revenue | 350,428 | 312,360 | - | 10,550 | 61,502 | - | - | 2,809,271 | 160,000 |
| Recovered | | | | | | | | | |
| Deferred Revenue, end of year | - | - | - | - | 776,069 | - | - | 700,947 | - |
| Revenues | | | | | | | | | |
| Provincial Grants - Ministry of Education | 350,428 | 312,360 | | 10,550 | | | | | 160,000 |
| Other Revenue | | | | | 46,156 | | | 2,809,271 | |
| Investment Income | | | | | 15,346 | | | | |
| | 350,428 | 312,360 | - | 10,550 | 61,502 | - | - | 2,809,271 | 160,000 |
| Expenses | | | | | | | | | |
| Salaries | | | | | | | | | |
| Teachers | | | | | | | | | |
| Principals and Vice Principals | | | | | | | | | |
| Educational Assistants | | 210,375 | | | | | | | |
| Support Staff | 257,419 | | | | | | | | 122,894 |
| Substitutes | | | | | | | | | 287 |
| | 257,419 | 210,375 | - | - | - | - | - | - | 123,181 |
| Employee Benefits | 63,180 | 101,985 | | | | | | | 32,919 |
| Services and Supplies | 29,829 | | | 10,550 | 61,502 | | | 2,809,271 | 3,900 |
| | 350,428 | 312,360 | - | 10,550 | 61,502 | - | - | 2,809,271 | 160,000 |
| Net Revenue (Expense) before Interfund Transfers | - | - | - | - | - | - | - | - | - |
| Interfund Transfers | | | | | | | | | |
| | - | - | - | - | - | - | - | - | - |
| Net Revenue (Expense) | - | - | - | - | - | - | - | - | - |

School District No. 71 (Comox Valley)

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

Schedule 3A (Unaudited)

| | Ready, Set, Learn | OLEP | CommunityLINK | Classroom Enhancement Fund - Overhead | Classroom Enhancement Fund - Staffing | Classroom Enhancement Fund - Remedies | Professional Development | Deferred Salary | TOTAL |
|---|-------------------------|---------|---------------|---|---|---|-----------------------------|--------------------|------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Deferred Revenue, beginning of year | - | - | 143,614 | - | 77,994 | 49,445 | 93,103 | - | 1,904,746 |
| Add: Restricted Grants | | | | | | | | | |
| Provincial Grants - Ministry of Education | 41,650 | 195,944 | 603,303 | 1,656,893 | 7,244,721 | 70,696 | | | 10,635,995 |
| Other | | | | | | | 73,340 | 52,297 | 2,928,040 |
| Investment Income | | | | | | | | 2,410 | 17,756 |
| | 41,650 | 195,944 | 603,303 | 1,656,893 | 7,244,721 | 70,696 | 73,340 | 54,707 | 13,581,791 |
| Less: Allocated to Revenue | 41,650 | 195,944 | 746,917 | 1,656,893 | 7,244,721 | 70,696 | 70,674 | 54,707 | 13,786,313 |
| Recovered | | | | | 77,994 | 49,445 | | | 127,439 |
| Deferred Revenue, end of year | - | - | - | - | - | - | 95,769 | - | 1,572,785 |
| Revenues | | | | | | | | | |
| Provincial Grants - Ministry of Education | 41,650 | 195,944 | 746,917 | 1,656,893 | 7,244,721 | 70,696 | | | 10,790,159 |
| Other Revenue | | | | | | | 70,674 | 52,297 | 2,978,398 |
| Investment Income | | | | | | | | 2,410 | 17,756 |
| | 41,650 | 195,944 | 746,917 | 1,656,893 | 7,244,721 | 70,696 | 70,674 | 54,707 | 13,786,313 |
| Expenses | | | | | | | | | |
| Salaries | | | | | | | | | |
| Teachers | | | | | 5,464,508 | 52,015 | | | 5,516,523 |
| Principals and Vice Principals | | 21,193 | | 274,319 | | | | | 295,512 |
| Educational Assistants | | | 322,138 | 631,078 | | | | | 1,163,591 |
| Support Staff | 31,138 | | 2,992 | 128,283 | | | | | 542,726 |
| Substitutes | | | 2,092 | 281,940 | 297,411 | | | | 581,730 |
| | 31,138 | 21,193 | 327,222 | 1,315,620 | 5,761,919 | 52,015 | - | - | 8,100,082 |
| Employee Benefits | 7,440 | 4,535 | 88,302 | 327,476 | 1,482,802 | 8,401 | | | 2,117,040 |
| Services and Supplies | 3,072 | 170,216 | 331,393 | 13,797 | | 10,280 | 70,674 | 54,707 | 3,569,191 |
| | 41,650 | 195,944 | 746,917 | 1,656,893 | 7,244,721 | 70,696 | 70,674 | 54,707 | 13,786,313 |
| Net Revenue (Expense) before Interfund Transfers | - | - | - | - | - | - | - | - | - |
| Interfund Transfers | | | | | | | | | |
| | - | - | - | - | - | - | - | - | - |
| Net Revenue (Expense) | - | - | - | - | - | - | - | - | - |

School District No. 71 (Comox Valley)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2019

| | 2019 Budget (Note 18) | 2019 Actual | | | 2018 Actual |
|--|-----------------------------|--|------------------|-----------------|----------------|
| | | Invested in Tangible Capital Assets | Local Capital | Fund Balance | |
| | \$ | \$ | \$ | \$ | \$ |
| Revenues | | | | | |
| Investment Income | | | 92,289 | 92,289 | |
| Amortization of Deferred Capital Revenue | 3,303,000 | 3,770,382 | | 3,770,382 | 3,433,018 |
| Total Revenue | 3,303,000 | 3,770,382 | 92,289 | 3,862,671 | 3,433,018 |
| Expenses | | | | | |
| Amortization of Tangible Capital Assets | | | | | |
| Operations and Maintenance | 5,052,000 | 5,197,646 | | 5,197,646 | 4,635,174 |
| Debt Services | | | | | |
| Capital Lease Interest | 4,100 | | 4,034 | 4,034 | 11,904 |
| Total Expense | 5,056,100 | 5,197,646 | 4,034 | 5,201,680 | 4,647,078 |
| Capital Surplus (Deficit) for the year | (1,753,100) | (1,427,264) | 88,255 | (1,339,009) | (1,214,060) |
| Net Transfers (to) from other funds | | | | | |
| Tangible Capital Assets Purchased | 1,450,000 | 1,804,241 | | 1,804,241 | 290,233 |
| Local Capital | 1,560,000 | | 1,560,000 | 1,560,000 | 3,385,000 |
| Total Net Transfers | 3,010,000 | 1,804,241 | 1,560,000 | 3,364,241 | 3,675,233 |
| Other Adjustments to Fund Balances | | | | | |
| Tangible Capital Assets Purchased from Local Capital | | 2,052,169 | (2,052,169) | - | |
| Principal Payment | | | | | |
| Capital Lease | | 133,436 | (133,436) | - | |
| Total Other Adjustments to Fund Balances | | 2,185,605 | (2,185,605) | - | |
| Total Capital Surplus (Deficit) for the year | 1,256,900 | 2,562,582 | (537,350) | 2,025,232 | 2,461,173 |
| Capital Surplus (Deficit), beginning of year | | 28,173,092 | 4,576,488 | 32,749,580 | 30,288,407 |
| Capital Surplus (Deficit), end of year | | 30,735,674 | 4,039,138 | 34,774,812 | 32,749,580 |

School District No. 71 (Comox Valley)

Schedule 4A (Unaudited)

Tangible Capital Assets

Year Ended June 30, 2019

| | Sites | Buildings | Furniture and Equipment | Vehicles | Computer Software | Computer Hardware | Total |
|--|-------------------|--------------------|----------------------------|----------------|----------------------|----------------------|--------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Cost, beginning of year | 14,151,889 | 160,924,940 | 793,674 | 860,846 | - | 5,018,698 | 181,750,047 |
| Changes for the Year | | | | | | | |
| Increase: | | | | | | | |
| Purchases from: | | | | | | | |
| Deferred Capital Revenue - Bylaw | | 10,091,529 | 183,344 | | | | 10,274,873 |
| Deferred Capital Revenue - Other | | | 95,643 | | | | 95,643 |
| Operating Fund | | 1,422,600 | 230,485 | 21,058 | | 130,098 | 1,804,241 |
| Local Capital | | 600,000 | 10,381 | 349,885 | | 1,091,903 | 2,052,169 |
| Transferred from Work in Progress | | 26,269,835 | | | | | 26,269,835 |
| | - | 38,383,964 | 519,853 | 370,943 | - | 1,222,001 | 40,496,761 |
| Decrease: | | | | | | | |
| Deemed Disposals | | | | | | 2,033,602 | 2,033,602 |
| Written-off/down During Year | | 291,243 | | | | | 291,243 |
| | - | 291,243 | - | - | - | 2,033,602 | 2,324,845 |
| Cost, end of year | 14,151,889 | 199,017,661 | 1,313,527 | 1,231,789 | - | 4,207,097 | 219,921,963 |
| Work in Progress, end of year | | 3,084,490 | | | | | 3,084,490 |
| Cost and Work in Progress, end of year | 14,151,889 | 202,102,151 | 1,313,527 | 1,231,789 | - | 4,207,097 | 223,006,453 |
| Accumulated Amortization, beginning of year | | 83,227,506 | 138,769 | 281,266 | - | 3,463,603 | 87,111,144 |
| Changes for the Year | | | | | | | |
| Increase: Amortization for the Year | | 4,065,074 | 105,360 | 104,632 | - | 922,580 | 5,197,646 |
| Decrease: | | | | | | | |
| Deemed Disposals | | | | | | 2,033,602 | 2,033,602 |
| Written-off During Year | | 265,759 | | | | | 265,759 |
| | | 265,759 | - | - | - | 2,033,602 | 2,299,361 |
| Accumulated Amortization, end of year | | 87,026,821 | 244,129 | 385,898 | - | 2,352,581 | 90,009,429 |
| Tangible Capital Assets - Net | 14,151,889 | 115,075,330 | 1,069,398 | 845,891 | - | 1,854,516 | 132,997,024 |

School District No. 71 (Comox Valley)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2019

| | Buildings | Furniture and Equipment | Computer Software | Computer Hardware | Total |
|--|------------------|------------------------------------|------------------------------|------------------------------|---------------------|
| | \$ | \$ | \$ | \$ | \$ |
| Work in Progress, beginning of year | 26,402,751 | | | | 26,402,751 |
| Changes for the Year | | | | | |
| Increase: | | | | | |
| Deferred Capital Revenue - Bylaw | 2,951,574 | | | | 2,951,574 |
| | 2,951,574 | - | - | - | 2,951,574 |
| Decrease: | | | | | |
| Transferred to Tangible Capital Assets | 26,269,835 | | | | 26,269,835 |
| | 26,269,835 | - | - | - | 26,269,835 |
| Net Changes for the Year | (23,318,261) | - | - | - | (23,318,261) |
| Work in Progress, end of year | 3,084,490 | - | - | - | 3,084,490 |

School District No. 71 (Comox Valley)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2019

| | Bylaw Capital | Other Provincial | Other Capital | Total Capital |
|---|---------------------------------|--------------------------------|--------------------------|----------------------------------|
| | \$ | \$ | \$ | \$ |
| Deferred Capital Revenue, beginning of year | 62,113,925 | 4,262,970 | | 66,376,895 |
| Changes for the Year | | | | |
| Increase: | | | | |
| Transferred from Deferred Revenue - Capital Additions | 10,274,873 | 95,643 | | 10,370,516 |
| Transferred from Work in Progress | 26,119,541 | 83,676 | | 26,203,217 |
| | <u>36,394,414</u> | <u>179,319</u> | <u>-</u> | <u>36,573,733</u> |
| Decrease: | | | | |
| Amortization of Deferred Capital Revenue | 3,469,742 | 300,640 | | 3,770,382 |
| Revenue Recognized on Write-off/down of Buildings | 25,484 | | | 25,484 |
| | <u>3,495,226</u> | <u>300,640</u> | <u>-</u> | <u>3,795,866</u> |
| Net Changes for the Year | <u>32,899,188</u> | <u>(121,321)</u> | <u>-</u> | <u>32,777,867</u> |
| Deferred Capital Revenue, end of year | <u><u>95,013,113</u></u> | <u><u>4,141,649</u></u> | <u><u>-</u></u> | <u><u>99,154,762</u></u> |
| Work in Progress, beginning of year | 26,252,457 | 83,676 | | 26,336,133 |
| Changes for the Year | | | | |
| Increase | | | | |
| Transferred from Deferred Revenue - Work in Progress | 2,951,574 | | | 2,951,574 |
| | <u>2,951,574</u> | <u>-</u> | <u>-</u> | <u>2,951,574</u> |
| Decrease | | | | |
| Transferred to Deferred Capital Revenue | 26,119,541 | 83,676 | | 26,203,217 |
| | <u>26,119,541</u> | <u>83,676</u> | <u>-</u> | <u>26,203,217</u> |
| Net Changes for the Year | <u>(23,167,967)</u> | <u>(83,676)</u> | <u>-</u> | <u>(23,251,643)</u> |
| Work in Progress, end of year | <u><u>3,084,490</u></u> | <u><u>-</u></u> | <u><u>-</u></u> | <u><u>3,084,490</u></u> |
| Total Deferred Capital Revenue, end of year | <u><u>98,097,603</u></u> | <u><u>4,141,649</u></u> | <u><u>-</u></u> | <u><u>102,239,252</u></u> |

School District No. 71 (Comox Valley)

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2019

| | Bylaw Capital | MEd Restricted Capital | Other Provincial Capital | Land Capital | Other Capital | Total |
|---|------------------|------------------------------|--------------------------------|-----------------|------------------|-------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Balance, beginning of year | | | 69,381 | | | 69,381 |
| Changes for the Year | | | | | | |
| Increase: | | | | | | |
| Provincial Grants - Ministry of Education | 13,226,447 | | | | | 13,226,447 |
| Provincial Grants - Other | | | 26,262 | | | 26,262 |
| | 13,226,447 | - | 26,262 | - | - | 13,252,709 |
| Decrease: | | | | | | |
| Transferred to DCR - Capital Additions | 10,274,873 | | 95,643 | | | 10,370,516 |
| Transferred to DCR - Work in Progress | 2,951,574 | | | | | 2,951,574 |
| | 13,226,447 | - | 95,643 | - | - | 13,322,090 |
| Net Changes for the Year | - | - | (69,381) | - | - | (69,381) |
| Balance, end of year | - | - | - | - | - | - |

**School District
Statement of Financial Information (SOFI)**

School District No.71 (Comox Valley)

Fiscal Year Ended June 30, 2019

SCHEDULE OF DEBT

School District No. 71 (Comox Valley) does not have any long term debt as disclosed in the Financial Statements.

Prepared as required by *Financial Information Regulation*, Schedule 1, section 4

**School District
Statement of Financial Information (SOFI)**

School District No. 71 (Comox Valley)

Fiscal Year Ended June 30, 2019

SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

School District No.71 (Comox Valley) has not given any guarantee or indemnity under the Guarantees and Indemnities Regulation.

Prepared as required by *Financial Information Regulation*, Schedule 1, section 5

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 71 (Comox Valley)
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2019

| <u>ELECTED OFFICIAL</u> | <u>POSITION</u> | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|------------------------------------|--|----------------------------|------------------------|
| BOLDT, CLIFF | TRUSTEE | \$ 5,078.25 | \$ - |
| BROWN, VICKEY | TRUSTEE | 5,078.25 | 817.22 |
| CATON, JANICE M | CHAIRPERSON, BOARD OF SCHOOL TRUSTEES | 17,346.96 | 11,671.47 |
| COLEMAN, PETER E | TRUSTEE | 5,078.25 | - |
| FRAWLEY, TONIA | VICE CHAIRPERSON, BOARD OF SCHOOL TRUSTEES | 10,018.50 | 2,341.34 |
| HARGREAVES, IAN G | TRUSTEE | 14,600.79 | 8,160.61 |
| HAWKSBY, KATHLEEN (KAT) | TRUSTEE | 8,980.29 | 5,858.17 |
| HOWE, SARAH JANE | TRUSTEE | 8,980.29 | 7,665.95 |
| MCDONNELL, SHEILA M | TRUSTEE | 13,721.04 | 3,754.93 |
| WAITE, MICHELLE | TRUSTEE | 8,980.29 | 5,058.12 |
| WEBER, TOM | TRUSTEE | 5,078.25 | - |
| TOTAL FOR ELECTED OFFICIALS | | \$ 102,941.16 | \$ 45,327.81 |

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 71 (Comox Valley)
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2019

DETAILED EMPLOYEES > 75,000.00

| <u>Name</u> | <u>Position</u> | | <u>Remuneration</u> | <u>Expenses</u> |
|----------------------------|--|----|----------------------------|------------------------|
| ABBOTT, TANYA | TEACHER | \$ | 91,260.85 | \$ - |
| ABELE, CHRISTOPHE | TEACHER | | 98,197.22 | 125.00 |
| ACKERMAN, DANIEL C | TEACHER | | 78,081.59 | 1,089.04 |
| AKERLEY, CATHERINE M | TEACHER | | 83,262.18 | - |
| ALBERTI, GIACINTA(CINTA) J | TEACHER | | 82,814.18 | - |
| ANDERSON, DENISE M | TEACHER | | 82,359.84 | 253.09 |
| ANDERSON, JACQUELINE A | TEACHER | | 90,610.50 | 6,204.73 |
| APPEL, RICK A. | TEACHER | | 91,289.54 | - |
| ARMSTRONG, CHRISTOPHER | TEACHER | | 83,441.36 | - |
| ARSENAULT, JASON C | TEACHER | | 82,979.34 | - |
| ARSENAULT, KATHERINE J | TEACHER | | 82,108.46 | 256.46 |
| ASHLEE, MOIRA | TEACHER | | 83,337.20 | - |
| ASHLYN, AMY | TEACHER | | 90,897.74 | - |
| AYERS, JUDITH M | TEACHER | | 87,792.71 | 350.00 |
| BAKKER, WILLIAM A | TEACHER | | 83,790.08 | - |
| BALL, GARY | TEACHER | | 89,187.48 | - |
| BARON, LEAH C | TEACHER | | 82,363.00 | - |
| BAYLES, ESTHER G | TEACHER | | 83,337.60 | - |
| BECK, TOBY T | TEACHER | | 88,214.77 | 253.09 |
| BENSON, DEBBIE M | TEACHER | | 82,873.84 | 75.16 |
| BERG, DEBORAH (KATE) K. L. | TEACHER | | 90,793.53 | - |
| BERRY, PAUL G. | DIRECTOR OF INSTRUCTION, HEALTH & SAFETY | | 77,929.29 | - |
| BEYNONBROWN, SARAH H | TEACHER | | 78,736.90 | - |
| BIEGLER, WARREN J | TEACHER | | 83,187.38 | - |
| BIRNIE, ALYSHA L | TEACHER | | 79,637.33 | - |
| BITTANTE, NICOLE L. | SECRETARY-TREASURER | | 141,490.31 | 22,765.58 |
| BLACK, ANDREW | TEACHER | | 88,833.77 | - |
| BLACK, ERICA L | PRINCIPAL | | 126,299.33 | 3,153.58 |
| BLACK, THEA M | TEACHER | | 91,242.20 | 33.63 |
| BLACKMORE, CINDY | TEACHER | | 90,709.72 | 10.00 |
| BOS, JONATHAN | VICE PRINCIPAL | | 111,372.74 | 1,471.19 |
| BOULDING, ANNIE L. | TEACHER | | 77,877.61 | - |
| BOURGET, MATTHEW J. | TEACHER | | 98,767.28 | - |
| BOWLEY, CARA L | TEACHER | | 89,157.14 | 91.92 |
| BRAIDWOOD, DANIEL R | TEACHER | | 83,337.38 | - |
| BRAULT, MARIE-EVE | TEACHER | | 78,578.55 | - |
| BUCHANAN, ANNE M | TEACHER | | 83,337.36 | - |
| BUCKLE, JANA M. | TEACHER | | 91,242.35 | 228.37 |
| BURDETT, NOAH M | VICE PRINCIPAL | | 108,097.04 | 2,277.68 |
| BURKHOLDER, SEAN P | TEACHER | | 89,182.80 | - |
| BURNS, ALISON S | TEACHER | | 75,038.60 | 1,862.24 |
| CAMERON, TERESA L | TEACHER | | 91,242.04 | 160.00 |
| CARLOS, BRUCE D | DISTRICT PRINCIPAL, INDIGENOUS EDUCATION | | 130,965.50 | 9,036.85 |
| CARMICHAEL, BRIAN D | TEACHER | | 92,280.50 | 253.09 |
| CARMICHAEL, KIM L | TEACHER | | 82,437.61 | - |
| CARR-HILTON, SUSAN | TEACHER | | 101,172.32 | - |
| CHASE, LISA A | TEACHER | | 91,159.86 | - |
| CHRISTENSEN, GLEN A | TEACHER | | 90,709.78 | - |
| CLAASSEN, STEVEN J | TEACHER | | 82,887.45 | 29.27 |
| CLARKE, ANDREW J | TEACHER | | 83,337.35 | - |
| CLAVEAU, NATHALIE | TEACHER | | 90,610.47 | - |

NOTES:

Remuneration includes taxable benefits and represents all amounts paid in that particular year, and may include one-time payments such as retirement allowances, retro pay, and vacation pay.

Employee Expenses include payments to, or on behalf of, the employee for approved school district business expenditures such as travel, professional development, and association memberships, incurred in the normal course of activities as an employee of the Board.

