

**REGULAR BOARD MEETING AGENDA**  
**Tuesday, September 24, 2019**  
**7:00pm**

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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](mailto:Marlene.Leach@sd71.bc.ca).

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

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**1. Call to Order**

*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 September 24, 2019 Regular Public Board Meeting Agenda as presented.*

**3. Board Meeting Minutes**

Pg. 5

**Recommendation:**

*THAT the Board of Education adopt the Board Meeting Minutes as provided: Regular Public Board Meeting Minutes, June 25, 2019.*

**4. Old Business**

None

**5. Report on In-Camera Meeting – Tuesday, September 24, 2019**

- Personnel
- Land
- Other

**6. Board Chair's Report**

Pg. 11

**7. Presentations / Delegations**

- i. **2018-19 Financial Statements** - Candice Hilton, Director of Finance
- ii. **2018-19 Financial Statements Audit Opinion** - Office of the Auditor General of BC
- iii. **North Island College – Strategic Planning Priorities** - John Bowman, President, North Island College

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

- i. **Trustee/Senior Management Facilities Tour** - Tonia Frawley, Committee Chair

**Next Education Committee Meeting:**

**TOPIC:** Indigenous Education  
**DATE:** Tuesday, October 08, 2019  
**TIME:** 6:30 pm  
**LOCATION:** Nala'atsi

**9. Strategic Direction**

**A. Superintendent**

- i. **District News** Pg. 13

**B. Assistant Superintendent**

- i. **School Start Up/Enrollment Update**
- ii. **Board/Authority Authorized Courses, Briefing Note** Pg. 15
  - Outdoor Leadership
  - All About Money 12
  - University Prep 12
  - Criminology
  - Global and Intercultural Studies 12 (GIS 12)
  - Vanier Creative Collective 10
  - Vanier Creative Collective 11
  - Vanier Creative Collective 12

**Recommendation:**

*THAT the Board of Education approve the Board/Authority Authorized Courses as presented.*

**C. Secretary-Treasurer**

None

**D. Human Resources**

**i. Retirements and Recognition**

**Pg. 73**

**Recommendation:**

*THAT the Board of Education receive this report as information.*

**10. Board Committee Reports**

**A. Audit Committee Board Report – Tuesday, September 17, 2019**

**Pg. 74**

**Recommendation:**

*THAT the Board of Education approve the 2018-19 audited financial statements.*

**Recommendation:**

*THAT the Board of Education receive the Audit Committee Board Report as provided.*

**B. Facilities Committee Board Report – Tuesday, September 10, 2019**

**Pg. 145**

**Recommendation:**

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

**C. Policy Committee Board Report – Monday, May 13, 2019**

**Pg. 159**

**Recommendation:**

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

**11. Board Business/Correspondence**

**i. Trustee Report: Meeting with Area C Community**

Ian Hargreaves, Trustee (Puntledge/Black Creek)

**ii. Motion: Sheila McDonnell, Trustee (Baynes Sound, Hornby and Denman Islands)**

*THAT the Board of Education direct the Superintendent to consult with the City of Courtenay, CVRD, Island Health, MCFD, community agencies and the public regarding opportunities for shared space and a community service hub at the Lake Trail School site and proposed childcare centre.*

- iii. **Notice of Motion:** Sheila McDonnell, Trustee (Baynes Sound, Hornby and Denman Islands)

*THAT the Board of Education direct the Superintendent to arrange an environmental assessment of our all SD71 properties, with a focus specially to identify areas of environmental sensitivity, vulnerable watersheds and streams, at-risk species and/or cultural significance.*

- iv. **Correspondence: Lush Valley Food Action Society** - Request for a School Trustee to sit as a member for one, two-year term on the Comox Valley Regional Food Policy Council (CVFPC)  
Janice Caton, Board Chair **Pg. 160**
- v. **Correspondence: BCSTA** - Thank you for Renewal of Membership  
Janice Caton, Board Chair **Pg. 161**
- vi. **Correspondence: Community Justice Centre** - Invitation to Volunteer Appreciation Dinner. Trustee Kat Hawksby will attend on behalf of the Board of Education.  
Janice Caton, Board Chair **Pg. 162**
- vii. **Correspondence: British Columbia Teacher's Federation (BCTF)** – Global School Climate Strikes  
Janice Caton, Board Chair **Pg. 163**

**12. Public Question Period**

**13. Adjournment**

**REGULAR BOARD MEETING MINUTES**  
**Tuesday, June 25, 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 [Debbie.Page@sd71.bc.ca](mailto:Debbie.Page@sd71.bc.ca).

1. **Call to Order**

*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.*

**Present: Trustees**

Janice Caton, Board Chair  
Tonia Frawley, Vice Chair  
(VIA conference call)  
Ian Hargreaves  
Sheila McDonnell  
Kat Hawksby  
Michelle Waite  
Sarah Jane Howe

**Staff**

Dean Lindquist, Superintendent of Schools  
Tom Demeo, Assistant Superintendent  
Candice Hilton, Director of Finance  
Geoff Manning, Director of Instructional Services K-12  
Esther Shatz, Director of Instruction (Student Services)  
Josh Porter, Director, Information Technology  
Debbie Page, Recording Secretary  
Lynda-Marie Handfield, Director of Human Resources  
Ian Heselgrave, Director of Operations  
Mary Lee, Communications Manager

**Regrets**

Nicole Bittante, Secretary Treasurer

Recommendation:

***THAT Tom Demeo be enacted as Secretary Treasurer for the Public Meeting.***

**CARRIED**

2. **Adoption of Agenda**

Recommendation:

***THAT the Board of Education adopt the June 25, 2019 Regular Public Board Meeting Agenda as amended:***

- ***Presentation to Kara Dawson, Information Technology Lead Support Teacher***
- ***Item #4 – Old Business, i. Trustee Remuneration – removed from agenda***

**CARRIED**

3. **Board Meeting Minutes**

Recommendation:

***THAT the Board of Education adopt the Board Meeting Minutes as provided:***

- ***Regular Public Board Meeting Minutes, May 28, 2019; and***
- ***Special Public Board Meeting Minutes, June 4, 2019***

**CARRIED**

4. **Presentation**

Board Chair Janice Caton presented Kara Dawson with the Prime Minister's Award for Teaching Excellence in Science, Technology, Engineering and Mathematics (STEM), Certificate of Achievement. The award is to honour outstanding teachers at the elementary or secondary school level who keep students engaged in STEM learning and help develop the culture of innovation now and into the future.

Removed  
from  
Agenda

~~i. **Trustee Remuneration, Janice Caton, Board Chair**~~

~~Recommendation:~~

~~***THAT the Secretary Treasurer conduct a review of Trustee remuneration commencing September 2019.***~~

5. **Report on In-Camera Meeting – Tuesday, May 28, 2019**

- Personnel

**Report on Special In-Camera Meeting – Wednesday, May 29, 2019**

- Personnel
- Governance

**Report on Special In-Camera Meeting – Monday, June 17, 2019**

- Personnel
- Governance
- Facilities

6. **Board Chair's Report – Verbal Report**

- Board Chair Janice Caton acknowledged and thanked Superintendent Dean Lindquist for his contribution to the district over the last 3 years.
- Congratulations to Tom Demeo incoming Superintendent, SD 71.

7. **Presentations / Delegations**

1. Charlotte Kimmins, *Plastic Elimination Initiative*  
G.P. Vanier Secondary School, Grade 10 student spoke of the importance of eliminating plastic cutlery/utensils in schools and looking at using wooden, cornstarch or plant-based (bio-degradable) utensils.

2. Serina Allison, *Alignment and Coherence of the Comox Valley Schools EOL Initiative*  
Environmental and Outdoor Learning (EOL) Teacher spoke about the pilot programs offered:
- Archery through PE @ Lake Trail and Cumberland
  - Trades Sampler Program (how to use heavy duty machinery in sensitive habitats (a growing field)
  - Ocean Plastics
  - Leadership Camp (2018); 2019 – focus around environmental optimism; environmental sustainability
- Goals for 2019/20 – sustainable environmental practices

8. **Education Committee Meeting – No June Meeting**

Next Education Committee Meeting:

**DATE:** Tuesday, September 10, 2019 (RE: School Start-Up)  
**TIME:** 6:30 pm  
**LOCATION:** School Board Office, Board Room

9. **Strategic Direction**

A. **Superintendent**

i. **District News**

**Highlights:**

- Colleen Devlin, Indigenous Education K/Gr. 1 Teacher – teaches her students to honour Indigenous Language and Culture, through Art
- Strategic Plan 2019-23 – feedback to: [communications@sd71.bc.ca](mailto:communications@sd71.bc.ca)  
<https://22.files.edl.io/9c1d/06/26/19/160357-4d8b6b63-17d1-461d-8823-3d1ae85ddb9d.pdf>
- G.P. Vanier Secondary School entryway is home to the Thunderbird and Orca carving, unveiled by creator and local artist Karver Everson
- School Board Office Summer Hours: Tuesday, July 2, 2019 to Friday, August 31, 2019 (inclusive); 8 am to 4 pm – Re-Opening: Tuesday, September 3, 2019; returning to regular Office Hours: 8:30 am to 4:30 pm

- ii. **Board Policies and Administrative Procedures (*HotLink*)**, Briefing Note, Dean Lindquist

Recommendation:

***THAT effective August 1, 2019 all current School District No. 71 (Comox Valley) Administrative Procedures, Bylaws, Board Policies, with the exception of the Trustee Elections Bylaw and the Appeals Bylaw be rescinded.***