DETAILED EMPLOYEES > 75,000.00

| <u>Name</u> | <u>Position</u> | <u>Renumeration</u> | | <u>Expenses</u> |
|------------------------|--------------------------|----------------------------|------------|------------------------|
| CLAYTON, JILL E | TEACHER | \$ | 91,555.55 | \$ - |
| COBEY, JASON E | PRINCIPAL | | 126,968.89 | 230.95 |
| COCHRANE, ANDREA | TEACHER | | 83,262.21 | - |
| COLBORNE, TARA J. | TEACHER | | 86,858.91 | - |
| COLEGRAVE, WARREN G | VICE PRINCIPAL | | 105,855.61 | 804.11 |
| COLESHILL, JONATHAN M | TEACHER | | 78,685.28 | - |
| COLLINS, AMY C | TEACHER | | 83,871.11 | - |
| COLLINS, CATHIE | MANAGER OF FINANCE | | 77,075.12 | 3,682.49 |
| COLTHORPE, PAUL | TEACHER | | 91,237.74 | 341.99 |
| COMEAU, CHRISTINE E | TEACHER | | 89,105.72 | 186.97 |
| CORMAN, HEATHER Y | TEACHER | | 91,242.15 | - |
| CORMAN, KEVIN N | TEACHER | | 90,342.47 | 211.72 |
| COURAGE, ANDREA M | TEACHER | | 82,104.16 | - |
| COURAGE, BERNADINE L | TEACHER | | 88,700.05 | 120.90 |
| COX, NANCY | TEACHER | | 82,812.04 | 114.92 |
| CROONEN, K. TRACEY | PRINCIPAL | | 123,130.32 | 1,290.97 |
| CUDMORE, JUDITH R | TEACHER | | 83,087.94 | 271.30 |
| CUNNINGHAM, COLIN J. | TEACHER | | 90,259.17 | - |
| CURRIE, VIRGINIA L | TEACHER | | 88,856.42 | - |
| DAKIN, SARAH E | TEACHER | | 91,150.24 | - |
| DAKINIEWICH, TROY | TEACHER | | 77,739.81 | 19.57 |
| DALGLEISH, DANIEL R | MANAGER OF OPERATIONS | | 89,900.13 | 1,843.33 |
| DANE, MELANIE I | TEACHER | | 82,618.66 | 34.40 |
| DARLINGTON, DEANNA L | TEACHER | | 83,212.52 | - |
| DARNEL, ZALE | VICE PRINCIPAL | | 108,415.64 | 1,039.10 |
| DAVID, DOUGLAS R.J. | TEACHER | | 93,660.21 | 3,136.79 |
| DAVIDGE, AMANDA E | TEACHER | | 82,310.72 | - |
| DAWSON, KARA L | TEACHER | | 94,105.90 | 4,280.93 |
| DE GOEDE, BARBARA G. | TEACHER | | 82,362.87 | - |
| DE LUCA, NICOLE | TEACHER | | 91,159.68 | - |
| DELLA SIEGA, WAYNE | TEACHER | | 85,064.93 | - |
| DEMO, THOMAS P. | ASSISTANT SUPERINTENDENT | | 181,238.01 | 9,756.27 |
| DEVLIN, COLLEEN | TEACHER | | 82,887.92 | - |
| DICKSON, TONY C | TEACHER | | 91,242.18 | - |
| DIEDERICH, SUE | TEACHER | | 91,291.44 | 85.48 |
| DITTRICK, SHERRYLYN | TEACHER | | 83,113.63 | - |
| DOBBS, JAMIE C | TEACHER | | 77,522.47 | - |
| DORAN, KATY | PRINCIPAL | | 126,738.29 | 168.89 |
| DUNCAN, LINSAY M | TEACHER | | 90,791.55 | - |
| DURAND, ISABELLE G | TEACHER | | 83,157.56 | - |
| EASTERMAN, SIMON J | TEACHER | | 88,855.30 | - |
| EDWARDS, FAITH | TEACHER | | 88,736.60 | - |
| ELLIS, LOUISE M | TEACHER | | 91,245.56 | - |
| ELWOOD, THOMAS (TOM) D | TEACHER | | 90,342.69 | - |
| ERIKSON, KENNETH | TEACHER | | 91,242.04 | 197.00 |
| ERRICO, KEN T | TEACHER | | 88,287.63 | - |
| EVANS, ROBERTA L | TEACHER | | 82,888.00 | - |
| FAIRBANK, SHEILA M | TEACHER | | 78,557.60 | - |
| FARROW, DANIEL J. | TEACHER | | 84,957.55 | - |
| FERGUSON, J. JULIAN | TEACHER | | 82,183.45 | - |
| FERNEYHOUGH, M. ANDREW | TEACHER | | 93,377.68 | 1,828.51 |
| FEUSTEL, ALAN C | TEACHER | | 91,242.07 | - |
| FICHTER, SIETSKE R | TEACHER | | 81,684.16 | 933.93 |
| FOLLIS, CRAIG J | TEACHER | | 82,452.46 | 9.40 |
| FORTIN, LYSE M | TEACHER | | 88,318.47 | 1,067.39 |

NOTES:

Renumeration includes taxable benefits and represents all amounts paid in that particular year, and may include one-time payments such as retirement allowances, retro pay, and vacation pay.

Employee Expenses include payments to, or on behalf of, the employee for approved school district business expenditures such as travel, professional development, and association memberships, incurred in the normal course of activities as an employee of the Board.

DETAILED EMPLOYEES > 75,000.00

| <u>Name</u> | <u>Position</u> | <u>Renumeration</u> | | <u>Expenses</u> |
|--------------------------|-----------------------------|---------------------|------------|-----------------|
| FRAIN, ANGELA I | TEACHER | \$ | 78,500.15 | \$ - |
| FRASER, BRAD E | TEACHER | | 89,105.77 | - |
| FULLERTON, DEBRA | VICE PRINCIPAL | | 108,045.00 | 3,297.38 |
| FUSSELL, GERALD | PRINCIPAL | | 126,543.87 | 4,673.12 |
| GAILLOUX, CORRINE N | TEACHER | | 75,767.44 | 68.25 |
| GAIR, JOHN C | TEACHER | | 82,642.27 | - |
| GARDNER, DEBRA-LYNNE M | TEACHER | | 88,932.24 | - |
| GAUDRY, CRYSTAL P | TEACHER | | 100,894.88 | - |
| GAUTHIER, CAROLINE M | TEACHER | | 91,969.85 | 87.51 |
| GENGE, MICHELE M | TEACHER | | 90,119.52 | 475.51 |
| GILMORE, DARCI | VICE PRINCIPAL | | 108,097.03 | 251.45 |
| GLENNON, LINDA M | PAYROLL SUPERVISOR | | 85,020.41 | 5,773.93 |
| GOODGER, ELIZABETH | TEACHER | | 91,242.16 | - |
| GOODWIN, BRIAN | PRINCIPAL | | 126,299.34 | 1,475.47 |
| GRAHAM, DAVID M | TEACHER | | 93,399.54 | - |
| GRANT, MARTHA A. | TEACHER | | 82,906.91 | - |
| GREEN, ILANA L | TEACHER | | 82,183.36 | 641.61 |
| GREEN, J.LAURENCE | TEACHER | | 91,242.12 | - |
| GREEN, MARCIA | TEACHER | | 82,944.64 | 120.75 |
| GREENE, LOUISA (KELLY) D | VICE PRINCIPAL | | 106,257.01 | 855.00 |
| GREENLAW, LAURA M.J. | TEACHER | | 83,336.63 | - |
| GREENTREE, TANYA M. | TEACHER | | 88,309.67 | 755.77 |
| GREGORY, ERRIN L | TEACHER | | 101,597.01 | - |
| GREY, E. RANDY | TEACHER | | 86,469.78 | 5,366.80 |
| GROVES, KIMBERLEY A | TEACHER | | 83,131.24 | - |
| GUIGUET, COLIN*** | SENIOR MANAGER, ISP | | 83,522.61 | 48,146.06 |
| GUMMER, CELINE M. | TEACHER | | 88,875.34 | 132.01 |
| GUMMER, GEOFF | TEACHER | | 82,143.18 | - |
| HAGEL, CORAL H | TEACHER | | 82,437.66 | - |
| HAGEL, STACE A | TEACHER | | 91,242.12 | - |
| HALLIER, DALE F | TEACHER | | 90,146.35 | - |
| HANDFIELD, LYNDA-MARIE | DIRECTOR OF HUMAN RESOURCES | | 142,827.81 | 2,794.98 |
| HART, PATRICIA L | TEACHER | | 86,416.74 | 746.96 |
| HARTIG, MARTIN | TEACHER | | 91,159.76 | - |
| HARWIJNE, NORA L | TEACHER | | 82,437.63 | 749.73 |
| HAUT, MEGAN | TEACHER | | 91,262.61 | - |
| HEDICAN, JENNIFER | VICE PRINCIPAL | | 108,497.30 | 94.50 |
| HESELGRAVE, IAN B | DIRECTOR OF OPERATIONS | | 126,610.12 | 4,929.01 |
| HESELGRAVE, SARAH A | TEACHER | | 80,242.74 | - |
| HIBBERT, JENNIFER C | TEACHER | | 97,506.05 | 340.25 |
| HILTON, CANDICE R | DIRECTOR OF FINANCE | | 121,180.69 | 3,381.80 |
| HOELZLEY, STEPHEN P | TEACHER | | 88,355.60 | - |
| HOLLAND, CAROL-ANNE | TEACHER | | 82,620.44 | - |
| HOLLAND, SHAWN T | TEACHER | | 89,800.04 | - |
| HOLTKAMP, MARIEKE P | VICE PRINCIPAL | | 118,074.27 | 18,402.03 |
| HOOD-TANNER, CHARLOTTE | TEACHER | | 91,242.15 | - |
| HORNER, TIM (TIMOTHY) E. | TEACHER | | 81,905.72 | 757.90 |
| HOULGRAVE, LINDA R | TEACHER | | 88,199.52 | - |
| HOWEY, LINDA J | TEACHER | | 79,961.53 | 100.00 |
| HUTCHESON, MARGARET | TEACHER | | 82,812.18 | - |
| INGRAM, J. DAVID | TEACHER | | 82,891.46 | - |
| JAMIESON, ROSS | TEACHER | | 91,659.62 | 1,625.70 |
| JANZ, MARGOT E | TEACHER | | 91,159.98 | 506.25 |
| JANZEN, GREGORY M | TEACHER | | 82,437.89 | - |
| JEROME, TAMI M | TEACHER | | 90,469.56 | 2,053.87 |

NOTES:

Renumeration includes taxable benefits and represents all amounts paid in that particular year, and may include one-time payments such as retirement allowances, retro pay, and vacation pay.

Employee Expenses include payments to, or on behalf of, the employee for approved school district business expenditures such as travel, professional development, and association memberships, incurred in the normal course of activities as an employee of the Board.

DETAILED EMPLOYEES > 75,000.00

| <u>Name</u> | <u>Position</u> | <u>Renumeration</u> | | <u>Expenses</u> |
|------------------------|-------------------------------|----------------------------|------------|------------------------|
| JOHNSON, ALBERT E | PRINCIPAL | \$ | 125,766.54 | \$ - |
| JOHNSON, LESLEY M | TEACHER | | 91,320.01 | - |
| JOKANOVICH, CAROL A | TEACHER | | 90,792.70 | - |
| JONES, SARAH A | TEACHER | | 88,736.33 | - |
| JONES-ADEBAR, CHERYL | VICE PRINCIPAL | | 109,699.75 | 1,508.94 |
| JUNGWIRTH, HEIDI C | TEACHER | | 91,263.33 | 21.17 |
| KAVALIUNAS, ALISON S | VICE PRINCIPAL | | 113,852.10 | 4,599.44 |
| KELLER, KEITH B | TEACHER | | 83,337.36 | - |
| KERKHOFF, NICOLE D. | TEACHER | | 82,904.26 | - |
| KNIGHT, STEVE*** | DISTRICT PRINCIPAL, ISP | | 133,947.23 | 7,031.60 |
| KOCHANUK, GREGORY M*** | DISTRICT VICE PRINCIPAL, ISP | | 118,063.03 | 39,307.57 |
| KRAFT, ANN MARIE | TEACHER | | 82,887.97 | - |
| KRUEGER, DEBORA M | TEACHER | | 82,789.32 | - |
| KRUTZMANN, TIMOTHY | TEACHER | | 91,246.72 | - |
| KUHNERT, WAYNE A. | VICE PRINCIPAL | | 114,423.97 | - |
| LAFORTUNE, KRISTIE M | TEACHER | | 83,181.37 | - |
| LAMBERT, MICHELLE A | TEACHER | | 89,194.47 | 629.99 |
| LAMOUREUX, SEAN R. | PRINCIPAL | | 121,825.72 | 4,102.20 |
| LASOTA, KARLA M | TEACHER | | 91,126.24 | - |
| LEBLANC, STEPHANE T | PRINCIPAL | | 101,274.25 | 2,971.32 |
| LECLAIR, GERARD M | TEACHER | | 91,159.72 | - |
| LECLAIR, RYAN R. | TEACHER | | 83,217.57 | - |
| LEE, MARY H. | MANAGER OF COMMUNICATIONS | | 75,698.35 | 7,778.99 |
| LEHTON, YOLANDA M | TEACHER | | 91,049.50 | 16.26 |
| LEWIS, WADE E | TEACHER | | 82,909.95 | - |
| LINDQUIST, DEAN | SUPERINTENDENT | | 206,954.86 | 10,313.29 |
| LINEGER, PETER J. | TEACHER | | 83,762.47 | 1,246.20 |
| LINGREN, KARLA A | TEACHER | | 91,500.42 | - |
| LLOYD, LANCE | TEACHER | | 88,607.93 | 1,021.19 |
| LLOYD, LEAH S | TEACHER | | 82,437.63 | - |
| LO, DARYL S | TEACHER | | 91,212.44 | - |
| LOCKQUELL, JOUSKA | TEACHER | | 91,242.16 | - |
| LONG, DEBRA | TEACHER | | 91,242.11 | - |
| LYLE, SHAWNA N | TEACHER | | 82,892.31 | - |
| MACDONALD, I.GRACIE | VICE PRINCIPAL | | 110,147.49 | 2,522.63 |
| MACKENZIE, ELIZABETH A | TEACHER | | 91,202.61 | - |
| MACLEAN, S. IAN | TEACHER | | 83,337.83 | - |
| MACLEOD, AMBER | TEACHER | | 91,910.38 | - |
| MACPHERSON, BRENDA | TEACHER | | 82,886.55 | 870.00 |
| MAJCHER, CHRISTINA P | TEACHER | | 91,257.40 | 1,505.94 |
| MANN, LAURA | TEACHER | | 88,916.04 | 513.72 |
| MANN, WESLEY D | TEACHER | | 83,337.50 | - |
| MANNING, GEOFFREY K | DIRECTOR OF INSTRUCTION, K-12 | | 139,596.84 | 11,280.02 |
| MANSON, CATHERINE J | PRINCIPAL | | 123,097.12 | 2,026.35 |
| MARCUZZI, MICHELLE A | TEACHER | | 91,182.91 | 3,072.43 |
| MARKS, KIMBERLEY A | TEACHER | | 91,242.09 | 253.09 |
| MARTINDALE, GAIL S | TEACHER | | 90,290.46 | 2,097.12 |
| MATHEW, KARI A | TEACHER | | 82,851.34 | 566.55 |
| MATTHEWS, KATHLEEN L | TEACHER | | 78,563.52 | - |
| MAWHINNEY, BRIDGET J | TEACHER | | 90,984.22 | 852.85 |
| MAYERT, DAVID E | VICE PRINCIPAL | | 122,497.50 | 186.23 |
| MAZEY, LORI | TEACHER | | 83,349.36 | - |
| MCASKILL, BRIAN A. | VICE PRINCIPAL | | 116,029.22 | - |
| MCCALLUM, AMY V | TEACHER | | 91,212.47 | 250.00 |
| MCCARTHY, TIM J | CUSTODIAL MANAGER | | 91,105.84 | - |

NOTES:

Renumeration includes taxable benefits and represents all amounts paid in that particular year, and may include one-time payments such as retirement allowances, retro pay, and vacation pay.

Employee Expenses include payments to, or on behalf of, the employee for approved school district business expenditures such as travel, professional development, and association memberships, incurred in the normal course of activities as an employee of the Board.

DETAILED EMPLOYEES > 75,000.00

| <u>Name</u> | <u>Position</u> | <u>Renumeration</u> | | <u>Expenses</u> |
|------------------------|---|----------------------------|------------|------------------------|
| MCFARLANE, JENNIFER A | TEACHER | \$ | 80,210.89 | \$ - |
| MCKAY, SAMANTHA D | TEACHER | | 78,659.13 | - |
| MCKEE, DANIEL R. | TEACHER | | 91,421.98 | 400.00 |
| MCKILLICAN, LEE | VICE PRINCIPAL | | 111,372.71 | 1,671.28 |
| MCMATH, C. ROBERT J | TEACHER | | 91,242.11 | - |
| MCRAE, DON | VICE PRINCIPAL | | 91,638.64 | - |
| MCRAE, MURRAY | PRINCIPAL | | 129,276.81 | 155.68 |
| MERRITT, PAMELA J | TEACHER | | 90,792.69 | - |
| MEYER, PAULINE E | TEACHER | | 82,619.76 | - |
| MILLER, DAVID R | TEACHER | | 91,240.08 | 1,041.90 |
| MILLS, DWAYNE R | VICE PRINCIPAL | | 111,372.89 | 5,022.27 |
| MOLLERUP, KIERYN | TEACHER | | 83,007.84 | 160.00 |
| MONITA, A. CANDA | TEACHER | | 82,691.47 | - |
| MONKS, DALE J | TEACHER | | 90,721.57 | - |
| MONKS, EILEEN K | TEACHER | | 90,523.67 | - |
| MOORE, GREGORY W | TEACHER | | 77,091.49 | - |
| MOORE, NICHOLAS R | TEACHER | | 83,262.18 | - |
| MORIN, DENIS | TEACHER | | 90,813.16 | - |
| MORRIS, STEPHANIE L | TEACHER | | 82,439.94 | 3,015.06 |
| MORRISON, W. ANTHONY | TEACHER | | 83,695.84 | - |
| MOWBRAY, MICHELLE J. | TEACHER | | 87,401.24 | 76.23 |
| MTAWALI, CROSBY | TEACHER | | 82,331.15 | - |
| MUDGE, SANDRA E. | TEACHER | | 77,473.66 | 500.00 |
| MULLIS, MELISSA B | TEACHER | | 83,166.36 | 1,552.08 |
| MULROONEY, VICTORIA E | TEACHER | | 82,796.83 | - |
| MUNRO, CHARITY A | TEACHER | | 88,745.48 | 760.47 |
| MUNRO, DAVID J | TEACHER | | 83,779.04 | 364.40 |
| MURCHESON, KIMBERLEY D | TEACHER | | 87,093.57 | 180.00 |
| MURPHY, LISA M | TEACHER | | 82,088.52 | - |
| NELSON, A. LUCY | TEACHER | | 86,615.77 | - |
| NELSON, DARRYL S | TEACHER | | 83,262.19 | 3,271.06 |
| NELSON, DEBBIE A. | TEACHER | | 93,658.77 | 3,982.54 |
| NELSON, DERRICK S | TEACHER | | 83,233.63 | - |
| NEUFER, KARLA | TEACHER | | 91,242.19 | - |
| NICHOL, LINA S | TEACHER | | 82,887.89 | - |
| NIJHOFF, JACQUES | TEACHER | | 91,159.72 | - |
| NOWELL, CHRIS W | TEACHER | | 89,155.23 | - |
| NOWELL, JENNIFER R | TEACHER | | 81,949.57 | - |
| NYE, KARI | TEACHER | | 83,337.70 | - |
| ODEGAARD, KIRSTEN A | TEACHER | | 99,958.13 | 115.00 |
| OLIPHANT, HELEN M | TEACHER | | 87,354.79 | 203.28 |
| OLSON, CRAIG D. | TEACHER | | 88,736.72 | - |
| OLSON, RONALD L | TEACHER | | 91,265.13 | - |
| ORD, SHELLEY | VICE PRINCIPAL | | 108,497.44 | 668.41 |
| ORR, CORY A | TEACHER | | 75,461.45 | 250.00 |
| OTTO, PAUL J | TEACHER | | 82,456.88 | - |
| PARE, EVA | TEACHER | | 90,474.38 | - |
| PARRISH, CAROLINE F | TEACHER | | 83,262.19 | - |
| PATTERSON, DEAN M | PRINCIPAL | | 133,156.56 | - |
| PAUL, STACEY M | TEACHER | | 77,738.54 | - |
| PEACOCKE, JILL | TEACHER | | 82,957.85 | 88.00 |
| PEARCE, JOAN T. | TEACHER | | 107,939.33 | 2,687.92 |
| PEARSON, ANDREW J | TEACHER | | 82,120.54 | - |
| PEDERSON, TRACY C | DISTRICT VICE-PRINCIPAL, STUDENT SERVICES | | 113,393.06 | 5,387.63 |
| PENDAK, JESSE J | TEACHER | | 83,337.33 | - |

NOTES:

Renumeration includes taxable benefits and represents all amounts paid in that particular year, and may include one-time payments such as retirement allowances, retro pay, and vacation pay.

Employee Expenses include payments to, or on behalf of, the employee for approved school district business expenditures such as travel, professional development, and association memberships, incurred in the normal course of activities as an employee of the Board.