***CARRIED***

***Trustee S. McDonnell (abstained)***

**THAT effective August 1, 2019 the Board of Education approve the Board Policy Handbook as provided.**

**CARRIED**

**Trustee S. McDonnell (abstained)**

**THAT the Board of Education acknowledge receipt for information purposes only the Administrative Procedures Manual.**

**CARRIED**

**Trustees S. McDonnell and M. Waite (abstained)**

- iii. **Approval of the 2019-23 Strategic Plan (HotLink),** Briefing Note, Dean Lindquist

Recommendation:

**THAT the Board of Education approve the 2019-23 Comox Valley Schools Strategic Plan.**

**CARRIED**

Superintendent Dean Lindquist – thanked the Board and recognized all district staff for the great work they do on a daily basis. Dean wished Tom Demeo all the best as he moves to his new role as Superintendent of Schools, SD 71.

**B. Student Services**

- i. **Sexual Health Delivery,** Verbal Update, Esther Shatz

Director Shatz gave a verbal update for Board information.

**C. Secretary Treasurer**

- i. **Personal Information Directory (HotLink)** Briefing Note, Nicole Bittante

Recommendation:

**THAT the Board of Education receive this briefing note as information.**

**CARRIED**

- ii. **2019/2020 Board Meeting Schedule,** Briefing Note, Nicole Bittante

Recommendation:

**THAT the Board of Education approve the 2019/2020 Board Meeting Schedule as presented.**

**CARRIED**

**D. Human Resources**

- i. **Retirements**

Annie Boulding, Teacher, Lake Trail Middle School will retire effective July 31, 2019 after 20 years of service with the district.

Patricia Vermette, Youth and Family Program Worker, Lake Trail Middle School will retire effective August 31, 2019 after 14 years of service with the district.



**ii. Recognition**

Jessica Flowers, Indigenous Support Worker, Miracle Beach Elementary School will resign effective June 27, 2019 after 2 years of service with the district.  
Kelly Allen, Education Assistant (on leave) Royston/Arden Elementary Schools resigned effective May 21, 2019 after 8 years of service with the district.

Recommendation:

***THAT the Board of Education receive this report as information.*** **CARRIED**

**10. Board Committee Reports**

**- Finance Committee Board Report – Monday, June 17, 2019**

Recommendation:

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

**- Audit Committee Board Report – Tuesday, June 18, 2019**

Recommendation:

***THAT the Board of Education receive the Audit Committee Board Report as provided.*** **CARRIED**

**- Facilities Committee Board Report – Tuesday, June 18, 2019**

**i. Hornby Island School**

Director of Operations, Ian Heselgrave gave a verbal report highlighting school rebuild over the past 10 months since fire.

**ii. Lake Trail Seismic**

Director of Operations, Ian Heselgrave gave a verbal update on the Seismic Upgrade for Lake Trail School, with preparation beginning Summer 2019.

Recommendation:

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

**11. Board Business / Correspondence**

**i. Trustee Report:**

Information Meeting with BC Housing, Whistler Sustainability Centre et.al, May 23, 2019, CFB Comox Base re: Employee Housing Initiatives,  
Sheila McDonnell, Trustee (Baynes Sound, Hornby and Denman Islands)

Trustee McDonnell gave a verbal report for Board information.

**ii. Notice of Motion, Sheila McDonnell, Trustee (Baynes Sound, Hornby and Denman Islands)**

*THAT the Board of Education direct senior administration to consult with the City of Courtenay, CVRD, Island Health, MCFD, community agencies and the public regarding opportunities for shared space and a community service hub at the Lake Trail School site and proposed childcare centre.*

Recommendation:

***THAT the Board of Education suspend the notice of motion requirement and consider this motion at the June 25, 2019 meeting.***

**DEFEATED**

- iii. **School District Contribution to PACs**, Janice Caton, Board Chair

Recommendation:

***REFER to the Finance Committee for review of the SD 71 contribution to PACs.***

**CARRIED**

- iv. **Student Engagement**, Janice Caton, Board Chair

Recommendation:

***THAT the Board of Education commit to a student engagement forum around environmental sustainability, beginning Fall 2019.***

**CARRIED**

- v. **Correspondence received from Don Reimer** re: **Hornby Island Community School**

Board Information

- vi. **Correspondence received from John Newman** re: **Affordable Housing**

Recommendation:

***REFER to the Facilities Committee.***

**CARRIED**

- vii. **Correspondence received from Rob Fleming, Minister of Education** re: **Funding Model Implementation Progress Report, June 2019**

Board Information

- viii. **Correspondence received from Sean Toal, Field Experience Coordinator, Vancouver Island University** re: **Student Teacher Placements 2018/2019**

Board Information

12. **Public Question Period**

13. **Adjournment – 8:55 pm**

## **BOARD CHAIR REPORT**

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**TO:** Board of Education  
**FROM:** Janice Caton, Board Chair  
**RE:** **2019-20 School Year**

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**DATE:** September 24, 2019

On behalf of the Comox Valley Board of Education, I would like to take this opportunity to welcome everyone to the 2019-2020 school year. I would also like to formally welcome to the Board table our new Superintendent, Mr. Tom Demeo and Assistant Superintendent, Mr. Geoff Manning. The Board looks forward to working with both of Tom and Geoff as we continue to support all our students, staff, and the educational community in providing an enriched educational experience for all.

I would like to thank and acknowledge the extremely hard-working and exceptional senior leadership team who have always provided our District with wonderful support. These people have worked hard over the past few months ensuring teachers were hired and all students were placed in classes with full services and resources provided in order to help them have a successful year. While we are excited and glad to see our student enrollment numbers increasing, it certainly does present some challenges and we thank everyone for working together to make this school year start-up a success.

Special thanks to the following senior leadership team:

- Nicole Bittante – Secretary-Treasurer
- Esther Shatz – Director of Instruction – Student Services
- Allan Douglas – Director of instructional Services K-12
- Lynda-Marie Handfield - Director of Human Resources
- Ian Heselgrave – Director of Operations
- Josh Porter – Director of information Technology
- Candice Hilton – Director of Finance
- Paul Berry – Director of Instruction – Health & Safety

Tonight, on our agenda, from the Office of the Auditor General BC, we are receiving our annual audit report of the District's financial statements. I would like to acknowledge the following District staff, who while many others were away over the summer, spent many hours in the Board office working with the auditors, answering questions, and providing information to them. Thank you, Nicole Bittante, Candice Hilton and Cathie Collins. The auditors reported of their appreciation for your support.

I would also like to acknowledge and thank the behind the scenes heroes, our custodians, technicians, maintenance, and ground-keeping crews who diligently worked over the summer to ensure that our schools and classrooms were clean, safe, and ready for students and teachers to return to school.

As we indicated at our last Board meeting, the Board will be embarking on a process in the coming months looking at how best to deal with our growing enrollment and the resulting space constraints this will have

on our District. As stated by the Superintendent, “Currently there are sufficient spaces in the District, however, the location of spaces does not line up with the areas within our region where we are experiencing increased growth”. Senior staff will be creating a process for public consultation with our parents, staff and community, with a report coming back to the Board once that process has been completed.

At our June Board meeting, the Board also passed our Strategic Plan. This plan is our road map and sets a clear direction for the next four years. We would like to thank and acknowledge the educational community whose input and collaboration helped shaped this plan, which includes the following key focus areas:

- Educational excellence through collaboration and innovation in school classrooms and throughout the community
- Community engagement, Indigenous ways of knowing and learning, fostering relationships
- Organizational stability and Environmental stewardship
- Physical and mental well-being, wellness for students and staff

The Board of Education will also be hosting the first DPAC meeting of the school year, at the Board office on Monday, October 7<sup>th</sup>, 2019 and would like to invite parents to come out that evening prior to the DPAC meeting to meet our Superintendent and senior leadership team.

In closing I would like to once again thank everyone for a great school start-up and the Board continues to look forward to working with our educational community and partners to ensure excellence in education for all our students.

Respectfully submitted,

*Janice Caton*

Janice Caton  
Board Chair

# District News

## September 2019



**Comox Valley Schools**

A Community of Learners

INNOVATIVE • INQUISITIVE • INCLUSIVE

### ECOLE ROBB ROAD

As part of a great start to the school year, Ecole Robb Road staff and students are focusing on the Six Cedars. This will weave together indigenous learning and content, the Essential Competencies of the redesigned curriculum and environmental/sustainability topics and projects. In this photo the students are learning about the role of "wise eagle" and estuaries through various stations.



### MIRACLE BEACH

Miracle Beach Elementary has raised \$2400 for Cancer research. Half the money will go to Tour de Rock and the other half will go to Terry Fox. As a result, Mr. Cobey will be wearing a chicken suit for a whole school day.



### HUBAND PARK



Huband had its welcome breakfast and read-in on Friday the 13th. The whole school was invited to a continental breakfast and then families were encouraged to stay and read with their child/grandchild in their classroom afterwards. We tired this last year and it was a big success, so it is an annual thing now for Huband.

### CHILD CARE STUDY

As you may recall, the early years collaborative (of which SD 71 is a member), was successful in their application to conduct a child care study with Courtenay, Comox and the Regional District (Cumberland is doing their own study and they are in communication with us).

Presentations to councils, to the Komox chief and council and the regional district have already taken place. Over 450 people have responded to the survey representing all areas of the Comox Valley. Community consultation sessions will soon be taking place. The collaborative is grateful to SD 71 for the support they have provided.