DETAILED EMPLOYEES > 75,000.00

| <u>Name</u> | <u>Position</u> | <u>Renumeration</u> | | <u>Expenses</u> |
|-------------------------|------------------------------------|----------------------------|------------|------------------------|
| PERICH, ALLAN | TEACHER | \$ | 82,434.71 | \$ - |
| PERICH, HEATHER D | TEACHER | | 84,107.90 | - |
| PERRY, LISA M | TEACHER | | 90,098.51 | 38.56 |
| PETA, LINDA G | TEACHER | | 83,046.11 | - |
| PETERS, JORDAN J | TEACHER | | 89,110.73 | - |
| PETTIGREW, GRAYSON E | TEACHER | | 83,262.22 | 1,029.30 |
| PHILLIPS, ANDREW J | TEACHER | | 88,683.49 | - |
| PHILLIPS, TODD | TEACHER | | 90,792.99 | - |
| PILOTE, NICOLE M | TEACHER | | 90,089.28 | 500.00 |
| PONTUS, EMILY A | TEACHER | | 78,534.26 | - |
| PORTER, JOSHUA W | DIRECTOR OF INFORMATION TECHNOLOGY | | 117,556.99 | 4,570.23 |
| POWELL, SHEILA M. | MANAGER OF HUMAN RESOURCES | | 83,282.90 | 4,761.63 |
| PRATT, ALISSA J | VICE PRINCIPAL | | 112,326.54 | 1,888.51 |
| PRESCOTT, ROBERT W | TEACHER | | 90,345.67 | 35.64 |
| QUIRING, JODY M. | TEACHER | | 90,792.32 | - |
| RADAWIEC, NAOMI J | TEACHER | | 77,088.61 | 682.98 |
| RALPH, KRISTA M | TEACHER | | 83,163.89 | - |
| REA, SUZANNE P | TEACHER | | 85,229.74 | - |
| REBITT, PAUL R | TEACHER | | 89,200.28 | - |
| REHNBY, KIRSTEN R | TEACHER | | 89,130.24 | - |
| REILLY, MICHAEL | TEACHER | | 83,965.37 | - |
| REIMER, COLLEEN M. | TEACHER | | 86,641.16 | - |
| REINTGEN, CLAUDIA K | TEACHER | | 82,887.47 | - |
| RICHARDS, TRACY M | TEACHER | | 91,242.13 | - |
| RIEDLE, HEATHER A. | TEACHER | | 91,239.21 | - |
| RILEY, JENNIFER C. | TEACHER | | 85,755.66 | 2,197.28 |
| RIPPEL, NICOLE J | TEACHER | | 82,887.90 | - |
| ROBERTSON, BARBARA E | PRINCIPAL | | 126,902.22 | 2,719.12 |
| ROBERTSON, GAIL | TEACHER | | 82,437.44 | - |
| ROBERTSON, HEATHER A | PHYSIOTHERAPIST | | 89,445.06 | 1,079.80 |
| ROY, STEPHANE J | TEACHER | | 82,812.21 | - |
| RUDOLPH, ELIZABETH M | TEACHER | | 83,337.34 | - |
| RYAN, NANCY J | TEACHER | | 85,073.57 | - |
| RYAN, TARA | TEACHER | | 89,998.06 | 2,134.17 |
| SCHECK, LISA | PRINCIPAL | | 127,154.00 | 1,580.00 |
| SCHILLING, CHARLES A. | PRINCIPAL | | 123,497.11 | 2,017.33 |
| SCHULTZ, JOCELYN M | TEACHER | | 90,717.72 | 861.65 |
| SHATZ, ESTHER | DIRECTOR OF STUDENT SERVICES | | 152,671.66 | 14,828.28 |
| SHIELDS, JULIE C | PRINCIPAL | | 126,757.38 | 279.33 |
| SIEBER, LEISA C | TEACHER | | 77,048.02 | - |
| SIRRS, KATHERINE E | TEACHER | | 90,792.73 | - |
| SMITH, BRADLEY | TEACHER | | 88,115.00 | - |
| SMITH, MELANIE C | TEACHER | | 83,536.32 | - |
| SPRUIT, JAMES A | TEACHER | | 79,061.01 | 194.80 |
| STANLEY, STEVEN B | TEACHER | | 89,176.59 | - |
| STEVENS, BRIAN | TEACHER | | 91,242.14 | 53.83 |
| STIRRETT, LINDA M | TEACHER | | 79,205.79 | 757.83 |
| STRIDE, DOREEN R | TEACHER | | 83,185.10 | - |
| SULEK, REBECCA(BECKY) A | TEACHER | | 88,877.57 | - |
| SWANSON, RICHARD A | TEACHER | | 93,401.36 | 1,201.75 |
| SWIFT, LYNN S | TEACHER | | 82,213.29 | 2,553.85 |
| TAIJI, KARMA | VICE PRINCIPAL | | 111,372.74 | 979.97 |
| TATTRIE, JAMES(JIM) A | TEACHER | | 91,192.74 | - |
| TAYLOR, JEFF D | PRINCIPAL | | 132,654.69 | 3,593.27 |
| TAYLOR, JINA L | TEACHER | | 80,895.53 | - |

NOTES:

Renumeration includes taxable benefits and represents all amounts paid in that particular year, and may include one-time payments such as retirement allowances, retro pay, and vacation pay.

Employee Expenses include payments to, or on behalf of, the employee for approved school district business expenditures such as travel, professional development, and association memberships, incurred in the normal course of activities as an employee of the Board.

DETAILED EMPLOYEES > 75,000.00

| Name | Position | Renumeration | | Expenses |
|--|------------------------|---------------------|----------------------|----------------------|
| TAYLOR, MARK S | TEACHER | \$ | 82,819.69 | \$ - |
| THORSON, DAWNN R | TEACHER | | 82,362.22 | - |
| TIMMS, KYLE S. | PRINCIPAL | | 126,399.28 | 822.91 |
| TINGA, COLIN | TEACHER | | 88,511.36 | 206.36 |
| TREMBLAY, JOEL E | TEACHER | | 83,630.37 | - |
| TURNER, TORIL E | TEACHER | | 83,206.86 | - |
| VAN DER REE, CHRISTINE | PRINCIPAL | | 123,097.13 | 1,956.40 |
| VAN HOLDERBEKE, CHRISTINE R | TEACHER | | 90,792.24 | 170.00 |
| VATON, PAULETTE M | TEACHER | | 90,709.76 | - |
| VEARY, LAURA F | TEACHER | | 90,177.81 | - |
| VERKLEY, JEFFREY T | TEACHER | | 92,173.58 | - |
| VON NIESSEN, CASSANDRA T | TEACHER | | 79,259.51 | 1,255.82 |
| WALKLEY, ALISON | TEACHER | | 91,242.74 | - |
| WALTERS, CAROL | TEACHER | | 90,138.71 | 4,248.51 |
| WEISS, DAVID C | TEACHER | | 89,186.23 | - |
| WELBOURN, RACHEL H | TEACHER | | 91,242.17 | 180.00 |
| WIEST, MICHELLE L | TEACHER | | 88,660.10 | - |
| WILLANS, DEIRDRE D | TEACHER | | 90,346.31 | - |
| WILLIAMS, GEOFF G | TEACHER | | 84,086.56 | 1,235.95 |
| WILLIAMS, LISA S | TEACHER | | 78,821.44 | 582.50 |
| WILLIAMS, NICHOLAS F | TEACHER | | 81,957.74 | 174.70 |
| WILSON, ANDREA L | OCCUPATIONAL THERAPIST | | 89,104.90 | 1,840.26 |
| WINDECKER, ALISON J | TEACHER | | 83,346.07 | - |
| WOLTERS, LUCINDA G | VICE PRINCIPAL | | 110,553.73 | 4,098.50 |
| WULFF, CHRIS J | TEACHER | | 83,079.56 | - |
| YOUNG, ANDREW | TEACHER | | 90,792.21 | - |
| ZADVORNY, MATHEW M | TEACHER | | 84,422.16 | 66.50 |
| ZIMMER, MELANIE | TEACHER | | 90,792.69 | - |
| ZIRKL, HEIDI E | TEACHER | | 90,792.31 | - |
| ZSOLDOS, LILI A | TEACHER | | 88,995.20 | 1,881.07 |
| TOTAL FOR EMPLOYEES WHOSE TOTAL REMUNERATION > \$75,000.00 | | \$ | 32,768,447.73 | \$ 397,597.77 |
| TOTAL FOR EMPLOYEES <= \$75,000.00 | | | 33,562,569.85 | 306,889.97 |
| TOTAL RENUMERATION TO ELECTED OFFICIALS | | | 102,941.16 | 45,327.81 |
| CONSOLIDATED TOTAL | | \$ | 66,433,958.74 | \$ 749,815.55 |
| EMPLOYERS PORTION OF EI AND CPP | | \$ | 3,484,066.41 | |

***Includes travel expenses for International Student Recruitment

NOTES:

Renumeration includes taxable benefits and represents all amounts paid in that particular year, and may include one-time payments such as retirement allowances, retro pay, and vacation pay.

Employee Expenses include payments to, or on behalf of, the employee for approved school district business expenditures such as travel, professional development, and association memberships, incurred in the normal course of activities as an employee of the Board.

**School District
Statement of Financial Information (SOFI)**

School District No.71 (Comox Valley)

Fiscal Year Ended June 30, 2019

STATEMENT OF SEVERANCE AGREEMENTS

There were no severance agreements made between School District No.71 (Comox Valley) and its non-unionized employees during fiscal year 2019.

Prepared as required by *Financial Information Regulation*, Schedule 1, subsection 6(7)

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 71 (Comox Valley)
SCHEDULE OF PAYMENTS FOR GOODS AND SERVICES
YEAR ENDED JUNE 30, 2019

| <u>SUPPLIERS WITH PAYMENTS > \$25,000.00</u> | <u>AMOUNT PAID DURING</u> | <u>FISCAL YEAR</u> |
|--|----------------------------------|---------------------------|
| AASE ROOF INSPECTION LTD. | \$ | 68,112.19 |
| ABOVE & BEYOND TREE SERVICE | | 35,017.50 |
| ACME SUPPLIES LTD | | 241,511.89 |
| ADVICAS GROUP CONSULTANTS INC | | 52,071.09 |
| AFC INDUSTRIES LTD | | 1,021,317.27 |
| AMAZON.COM/ AMAZON.CA | | 212,012.40 |
| ANDREW SHERET LIMITED | | 66,677.99 |
| APPLE CANADA INC. | | 160,219.63 |
| ARTSTARTS IN SCHOOLS | | 35,864.00 |
| B.C. HYDRO & POWER AUTHORITY | | 770,089.22 |
| B.C. TEACHERS FEDERATION (SIP) | | 704,731.13 |
| B.C. TEACHERS FEDERATION(DUES) | | 744,632.69 |
| BARAGAR ENTERPRISES LTD | | 28,429.99 |
| BARTLE & GIBSON CO LTD | | 71,096.48 |
| BC PRINCIPALS & VICE PRINCIPALS ASSOCIATION | | 57,678.86 |
| BC SCHOOL TRUSTEES ASSOCIATION | | 40,524.21 |
| BC FERRIES INCORPORATED | | 46,190.90 |
| BERK'S INTERTRUCK LTD | | 166,842.59 |
| BIEHL, PABLITA & BRIAN (HOMESTAY) | | 28,700.00 |
| CANWEST MECHANICAL INC | | 32,794.19 |
| CDTA - TEACHER - PRO-D | | 129,793.31 |
| CDW CANADA | | 34,334.29 |
| CENTRAL BUILDERS - HOME HARDWARE | | 41,050.86 |
| CITY ELECTRIC SUPPLY | | 25,976.35 |
| COASTAL INSTALLATIONS (PREFAB) | | 287,138.25 |
| COMMUNITEK INC | | 432,275.20 |
| COMOX COACH & SHUTTLE | | 56,399.59 |
| COMOX DISTRICT TEACHERS ASSOC. | | 294,027.24 |
| COMOX VALLEY REGIONAL DISTRICT | | 53,120.14 |
| COSTCO WHOLESALE #1092 | | 103,970.56 |
| COURTENAY CITY OF | | 332,868.36 |
| CUMBERLAND COMMUNITY SCHOOLS SOCIETY | | 31,425.00 |
| CUPE NATIONAL | | 357,779.63 |
| DENMAN IS. COMMUNITY EDUC SOCIETY | | 26,500.00 |
| DOUGLAS, ALLAN | | 36,844.60 |
| DOUST IVONNE (HOMESTAY) | | 25,500.00 |
| DR CLAIRE VANSTON PH.D | | 37,464.33 |
| E.B. HORSMAN & SON LIMITED | | 87,734.96 |
| EDUCAN INSTITUTIONAL FURNITURE | | 139,700.47 |
| EECOL ELECTRIC (SASK.) LTD. | | 52,015.74 |
| EMTERRA ENVIRONMENTAL | | 65,265.19 |
| ESC AUTOMATION | | 327,221.57 |
| FIRSTCANADA ULC | | 2,067,490.48 |
| FOLLETT SCHOOL SOLUTIONS INC. | | 118,607.93 |
| FOOTPRINTS SECURITY PATROL INC | | 29,742.00 |
| FORTISBC ENERGY (VANCOUVER ISLAND) INC | | 304,887.02 |
| FRAMEWORX | | 38,165.88 |
| GREAT OUTDOOR GYM LTD | | 52,634.39 |
| GREEN ROOTS PLAY EQUIPMENT INC | | 93,747.36 |
| GUARD.ME INTERNATIONAL INSURANCE | | 109,092.10 |
| H.L. DEMOLITION & WASTE MANAGEMENT | | 25,276.46 |
| HABITAT SYSTEMS INC. | | 80,372.16 |
| HEATHERBRAE BUILDERS CO LTD | | 9,270,232.23 |

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 71 (Comox Valley)
SCHEDULE OF PAYMENTS FOR GOODS AND SERVICES
YEAR ENDED JUNE 30, 2019

| <u>SUPPLIERS WITH PAYMENTS > \$25,000.00</u> | <u>AMOUNT PAID DURING</u> | <u>FISCAL YEAR</u> |
|--|----------------------------------|---------------------------|
| HEROLD ENGINEERING LIMITED | \$ | 50,189.92 |
| HITEC PRINTING/BRAZEN | | 32,854.52 |
| HOME SOULUTIONS REMEDIATION LTD. | | 25,198.95 |
| HOMEWOOD HEALTH INC. | | 99,312.06 |
| HORNBY ISLAND EDUCATIONAL SOCIETY | | 35,471.62 |
| IBM CANADA LTD | | 68,433.77 |
| ICBC | | 32,076.00 |
| IDESIGN SOLUTIONS INC | | 34,998.39 |
| INNOV8 DIGITAL SOLUTIONS | | 85,906.83 |
| INSIGHT CANADA INC | | 34,917.38 |
| INSTRUCTURE | | 73,150.20 |
| INTEGRAL GROUP CONSULTING (BC) | | 156,062.97 |
| IREDALE ARCHITECTURE | | 1,197,992.90 |
| IREDALE GROUP | | 267,854.47 |
| ISLAND EHS | | 65,331.99 |
| JO-CY-LEE ESTATES LTD | | 25,817.27 |
| JOHN A. WALLACE ENGINEERING LT | | 38,325.00 |
| KEV SOFTWARE INC. / KEV GROUP | | 37,032.80 |
| KNAPPETT INDUSTRIES (2006) LTD | | 72,539.52 |
| KNOWLEDGE COMPUTERS LTD | | 53,271.68 |
| KONICA MINOLTA BUSINESS SOLUTIONS | | 253,700.52 |
| LONG & MCQUADE LIMITED | | 27,236.15 |
| MACDONALD HAGARTY ARCHITECTS LTD | | 112,923.62 |
| MACQUARIE EQUIPMENT FINANCE LTD | | 165,246.61 |
| MACRAE, JULIE | | 31,915.23 |
| MADILL - THE OFFICE COMPANY | | 28,918.48 |
| MCELHANNEY ASSOCIATES LAND SURVEYING INC. | | 39,341.60 |
| MCELHANNEY CONSULTING SERVICES | | 64,485.07 |
| MCGREGOR & THOMPSON HARDWARE LTD. | | 25,649.74 |
| MINISTER OF FINANCE | | 58,910.88 |
| MINISTER OF FINANCE (CLIMATE ACTION) | | 54,573.75 |
| MINISTER OF FINANCE (TEACHER REGULATION) | | 56,880.00 |
| MINISTRY OF FINANCE (EHT) | | 312,249.25 |
| MONK OFFICE SUPPLY LTD (VICTORIA) | | 57,900.50 |
| MORNEAU SHEPELL LTD | | 106,775.74 |
| MOUNTAIN VALLEY PAVING | | 33,337.50 |
| MSP - MINISTER OF FINANCE | | 620,137.50 |
| NELSON EDUCATION LTD. | | 50,966.86 |
| NELSON ROOFING & SHEET METAL LTD | | 743,100.78 |
| NORTH ISLAND COLLEGE (COURTENAY) | | 109,561.65 |
| NORTHERN COMPUTER | | 505,514.35 |
| NUKO | | 283,800.00 |
| OAKCREEK GOLF & TURF INC. | | 112,172.51 |
| OUT OF SCHOOL CARE SERVICE | | 59,525.00 |
| PACIFIC BLUE CROSS | | 2,394,086.59 |
| PAYPAL | | 45,469.77 |
| PBX DATA TECH INC. | | 129,187.16 |
| PENINSULA CO-OP | | 101,002.20 |
| PENTICTON EXCEL | | 210,000.00 |
| PMH INSIGHTS INC | | 67,147.50 |
| POINTS WEST AUDIO VISUAL LTD | | 47,644.80 |
| POWERSCHOOL CANADA LTD | | 160,867.55 |
| PRICES LOCK & SAFE | | 60,789.03 |

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 71 (Comox Valley)
SCHEDULE OF PAYMENTS FOR GOODS AND SERVICES
YEAR ENDED JUNE 30, 2019

| <u>SUPPLIERS WITH PAYMENTS > \$25,000.00</u> | <u>AMOUNT PAID DURING</u> |
|--|---------------------------------------|
| | <u>FISCAL YEAR</u> |
| PUBLIC EDUCATION BENEFITS | \$ 794,240.34 |
| REAL CDN SUPERSTORE #1 | 39,864.95 |
| RIDGELINE MECHANICAL LTD | 71,658.14 |
| ROCKY POINT ENGINEERING LTD | 49,875.00 |
| ROSETTA STONE LTD. | 85,505.70 |
| S2 INNOVATIVE PRODUCTS GROUP LTD | 53,658.69 |
| SCHELTGEN, KIM & BRUCE (HOMESTAY) | 25,500.00 |
| SCHOLANTIS LEARNING SYSTEMS INC | 42,217.35 |
| SCHOLASTIC CANADA LTD. | 32,060.75 |
| SEVEN SUMMITS CENTRE FOR LEARNING | 35,664.23 |
| SIGNATURE WEST FLOOR & WINDOW FASHION INC | 150,476.12 |
| SLEGG BUILDING MATERIALS | 26,100.16 |
| SLOAN CONSULTANTS LTD | 55,007.11 |
| SOFT CHOICE CORPORATION | 45,772.78 |
| STAPLES ADVANTAGE CAN (CORPORATE EXPRESS) | 32,425.84 |
| STAPLES.CA | 30,762.60 |
| STRATHCONA PARK LODGE & OUTDOOR ED CENTRE | 37,742.78 |
| SUPERIOR PROPANE INC | 28,857.95 |
| SYLVESTRE, CHRISTINA & MARTIN (HOMESTAY) | 25,530.00 |
| SYSCO FOOD SERVICES | 108,570.77 |
| TAYCO PAVING COMPANY | 58,275.00 |
| TEACHERS FILE | 142,934.61 |
| TELUS COMMUNICATIONS (BC) INC. | 93,332.99 |
| TELUS MOBILITY CELLULAR INC. | 58,798.32 |
| TEMPRITE CLIMATE SOLUTIONS LTD | 40,987.76 |
| THE GREAT WEST LIFE ASSURANCE | 208,630.15 |
| THE HOME DEPOT #7177 | 55,307.10 |
| THRIFTY FOODS | 32,408.37 |
| TIPPIN POINT CONTRACTING LTD | 28,015.85 |
| TOWER FENCE PRODUCTS LTD | 28,572.94 |
| TOWN OF COMOX | 47,325.12 |
| TRAINOR MECHANICAL CONTRACTORS | 517,117.79 |
| TRIBUNE BAY OUTDOOR ED. SOCIETY | 116,624.70 |
| UNITED FLOORS | 27,240.21 |
| VANCOUVER PUBLIC EDUCATION ALL | 31,237.50 |
| WESTCOAST OUTBUILDINGS INC | 1,288,601.35 |
| WESTERN CAMPUS RESOURCES | 34,042.47 |
| WESTERRA EQUIPMENT | 26,874.40 |
| WINTERGREEN LEARNING MATERIAL | 47,677.03 |
| WORKSAFEBC | 439,505.48 |
| XEROX CANADA LTD | 39,418.10 |
| TOTAL FOR SUPPLIERS WITH PAYMENTS > \$25,000.00 | \$ 34,505,342.50 |
| TOTAL FOR SUPPLIERS WITH PAYMENTS <= \$25,000.00 | <u>6,213,830.19</u> |
| TOTAL PAYMENTS FOR THE GOODS AND SERVICES | <u><u>\$ 40,719,172.69</u></u> |

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 71 (Comox Valley)
YEAR ENDED JUNE 30, 2019
RECONCILIATION AND EXPLANATION OF DIFFERENCES TO THE AUDITED FINANCIAL STATEMENTS

SCHEDULED PAYMENTS

| | |
|---|------------------|
| Schedule of Remuneration and Expenses: | |
| Remuneration | \$ 66,433,958.74 |
| Employee Expenses | 749,815.55 |
| Employer Portion of EI and CPP | 3,484,066.41 |
| | <hr/> |
| Total Schedule of Remuneration and Expenses | 70,667,840.70 |
| | <hr/> |
| Schedule of Payments for Goods and Services | 40,719,172.69 |
| | <hr/> |

| | |
|---|--|
| CONSOLIDATED TOTAL OF SCHEDULED PAYMENTS | <u><u>\$ 111,387,013.39</u></u> |
|---|--|

FINANCIAL STATEMENT EXPENDITURES

| | |
|-----------------------------|------------------|
| Operating Fund Expenditures | \$ 82,369,523.00 |
| Trust Fund Expenditures | 13,786,313.00 |
| Capital Fund Expenditures | 5,201,680.00 |
| | <hr/> |

| | |
|---|--|
| CONSOLIDATED TOTAL OF FINANCIAL STATEMENT EXPENDITURES | <u><u>\$ 101,357,516.00</u></u> |
|---|--|

| | |
|---|------------------------|
| DIFFERENCE BETWEEN SCHEDULED PAYMENTS AND FINANCIAL STATEMENT EXPENDITURES | - 10,029,497.39 |
|---|------------------------|

EXPLANATION OF DIFFERENCES

The schedule of payments for the provision of goods and services differs from the financial statements in the following ways:

- 100% of GST paid to suppliers is included, whereas the financial statement expenditures are net of the GST rebate
- Third party recoveries of expenses from PAC and school fundraising activities may not all be adjusted for in the schedules
- Employee benefits may be duplicated in the schedule of payments where also reported in employee remuneration
- Travel expenses that are paid directly to suppliers may be duplicated in employee expenses
- List of payments to suppliers does not include foreign currency payments to US suppliers while the expenditures in the financial statements reflect the costs of any foreign currency payment.
- Other miscellaneous cost recoveries that may not have been deducted from scheduled payments
- Holdbacks relating to Capital Projects may be accrued, however, not included in the schedule of payments for goods and services and holdbacks recorded in a prior year may be included in the schedule of payments for goods and services.

The financial statements are reported on an accrual basis, and include payroll liabilities that are not reflected in the schedule of remuneration and expenses, and accounts payable balances that are not reflected in the schedule of payment for goods and services. Changes in liability balances from year to year affect the financial statement expenditures but not the scheduled payments which are reported on a cash basis.

BRIEFING NOTE

TO: Finance Committee
FROM: Nicole Bittante, Secretary-Treasurer
RE: **2020-21 Preliminary Budget Process**

DATE: November 18, 2019

Purpose

The purpose of this briefing note is to advise the Board of Education of the 2020-21 preliminary budget process.

Background

In February of each year, preliminary enrolment projections are provided to the Ministry of Education.

The Ministry of Education funds school districts based on FTE enrolment (not actual headcount) and relies on the FTE enrolment projections to determine the preliminary operating grant for districts, which is then provided to districts in March.

The preliminary operating grant allows districts to develop a balanced preliminary budget for the following school year. The preliminary budget is approved by the Board and submitted to the Ministry in June.

Process

This year, the process for developing the budget will be completed through the work of a Budget Advisory Committee, a sub-committee of the Finance Committee. The Budget Advisory Committee will include representatives from all stakeholder groups in the district, including senior staff, school principals, trustees, support staff (CUPE), teachers (CDTA), and parents (DPAC).

The process will begin in January, with an initial meeting of the Committee to:

- Review the Budget Advisory Committee Terms of Reference
- Review the 2020-21 Budget Guiding Principles
- Develop the 2020-21 Budget Development Timelines

These items will be brought forward to the Board at the end of January for approval.

There will be at least 6 committee meetings throughout the months of January to June in order to develop recommendations for the Board in order to approve a balanced preliminary budget in May and submit to the Ministry in June. the bulk of the work will occur after the March preliminary operating grant announcement.

The key issue for the work of the Budget Committee this year will be the implementation of the new funding model review in March. At this time, the Ministry has not shared what this new model will look like, and have not committed to sharing anything with districts until the Preliminary Grant Announcement in March.

Recommendation

THAT the Board of Education of School District No. 71 (Comox Valley) receive the briefing note for information.

Respectfully submitted,

Nicole Bittante

Nicole Bittante
Secretary-Treasurer

BRIEFING NOTE

TO: Finance Committee
FROM: Nicole Bittante, Secretary-Treasurer
RE: **Funding Model Review Recommendations**

DATE: November 18, 2019

Purpose

The purpose of this briefing note is to update the Board of Education on the implementation plan for the new funding model.

Background

The funding allocation system annually distributes more than \$6.6 billion of provincial funding among 60 Boards of Education.

This is the first time the Funding Model has been reviewed in nearly three decades and it is a commitment identified in the Minister of Education's mandate letter from the Premier.

The Ministry worked closely with the BC School Trustees Association (BCSTA) – co-governors of the education system – to establish a statement of purpose and guiding principles with the goal of working together to create a better model that is responsive, stable and predictable, flexible, transparent, accountable and puts students' needs first. These principles have guided all work to date, and it will continue to guide any future decisions.

In February 2018, the Minister of Education appointed an Independent Review Panel that met with all 60 school districts and heard from over 350 education stakeholders, including teachers, support workers, parents, inclusive education advocacy groups, First Nations, and all 60 school districts.

The Independent Funding Model Review panel presented a final report on December 18, 2018, with 22 recommendations along three themes: equity, accountability, and financial management.

Because of the scope of the recommendations, Government decided to take extra time and have further consultations to better understand the implications of the recommendations for the education system.

Four Working Groups were established to assess the implications of the Panel's recommendations with the goal of identifying any challenges and providing suggestions to get things right. The Working Groups included representation from teachers, parents, inclusive education advocacy groups, First Nations, school administrators, support staff, and all education partner organizations. They met between March and August 2019 to further engage on the key areas and themes identified in the Panel report. The Working Groups shared an update in the summer of 2019 and presented the final reports to the Minister of Education in October 2019.

The Working Group reports are:

- Adult and Continuing Education
- Inclusive Education
- Online Learning
- Financial Management



There were 22 recommendations overall.

11 of the recommendations were how to improve funding allocation model equity:

- Fund specific needs first and then core per student amount determined
- Target aboriginal funding and improve policy expectations for student outcomes
- Consolidate and simplify geographic, salary differential, special grants into Unique School District and Unique School components
- Replace enrolment decline and funding protection
- Create a single Inclusive Education Supplement and combine grants for CommunityLINK and Ready Set Learn
- High cost category and then independent prevalence data
- CEF remains until negotiated changes to the Collective Agreement
- Headcount funding for all school-age educational programming

There were an additional 11 recommendations – 6 recommendations to improve accountability and 5 recommendations for improved financial management.

The reports can be found on the Ministry website:

<https://www2.gov.bc.ca/gov/content/education-training/k-12/administration/resource-management/k-12-funding-and-allocation/funding-model>

Next Steps

The current timelines include:

December – amended funding for the current school year provides updated information to the Province on the funding required

February – Provincial budget is announced along with an information sheet on school year funding and commitments for the three-year plan

March – funding allocations to school districts for the following year

The Ministry has confirmed that districts will not see the new funding model until March 2020.

Recommendation

THAT the Board of Education of School District No. 71 (Comox Valley) receive the briefing note for information.

Respectfully submitted,

Nicole Bittante

Nicole Bittante
Secretary-Treasurer

FACILITIES COMMITTEE
BOARD REPORT

Date: Tuesday November 19, 2019
Time: 4:00 – 5:00pm
Venue: School Board Office

Committee Members:

Ian Hargreaves: Chairperson
Michelle Waite: Trustee
Nicole Bittante, Secretary-Treasurer
Ian Heselgrave, Director of Operations
Geoff Manning, Assistant Superintendent

Guests: Tonia Frawley, Trustee

Recording Secretary: Marlene Leach, Sr. Executive Assistant

A. WELCOME

The Chair welcomed the Committee members and called the meeting to order at 4:00pm.

B. OLD BUSINESS

1. Long Range Facilities Plan (LRFP)
2. Cumberland Community School

C. ITEMS DISCUSSED

None

D. ITEMS FOR INFORMATION

1. Capital Projects Update – Briefing Note

E. FUTURE MEETINGS/AGENDA ITEMS

1. Next Meeting – TBD

F. ADJOURNMENT

The meeting was adjourned at 4:32pm.

BRIEFING NOTE

TO: Facilities Committee
FROM: Ian Heselgrave, Director of Operations
RE: **Capital Projects Update – November 2019**

DATE: November 19, 2019

Purpose

To update the Facilities Committee on capital projects as at November 2019.

Update on Capital Projects

Lake Trail Middle School – Seismic Upgrade

The Construction Management firm for this project is Heatherbrae Builders Ltd. The construction RFP closed in October and the trade contracts have been awarded. The construction management firm is mobilizing at the school this week and is preparing the site for the start of construction. The first task in the project is the demolition of the old shops wing which will begin in late November/early December. Occupancy of the new school building is scheduled for September 2021. Regular updates will continue to be provided.

Hornby Island School Replacement

The Ministry has given the District approval to issue an RFP on BC Bid and Bid Central for a Construction Management firm for the project.

Denman Island Child Care Facility

The District applied for and has received almost \$1 million in funding through the new Childcare BC New Spaces Fund to construct a new childcare facility on Denman Island.

Funding will allow for the creation of 20 additional childcare spaces for children ages 12 months to 5 years and alleviate the increasing demand on the Denman Island Preschool Society (Blackberry Lane Children's Centre), the island's only official childcare centre operating out of the Community Hall.

Detailed design is nearing completion and the project will be issued for tender at the beginning of January 2020. Construction is estimated to be complete by the end of August 2020.

Recommendation

It is recommended that this briefing note be received by the Board of Education as information.

Respectfully submitted,

Ian Heselgrave

Ian Heselgrave
Director of Operations

POLICY COMMITTEE
Board Report

Date: Monday, October 21, 2019
Time: 4:30 – 6:00 pm
Venue: School Board Office

Committee Members:

Michelle Waite: Chairperson
Sheila McDonnell: Trustee – sends regrets
Kat Hawksby: Trustee
Tom Demeo, Superintendent

Recording Secretary: Heidi Bell, Senior Executive Assistant

A. Items for Discussion

1. Review of Draft Policies:
 - a. Policy 22 New – Provision of Menstrual Products to Students
 - b. Policy 23 New – see old AP 362 – The Evergreen Certificate (School Completion Certificate)
 - c. Policy 24 New – see AP 354 – Physical Restraint and Seclusion of Students
2. Discussion began around animals on District property. Committee will be looking at a new Policy or Admin Procedure for this matter.
3. Current Policy Handbook and Administrative Procedures will be placed on the District website with a comment around subject to changes.
4. Policy 7 – Section 22 Trustee Conflict of Interest was pulled out of the current Policy and will be placed as a stand-alone policy 7A and renumbered at a later date.
5. Policy Committee will be reviewing/discussing the following at the next Policy Committee Meeting on November 19th, 2019:
 - a. Administrative Procedures – Section 1 for discussion
 - b. Policy 21 – Community Education and Community Schools

B. Future Meeting/Agenda Items

1. Next Meeting – November 19th @ 2:30 pm
2. Policies currently identified for finetuning/discussion:
 - a. Superintendent Evaluation – Policy 12
 - b. Committee Terms of Reference – Policy 8
3. Future Meeting dates
 - December 10th, 2019 1:00 – 2:30 pm

C. Adjournment

Meeting was adjourned at 5:15 pm

PROVISION OF MENSTRUAL PRODUCTS TO STUDENTS

The Board of Education is committed to providing menstrual products to students who may require them.

The Board will:

1. ensure menstrual products are made available to students of all gender identities or expressions in a manner that protects student privacy;
2. provide for barrier free, easily accessible menstrual products at no cost to student;
3. make menstrual products available in school washrooms;
4. consider students feedback with respect to the provision of menstrual products

Legal Reference: Sections 85(2)(a), 88(1), and 168(2)(t) *School Act*

THE EVERGREEN CERTIFICATE (SCHOOL COMPLETION CERTIFICATE)

Background

The Evergreen Certificate (School Completion Certificate) is based upon Ministerial Orders and Regulations under the *School Act* and recognizes the accomplishments of school completion for students with Ministry of Education designations who have succeeded in meeting the goals and objectives of their individual education program (IEP).

The Evergreen Certificate:

- Is awarded to students with a Ministry of Education special needs designation
- Demonstrates that the student has successfully achieved the goals as set out in their Individual Education Plan and has had appropriate attendance;
- Parents must be consulted prior to putting a student on an Evergreen pathway and must be advised that this pathway will not meet the criteria for a Dogwood Diploma
- Is not designed as a graduation credential
- Is insufficient for direct entry into most post-secondary programs

Procedures

1. Achievement of the Evergreen Certificate

To be eligible to receive a Ministry of Education Issued Evergreen Certificate students must meet the following criteria:

1.1 Students must be enrolled in Grade 12 in a district school

1.2 The student must complete the goals and objectives of their individual education plan (IEP). The education plan may include goals in the following areas:

- Individualized/Functional Academic
- Self Determination and Independence
- Employability Skills
- Personal Health
- Transition Planning

1.3 Show evidence of completing up to eighty (80) hours of physical activity in their final school year school, home, or community. The physical activity may be defined as participation in one or more physical activities which could include physiotherapy, community-based activities, Special Olympics, adapted or regular physical education courses.

1.4 Show evidence of completing up to thirty (30) hours of work or volunteer experience. The experience could be in school, supported work experience in the community or independent work experience. The experience is to be documented with letters of reference as appropriate.

2. Principals will ensure that:

2.1 When criteria is met the school submits the demographic data for the student to the Ministry of Education, including the date when the student met the goals of his or her educational program. The Ministry will then prepare and distribute to the school the Evergreen Certificate for authorized signature and distribution to the student. (See Ministerial Order 205/95)

2.2 The school submits the list of names of the students who have been recommended to receive the Evergreen Certificate (names and students PIN) in June of each year.

2.3 Students who are continuing in the district for an extra year to complete IEP goals must not be issued the Evergreen Certificate until the end of their final year.

Reference: Sections 20,22,65,85, 177 *School Act*
Human Rights Code
Workers Compensation Act
Occupational Health and Safety Regulation
Canadian Human Rights Act

Adopted: May 1, 2019
Revised: January 2018

THE EVERGREEN CERTIFICATE (SCHOOL COMPLETION CERTIFICATE)

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 - Self Determination and Independence
 - Employability Skills
 - Personal Health
 - Transition Planning
- 1.3 Show evidence of completing up to eighty (80) hours of physical activity in their final school year school, home, or community. The physical activity may be defined as participation in one or more physical activities which could include physiotherapy, community based activities, Special Olympics, adapted or regular physical education courses.
- 1.4 Show evidence of completing up to thirty (30) hours of work or volunteer experience. The experience could be in school, supported work experience in the community or independent work experience. The experience is to be documented with letters of

reference as appropriate.

2. Principals will ensure that:

2.1 When criteria is met the school submits the demographic data for the student to the Ministry of Education, including the date when the student met the goals of his or her educational program. The Ministry will then prepare and distribute to the school the Evergreen Certificate for authorized signature and distribution to the student. (See Ministerial Order 205/95)

2.2 The school submits the list of names of the students who have been recommended to receive the Evergreen Certificate (names and student PIN) in June of each year.

2.3 Students who are continuing in the district for an extra year to complete IEP goals must not be issued the Evergreen Certificate until the end of their final year.

Reference: Sections 20, 22, 65, 85, 177 School Act
Human Rights Code
Workers' Compensation Act
Occupational Health and Safety Regulation
Canadian Human Rights Act

Adopted: May 1, 2009
Revised: January, 2018

PHYSICAL RESTRAINT AND SECLUSION OF STUDENTS

The Administrative Procedures for the physical restraint and seclusion of students is aligned with the BC Ministry of Education Provincial Guidelines for Physical Restraint and Seclusion in School Settings. June 2015.

The Comox Valley Board of Education believes that access to an effective educational program is a basic right of each student. The board further considers positive educational/behavioural interventions, mental health supports and least restrictive approaches to the provision of students supports to be best practice. Respect for human rights, maintaining student dignity and the safety of all involved is paramount. The board believes that schools should be safe and caring places in which educational programs are carried out in positive and supportive learning environments. Every effort should be made to structure learning environments and to provide learning supports that make physical restraint and seclusion unnecessary. The overarching goal of learning environment design is the creative use of space to facilitate and support positive student learning experiences, rather than punitive disciplinary ones. The board acknowledges that employees use a variety of educative, preventative and restorative interventions to respond to a range of disruptive student behaviours that compromise student safety. In exceptional circumstances when student behaviour presents an imminent danger of serious physical harm to self or others, including school personnel and where less restrictive interventions have proven to be ineffective in ending the danger or serious physical harm it may be necessary, as a last resort, for staff to use reasonable physical restraint or seclusion.

The decision to use reasonable physical restraint is guided by the professional judgement of staff. Staff will have the full support of the board in their efforts to maintain a safe learning environment to the extent that their actions comply with relevant legislation and district policy and procedures governing the physical restraint and seclusion of students.

The Comox Valley School Board does not support any form of physical restraint or seclusion as an on-going intervention. Any intervention that involves physical restraint or seclusion may be used only in cases of extreme emergency where they physical actions of the student threaten to cause harm to self or others.

Guiding Principles

1. Behavioural interventions for students must promote the rights of all students to be treated with dignity, honour and each student's right to feel safe.
2. Behavioural interventions for all students emphasize prevention and positive behaviour supports. Every effort must be made to employ preventative actions that preclude the need for the use of physical restraint or seclusion.

3. Positive emotional and behavioural interventions and mental health supports are provided for all students who need them in a safe and least restrictive environments.
4. Effective implementation of school-side programs that support positive behaviour, such as Positive Behaviour Intervention Supports (PBIS), are linked to greater academic achievement among students, and to significantly fewer disciplinary problems, increased constructive instructional time, and to increased perception of safer teaching and learning environments (pg.2 Provincial Guidelines – *Physical Restraint and Seclusion in School Settings*.)
5. There is a continuum of interventions in the management of disruptive behaviour. Behavioural interventions address the underlying cause and purpose of potentially harmful behaviour.
6. For students whose pattern of behaviour impedes their learning or the learning of others, a functional behaviour assessment is recommended to inform the development of a behavioural intervention plan. These plans incorporate positive interventions and include instruction in appropriate behaviour and strategies that will help students to learn to regulate and de-escalate their behaviour. Opportunities for parents/guardians and where appropriate, students to be consulted in the development of these plans must be offered.
7. Physical restraint or seclusion is only used in exceptional circumstances where the behaviour of a student poses imminent danger or serious physical harm to self or others and where less restrictive interventions have been ineffective in ending danger or serious physical harm. Physical restraint or seclusion is discontinued once imminent danger or serious physical harm to self/and or others has dissipated.
8. It is expected that all staff working in situations that involves physical restraint or seclusion is trained in Non-Violent Crisis Intervention (CPI).
9. Students exhibiting behaviour that is compromising safety of self and/or students should be supported by appropriate documentation support (i.e. IEP and/or Behaviour Plan and/or Safety Plan and/or specialist consultation).
10. Parents/guardians of students who require physical restraint or seclusion will be informed as soon as possible when these interventions are used.
11. Recurring practice of physical restraint or seclusion is not common practice in any student's education program. If a student struggles to show safe behaviour and interrupts the learning of other consistently, educational programming may need to be reviewed with parents, outside agency and team. This review may include and is not exclusive to: an abbreviated school day, an alternate setting, alternate programming, home schooling, Distributed Learning until the student's behaviours have stabilized.

PHYSICAL RESTRAINT AND SECLUSION

Background

The District recognizes that it has a responsibility to maintain safe, orderly and caring school environments for all of its students and employees. The District believes that respect for student rights, maintaining student dignity and the safety of all involved is paramount.

Behaviour is a form of communication and interventions for all students are to emphasize prevention and promotion of positive behaviour to protect the individual's and other's safety.

The District recognizes that the use of emergency physical restraint or seclusion procedures may be necessary when a student presents imminent danger to themselves or others. Every effort is made to employ preventative actions that preclude the need for the use of physical restraint or seclusion.

Definitions

Physical Restraint is a method of restricting another person's freedom of movement or mobility in order to secure and maintain the safety of the person or the safety of others.

- The provision of a 'physical escort' (ie. temporary touching or holding of a student's hand, wrist, arm, shoulder or back for the purpose of accompanying and inducing a student who is acting-out to walk to a safe location) does not constitute physical restraint.
- The provision of physical guidance, or prompting of a student when teaching a skill, redirecting attention, or providing comfort, also does not constitute physical restraint.

Seclusion is the involuntary confinement of a person alone in a room, enclosure, or space which the person is physically prevented from leaving.

- Behaviour strategies such as "time out", used for social reinforcement as part of a behaviour plan, are not considered 'seclusion'.
- The term seclusion does not apply where a student has personally requested to be in a different/secluded location/space.

Time out is the removal of a child from an apparently reinforcing setting to a presumably non-reinforcing setting for a specified and limited period of time. Time out involves removing a student from sources of positive reinforcement as a consequence of a specific undesired behavior.

- Time out is only one option along a continuum of behavior interventions supporting behavior change. Time-out can be implemented on several different levels, ranging from

quiet time in the regular classroom to a time-out room in a location outside of the classroom.

- Typically time-out is used in tandem with positive interventions that can maximize student learning and assist in the acquisition of replacement behaviours.

Procedures

1. Physical restraint and seclusion procedures are emergency, not treatment, procedures and are used only in exceptional circumstances where a student is in imminent danger of causing harm to self or others.
2. All school staff members are to be provided the opportunity to participate in training in positive behaviour interventions and supports and de-escalation techniques, and all specialized staff who work directly with a student in situations where there is a potential for imminent danger of serious physical harm to the student or others, and where they may be required to respond to an individual whose behavior is presenting a danger to self or others are expected to be trained in crisis intervention and the safe use of physical restraints and seclusion.
3. Parents and, where appropriate, students are to be offered opportunities to be consulted in the development of positive behaviour supports and interventions, behaviour plans, emergency or safety plans.
4. Every instance where physical restraint and/or seclusion or the use of "timeout" outside of a classroom has occurred is documented.
5. Prevention/intervention strategies are reviewed and revised in situations where:
 - 5.1. Repeated use of physical restraint and seclusion for an individual student occurs;
 - 5.2. Multiple uses of physical restraint and seclusion occur within the same classroom; or
 - 5.3. Physical restraint and seclusion is repeatedly used by an individual.
6. Incidents of physical restraint and seclusion will be reported to the Principal and forwarded to the Superintendent.
7. The Superintendent will review this Administrative Procedure on a regular basis to ensure alignment with current research/practice and to ensure alignment with guidelines issued by the Ministry of Education.