*Arden has eliminated single use plastics in their school by asking parents not to send juice boxes*



## VALLEY VIEW & ROYSTON ELEMENTARY

Valley View is being conscious of our environment. We are using Popsicle sticks that say welcome instead of paper late slips, metal spoons instead of plastic ones, frozen sponges for ice packs, a fountain that refills water bottles, litter less lunches and pack it in pack it out lunches( students take home their garbage and recycle it at home). We are teaching them about where their garbage goes. We are aligning with the strategic plan.

Royston received a third year of funding from the Breakfast Club of Canada for their growing breakfast club. Their garden mural was finished at the end of last year by the after school art club.



Indigenous Education hosted their 4th Welcome Back BBQ for families on Sept 18th. Over 200 students and their families joined. Senior Leadership supported this event by serving and cooking.

## CONTACT US

*There are many, many things to celebrate daily in our schools. We encourage anyone with news to send items to [heidi.bell8888@gmail.com](mailto:heidi.bell8888@gmail.com) 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**

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**TO:** School Board Trustees  
**FROM:** Geoff Manning, Assistant Superintendent  
**RE:** BAA courses

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**DATE:** September 24, 2019

**Purpose**

To bring forward eight Board/Authority Authorized Courses for review and approval.

**Background**

Six Board/Authority Authorized Courses are being brought forward for review. These courses are ones that we currently run in our district however we have reformatted them so that they will align with the New Ministry Curriculum which include the Big Ideas, Learning Standards and Curricular Competencies. These six BAA's are Outdoor Leadership, All About Money 12, Criminology and Vanier Creative Collective 10, 11 and 12.

Two new BAA courses are Global and Intercultural Studies 12 (GIS 12) and University Prep 12.

**Analysis**

The courses which have been reformatted to fit the New Curriculum are already successfully being offered in our district. The two new courses have been designed based on student demand and interest.

**Recommendation**

It is our recommendation that the board approve all eight BAA courses being brought forward.

Respectfully submitted,

*Geoff Manning*

Assistant Superintendent  
Comox Valley Schools



## Board/Authority Authorized Course Framework Template

<b>School District/Independent School Authority Name:</b> Comox Valley	<b>School District/Independent School Authority Number (e.g. SD43, Authority #432):</b> SD 71
<b>Developed by:</b> Paul Rebitt	<b>Date Developed:</b> August 2019
<b>School Name:</b> Georges P. Vanier Secondary School	<b>Principal's Name:</b> Julie Shields
<b>Superintendent Approval Date (for School Districts only):</b>	<b>Superintendent Signature (for School Districts only):</b>
<b>Board/Authority Approval Date:</b>	<b>Board/Authority Chair Signature:</b>
<b>Course Name:</b> All About Money 12	<b>Grade Level of Course:</b> Grade 12
<b>Number of Course Credits:</b> 4	<b>Number of Hours of Instruction:</b> 110

### Board/Authority Prerequisite(s):

No prerequisite is required

### Special Training, Facilities or Equipment Required:

Classroom with computers & internet

### Course Synopsis:

A one semester course designed to help students understand valuable finance topics - earning, spending, saving, investing, income tax, borrowing and financial planning (budgeting).

### Goals and Rationale:

Students, in fact the general population, have a thirst for information about money and investment topics.

This course explores topics that are of interest to many students and will have a significant impact on their life choices and standard of living.

### Aboriginal Worldviews and Perspectives:

This course includes discussions on the evolution of money/medium of exchange of various cultures across geography and time.

Students will consider how their earning, spending and investing behavior can impact their lifestyle and happiness (now and in the future), and how their behavior can impact society (local & global) - economic and environmental.



**Course Name: Grade:**

**All About Money 12**

## BIG IDEAS

Earning & Spending	Future Plan - Education & Budget	Investing	Borrowing	Income Tax
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## Learning Standards