Reference: Sections 6, 7, 20, 22, 26, 65, 85 School Act
Youth Justice Act
Youth Criminal Justice Act (Canada)

Adopted: May XX, 2019
Revised:

Policy 7A

1. Trustee Conflict of Interest

- 1.1 The trustee is directly responsible to the electorate of the District and to the Board. Upon election to office, the trustee must accept a position of public trust and is expected to act in a manner which will enhance the trust accorded the trustee, and through the trustee, the trust accorded to the Board. Elected officials must not have financial interests, liabilities or appointments which place them in a position of conflict of interest or opportunity for personal gain while representing the District. The Board's ability to discharge its obligations is dependent upon the confidence the residents of the District place in the Board and in its trustee members.
- 1.2 The trustee shall be conversant with Sections 55 to 60 of the *School Act*.
- 1.3 Trustees shall act at all times in the best interest of the district, fulfilling their responsibilities and obligations as elected public officials in a manner that inspires confidence and trust in the integrity, objectivity and impartiality of the Board.
- 1.4 Definition:
 - 1.4.1 A conflict of interest exists when an individual trustee's personal interests or those of family members, business partners or close personal associates, financial or otherwise, interfere with or compromise the trustee's ability to act in the best interests of the district and the constituents whom it serves. Such conflict of interest may be real, potential or perceived.
 - 1.4.2 In addition to the provisions of the *School Act* concerning monetary conflicts of interest, trustees are also considered to be in a conflict of interest in the following circumstances:
 - 1.4.2.1 When they, members of their family, business partners or close personal associates may benefit financially or professionally, either directly or indirectly, from the trustee's position on the board.
 - 1.4.2.2 When circumstances arise that compromise, or appear to compromise, independence and ability to make fair and unbiased decisions (i.e. employment or professional status, political affiliations, community connections).
 - 1.4.2.3 When they appropriate district financial or other resources for personal use (i.e. information, equipment, supplies).
 - 1.4.2.4 When they are involved in staffing and student issues involving family members, business associates or personal friends (i.e. contracting for services, hirings, promotions, evaluations, disciplinary actions).

1.5 Disclosure:

- 1.5.1.1 A trustee must openly disclose a real, potential or perceived conflict of interest as soon as the issue arises and before the board or its committees deal with the matter.
- 1.5.1.2 Where uncertain about whether or not the issue constitutes a conflict of interest, the trustee may consult with the board chair or the secretary treasurer for advice and guidance.
- 1.5.1.3 Where any trustee is aware of a real, potential or perceived conflict of interest not declared by any other trustee, has the responsibility to raise the issue for clarification with the individual, and if unresolved, then with the board.
- 1.5.1.4 Full disclosure does not remove or eliminate a conflict of interest.

1.6 Decision-Making Process:

- 1.6.1.1 Where there is a question or uncertainty about a conflict of interest circumstances, the board by vote shall make a final determination. The trustee potentially in conflict shall be absent from the discussion and the vote.
- 1.6.1.2 Where a conflict of interest is declared/confirmed, the trustee so affected will be absent from any discussion of the issue and vote upon it. Further, the trustee shall not attempt to personally influence the board's decision in regards to the issue.

Conflict of interest disclosure and decisions shall be duly recorded in the official minutes of the meeting at which the disclosure/decision occurred.

Legal References: 50, 56, 57, 58, 59, 66-71, 71(1), 72 *School Act*
Financial Disclosure Act
Income Tax Act

BOARD OPERATIONS

The board's ability to discharge its obligations in an efficient and effective manner is dependent upon the development and implementation of a sound organization design. In order to discharge its responsibilities to the electorate of the district, the board shall hold meetings as often as necessary. A quorum, which is a simple majority of the number of trustees, must be present for every duly constituted meeting.

The board has adopted policies so the business of the board can be conducted in an orderly and efficient manner. All points of procedure not provided for in this Policy Handbook shall be decided in accordance with *Robert's Rules of Order*.

The board's fundamental obligation is to preserve, if not enhance, the public trust in education, generally, and in the affairs of its operations in particular. Consistent with its objective to encourage the general public to contribute to the educational process, board meetings will be open to the public. Towards this end, the board believes its affairs must be conducted in public to the greatest extent possible.

There are times when BC FOIPPA legislation requires or when the board determines that public interest is best served by private discussion of specific issues in "in-camera" sessions.

In order to carry out its responsibilities effectively, the board will hold periodic meetings of several types. Formal meetings, at which all formal and legal business of the board as a corporate body shall be done, may be designated as Inaugural, regular, or special meetings, or in-camera.

The board has adopted specific policy governing board operation and the conduct of its formal meetings.

1. Board Composition and Elections

- 1.1 The Board of Education for the school district is comprised of a total of seven (7) trustees selected from the following trustee electoral areas:

- 1.1.1 Two (2) trustees from Trustee Electoral Area 1, being the Corporation of the City of Courtenay;
- 1.1.2 One (1) trustee from Trustee Electoral Area 2, being the Town of Comox;
- 1.1.3 One (1) trustee from Trustee Electoral Area 3, being the Corporation of the Village of Cumberland
- 1.1.4 One (1) trustee from Area 4 – Electoral Area A, being from the Comox Valley Regional District.
- 1.1.5 One (1) trustee from Area 5 – Electoral Area B, being from the Comox

- Valley Regional District
- 1.1.6 One (1) trustee from Area 6 – Electoral Area C, being from the Comox Valley Regional District

2. Inaugural Meetings

- 2.1 After the general local election of trustees in the school district, the secretary treasurer must convene a first meeting of the board within thirty (30) days from the date that the new board begins its term of office. The first order of business shall be to elect a chairperson and vice-chair of the board.
- 2.2 The chair of the inaugural meeting shall be the secretary treasurer until such time as the board chair has been elected.
- 2.3 The secretary treasurer shall announce the results of trustee elections.
- 2.4 The secretary treasurer shall administer the two (2) oaths of office; the Declaration by Trustee and the Oath of Confidentiality before taking their seats on the board.
- 2.5 The secretary treasurer shall call for nominations for board chair (seconding is not required) and conduct a vote by secret ballot in which that person receiving a clear majority cast shall be elected board chair for the ensuing year. If no person receives a clear majority, further ballots shall be taken until the same is achieved or, if after a third ballot a tie shall occur the Board shall recess and reconvene at a time of its choosing in order to conduct a fourth vote.
- 2.6 The chair so elected shall assume the chair for the remainder of the meeting.
- 2.7 The board shall proceed to elect a vice-chair, BC School Trustees Association representative and alternate, and a BC Public School Employers' Association representative and alternate, in the same manner as the election of the chair.
- 2.8 Following the elections, the order of business shall be:
- 2.8.1 Passage of banking resolutions and appointment of signing officers. These appointments may be amended at a regular board meeting as required.

3. Annual Election of Officers of the Board

- 3.1 In years when inaugural meetings are not necessary, the board shall meet at a time, place and location as determined by the board to elect the officers of the board. This will normally be done annually; however, the *School Act* allows an election at any time.
- 3.2 The chair of the meeting shall be the secretary treasurer until such time as the board chair has been elected.
- 3.3 The secretary treasurer shall call for nominations for board chair (seconding is not required) and conduct a vote by secret ballot in which that person receiving a clear majority cast shall be elected board chair for the ensuing year. If no person

receives a clear majority, further ballots shall be taken until the same is achieved or,

if after a third ballot a tie shall occur the board shall recess and reconvene at a time of its choosing in order to conduct a fourth vote.

3.4 The chair so elected shall assume the chair for the remainder of the meeting.

3.5 The board shall proceed to elect a vice-chair.

4. Regular Public Meetings

4.1 Prior to the end of each school year, the board shall establish a schedule of regular public meetings of the board for the ensuing school year. A regular meeting shall be held at least once per month. Additional meetings shall be held as the board may decide.

4.2 A quorum of the board for a regular meeting shall be a majority of the trustees holding office at the time of the meeting.

4.3 At the appointed time for commencement of a meeting, the chair shall ascertain that a quorum is present before proceeding to the business of the meeting. If a quorum has not been made within one-half (1/2) hour after the appointed time, the meeting shall stand adjourned until the next regular meeting date or until another meeting shall have been called in accordance with this policy.

4.4 If, prior to the meeting, the chair and/or the secretary treasurer have received information suggesting there will not be a quorum, the meeting may be cancelled, and attempts will be made to contact all trustees.

4.5 Trustees may be allowed to participate in or attend a meeting of the board by telephone or other means of communication if all trustees and other persons participating in or attending the meeting are able to communicate with each other.

4.6 If a trustee participates in or attends a meeting of the board by telephone or other means of communication (as provided above), the trustee is to be counted for the purposes of determining a quorum and voting.

4.7 The agenda will be set by the Agenda Setting Meeting, which consists of the board chair, vice-chair, superintendent and secretary treasurer, no later than the Monday of the week prior to the public meeting. Items for the agenda are to be submitted to the office of the secretary treasurer by 4:00 p.m. on the Tuesday of the week prior to the board meeting.

4.8 Written notice of each meeting, together with the proposed agenda, must be given at least forty-eight (48) hours in advance to each trustee by delivery to the place designated by him or her, or via email. Non-receipt by a trustee shall not void the proceedings.

- 4.9 The agenda will include the following items:
- 4.9.1 Minutes of the previous meeting
 - 4.9.2 Minutes of any special meetings held since the previous Regular meeting;
 - 4.9.3 Copies of Board Committee reports;
 - 4.9.4 Briefing notes for any items requiring a decision;
 - 4.9.5 Copies of information items;
 - 4.9.6 Notice or items of new business to be considered;
 - 4.9.7 Copies of board correspondence to be considered.
- 4.10 The Order of Business at all regular board meetings, unless varied by motion, shall be as follows:
- 4.10.1 Call to Order
 - 4.10.2 Welcome and Acknowledgement of Traditional Territory
 - 4.10.3 Agenda – Changes/Additions
 - 4.10.4 Adoption of Agenda
 - 4.10.5 Adoption of Minutes of Prior Meetings
 - 4.10.6 Report on In-Camera Meeting
 - 4.10.7 Presentation/Delegation
 - 4.10.8 Announcements
 - 4.10.8.1 Board Chair
 - 4.10.8.2 Superintendent
 - 4.10.9 Education Committee Report
 - 4.10.10 Standing Committee Reports
 - 4.10.11 Decision items
 - 4.10.12 Information items
 - 4.10.13 Board Business
 - 4.10.14 Correspondence
 - 4.10.15 Public Question Period
 - 4.10.16 Adjournment
- 4.11 A change to the prescribed order of business may be proposed by any trustee and shall require majority consent, without debate.
- 4.12 New business shall not be considered at any regular meeting unless it arises directly out of correspondence, reports, or other matters arising during the regular order of business, provided that the members present at any regular meeting of the board may, by unanimous resolution, waive the giving of notice. New business may only be introduced by a member as provided herein through a *Notice of Motion*.
- 4.13 Referral to a committee of any matter arising during the course of any regular meeting may be made upon resolution of the meeting.
- 4.14 Minutes shall be kept by the Secretary of the board of all proceedings of the board, with the minutes to be concise and to record decisions, but not the contents of speeches.
- 4.15 All meetings shall stand adjourned at 9:00 p.m. or two (2) hours after their commencement, whichever comes first. Meetings may continue to a specified or

unspecified time, provided that the members present at the meeting unanimously resolve continuation.

- 4.16 All regular public meetings of the board shall be open to the public and to the media and no person shall be excluded except for improper conduct.
- 4.17 The presiding officer may expel and exclude from a board meeting, any person whom they consider has been guilty of improper conduct.
- 4.18 If, in the opinion of the board, the public interest so requires, the board may order a meeting or part thereof to be closed (in-camera) to the public to discuss topics pertinent to that meeting and may exclude persons other than trustees and officers.
- 4.19 Fifteen (15) minutes will be set aside on each regular Board Meeting Agenda to give members of the public an opportunity to ask questions to the board.
 - 4.19.1 The board welcomes questions of a general nature, but the primary purpose of the "Public Question Period" is to ask questions about the board's policies or operations. The Question Period is not a platform for presentations or personal statements
 - 4.19.2 The chairperson may refer the question to a senior staff member or to the appropriate board committee chairperson. Whenever possible, the questions will be answered immediately. If not, it will be deferred to a later date when all the information is available
- 4.20 A review of board operations, procedures and policies will be conducted at a time and place to be determined by the board.

5. Public Participation

Preamble:

The board welcomes and provides for a variety of forms of public participation by members of the community. Public participation may be through presentations by a delegation, through formal question/comment periods in regular board meetings or in the form of written communications. Such opportunities shall not be used to address matters which must be dealt with in Closed (in-camera) meetings as noted elsewhere in this policy. For example, individual student matters must not be dealt with in a public setting. In addition, structures have been defined in legislation and collective agreements to deal with labour management issues. The public participation opportunities noted below are not to be used to deal with such matters. The board respects and honors employee groups' contracts and official representatives and will therefore deal with labour management issues through defined legislated and collective agreement processes.

5.1 Presentation

- 5.1.1 Requests to make a presentation before the board shall be submitted to the office of the secretary treasurer by 4:00 p.m. on the

Monday of the week prior to the scheduled board meeting.

- 5.1.2 After the scheduled presentation, board members may ask questions. Except in extraordinary circumstances, no formal response will be given until a later date.
- 5.1.3 Presentations at regular meetings may include objective criticism of school operations and/or programs but may not include complaints about school personnel or other persons.
- 5.1.4 Speakers shall be allotted fifteen (15) minutes for a presentation, although the time allotment may be extended up to an additional fifteen (15) minutes more by a majority vote of the board.

5.2 Delegations:

The following guidelines will govern groups or individuals wishing to be heard as a delegation.

- 5.2.1 A delegation is a group or individual requesting permission to appear before the board to speak on a matter relating to the business of the board. Requests to appear as a delegation must be submitted in writing six (6) calendar days prior to a scheduled meeting. The request must outline the purpose of the delegation.
- 5.2.2 Normally, a delegation representing a group previously heard on a topic will not be heard a second time unless the delegation presents, in advance, material or information not previously considered that is germane to any decision. A motion of the board to hear the delegation must be passed by having a majority of all its members cast an affirmative vote.
- 5.2.3 Delegations will be limited to five (5) minutes duration, with a brief question period available for trustees at the conclusion.
- 5.2.4 Any written material to be provided to trustees in conjunction with a delegation must be made available to the school board office by the Thursday afternoon preceding the meeting. Fifteen (15) copies are required. If the material provided must be returned following the meeting, this must be specified at the time it is provided.
- 5.2.5 Decisions on requests made by a delegation are not normally made at the meeting at which the delegation is heard. However, if the board believes the matter is emergent, it may consider the matter during the new business portion of the meeting.
- 5.2.6 Groups or individuals wishing to be heard as a delegation must be present at the meeting by 7:00 p.m. They may leave the meeting once their business is concluded but are welcome to remain should they so desire.

- 5.3 Any special arrangements required must be made at the time the request to appear is submitted.

5.4 Question Periods

During the Question Period section of the Agenda, individuals may ask a question and supplemental questions of the chair on school board matters. The total time for each question, including supplemental questions and the response is five (5) minutes.

6. Special Meetings

- 1.1 A special meeting of the board may be called by the chair, or upon written request by a majority of the trustees, shall be called by the secretary treasurer. No business other than that for which the meeting was called shall be conducted at the meeting.
- 1.2 Written notice of a special meeting and an agenda shall be given to each trustee at least forty-eight (48) hours in advance of the meeting. Delivery of a written notice and the agenda may be waived by resolution, provided all reasonable steps have been taken to notify all trustees of the meeting.

2. Closed In-Camera Meetings

- 7.1 The board may convene a meeting without the public, or without the public and staff present, at which matters of a confidential nature shall be discussed. No trustee shall disclose to the public, the proceedings of a closed (in-camera) meeting unless a resolution has been passed at the closed meeting to allow disclosure.
- 7.2 Minutes of a closed (in-camera) meeting shall be kept in the same manner as a regular meeting but shall be approved only by the board in a closed (in-camera) meeting and shall not be filed with the minutes of the regular meetings.
- 7.3 A general summary of matters discussed, and the nature of decisions made at in-camera meetings shall be prepared following each meeting and, after approval of the in-camera meeting minutes, this statement will be attached to the agenda of the regular meeting immediately following.
- 7.4 Unless otherwise determined by the board, the following matters shall be considered in a closed (in-camera) meeting:
 - 7.4.1 Student disciplinary cases;
 - 7.4.2 Information regarding appointment, employment or dismissal of an employee;
 - 7.4.3 Matters of collective negotiations with employees;
 - 7.4.4 Matters related to the purchase or sale of land;

- 7.4.5 Matters of a personal nature that are subject to the Freedom of Information and Protection of Privacy Act;
- 7.4.6 Such other matters where the board decides that the public interest so requires.
- 7.5 Notwithstanding any rule limiting reconsiderations of the agenda, a trustee may make a motion to move a matter from the agenda of a closed (in-camera) meeting

or session to the agenda of the open meeting, or the reverse. The motion requires a seconder, is debatable, and requires a simple majority in order for the matter to be considered in a closed (in-camera) meeting.

8. Presiding Officers

- 8.1 If the chair is absent, or unable to act, the vice-chair shall preside at meetings of the board. If the vice-chair is absent or unable to act, the members shall elect one (1) of their number to preside at the meeting.
- 8.2 The chair may vacate the chair in order to enter debate or propose or second a motion, in which case the vice-chair, if present or another member appointed by the chair shall preside until the issue is disposed of (which seldom should be done).
- 8.3 In the event that neither the chairperson nor the vice-chairperson are able or willing to take the chair, the presiding officer shall be such person as the board may elect for that meeting.
- 8.4 The chair shall rule on all points of order and shall state their reasons and the authority for ruling when making a ruling. The chair's ruling shall be subject to appeal to the board. An appeal may only be requested immediately after a ruling and before resumption of business.
- 8.5 In discussing matters with a delegation, the chair of the board shall act as spokesperson.

9. Rules of Order

- 9.1 The current edition of Robert's Rules of Order shall govern points of order and procedures not provided for in the *School Act* or in this Policy Handbook. Where there is an inconsistency between the *School Act* and this Policy Handbook, the *School Act* shall apply.
- 9.2 The board may adopt a procedural rule for one (1) meeting by resolution approved by majority vote of the trustees present at the meeting.
- 9.3 A rule other than the requirement for notice of meetings may be suspended for one (1) meeting by unanimous consent of the trustees' present.

- 9.4 This policy may be amended by resolution of at least majority vote of the entire board approving the amendment. Notice of intention to propose the amendment must be given at the previous meeting and Trustees must be given at least forty-eight (48) hours' notice.
- 9.5 The presiding officer's ruling on a point of order shall be based on rules of order as stated in s9.1.
- 9.6 An appeal of a ruling of the presiding officer shall be decided without debate by a majority vote of trustees' present. The challenger and the presiding officer have the right to state briefly the reason for their positions. When an appeal is successful it does not necessarily set a precedent.
- 9.7 A copy of the Board Policy Handbook shall be available for inspection at all reasonable times by any person.

10. **Bylaws**

- 10.1 The board shall not give a bylaw more than two (2) readings at any one (1) meeting unless the members of the board who are present at the meeting unanimously agree to give the bylaw three (3) readings at that meeting. The follow matters shall be dealt with only by bylaw:
- 10.1.1 Adoption of the budget;
 - 10.1.2 A capital bylaw;
 - 10.1.3 The acquisition or disposal of property;
 - 10.1.4 Amendments to bylaws;
 - 10.1.5 Where required by the *School Act*.
- 10.2 Written notice of intention to propose a bylaw shall be given in the notice of the meeting where the bylaw is to be proposed.
- 10.3 Every bylaw shall be dealt with in the following stages:
- 10.3.1 First reading – no debate or amendment;
 - 10.3.2 Second reading - discussion of the principle of the bylaw;
 - 10.3.3 Third reading – consideration of amendments and final decision.
- 10.4 The secretary treasurer shall certify on a copy of each bylaw, the readings and the times thereof and the context of any amendment passed.
- 10.5 A proposed bylaw or amendment may be withdrawn at any stage with unanimous consent of the board.

6. **Motions**

- 11.1 Unless expressly required to be exercised by bylaw, all powers of the board shall be exercised by resolution (motion).
- 11.2 A motion, when introduced, brings business before the meeting for possible action. A motion shall be worded in a concise, unambiguous and complete form and, if lengthy or complex, shall be submitted in writing.
- 11.3 The presiding officer may divide a motion containing more than one (1) subject and it shall be voted on in the form in which it is divided.
- 11.4 All motions shall be seconded.
- 11.5 All motions are debatable except the following:
 - 11.5.1 Motion to call the question;
 - 11.5.2 Motion for adjournment of debate or for adjournment of a meeting unless such a motion contains a time for recommencement of debate or for a new meeting;
 - 11.5.3 Motion to fix time for adjournment of a meeting;
 - 11.5.4 Motion to proceed to the next business;
 - 11.5.5 Motion to go into closed (in-camera) session.
- 11.6 An amendment is a motion to modify the wording of a pending motion. An amendment must be germane, i.e. closely related to or having a bearing on the subject of the motion to be amended. A motion can be amended more than once; however, there can only be one (1) amendment on the floor at a time and it shall be dealt with before another amendment is presented, or the motion is decided. An amendment to an amendment must be germane to the first amendment and cannot be amended.
- 11.7 All motions shall be subject to amendment except the following:
 - 11.7.1 Motion that the question be now put;
 - 11.7.2 Motion for adjournment of debate or adjournment of a meeting;
 - 11.7.3 Motion to table unless such a motion contains a date for further consideration of the matter tabled;
 - 11.7.4 Motion to refer to committee;
 - 11.7.5 Motion to proceed to next business.

12. Reconsideration and Rescind

- 12.1 A motion that has been defeated at a previous meeting can be moved again at a subsequent meeting only if the mover had previously voted on the prevailing side.
- 12.2 Motions to rescind a motion previously adopted can be considered only if notice has been given at a previous meeting or in the call for the present meeting and if no action has been taken which it is too late to undo. Such motions are debatable. There is no time limit for these motions, and they can be moved by any member. A majority vote is required for approval.

8. Debate

- 13.1 Debate shall be strictly relevant to the motion before the meeting and no trustee shall speak for more than five (5) minutes at one time. The presiding officer shall warn speakers who violate this rule or who persist in tedious or repetitious debate.
- 13.2 Speakers shall be recognized by the chair and shall address all remarks to the chair.
- 13.3 Each trustee has the right to speak twice on the same question on the same day but cannot make a second speech if any trustee who has not spoken on that question desired to speak.
- 13.4 A point of privilege (a matter dealing with the rights or interests of the board as a whole or of a trustee personally), may be raised at any time and shall be dealt with forthwith before resumption of business.
- 13.5 No trustee shall interrupt another trustee who has the floor except to raise a point of order, a point of privilege, or to disclose a conflict of interest.

14. Voting

- 1.1 All trustees present at a meeting must vote on each issue unless they are in a conflict of interest or abstain.
- 1.2 If a trustee has a conflict of interest, they must abstain from voting and the quorum will not be affected.
- 1.3 Any declared conflicts of interest shall be recorded.
- 1.4 Voting shall be by show of hands unless otherwise provided in board policy.
- 1.5 All questions shall be decided by a majority of the votes of the trustees present and voting, save as otherwise provided for in Board Policy Handbook or the *School Act*.

2. Minutes

The board shall maintain and preserve by means of minutes a record of its proceedings and resolutions.

15.1 The minutes shall record:

- 2.1.1 Date, time and place of meeting;
- 2.1.2 Type of meeting (inaugural, regular or special);
- 2.1.3 Name of presiding officer;
- 2.1.4 Names of those trustees and administration in attendance;
- 2.1.5 Approval of preceding minutes;
- 2.1.6 Only motions will be recorded in the minutes. Preamble, rationale, or discussions will not be recorded in the minutes, unless directed by the board through resolution;
- 2.1.7 Points of order;
- 2.1.8 Appointments;
- 2.1.9 Recommended motions proposed by committees; and,
- 2.1.10 Trustee declaration pursuant to Section 56, 57 or 58 of the *School Act*.

2.2 The minutes shall:

- 2.2.1 Be prepared as directed by the superintendent;
 - 2.2.2 Be considered an unofficial record of proceedings until such time as adopted by a resolution of the; and
 - 2.2.3 Upon adoption by the board, be deemed to be the official and sole record of the board's business.
- 2.3 The superintendent shall ensure that, upon acceptance by the board, appropriate initials are appended to each page of the minutes, and that appropriate signatures and the corporate seal of the district are affixed to the concluding page of the minutes.
- 2.4 As part of its ongoing effort to keep staff and the public fully informed concerning its affairs and actions, the board directs the superintendent to institute and maintain effective and appropriate procedures for the prompt dissemination of information about decisions made at all board meetings.
- 2.5 The approved minutes of a regular or special meeting shall be posted to the website as soon as possible following approval. The superintendent is responsible to post the approved minutes.
- 2.6 Upon adoption by the board, the minutes of meetings other than Closed (in-camera) meetings shall be open to public scrutiny.

3. **Correspondence**

- 1.1 Correspondence is at times sent to the board and at other times to individual trustees. Even when correspondence is addressed to an individual trustee the contents may be more appropriately addressed by the corporate board. Where correspondence is addressed to the board or its contents are more appropriately

addressed by the corporate board the following processes shall be adhered to. The intended outcomes of these processes are: to ensure board correspondence is acknowledged in a timely fashion, the corporate board is aware of the public input provided and where required, a corporate response is provided in a timely manner.

- 1.1.1 Where non-routine correspondence is received that appears to require a formal board response, that correspondence shall be placed on the agenda of the next regular board meeting.
- 1.1.2 Where non-routine correspondence is received that does not appear to require a formal board response, that correspondence, together with any response issued by the superintendent, shall be circulated to the trustees.
- 1.1.3 Where an individual trustee receives correspondence that in the trustee's judgement is more appropriately a corporate board matter, the correspondence will be directed to the chair who will acknowledge the correspondence, and act in accordance with 16.1.1 or 16.1.2 above.

2. Audio/Video Recording Devices

- 2.1 The board requires that anyone wanting to use recording devices at a public board meeting must obtain prior approval of the board chair. This shall be communicated by the board chair at the beginning of the Regular or Special Meeting.

3. Trustee Participation in Meetings through Electronic Means

A Trustee may participate in a meeting of the board by electronic means or other communication facilities if the electronic means or other communication facilities enable the Trustees participating in the meeting and members of the public attending the meeting to hear each other.

- 3.1 Trustees participating in a meeting of the board by electronic means or other communication facilities are deemed to be present at the meeting.
- 3.2 The chair of the board may refuse to allow a Trustee to participate in a meeting by electronic means or other communication facilities where the required electronic equipment is not available or where Special meetings are held in private and or for the purpose of hearing appeals or conducting hearings related to employee matters, or any board matters which attract the principles of natural justice.
- 3.3 Notwithstanding the requirements of these procedures, a Trustee cannot attend more than three (3) consecutive Regular meetings of the board electronically without being authorized by resolution of the board to do so.
- 3.4 Trustees who connect to a meeting of the board by video conference, teleconference or other means of electronic transmission will be considered in attendance at the meeting and form part of the quorum.

4. Trustee Remuneration

4.1 *Recommendation*

4.1.1 Effective January 1, 2019 trustee base remuneration shall be \$13,900 with an additional remuneration for the board chair to be \$3,400; and the additional remuneration for the vice-chair to be \$1,700.

4.1.2 Annual adjustments of trustee remuneration shall be made July 1 of each year, based on the BC Consumer Price Index change from December 31 of the prior year.

5. **Trustee Expense Reimbursement**

Trustees shall use the prescribed trustee expense form when submitting expenses. This to be submitted to the secretary treasurer, board chair/vice chair for approval.

5.1 Reimbursement of expense rates for trustees shall be the same as provided to staff. Such expense rates shall be reviewed and if necessary, adjusted annually as part of the budget setting process.

5.2 Expense reimbursements for trustees representing the board on official business shall be handled as follows:

5.2.1 *Transportation*

5.2.1.1 The board will pay the following:

- | | | |
|-----|----------------------|---|
| (a) | Fares: | All out-of-pocket transportation costs, with air fare being "economy class" where available. |
| (b) | Taxis or bus: | Out-of-pocket expenses for taxis or bus to/from airport, hotel, train, etc. |
| (c) | Kilometrage: | The maximum amount claimable at current provincial government rates, plus parking costs necessarily incurred. |
| (d) | Ferries: | Car and passenger fares at cost. |

Although it is practical to travel by air, trustees or approved employee out of district travel may travel by personal vehicle, provided vehicle kilometrage and incidentally related costs do not exceed economy air fare and associated ground transportation expenses.

5.2.2 *Meals*

5.2.2.1 Each trustee will be reimbursed a per diem pursuant to the provincial government policy for Group 3 employees (refer to section 7 below).

5.2.2.2 This per diem includes gratuities and all other expenses such as dry cleaning, portage, and personal telephone calls.

5.2.3 *Accommodation*

5.2.3.1 The board will reimburse each trustee for the actual cost of reasonable hotel accommodation. Where private accommodation is used, the current provincial rate in lieu of commercial accommodation amount \$25.00 per day may be claimed.

5.2.4 *Registration*

5.2.4.1 The board will pay the travelling trustee any associated registration fees.

5.2.5 *Additional Allowances*

5.2.5.1 In any case not provided for in this regulation, the board may approve by resolution the payment of a special allowance for a special cause.

5.2.6 *Form of Claim*

5.2.6.1 Claims for reimbursement of expenses shall be made on the approved Travel & Expense Warrant—Trustees (Form 653), with receipts attached for other than kilometrage, per diem, and private accommodation.

5.2.7 *BC Provincial Government Travel Allowance*

5.2.7.1 http://www2.gov.bc.ca/assets/gov/careers/all-employees/pay-and-benefits/work-related-expenses-allowances/travel_allowances.pdf

6. Trustee Development Form

Trustees shall use the prescribed trustee development form, to be submitted to the secretary treasurer and or board chair/vice-chair for approval.

Legal References: 50, 56, 57, 58, 59, 66-71, 71(1), 72 *School Act*
Financial Disclosure Act
Income Tax Act

TRUSTEE ELECTIONS BYLAW
Board of Education
School District No. 71 (Comox Valley)
Trustee Elections Bylaw No. 1C

A bylaw to provide for the determination of various procedures for the conduct of general school elections and other trustee elections.

Preamble:

Under the *School Act*, a Board of Education may, by bylaw, determine various procedures and requirements to be applied in the conduct of trustee elections.

In School District No. 71 (Comox Valley), under section 37 of the *School Act*, trustee elections in the following trustee electoral areas are the responsibility of the following authorities:

| Trustee Electoral Areas | No. of Trustees | Authority |
|--|------------------------|--|
| <i>Area 1 – Corporation of the City of Courtenay</i> | Two | Corporation of the City of Courtenay |
| <i>Area 2 – Town of Comox</i> | One | Town of Comox |
| <i>Area 3 – Corporation of the Village of Cumberland</i> | One | Corporation of the Village of Cumberland |
| <i>Area 4 – Electoral Area A, Comox Valley Regional District</i> | One | Comox Valley Regional District |
| <i>Area 5 – Electoral Area B, Comox Valley Regional District</i> | One | Comox Valley Regional District |
| <i>Area 6 – Electoral Area C, Comox Valley Regional District</i> | One | Comox Valley Regional District |

Trustee elections which are the responsibility of the school board may be conducted by the school board directly or by a local government under an agreement with the school board made pursuant to section 38 (4) of the *School Act*.

The Board of Education wishes to establish various procedures and requirements under the authority of the *School Act* for trustee elections.

The Board of Education, in an open meeting of the board, enacts as follows:

1. Definitions

The terms used shall have the meanings assigned by the *School Act* and the *Local Government Act*, except as the context indicates otherwise.

- "Election" means a trustee election including general school elections and by-elections.
- "Board" or "School Board" means the Board of Education of School District No. 71 (Comox Valley).

2. Application

This bylaw applies to elections carried out by the school board and by other authorities, except as otherwise indicated.

3. Resolution of Tie Votes After Judicial Recount

In the event of a tie vote after a judicial recount, the tie vote will be resolved by conducting a lot in accordance with sections 45(1) and 46(4) of the *School Act* and section 151, of the *Local Government Act*.

4. Application of Local Government Bylaws

- 4.1 In Trustee Electoral Area 1, the election bylaws of the Corporation of the City of Courtenay, as they may be amended from time to time, apply to the trustee elections conducted by the Corporation of the City of Courtenay except for bylaws determining the minimum number of nominators, the order of names on the ballot, the resolution of tie votes after judicial recount, requiring a nomination deposit or any other matter on which the local government bylaws may not by law apply to a trustee election.
- 4.2 In Trustee Electoral Area 2, the election bylaws of the Town of Comox, as they may be amended from time to time, apply to trustee elections conducted by the Town of Como except for bylaws determining the minimum number of nominators, the order of names on the ballot, the resolution of tie votes after judicial recount, requiring a nomination deposit or any other matter on which the local government bylaws may not by law apply to a trustee election.
- 4.3 In Trustee Electoral Area 3, the election bylaws of the Corporation of the Village of Cumberland, as they may be amended from time to time, apply to trustee elections conducted by the Corporation of the Village of Cumberland except for bylaws determining the minimum number of nominators, the order of names on the ballot, the resolution of tie votes after judicial recount, requiring a nomination deposit or any other matter on which the local government bylaws may not by law apply to a trustee election.
- 4.4 In Trustee Electoral Area 4, if the Comox Valley Regional District conducts all or a part of the trustee election, the elections bylaws of the Comox Valley Regional

District, as they may be amended from time to time, apply to that trustee election or part of the trustee election, except for any bylaws determining the minimum number of nominators, the order of names on the ballot, the resolution of tie votes after judicial recount, requiring a nomination deposit or any other matter on which the local government bylaws may not by law apply to a trustee election.

4.5 In Trustee Electoral Area 5, if the Comox Valley Regional District conducts all or a part of the trustee election, the elections bylaws of the Comox Valley Regional District, as they may be amended from time to time, apply to that trustee election or part of the trustee election, except for any bylaws determining the minimum number of nominators, the order of names on the ballot, the resolution of tie votes after judicial recount, requiring a nomination deposit or any other matter on which the local government bylaws may not by law apply to a trustee election.

4.6 In Trustee Electoral Area 6, if the Comox Valley Regional District conducts all or a part of the trustee election, the elections bylaws of the Comox Valley Regional District, as they may be amended from time to time, apply to that trustee election or part of the trustee election, except for any bylaws determining the minimum number of nominators, the order of names on the ballot, the resolution of tie votes after judicial recount, requiring a nomination deposit or any other matter on which the local government bylaws may not by law apply to a trustee election.

5. Public Access to Election Documents

The board authorizes public access to the nomination documents of trustee candidates during regular office hours at the board's office and by posting of nomination documents of trustee candidates on the website of the Board of Education, School District No. 71 (Comox Valley) until 30-days after declaration of the election results.

The board authorizes, but does not require, chief election officers to post nomination documents of trustee candidates for public access on any or all of the websites: Corporation of the City of Courtenay, Town of Comox, Corporation of the Village of Cumberland and Comox Valley Regional District, until such time as established by the bylaws of the relevant local government up to a maximum of 30-days after declaration of election results.

6. Minimum Number of Nominators

For certainty, the minimum numbers of qualified nominators for a trustee candidate is two (2).

7. Required Advance Voting Opportunities

7.1 Unless the board is exempted from the requirement by Order of the Minister of Education, an advance voting opportunity will be held on the tenth day before general voting day.

7.2 Unless the board is exempted from the requirement for an additional advance voting opportunity by Order of the Minister of Education an additional advance voting opportunity will be held:

- 7.2.1 in Trustee Electoral Area 1, on the date specified in the bylaws of the Corporation of the City of Courtenay;
- 7.2.2 in Trustee Electoral Area 2, on the date specified in the bylaws of the Town of Comox; and
- 7.2.3 in Trustee Electoral Area 3, on the date specified in the bylaws of the Corporation of the Village of Cumberland.
- 7.2.4 In Trustee Electoral Areas 4, 5 and 6, for the general school elections, on the date specified in the bylaws of the Comox Valley Regional District as they may be amended from time to time; and for by-elections, 2 days before general voting day.

8. Additional Advance Voting Opportunities

The chief election officer is authorized to establish additional advance voting opportunities for each election and to designate the voting places, establish the date and the voting hours for these voting opportunities.

9. Order of Names of the Ballot

The order of the names of candidates on the ballot will be as follows:

- 9.1 For Trustee Electoral Area 1, the order of names on the ballot will be determined by lot.
 - 9.2 For Trustee Electoral Area 2, the order of names on the ballot will be determined by lot.
 - 9.3 For Trustee Electoral Area 3, the order of names on the ballot will be alphabetical.
 - 9.4 For Trustee Electoral Areas 4, 5 and 6, the order of names on the ballot will be alphabetical.
10. This Bylaw may be cited for all purposes as "Board of Education of School District No. 71 (Comox Valley) Trustee Elections Bylaw No. 1C."

11. Repeal

School District No. 71 Trustee Elections Bylaw No. 1B is hereby repealed.

Read a first time this _____ day of _____, 2018.

Read a second time this _____ day of _____, 2018.

Read a third time finally passed and adopted _____ day of _____, 2018.

Secretary Treasurer

Board Chair

POLICY COMMITTEE
Board Report

Date: Tuesday, November 19, 2019
Time: 1:00 – 2:30 pm
Venue: School Board Office

Committee Members:

Michelle Waite: Chairperson
Sheila McDonnell: Trustee
Kat Hawksby: Trustee
Tom Demeo, Superintendent

Recording Secretary: Heidi Bell, Senior Executive Assistant

A. Items for Discussion

1. Reviewed and made changes to the Briefing Note
2. Draft Policy 23 – The Evergreen Certificate - Confirmed with the Ministry of Education, that this should be an Administrative Procedure and as such will return to the Administrative Procedure 362
3. Due to the deletion of Draft Policy 23 – The Evergreen Certificate, Policy 24 – Physical Restraint and Seclusion of Students will be renumbered to Policy 23 – Physical Restraint and Seclusion of Students
4. Update on animals on District property. Admin Procedure is currently being reviewed and redrafted to reflect today's standards and guidelines
5. Update on Admin Procedures, Section 1 – working through updates, will be completed in December 2019
6. Adding Emerging Issues to each Agenda forthwith
7. 2020 Policy Committee Dates:
 - Thursday, January 16th 1:00 – 2:00 pm
 - Wednesday, February 12th 1:00 – 2:00 pm

- No Meeting in March
- Tuesday, April 14th 1:00 – 2:00 pm
- Tuesday, May 12th 1:00 – 2:00 pm

8. Discussion began around Policy 21 – Community Education and Community Schools
9. Discussion began around requirements for seatbelts in school buses
10. Discussion began around Admin Procedure 170 – Non Discrimination

Recommendation:

The Policy Committee recommends that a policy be developed around AP 170 – Non-Discrimination

B. Future Meeting/Agenda Items

1. Next Meeting – December 10th, 2019 @ 1:00 pm
2. Policies currently identified for finetuning/discussion:
 - a. Superintendent Evaluation – Policy 12
 - b. Committee Terms of Reference – Policy 8
 - c. Further discussion needed around Policy 21 – Community Education and Community Schools
3. Future Meeting dates
 - December 10th, 2019 1:00 – 2:30 pm

C. Adjournment

Meeting was adjourned at 2:29 pm

**POLICY COMMITTEE
BRIEFING NOTE**

Purpose:

To update the Board of Education on draft policies 22 & 23 and provide information on administrative procedure 354 & AP 362.

Background:

Policy 22 New – Provision of Menstrual Products to Students.

- On April 5, 2019, the Ministry of Education issued a ministerial order, requiring all BC public schools to provide access to free menstrual products for students in school washrooms by December 31, 2019.

Ministry policy states:

“Boards of education must provide menstrual products to all students who require them. Relevant product information should be made available to all students.

“Boards of education must have policies and procedures regarding the provision of menstrual products in their schools to ensure products are provided in an equitable and accessible manner that addresses student needs. These policies and procedures must be made publicly available.”

Recommendation:

That the Board of Education approve and adopt Policy 22 – Provision of Menstrual Products to Students as presented.

Policy 23 New – see AP 354 – Physical Restraint and Seclusion of Students

- As per the Ministry of Education, Provincial guidelines – Physical Restraint and Seclusion in school setting states (June 3, 2015)

“It is expected that boards of education/independent school authorities/schools in which physical restraint and seclusion may potentially be used, have in place a physical restraint and seclusion policy”

At the time of the release of the document our policy manual was under revision and it was felt that the whole document on Physical Restraint and Seclusion be developed as an

administrative procedure. We have since received clarification that requires us to separate the document into a policy statement and an administrative procedure.

Recommendation:

That the Board of Education approve and adopt Policy 23 – Physical Restraint and Seclusion of Students as presented.

AP 354 – Physical Restraint and Seclusion of Students

- Updated to reflect the new policy

Recommendation:

That the Board of Education accept AP 354 – Physical Restraint and Seclusion of Students for information only.

AP 362 – The Evergreen Certificate (School Completion Certificate)

- Updated to reflect current Ministerial direction

Recommendation:

That the Board of Education accept AP 362 – The Evergreen Certificate for information only.

Policy 22

PROVISION OF MENSTRUAL PRODUCTS TO STUDENTS

The Board of Education is committed to providing menstrual products to students who may require them.

The Board will:

1. ensure menstrual products are made available to students of all gender identities or expressions in a manner that protects student privacy;
2. provide for barrier free, easily accessible menstrual products at no cost to student;
3. make menstrual products available in school washrooms;
4. consider students feedback with respect to the provision of menstrual products

Legal Reference: Sections 85(2)(a), 88(1), and 168(2)(t) *School Act*

Adopted:

PHYSICAL RESTRAINT AND SECLUSION OF STUDENTS

The Administrative Procedures for the physical restraint and seclusion of students is aligned with the BC Ministry of Education Provincial Guidelines for Physical Restraint and Seclusion in School Settings. June 2015.

The Comox Valley Board of Education believes that access to an effective educational program is a basic right of each student. The board further considers positive educational/behavioural interventions, mental health supports and least restrictive approaches to the provision of students supports to be best practice. Respect for human rights, maintaining student dignity and the safety of all involved is paramount. The board believes that schools should be safe and caring places in which educational programs are carried out in positive and supportive learning environments. Every effort should be made to structure learning environments and to provide learning supports that make physical restraint and seclusion unnecessary. The overarching goal of learning environment design is the creative use of space to facilitate and support positive student learning experiences, rather than punitive disciplinary ones. The board acknowledges that employees use a variety of educative, preventative and restorative interventions to respond to a range of disruptive student behaviours that compromise student safety. In exceptional circumstances when student behaviour presents an imminent danger of serious physical harm to self or others, including school personnel and where less restrictive interventions have proven to be ineffective in ending the danger or serious physical harm it may be necessary, as a last resort, for staff to use reasonable physical restraint or seclusion.

The decision to use reasonable physical restraint is guided by the professional judgement of staff. Staff will have the full support of the board in their efforts to maintain a safe learning environment to the extent that their actions comply with relevant legislation and district policy and procedures governing the physical restraint and seclusion of students.

The Comox Valley School Board does not support any form of physical restraint or seclusion as an on-going intervention. Any intervention that involves physical restraint or seclusion may be used only in cases of extreme emergency where they physical actions of the student threaten to cause harm to self or others.

Guiding Principles

1. Behavioural interventions for students must promote the rights of all students to be treated with dignity, honour and each student's right to feel safe.
2. Behavioural interventions for all students emphasize prevention and positive behaviour supports. Every effort must be made to employ preventative actions that preclude the need for the use of physical restraint or seclusion.