Curricular Competencies	Content
<p><i>Students are expected to do the following:</i></p> <p><b>Earning &amp; Spending</b></p> <ul style="list-style-type: none"> <li>List several methods of earning money that they may engage in – now &amp; future.</li> <li>List their spending over the last year and analyze their actions, outcomes, and satisfaction. Discuss what they would change (if anything).</li> </ul> <p><b>Future Plan – Education &amp; Budget</b></p> <ul style="list-style-type: none"> <li>Search and select potential post-secondary schools including program and course options.</li> <li>Research bursary and scholarship opportunities.</li> <li>Research education, accommodation, transportation, food and other costs.</li> <li>Prepare a budget for the year after they graduate.</li> </ul> <p><b>Investing</b></p> <ul style="list-style-type: none"> <li>Discuss the value of investing for them and society.</li> <li>Analyze the merits of several different types of investments. Ex. Stocks, bonds, mutual funds, ETF's, currency (foreign or Crypto), commodities, etc.</li> <li>Analyze and select several different individual investments. Ex. Create a stock market investment portfolio.</li> <li>Summarize an investment strategy.</li> </ul> <p><b>Borrowing</b></p> <ul style="list-style-type: none"> <li>Discuss the benefits and concerns of borrowing money.</li> <li>Calculate loan/mortgage payments.</li> <li>Analyze different sources of money.</li> <li>Summarize strategies reducing borrowing costs.</li> </ul> <p><b>Income Tax</b></p> <ul style="list-style-type: none"> <li>Discuss the rational of Taxation</li> <li>Compare different types of taxes</li> </ul>	<p><i>Students are expected to know the following:</i></p> <p><b>Earning &amp; Spending</b></p> <ul style="list-style-type: none"> <li>10 methods of earning money</li> <li>The value of multiple streams of income</li> <li>Common methods of spending</li> </ul> <p><b>Future Plan – Education &amp; Budget</b></p> <ul style="list-style-type: none"> <li>Benefits of post-secondary education.</li> <li>Types of post-secondary</li> <li>The costs of post-secondary options</li> <li>Sources of Bursaries and scholarships</li> <li>How to apply for bursaries &amp; scholarships</li> </ul> <p><b>Investing</b></p> <ul style="list-style-type: none"> <li>The power of investing &amp; starting young</li> <li>Risk versus reward/growth</li> <li>Debt versus Equity securities</li> <li>Stocks</li> <li>Bonds,</li> <li>Mutual Funds,</li> <li>ETF's</li> <li>Investing and technology</li> <li>Investment portfolios &amp; strategy</li> </ul> <p><b>Borrowing</b></p> <ul style="list-style-type: none"> <li>Types of borrowing: Bank loans, mortgages, credit cards, payday loans, reverse mortgages.</li> <li>How to calculate payments &amp; interest</li> </ul> <p><b>Income Tax</b></p> <ul style="list-style-type: none"> <li>The Canadian Tax system</li> </ul>

- Prepare an Income Tax Return	- Taxation options – fixed rate vs progressive. Taxed on income or consumption. Tax as incentive.
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### **Big Ideas – Elaborations**

All About Money 12 will also include (if time allows) units on Insurance, the Canadian banking system (the Big 5 versus credit unions), and how to protect your money (financial scams).

### **Curricular Competencies – Elaborations**

#### **Communication**

Students will use both written and oral communication to complete their assignments, present current events (with a money connection), and discuss options and strategies within their groups.

#### **Thinking**

Some examples of where students will use critical thinking are in their analysis of post-secondary options, creating a budget for the future, and selecting investments.

#### **Personal & Social**

As students present, discuss and analyze various topics (current events, spending, education options, investments) they will evaluate and adjust their role in the classroom, the community and the world.

### **Content – Elaborations**

All About Money 12 also includes discussions of current events and their relationship to money topics

### **Recommended Instructional Components:**

Direct Instruction  
Brainstorming  
Group Work  
Computer Simulations  
Peer teaching  
Video  
Readings  
Guest Speakers

### **Recommended Assessment Components: Ensure alignment with the Principles of Quality Assessment**

Summary assignments  
Research assignments

Analysis assignments

Self-assessment and reflection

Projects – consolidation of knowledge and skills with focus on student analysis and choice (Ex. post-secondary choice, budget, investment portfolio)

**Learning Resources:**

Teacher

Guest Speakers

Websites

**Additional Information:**

## Board/Authority Authorized Course Framework Template

<b>School District/Independent School Authority Name:</b> Comox Valley	<b>School District/Independent School Authority Number</b> (e.g. SD43, Authority #432): SD 71
<b>Developed by:</b> Crystal Gaudry, Grayson Pettigrew, David Miller	<b>Date Developed:</b> February 2019
<b>School Name:</b> Georges P. Vanier Secondary School	<b>Principal's Name:</b> Julie Shields
<b>Superintendent Approval Date (for School Districts only):</b>	<b>Superintendent Signature (for School Districts only):</b>
<b>Board/Authority Approval Date:</b>	<b>Board/Authority Chair Signature:</b>
<b>Course Name:</b> <b>Outdoor Leadership</b>	<b>Grade Level of Course:</b> 11
<b>Number of Course Credits:</b> 4	<b>Number of Hours of Instruction:</b> 120

**Board/Authority Prerequisite(s):**

None

**Special Training, Facilities or Equipment Required:**

None

**Course Synopsis:**

Outdoor Leadership 11 will work in conjunction with the Physical and Health Education - Outdoor Education 11 to prepare students for positive experiences in the outdoors. The well prepared outdoor enthusiast is better able to cope with unpleasant situations which can occur in the outdoors.

This course encourages students to develop their leadership and interpersonal skills as well as their practical knowledge of environmental and ecological issues. Students will assume leadership roles during experiential outdoor activities.