3. Positive emotional and behavioural interventions and mental health supports are provided for all students who need them in a safe and least restrictive environments.
4. Effective implementation of school-side programs that support positive behaviour, such as Positive Behaviour Intervention Supports (PBIS), are linked to greater academic achievement among students, and to significantly fewer disciplinary problems, increased constructive instructional time, and to increased perception of safer teaching and learning environments (pg.2 Provincial Guidelines – *Physical Restraint and Seclusion in School Settings*.)
5. There is a continuum of interventions in the management of disruptive behaviour. Behavioural interventions address the underlying cause and purpose of potentially harmful behaviour.
6. For students whose pattern of behaviour impedes their learning or the learning of others, a functional behaviour assessment is recommended to inform the development of a behavioural intervention plan. These plans incorporate positive interventions and include instruction in appropriate behaviour and strategies that will help students to learn to regulate and de-escalate their behaviour. Opportunities for parents/guardians and where appropriate, students to be consulted in the development of these plans must be offered.
7. Physical restraint or seclusion is only used in exceptional circumstances where the behaviour of a student poses imminent danger or serious physical harm to self or others and where less restrictive interventions have been ineffective in ending danger or serious physical harm. Physical restraint or seclusion is discontinued once imminent danger or serious physical harm to self/and or others has dissipated.
8. It is expected that all staff working in situations that involves physical restraint or seclusion is trained in Non-Violent Crisis Intervention (CPI).
9. Students exhibiting behaviour that is compromising safety of self and/or students should be supported by appropriate documentation support (i.e. IEP and/or Behaviour Plan and/or Safety Plan and/or specialist consultation).
10. Parents/guardians of students who require physical restraint or seclusion will be informed as soon as possible when these interventions are used.
11. Recurring practice of physical restraint or seclusion is not common practice in any student's education program. If a student struggles to show safe behaviour and interrupts the learning of other consistently, educational programming may need to be reviewed with parents, outside agency and team. This review may include and is not exclusive to: an abbreviated school day, an alternate setting, alternate programming, home schooling, Distributed Learning until the student's behaviours have stabilized.

Adopted:

PHYSICAL RESTRAINT AND SECLUSION

Background

The District recognizes that it has a responsibility to maintain safe, orderly and caring school environments for all of its students and employees. The District believes that respect for student rights, maintaining student dignity and the safety of all involved is paramount.

Behaviour is a form of communication and interventions for all students are to emphasize prevention and promotion of positive behaviour to protect the individual's and other's safety.

The District recognizes that the use of emergency physical restraint or seclusion procedures may be necessary when a student presents imminent danger to themselves or others. Every effort is made to employ preventative actions that preclude the need for the use of physical restraint or seclusion.

1. At the beginning of each school year, principals will review this policy with all staff and others working with students as appropriate. Principals are advised to ensure that staff are aware of the Ministry of Education Provincial Guidelines for Physical Restraint and Seclusion in School Settings along with the following definitions of physical restraint and seclusion:
 - Physical Restraint: is a method of restricting another person's freedom of movement or mobility in order to secure and maintain the safety of the person or the safety of others.
 - The provision of a "physical escort", i.e. temporary touching or holding of a student's hand, wrist, arm, shoulder or back for the purpose of accompanying and inducing a student who is acting out to walk to a safe location, does not constitute physical restraint.
 - The provisions of physical guidance or prompting of a student when teaching a skill, redirecting attention, or providing comfort does not constitute physical restraint.
 - Seclusion: is the involuntary confinement of a person, alone in a room, enclosure, or space which the person is physically prevented from leaving.
 - Behaviour strategies such as time out, used for social reinforcement as part of a behaviour plan, are not considered seclusion.
 - The term seclusion does not apply where a student has personally requested to be in a different/secluded location/space.

2. It shall be made clear to all staff and others working with students that physical restraint and seclusion procedures are for extreme emergency situations only, are not to be used as regular means of intervention and are to be used as a last resort.
3. The school district will provide appropriate training opportunities for staff in order to maintain supportive, safe environments for staff and students.
4. The school district will provide opportunities for district and school staff to acquire the training necessary to conduct Functional Behaviour Assessments, analyses, interviews and to write Individual Behaviour Plans, Positive Behaviour Support Plans and Employee Risk Reduction Plans.
5. The case manager and classroom teacher will develop in consultation with district staff, and interagency team Behaviour Support Plans for students whose behaviour could potentially pose imminent danger of harm to self or others.
6. Behaviour Support Plans and/or Risk Reduction Plans shall be attached to the Students IEP and shall be reviewed regularly.
7. Parents/guardians, and where appropriate, students are to be consulted as part of the development process for behavioral intervention and/or risk reduction plans.
8. If physical restraint or seclusion have been used in an extreme emergency situation, as a last resort, to prevent harm to self or others, the school must provide notification, written documentation, and follow up that confirms that:
 - the principal was notified as soon as possible after the incident; (if possible, prior to the end of the school day on which the incident occurred);
 - the student's parents were notified as soon as possible; and,
 - the Superintendent or designate was notified as soon as possible.

Debriefing occurred with:

- involved school personnel;
 - parents/guardians of the student;
 - the student by a school counsellor or case manager;
 - the debriefing, examining what happened, what caused the incident and what can be changed i.e. preventative and response actions that can be taken in the future to make the use of physical restraint or seclusion unnecessary.
9. A use of Restraint Incident form must be completed and forwarded to the Director of Student Services.

Reference: Sections 6, 7, 20, 22, 26, 65, 85 School Act
 Youth Justice Act
 Youth Criminal Justice Act (Canada)

Adopted: June 25, 2019
 Revised:

THE EVERGREEN CERTIFICATE (SCHOOL COMPLETION CERTIFICATE)

Background

The Evergreen Certificate (School Completion Certificate) is based upon Ministerial Orders and Regulations under the *School Act* and recognizes the accomplishments of school completion for students with Ministry of Education designations who have succeeded in meeting the goals and objectives of their individual education program (IEP).

The Evergreen Certificate:

- Is awarded to students with a Ministry of Education special needs designation
- Demonstrates that the student has successfully achieved the goals as set out in their Individual Education Plan and has had appropriate attendance;
- Parents must be consulted prior to putting a student on an Evergreen pathway and must be advised that this pathway will not meet the criteria for a Dogwood Diploma
- Is not designed as a graduation credential
- Is insufficient for direct entry into most post-secondary programs

Procedures

1. Achievement of the Evergreen Certificate

To be eligible to receive a Ministry of Education Issued Evergreen Certificate students must meet the following criteria:

1.1 Students must be enrolled in Grade 12 in a district school

1.2 The student must complete the goals and objectives of their individual education plan (IEP). The education plan may include goals in the following areas:

- Individualized/Functional Academic
- Self Determination and Independence
- Employability Skills
- Personal Health
- Transition Planning

1.3 Show evidence of completing up to eighty (80) hours of physical activity in their final school year school, home, or community. The physical activity may be defined as participation in one or more physical activities which could include physiotherapy, community based activities, Special Olympics, adapted or regular physical education courses.

1.4 Show evidence of completing up to thirty (30) hours of work or volunteer experience. The experience could be in school, supported work experience in the community or independent work experience. The experience is to be documented with letters of

reference as appropriate.

2. Principals will ensure that:

2.1 When criteria is met the school submits the demographic data for the student to the Ministry of Education, including the date when the student met the goals of his or her educational program. The Ministry will then prepare and distribute to the school the Evergreen Certificate for authorized signature and distribution to the student. (See Ministerial Order 205/95)

2.2 The school submits the list of names of the students who have been recommended to receive the Evergreen Certificate (names and student PIN) in June of each year.

2.3 Students who are continuing in the district for an extra year to complete IEP goals must not be issued the Evergreen Certificate until the end of their final year.

Reference: Sections 20, 22, 65, 85, 177 School Act
Human Rights Code
Workers' Compensation Act
Occupational Health and Safety Regulation
Canadian Human Rights Act

Adopted: May 1, 2009
Revised: January, 2018; June 25, 2019

TRUSTEE REPORT

TO: Board of Education

DATE: November 26, 2019

FROM: Ian Hargreaves

RE: **Clever Raven Aboriginal Head Start**

On Monday November 4th, I had the pleasure of attending the opening ceremony of Clever Raven Aboriginal Head Start located at the Wachiay Friendship Centre. It was very well attended by many local political and community leaders and provided an opportunity to participate in a truly wonderful Indigenous event. We were invited to honour the space created for the children and were able to participate, as the whole area was blessed in a traditional Indigenous manner with a sage smudge and cedar bow cleansing. There were acknowledgements from local and provincial political leaders, as well as singing, drumming, and acknowledgements by local Indigenous leaders. A wonderful facility has now opened and promises to provide the children of our area with a great place to learn and grow culturally and educationally.

Respectfully submitted,

Ian Hargreaves

Ian Hargreaves
Trustee

TO: Board of Education

DATE: November 26, 2019

FROM: Ian Hargreaves

RE: Mosquito Information Session

On October 16th, I attended a meeting at Pacific Playgrounds in Black Creek, BC with a number of local government and provincial officials and authorities interested in mosquito control and eradication. Discussions focused upon how to address the growing mosquito problem in Area C of the Comox Valley Regional District (CVRD). The owner/manager of Duke Environmental Services presented information on the differences between salt marsh mosquito distribution and occurrence, freshwater mosquito distribution and occurrence, and a biological larvicide for mosquito and black fly control called VectoBac. The CVRD is going to undertake the further collection of data on “water sources” and the range and extent of the problem, with an objective to presenting residents in Area C with options on how to address the issue on their property, at a Public Forum most likely in the Spring.

Respectfully submitted,

Ian Hargreaves

Ian Hargreaves
Trustee

TRUSTEE REPORT

TO: Board of Education

DATE: November 26, 2019

FROM: Ian Hargreaves

RE: BCSTA Provincial Council Business Meeting

On Friday October 25th and 26th, I attended the British Columbia School Trustee Association (BCSTA) Provincial Council Business Meeting in Vancouver. The first part of the meeting was “in-camera” and attached are my notes from second part of the meeting and the BCSTA Provincial Council Resolution - Disposition of Motions.

Respectfully submitted,

Ian Hargreaves

Ian Hargreaves
Trustee

BCSTA Provincial Council Business Meeting

Saturday 26, 2019 8:45am – 12:00pm

Location: Wosk Centre for Dialog, Vancouver

PROPOSED AGENDA

1. Adoption of Provincial Council Rules of Order - [moved and carried](#)

2. Oral Report by Legislative Committee on Review of Motions

3. Adoption of Proposed Agenda - [moved and carried](#)

4. Approval of minutes of April 27, 2019 - [moved and carried](#)

5. Oral Reports

5.1 President's Report - [moved and carried](#)

5.2 Chief Executive Officer's Report - ["People don't buy WHAT you do, but WHY you do it."](#)
- [moved and carried](#)

5.3 BCSTA Standing Committee Reports: - [moved and carried](#)

■ Professional Learning Committee

■ Indigenous Education Committee

5.4 CSBA Report - [moved and carried](#)

6. Written Reports - [moved and carried](#)

6.1 Minutes of the meetings of the Board of Directors held on 2019-03-07, 2019-04-25, 2019-05-17, 2019-06-21, 2019-08-23.

6.2 Minutes of the meetings of the Professional Learning Committee held on 2019-02-08.

6.3 Minutes of the meetings of the Indigenous Education Committee held on 2019-02-07-08.

6.4 Minutes of the meetings of the Finance and Audit Committee held on 2019-06-18.

6.5 Minutes of the meetings of the Legislative Committee held on 2019-03-11, 2019-03-18, 2019-03-22 and 2019-06-20.

7. Resolutions Tracking - [moved and carried](#)

7.1 Provincial Council Resolution Tracking

7.2 Annual General Meeting Resolution Tracking

8. Action Items

8.1 BCSTA audited financial statements for the year ended June 30, 2019 - [moved and carried](#)

8.2 Grant status update as at June 30, 2019 - [moved and carried](#)

8.3 2020/2021 BCSTA Budget Planning - [moved and carried](#)

9. Motions to Provincial Council

9.1 Delay of Enrolment of International Students in Provincial Medical Services Plan - [moved and UNANIMOUSLY carried](#)

9.2 Vape Awareness and Vape Cessation Resources for Youth - [first amendment was debated and defeated, second amendment to include Min. of Health BC and Health Canada and a third bullet that states "to update the language legislating vaping product ads, promotion and sponsorship to align with current tobacco legislation" was debated and carried and the full motion was then - moved, debated and UNANIMOUSLY carried.](#)

10. Late Motions

10.1 To be determined on day of meeting ... the following motion was seen as Emergent and added to the agenda. The motion was "Modelling of Funding Model Review Recommendations."

The wording of the Motion was: "That BCSTA urge the Min. Of Ed. to ensure all Boards of Education are provided the opportunity to model and/or pilot the new funding formula recommendations prior to implementation in order to provide feedback on the positive and negative implications of the proposed recommendations, the impact on the ability of our districts to strengthen success for all students and the ability to ensure a system that is equitable, predictable and fair for all school districts." - [was amended and the amended motion was moved, debated and carried.](#)

11. Adjournment

Provincial Council Issues Forum

(Slide presentation will be sent to us)

1. Framework for Enhancing Student Learning

- two fundamental questions:

- a.) As a sector, are we achieving what we set out to do

- b.) How can we better work together on continually improving student outcomes and life chances for every child.

- September 2020 the Draft policy WILL be implemented

- a.) Key components

- * Improve Educational Outcomes for each student

- * Focus on The Educated Citizen

- * Enable through

- Ministry Concept of Student Success

- * Legislation & Policy; The Educated Citizen

- * Service Plan Measures

- Grade 4 reading

- Graduation

- Student satisfaction with post-secondary readiness

- Student satisfaction with career readiness

- Students' sense of belongingness

- Student learning how to care for their mental health

- School District Concepts of Student Success

- * Ensure every student acquires

- Closer to Home

- * "alignment and coherence"

- Michael Fullan and Joanne Quinn

- * Improving student outcomes ...
 - in districts
 - in schools
 - in the Ministry
- The Framework for Enhancing Student Learning aims to pull aspects together.
 - * Multi-year district and school strategic plans
 - * Meaningful ...

- Implementation: 3 components

- *
- *
- *

- Transparent & Phased Implementation

Four components to this:

1. Districts must have a Strategic plan and schools must have a plan within that
2. Must focus upon Improving student achievement
3. Goals measures and accountabilities - some dictated by the Min. of Ed. and some of may be the District's
4. Required public accounting

Remember to “begin with the end in mind.”

Question: What more do we need to know about this?

PROVINCIAL COUNCIL RESOLUTIONS – Disposition of Motions – October 26, 2019

| SUBSTANTIVE and LATE MOTIONS | | | | |
|-------------------------------------|---|--|---|--------------------|
| Motion Number | Title | Company | Description | Action |
| 8.1 | BCSTA audited financial statements for the year ended June 30, 2019 | BCSTA Board of Directors | That the October 2019 Provincial Council receive the audited financial statements of the BC School Trustees Association for the year ended June 30, 2019, as prepared by Smythe LLP Chartered Professional Accountants. | Carried |
| 8.2 | Grant status update as at June 30, 2019 | BCSTA Board of Directors | That Provincial Council receive the status report on BCSTA's external grants as of June 30, 2019, as provided in BCSTA's 2018/2019 Audited Financial Statements. | Carried |
| 8.3 | 2020/2021 BCSTA Budget Planning | BCSTA Board of Directors | That Provincial Council receive the Audit and Finance Committee report. | Carried |
| 9.1 | SD 42 (Maple Ridge-Pitt Meadows) | Delay of Enrollment of International Student in Provincial Medical Services Plan | That BCSTA request the Provincial Ministers of Finance, Health and Education delay the requirement for international students to register in the MSP program until the 2020/21 school year. | Carried |
| 9.2 | SD 58 (Nicola-Similkameen) | | That BCSTA urge the Ministries of Health (BC and Canada), Ministry of Education and Health Authorities: <ul style="list-style-type: none"> • to make resources for youth on vape health implications and vape cessation widely available, and • to revise current resources and services for smoking cessation to specifically include vaping and youth. | Carried as amended |

| | | | | |
|--------|-----------------------|---|--|--------------------|
| | | | <ul style="list-style-type: none"> • to update the language legislating vaping product ads, promotion and sponsorship to align with current tobacco legislation. | |
| L 10.1 | SD 57 (Prince George) | Modelling of Funding Model Review Recommendations | That BCSTA urge the Ministry of Education to ensure all Boards of Education are provided the opportunity to model and / or pilot the new funding formula recommendations prior to implementation in order to provide feedback on the positive and negative implications of the proposed recommendations, the impact on the ability of our districts to strengthen success for all students and the ability to ensure a system that is equitable, predictable and fair for all school districts | Carried as Amended |

TO: Board of Education

DATE: November 26, 2019

FROM: Ian Hargreaves

RE: BCSTA Standing Committee on Indigenous Education

On Thursday October 24th and 25th, I attended the BCSTA Standing Committee on Indigenous Education in Vancouver. Attached are the minutes from that meeting.

Respectfully submitted,

Ian Hargreaves

Ian Hargreaves
Trustee

Indigenous Education Committee Minutes

IEC Meeting

October 24th, 2019, 9:00am to 4:00pm / Fairview Room

Breakfast provided at 8:30 am /Lunch Provided at 12:00 pm

IEC & PLC Breakfast Meeting

October 25th, 2019, 8:30 am to 10:30 am / Mount Pleasant Room

Breakfast provided at 8:30 am

IEC Meeting

October 25th, 2019, 10:30 am to 4:00 pm / Mount Pleasant Room

Lunch Provided at 12:00 pm

Location:

Delta Hotels by Marriott Vancouver - Downtown Suites
550 West Hastings Street
Vancouver, BC V6B 1L6

PRESENT:

| | | |
|-----------------|----------------|----------------------------------|
| Rick McKamey | Co-Chair | SD 75 - Mission |
| Donna Sargent | BCSTA Director | SD 38 - Richmond |
| Nancy Rempel | | SD 74 - Gold Trail |
| Alvin Azak | | SD 92 - Nisga'a |
| Ian Hargreaves | | SD 71 - Comox Valley |
| Tony Goulet | | SD 27 - Quesnel |
| Joe Thorne | | SD 79 - Cowichan Valley |
| Jane Fearing | | SD 6 - Rocky Mountain |
| Colette Trudeau | | SD 42 - Maple Ridge-Pitt Meadows |
| Rebecca Barley | | SD 48 - Sea to Sky |

STAFF:

| | | |
|-------------|-------|---------------------------------|
| Matt Taylor | BCSTA | Manager, Information Technology |
|-------------|-------|---------------------------------|

REGRETS:

GUESTS:

| | | |
|---------------------|---------|---------------------|
| Dana Moraes (Phone) | Trustee | SD 50 – Haida Gwaii |
|---------------------|---------|---------------------|

TERRITORY ACKNOWLEDGEMENTS

Led by: Trustee McKamey

Acknowledge we are hosting this meeting on the traditional territories of the Musqueam, Squamish, and Tsleil-Waututh.

1. OPENING REMARKS

Led by: Trustee McKamey

2. NEW BUSINESS / ADOPTION OF AGENDA

Agenda adopted by consensus

3. INTRODUCTIONS

Led by: Trustee McKamey

Trustee McKamey discussed the importance of having the IEC composed of both Indigenous and Non-Indigenous members. This helps all children in the school system.

Trustee Thorne discussed the importance of equality.

4. IEC ELDER/KNOWLEDGE KEEPER

Led by: Trustee McKamey

Trustee Thorne discussed how honoured he is to be the elder and knowledge keeper to the Indigenous Education Committee.

Trustee McKamey discussed the importance of parent interaction with the school system. In the past, Indigenous elders did not believe in the education system and still have apprehension getting involved today. Seeing success involving parents.

Trustee Fearing discussed some challenges in Golden regarding an inclusive flag for Indigenous nations in her community. The committee discussed some ideas on how this could be accomplished.

Director Sargent expressed her appreciation for having Trustee Thorne acting as the IEC Elder and Knowledge Keeper.

Trustee Thorne explained how they address this challenge in his own community. Each nation has their own symbol on a flag. Look at the majority of bands in your own community.

Trustee Goulet talked about how this is addressed in his community. Each band has their own emblem. Cultural teachings. Elders are willing to share knowledge.

Trustee Azak appreciated the question Trustee Fearing raised with the IEC. The Nisga'a never had a flag, individual families had a crest. The crest is meant to identify themselves, in particular totems. Some children have lost their identity because they have not lived in their territory for a long time. They must re-learn where they belong and bring back pride and identity.

Trustee Rempel discussed how much she appreciates Trustee Thorne being the IEC Elder and Knowledge Keeper.

Trustee McKamey discussed how they address the flag challenges in his own community. Family crests play an important role and are worn proudly.

Trustee Hargreaves discussed how they brought Indigenous cultures in schools in his community. They had a song created that to address this topic, but all students can sing the same song. They all identify as the same group.

Trustee Thorne advised Trustee Fearing on how to start addressing this challenge.

5. APPROVAL OF JUNE 2019 MINUTES

Trustee Goulet discussed the importance of today, the BC government tables Indigenous rights legislation. Highlighted the importance of the of cultural education for children the school districts of BC.

Trustee Thorne discussed the importance learning traditional languages in the school system. Equality.

The committee took some time to review the draft minutes.

Minutes approved

| | |
|-------------|--------------------|
| Moved | Trustee Barley |
| Seconded | Trustee Hargreaves |
| Disposition | Carried |

6. CO-CHAIR VOTING

| | |
|---|---|
| Nominated by Accepted | Trustee Barley <i>Trustee Rempel</i> |
| Nominated by <u>Respectfully Declined</u> | Trustee Azak <i>Trustee Goulet</i> |
| Nominated by Accepted | Trustee McKamey <i>Trustee Barley</i> |

The committee discussed the importance with working with FNEESC.

Trustee McKamey discussed the ramifications for public education because of the current First Nations treaty processes. Each community is different. Put this on the radar for the Board of Directors.

Trustee Trudeau discussed the Relationship Accord document and the importance of supporting all Indigenous learners.

7. COMMITTEE BUDGET (MATT TAYLOR)

| | |
|-------------|-----------------|
| Moved | Trustee Goulet |
| Seconded | Trustee Trudeau |
| Disposition | Carried |

(a) Expense Claim Report

(b) BCSTA Policy on Travel Expenses

8. FUTURE IEC MEETING PLAN

(a) February

(b) June

The next IEC meeting will be held February 20th & 21st, 2020 prior to Provincial Council.