This course is designed to provide students with the opportunity to learn and practice leadership skills. A strong focus will be on cooperative leadership and inquiry-based learning. Among other elements of effective leadership, students will focus on developing teamwork skills, improving time management, organization, and communication skills.

Through study, practice and direct application of their knowledge students will develop experience based outdoor environmental leadership skills and understanding

## **Goals and Rationale:**

Much of our learning throughout life occurs outside the formal structures of a classroom or school environment. This course will provide opportunities to learn and practice leadership, interpersonal and problem-solving skills in both formal and informal settings. It is expected that students will gain ability to apply learned leadership skills and understand environmental issues in a classroom setting and apply their knowledge in the outdoors and to school community and/or work-related situations after high school.

## **Aboriginal Worldviews and Perspectives:**

### Declaration of First Peoples Principles of Learning

- Leadership supports the development of self in support of connections with others.
- Leadership involves learning from mentors as well as those we are meant to lead.
- Leadership and learning is holistic, reflexive, reflective, experiential, and relational.
- Connection to the outdoors promotes understanding of the First Peoples connectivity with nature
- Leadership requires exploration of one's identity, philosophy, and ethics.

### Declaration of Aboriginal Worldviews and Perspectives:

The First Peoples Principles of Learning are inherent in the aspects included in Outdoor Leadership. Leadership is inseparable from connectedness and relationships.

## Course Name: Outdoor Leadership

Grade: 11

### BIG IDEAS

#### Interpersonal Skills

developed through teamwork and leadership opportunities

#### Experiential learning

through outdoor experiences

#### Environmental impact

reduced with minimum impact camping practices

#### Leadership Skills

developed through workshops, outdoor trips & group interactions

#### Outdoor Leadership

developed through knowledge and practice of wilderness skills

### Learning Standards

Curricular Competencies	Content
<p><i>Students are expected to do the following:</i></p> <p><b>Leadership Skills</b></p> <ul style="list-style-type: none"><li>• Role Modeling</li><li>• Group management techniques</li><li>• Instructional strategies</li><li>• Leader of the Day on outdoor excursions</li><li>• Effective communication is a foundation of leadership development</li></ul> <p><b>Organizational Skills</b></p> <ul style="list-style-type: none"><li>• Preparation for a Leadership Role</li><li>• Organizing simple &amp; complex tasks in dynamic outdoor situations</li></ul> <p><b>Critical Thinking Skills</b></p> <ul style="list-style-type: none"><li>• Assessing Situations &amp; Reflecting on an Appropriate response</li><li>• decision making while events and issues evolve</li></ul> <p><b>Problem Solving Skills</b></p> <ul style="list-style-type: none"><li>• Defining Issues &amp; Finding Solutions</li><li>• Solve problems in group situations using a variety of leadership qualities</li></ul> <p><b>Instructional Skills</b></p> <ul style="list-style-type: none"><li>• Developing learning situations &amp; understanding learning styles</li></ul> <p><b>Experiential Learning Skills</b></p> <ul style="list-style-type: none"><li>• Providing solutions to complex problems through experiential learning</li></ul>	<p><i>Students are expected to know the following:</i></p> <p>Knowledge of the following skills provides the opportunity to lead others who have less experience in the outdoors and gives the confidence to step into a leadership role.</p> <p><b>Camp Skills</b> – skills involved when setting up camp, effective practices when camping and camp safety.</p> <p><b>Navigation</b> – use of maps, compass, GPS.</p> <p><b>Survival Situations</b> – know how to act in survival situations and take steps to prevent emergencies.</p> <p><b>Trip Preparation</b> – planning for safe and enjoyable outdoor excursions (ie: gear, food, fitness)</p> <p><b>Trip Safety</b> – being prepared for emergencies and responsibly planning trips recognizing group abilities and dynamics.</p> <p><b>Environmental Stewardship</b> – embracing our link to our environment and making smart choices to minimize our impact.</p> <p><b>Leadership Opportunities</b> – taking advantage of leadership opportunities embedded in the program in the community and on outdoor excursions.</p>

- Ecological Studies: Environments of coastal BC: field study investigations

### **Environmental Issues**

- Human impacts on local environments

### **Interpersonal Skills**

- Provide opportunities for students to share learning and reflect
- Acknowledge the social nature of learning
- Effective communication is a foundation of leadership
- Demonstrate principles of effective teamwork
- Develop techniques to encourage inclusion, cohesiveness and participation during teamwork
- Demonstrating interactions in a positive, constructive manner

### **Time Management Skills**

- Benefits of having good time management
- Good time management skills and tools that can be used to become more successful and efficient
- How procrastination and lack of time management can lead to stress and being less productive

**Team Explore** – recognizing the importance of working as a team using effective communication skills to encourage inclusion both in the classroom and in the outdoors.