It was discussed that then next planning session could take place in July in one of the Kootenay Boundary school districts.

The committee discussed the option of meeting in various communities in BC. The committee discussed the successes of the meetings in Whistler and Nisga'a.

The IEC had further conversations when the next potential planning session could take place.

9. BCSTA STRATEGIC PLAN (DONNA SARGENT)

Director Sargent discussed the work done on the Strategic Plan since last AGM. Director Sargent spoke to new BCSTA working groups. The Board wants to support BCSTA committees and Boards of Education.

a) Developing/Reviewing IEC Work Plan

Director Sargent discussed the importance of a formal work plan based on the strategic plan. First task to develop a work plan.

Trustee Barley had a question regarding feedback from the Board of Directors after the committee submits recommendations.

Trustee McKamey highlighted the importance of everyone working together and making things better for children in the classroom. Follow a formal process that allows for efficient collaboration.

Trustee Thorne mentioned we need to get at better preparing our children with education. Must start talking about real issues. Local Education Agreements needs to be considered a high priority topic for the BCSTA Board of Directions.

Trustee Trudeau discussed the importance of the formal process for creating a work plan.

Trustee Rempel also discussed the importance of a proper process for creating a work plan.

Trustee Goulet discussed looking at relationships with FNEESC and to understand where BCSTA partners are coming from. Cultural learnings and teachings.

Trustee Azak sees the strategic plans as our compass and positive step moving forward creating a work plan.

Director Sargent provided some suggestions on how to proceed and review some past motions.

b) PLC Connection

Director Sargent discussed this could be an item on the IEC work plan.

Trustee McKamey mentioned the importance of a close relationship with the PLC.

10. IEC OPERATION GUIDELINES

The IEC reviewed the current operational guidelines. Change the title of the selection of chair vice-chairs on operation guidelines document. **(Matt - Action item)**

The committee had an in-depth discussion about graduation rates of Indigenous students. The IEC talked about the importance of relationship building. Aboriginal youth leadership. Inclusion.

Trustee Goulet discussed the topic of youth driven initiatives. Led by the community and partnered with the school district in Quesnel. Young Eagles Program. Mentorship.

(a) IEC Bylaws

IEC reviewed the bylaws for the committee.

(b) Co-Chair Discussion

11. IEC WORK PLAN

The committee had many in-depth discussions developing a work plan which included many topics that fall under the themes indicated on the BCSTA strategic plan. Advocacy, Leadership & Relationships. The committee agreed to revisit the work plan October 25th.

After the joint PLC and IEC meeting the committee again held meaningful discussions on how to proceed with the work plan and how it would tie into the BCSTA Strategic Plan.

The IEC developed a work plan and Director Sargent was going to present the plan to the Board of Directors.

12. IEC MOTIONS REVIEW

Trustee McKamey suggested it might be a good idea to request an update on motions from the BCSTA Board of Directors. Motions A201819, A20197 & A201921. **(Donna – Action Item)**

The IEC discussed the lack of trained professionals in school.

The IEC reviewed past motions and discussed their current status. The committee tied this into the new IEC work plan.

13. CALLOUT QUESTIONS REVIEW

The IEC had an in-depth discussion on generating new Callout questions. The new questions are:

1. Who is the leading voice advocating for Indigenous education in B.C?
2. How have you moved beyond Reconciliation to "Reconcili-Action"?
3. How do you engage Indigenous students and their voice?
4. I/We make informed decisions on Indigenous Education by _____.

14. IEC CONCURRENT SESSIONS FOR ACADEMY & AGM EVENTS

(a) Collaboration with PLC

(b) Speakers for IEC concurrent sessions academy/AGM

(c) Academy movie night (2:00pm)

1. SD50 Haida Gwaii – Trustee Dana Moraes (SD50)
2. Edge of the knife

3. [Movie Trailer](#)

Trustee Moraes called in to discuss the movie at the Edge of Knife. Introductions took place. Trustee Moraes explained that the movie was in the Haida language. She explained that most of the actors had to learn the language. Now these language resources are available for the school district. Actors took courses to learn Haida songs and costumes were made by hand. It was an amazing community project. Nation to nation mentoring for film creation. Production company. Grant writing. Photography. Cameras and sound. Acting.

Trustee Azak asked Dana if she felt that the movie would help trustees with Indigenous Education.

Trustee Moraes indicated this movie addresses mental health. Brief introduction before the movie and then a panel for question after the movie. The length of the film is 100 minutes long. The movie is screening internationally.

Trustee McKamey indicated that he is excited to see the movie.

Ramifications of treaty – speaker for Academy/AGM

Stephen Pointe / Ed John

Motion:

...That the IEC present the “Edge of the Knife” movie at Trustee Academy.

| | |
|-------------|----------------|
| Moved | Trustee Rempel |
| Seconded | Trustee Goulet |
| Disposition | Carried |

The committee would like to promote the movie so that attendance would increase.

15. IEC DRUM

The committee discussed drumming at BCSTA events. Trustee Thorne offered to drum at BCSTA events.

16. IEC NEWLETTER

Trustee Trudeau offered to take on the responsibility to create the IEC newsletter.

17. IEC BRANCH LIASISON ASSIGNMENTS

The committee complete branched assignments.

Send IEC a list of the BCSTA branch presidents. **Matt – Action Item (completed)**

TRUSTEE REPORT

TO: Board of Education

DATE: November 26, 2019

FROM: Ian Hargreaves

RE: North Island College (NIC) Regional Community Forums, Strategic Plan

On November 6th Geoff Manning and I attended a meeting with the North Island College (NIC) Regional Communities, where we participated with local community leaders, mayors, councillors, and others in the NIC strategic planning development process.

NIC is going through the exact same process that the school district trustees went through when developing the *Board of Education Strategic Plan*. NIC was very complementary of the Board's strategic plan and they mentioned that they borrowed heavily from it, especially the online survey.

Respectfully submitted,

Ian Hargreaves

Ian Hargreaves
Trustee

TRUSTEE REPORT

TO: Board of Education

FROM: Sheila McDonnell, Trustee

RE: Coastal Ferry Vision Forum

DATE: November 26, 2019

Minister of Transportation, Claire Trevena, has convened a series of community meetings seeking input on the future directions of ferry services as part of the overall transportation services. I attended the Coastal Ferry Vision Forum meeting in Nanaimo on November 12, 2019. Participants included Elected officials such as the Mayor of Nanaimo, Municipal and First Nations Councillors, Island Trustees, and business leaders.

The meeting was not intended to address specific BC Ferries operational issues, as they are under the control of BC Ferries Corporation, arms-length from the Government. Rather, the Ministry is seeking input of broader, high level visioning and strategic directions for the 10-20 year perspective.

Ferry service needs will need to respond to many changes, such as electrification, tourism and work patterns, population increase, demographic factors, environmental factors, and sustainability goals. Use of infrastructure and public policy to address equity issues to make transit work for workers and island community residents was stressed. Participants were worried about increasing trends for Vancouver Island to be a refuge for wealth. Key themes were the importance of serving island communities and moving PEOPLE and goods.

Suggested route and service changes reflected the specific interests of the representatives present, but also struck several common themes. There was very strong agreement that core service should focus on the people who live there and less on the tourism boom bust. Connectivity and integration were high priority - linking ferry service with public transit of all kinds, more amenities for cyclists and foot passengers (lockups, exit routes, paths), and development of foot passenger services (to Vancouver for instance). As the system is largely publicly-owned infrastructure that supports private travel, the importance of public policy and coordination to benefit the public was stressed many times. Eliminating the barriers between the "Boxes" - transit, ferry, and roads was cited. School District concerns were explored and supported.

The overall message to the Minister was to adopt a mandate, for climate action and community well-being by getting people out of cars and serving local needs.

During the past month, I was also privileged to attend other workshops and meetings:

- Vancouver Island School Trustees Association (VISTA) – Port Alberni – focus on the Wenjack-Downie Foundation work on residential schools
- Social Planning for municipal and school district partners
- Laying Remembrance Day wreath for School District No. 71 at Comox cenotaph
- BC Public School Employers' Association (BCPSEA) representative update
- AGM, Lake Trail Community Education Society
- AGM, Denman Community Education Society
- Boundary Catchment Review Consultations
- Comox Valley Regional District Food Policy Council

Respectfully submitted,

Sheila McDonnell

Sheila McDonnell
Trustee

TO: Board of Education

DATE: November 26, 2019

FROM: Sheila McDonnell, Trustee

RE: Social Planning in the Comox Valley

On November 7, 2019, Trustees Ian Hargreaves, Sarah Jane Howe and I attended a workshop for local government elected officials and staff hosted by the Comox Valley Social Planning Society (CVSPS) and the Comox Valley Community Health Network (Network). The workshop was facilitated by Scott Graham from Social Planning and Research Council of BC (SPARC BC).

The following is an excerpt from the report on the workshop prepared by the CVSPS:

"The purpose of the workshop was to:

- *Discuss community social planning and the role of different community stakeholders*
- *Co-explore possible future directions for collaboration, shared goals, and planning activities*
- *Build consensus on collaborative roles we can play in social planning work in the Comox Valley moving forward."*

The workshop began with an overview of the role of local government in social planning including how it fits with the Local Government Act and Community Charter, along with information from the Network, the CVSPS and local government about current initiatives. Participants then worked in small groups to explore opportunities and challenges for possible collaborations and engaged in a "dotmocracy" process to determine five priorities for future collaboration and next steps. We ended with sharing a meal together.

Summary of results of dialogue and deliberation:

Through a process of dialogue and deliberation, local government leaders, CVSPS and the Comox Health Network (CHN), identified the following five priorities for future collaboration:

1. Work with CHN & CVSPS together to support regular feedback from and information with Comox Valley Regional District (CVRD) with a view to continually finding opportunities for more fulsome discussion and engagement.
2. Invite all elected officials & School District to some CVRD sessions (3x a year), considering special Committees of the Whole (COWS), K'omoks First Nation (KFN), as well as local government staff involvement.

3. Work together to advance the Agricultural Plan with a focus on affordability and aging farmer renewal.
4. Enhance public governance and engagement at local neighbourhood level, with a focus on emergency planning.
5. Collaborate to address housing issues, including a focus on assessments, regional strategy and implementation, exploring the development of a housing authority, land – publicly owned, and other strategies such as Co-ops, rental, youth housing strategy, and zoning enforcement.

Given that we share the same target populations/clients/electorate, some of the key points that resonated with me regarding the importance of including social planning practices in the work of our respective agencies were:

- understanding our roles, identifying the links and the gaps and developing ways to fill those gaps,
- setting shared goals regarding elements of “healthy, vibrant, thriving communities,
- acting together to provide a more coordinated, accessible, culturally appropriate, safe social service system, and
- make the most effective use of community resources.

Each small group included a good mix of municipal, school district, and agency representatives and gave rise to shared understanding of the challenges in central and rural parts of the valley. Many good suggestions were generated for opportunities to collaborate and build community services, sense of belonging and sustainability. Information sharing across jurisdictions and sectors and integrating plans (transportation, housing, childcare, agriculture etc.) were identified as actions that can make significant differences in residents’ lives. Strengthening public participation in governance was also seen as an important task at all levels.

I found the workshop a valuable opportunity to get to know our counterparts in the municipalities, to look at the common issues from their perspectives and to consider collaborative actions that benefit our shared constituencies. Each person brought skills, information and experience to the task that made us stronger and more capable. Overall it was a very positive step forward to working together for common community benefit. Edwin Grieve summed it up as evidence for the effectiveness “Lasagna Diplomacy” and COWS, including all municipal, school district, KFN, Island Health etc. interests together a few times a year.

I’d like to express my thanks to the organizers, to my colleagues, Ian and Sarah Jane, to the municipal councilors, staff and agency people present. With great goodwill, resources, talents and commitment, we cannot fail to improve the quality of life for all in our beautiful abundant Comox Valley.

Respectfully submitted,

Sheila McDonnell

Sheila McDonnell
Trustee

TRUSTEE REPORT

TO: Board of Education

DATE: November 26, 2019

FROM: Kat Hawksby, Trustee

RE: **Vancouver Island School Trustee Association (VISTA) Meeting**

At the Vancouver Island School Trustee Association (VISTA) meeting held in the Port Alberni District, we had a powerful presentation from Mike Downie telling the story of how he and Gord Downie became involved and raised awareness about residential schools. The story of Chanie Wenjack running away from the school and not surviving the journey home, falling just short of the 600 mile destination as he walked alone, was very impactful. The story inspired Gord to connect with the Wenjack family and start the legacy project fund, the "Gord Downie & Chanie Wenjack Fund". It is inspiring to see that every one of our schools in School District No. 71 has accepted the challenge and is committed to the legacy project.

The upcoming branch meetings include:

- **BCSTA Trustee Academy 2019**, Vancouver - November 28-30, 2019
- **VISTA Spring 2020 Conference**, Nanaimo - March 6-7, 2020
- **BCSTA Provincial Council**, Vancouver - February 21-22, 2020
- **BCSTA AGM 2020**, Vancouver - April 16-19, 2020

Respectfully submitted,

Kat Hawksby

Kat Hawksby
Trustee

TRUSTEE REPORT

TO: Board of Education

DATE: November 26, 2019

FROM: Kat Hawksby, Trustee

RE: Indigenous Education Council (IEC) Meeting

On November 14, 2019, I attended the Indigenous Education Council (IEC) meeting held at Airport Elementary School. We had a lovely presentation from a few of the students showing timelines they made using beads and each bead represented a significant milestone in their life that had meaning to them. It helped to put into perspective the beaded timeline made for the indigenous history of Turtle Island. On a bulletin board, it was beautiful how they showcased a local indigenous veteran and held their school's Remembrance Day assembly on Indigenous Remembrance Day.

Attached are the approved minutes from the last October IEC meeting.

Upcoming, noteworthy dates include:

- **First Nations Education Steering Committee (FNESC) Conference**, Vancouver - Nov 28-30, 2019
- **Vancouver Island Parents Conference**, Victoria - Feb 29, 2020

Respectfully submitted,

Kat Hawksby

Kat Hawksby
Trustee



Indigenous Education Council Minutes

October 13, 2019

SBO Boardroom 9:00am – 12 pm

In Attendance: Bruce Carlos, District Principal of Indigenous Education; Sue Cambrey, Sr. Administrative Assistant; Kelly Shopland, Vice-Chair; Ashley Wright, K'omoks First Nation; Bryce Mercredi, MIKI'SIW Metis Association; Sandra Ryan, Wachiay Friendship Centre; Tracey Shepherd, CV Aboriginal Head Start; Brenda Beatson, Parent Rep; Jessica Lanqvist, Parent Rep; Heather Royal-Brant, Parent Rep; Sherry Ditttrick, CDTA; Lisa Bognar, CUPE439; Kathleen Hawksby, Trustee; Janice Caton, Trustee; Tom Demeo, Superintendent, Cory Knippshield, K'omoks First Nation Education Coordinator

Regrets: Fernanda Pare, Miranda Asfar, Lisa Iverson, Nicole Gagnon, Jason Cobey

-
- | | | |
|--|---------------|------|
| 1. Acknowledgement of the K'ómoks First Nation Territory | Ashley Wright | 9:05 |
|--|---------------|------|
-
2. Agenda additions and priorities
3. Adoption of meeting minutes of September 12, 2019
- Consensus
4. Reports from:
- Superintendent – TDomeo
 - Enrollment is up, Echo report to come to confirm numbers
 - Funding will increase with increase of enrollment
 - Boundary consultations scheduled for all of November, online surveys, feedback appreciated
 - Schools are at capacity with Royston/Cumberland, Miracle Beach/Huband being the hot spots
 - Working on Language programs in SD71
 - IEC Chair and Superintendent to attend Tripartite Agreement Meeting
 - DPAC Rep – not in attendance
 - Trustee/IEC Liaison – KHawksby, JCaton
 - SBO rely on community response from consultations, please attend or send feed back
 - IEC trustee KHawksby will be the designate Trustee at all IEC meetings with a rotating Trustee member also in attendance
 - SMcDonnell will attend in November and IHargreaves will attend in December
 - CDTA Representative – SDitttrick
 - 32 people registered for the Village Workshop and Blanket Exercise, October 11
 - Collective agreement still not settled, in mediation
 - CUPE Representative – LBognar
 - CUPE 56th Anniversary - Nothing to report

- NIC Representative – KShopland
 - Language courses well underway
 - Tofino, coordinating a language partnership
 - 5 year strategic plan on Indigenizing courses at NIC
 - Sourcing out funding for programming
- CVPVPA – not in attendance
- IPAC Representation - BBeatson
 - Ipac meeting start up October 1st , Gym night started Oct 8th
 - Nov 12, Clothing exchange at the Gym night
 - Good Samaritan fund on-line soon, donated funds from the community, families must other sources exhausted first before applying
 - FNEESC Grant supports Swim nights, 6-7:30 starting Nov 6th
 - Blue Toque has been very supportive in supplying winter clothing for Winter Wellness
- K'ómoks First Nation – CKnippschild, ANewman
 - K'omoks has hired a new housing director and a new cultural coordinator
 - New Education Coordinator - CKnippschild – experience with Cold Lake First Nations Band of 2500
 - YAC – Youth Advisory Committee formed
 - KDC Health Tuesday night events
 - NIPD – wonderful experience with Aspen park shared culture, whole school joined in
- UIWONA – not in attendance
- CV Aboriginal Head Start – TShepherd
 - 24 families, 16 returning
 - Space for 2 more students
 - Fully staffed
 - Nov 1 @ 11:00 am, Baby Honoring Ceremony, Filberg Center
- MIKI'SIW Metis Association – BMercredi
 - AGM – Elections took place
 - Beading group, Wednesdays at the office
 - Louis Riel Christmas dinner, Nov 16th
- Wachiay Friendship Centre – SRyan
 - Head Start daycare program starting early November
 - Staff hired, sponsoring 30 families, parents must be upgrading education, upgrading work, applying for work for them to qualify to leave their children at the daycare
 - A workshop, Oct 16,17,18 will provide details of the Head Start Daycare
- District Principal Report – written report provided, and highlights shared

5. New Business:

- IEC Cultural Grants
 - New model \$500 grant with a minimum 50% partnership contribution, monetary and in-kind
 - Open grant application – remains open until budget exhausted, available throughout the year
 - InEd District staff review the applications, BCarlos final approval
 - Report template, a few questions to answer and add a few images, video option
 - Grant applicant report could be sharing with the IEC, share your grant experience, possibly host the IEC meeting at the school that has received the grant

Motion – to accept new proposed model of the IEC Grant as presented, and become a standing agenda item Consensus

- Tripartite Agreement Meeting – Richmond Oct 16th
 - Support success of Indigenous students in public schools
 - Full day meeting LEA, Pro D, Indigenous Education, will report back in November
- FNEESC Annual conference – 2 IEC attendees
 - Decision to be made after AGM
 - To qualify - new member or have not attended in the last couple years
 - 2 nights Westin Bayshore Hotel, Vancouver

6. Unfinished Business:

- IEC meeting schedule – 2019-20
 - Document provided
 - IEC meetings at 3 schools this year, Airport, Queneesh, Puntledge
 - Check on dates of IEC Capacity and conflicting with BCSTA AGM
- IEC Member Orientation - November 7th
 - Information meeting for new members hosted by BCarlos and CMacdonald
 - Location TBA

7. Standing Items:

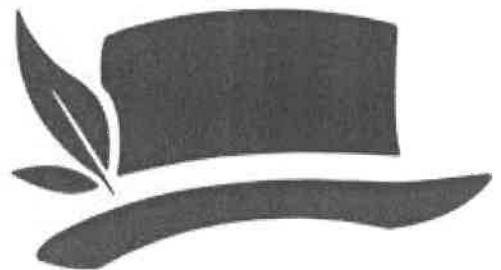
- Upcoming Events – See below

Upcoming events:

| | |
|----------------|--|
| October 11 | Journey of Hope (youth workshop) hosted at Kumugwe Big House |
| October 17-22 | Secret Path Week |
| November 28-30 | FNEESC Conference |
| December 21 – | |
| January 5 | Winter Break |
| February 29 | Vancouver Island Parents Conference |

Meeting adjourned

***Next Indigenous Education Council (IEC) meeting –
Thursday, November 7, 2019 in the SBO Boardroom***





Morrison Creek Streamkeepers
241 Woods Ave.,
Courtenay, B.C. V9N 3Y7
morrisoncreek.org

November 6, 2019

Board of Education
School District 71
607 Cumberland Road
Courtenay, BC
V9N 7G5

Greetings Trustees,

The Morrison Creek Streamkeepers thank you for supporting Trustee Sheila McDonnell's Motion to direct the Superintendent to begin arrangements for environmental assessments of SD 71 properties.

As we had written with our concerns about the placement of a portion of a disc golf course in the riparian Area of Arden Creek below Lake Trail School we very much appreciate your timely consideration not just for the Morrison Creek watershed and its species but for all the special areas within SD 71 properties.

Lake Trail Principal Gerald Fussell, has been actively working with Disc Golf organization, Streamkeepers and the Comox Valley Conservation Partnership to address the removal of basket and tees in critical riparian areas, developing on-site information signage and working towards a comprehensive land use plan for the stakeholders in this area.

We realize that this is all in process during an immensely busy school year with renovations in progress at Lake Trail School. If we can help in any way with respect to creek protection and education we would be happy to do so. In November we have a small planting project planned with students from Ecole Puntledge Park and a couple of interpretive walks scheduled through Lake Trail Community Education Society.

Some pink salmon were spotted in Arden Creek, chum and coho are expected as well. A big run of pink salmon and a surprising number of Chinook spawning in Morrison Creek was the big news this year. In spite of (or because of!) the pervasive odour of decaying salmon I think we can count our selves fortunate in living amidst such a rich and diverse ecosystem. Thank you for doing your part to protect it for future generations, and also for setting an example for the leaders of tomorrow.

Jan Gemmell
President
Morrison Creek Streamkeepers
jansgem@gmail.com