**Time Management** – students will understand the benefits of having good time management skills in all areas of their lives.

**First Peoples Perspectives** – understanding First Peoples perspective of learning and connecting to nature.

## Big Ideas – Elaborations

- **Leadership** is the action of leading a group of people or organization
- **Experiential Learning** e.g., hands-on experiences activate students' minds
- **Outdoor Leadership** developed through knowledge of survival skills, camp experience and trip planning practice
- **Environmental Impact** is looking at how one's actions impact the environment and aim to find ways to reduce this impact
- **Interpersonal Skills** are developed through teamwork and leadership opportunities both in the classroom and in the outdoors

## Curricular Competencies – Elaborations

### Leadership Skills

It is expected that the students will:

- ☐ Define the appropriate behaviours that illustrate or define leadership
- ☐ Demonstrate role modeling of group management & strategies of leadership
- ☐ Identify one's own leadership style
- ☐ Be aware of different leadership styles and be sensitive to the differences in style when working with others
- ☐ Try to utilize different leadership styles to complete tasks
- ☐ Identify positive leadership qualities in self and identify leadership traits one wants to improve on

### Organizational Skills

It is expected that the students will:

- ☐ Organize themselves to undertake complex leadership tasks and roles
- ☐ Organize small and large groups to undertake complex tasks
- ☐ Plan and organize small and large groups that can adapt to changing physical and social conditions as related to complex tasks

### Critical Thinking Skills

It is expected that the students will:

- ☐ Assess complex interpersonal and social situations and make critical analyses of what is occurring and possible reasons why it is occurring
- ☐ Demonstrate appropriate responses to interpersonal and social events that are occurring daily
- ☐ Amend responses to interpersonal and social events, with further critical analysis, as those events evolve

### Problem Solving Skills

It is expected that the students will:

- ☐ Define the issues between two or more points of view or personal positions regarding interpersonal, social and environmental issues
- ☐ Plan a personal course of action in response to conflicting points of view or personal positions regarding interpersonal, social and environmental issues
- ☐ Analyze and reflect on the personal action taken in a situation, evaluate its effectiveness and identify a future action that may better apply to similar situations in the future



### **Instructional Skills**

It is expected that the students will:

- ☐ Define appropriate teaching contexts in a variety of settings for small and large groups
- ☐ Implement appropriate instructional styles in a variety of settings for small and large groups

### **Experiential Learning Skills**

It is expected that the students will:

- ☐ Assess and demonstrate different informal/experiential settings require different leadership approaches
- ☐ Implement appropriate leadership roles for small and large groups in a variety of settings
- ☐ Adapt leadership roles to changing group and physical conditions

### **Time Management Skills**

It is expected that the students will:

- ☐ Demonstrate an understanding of different time management and organizational skills
- ☐ Review time management strategies and focus on their own difficulties in using time well and develop a plan accordingly
- ☐ Develop an understanding of the relationship between organization, efficiency, and stress
- ☐ Develop strategies to optimize the efficiency of the team when working on projects

### **Ecological Studies**

It is expected that the students will:

- ☐ Identify different habitats and indicator species related to ecology of southwestern Coast of BC
- ☐ Describe the specific ecological parameters/attributes pertinent to a variety of coastal habitats
- ☐ Describe, based on investigation and field-based discovery, how a species or group of species within at least one habitat is important to the overall natural environment of coastal southwestern BC

### **Environmental Issues**

It is expected that the students will:

- ☐ Identify local human impacts on the natural environment
- ☐ Identify how their personal actions may influence that impact
- ☐ Identify a more sustainable personal course of action related to local human impact on the environment
- ☐ Describe how society at large could change their actions to reduce local human impact

## **Content – Elaborations**

### **Camp Skills**

It is expected that the students will:

- ☐ Use minimum impact camping practices
- ☐ Understand the importance of appropriate outdoor clothing
- ☐ Understand the safety aspects of gear choices on outdoor excursions
- ☐ Demonstrate good hygiene practices in the outdoors
- ☐ Understand the use of caches or hanging food, etc. for animal safety
- ☐ Demonstrate proficient tarp usage during camp set up
- ☐ Consider menu planning, nutrition, dehydrating, and packaging food, and water filtration for multi-day trips
- ☐ Practice stove safety when cooking on camp stoves

### **Navigation**

It is expected that the students will:

- ☐ Demonstrate proper use of maps, compass, GPS

### **Survival Situations**

It is expected that the students will:

- ☐ Know what to do if lost in the woods

## Content – Elaborations

- ☐ Practice the buddy system to ensure group safety
- ☐ Know the seven enemies of survival
- ☐ Understand how to avoid, recognize and treat hypothermia
- ☐ Practice water safety on trips
- ☐ Make good decisions when considering animal safety scenarios

### **Trip Preparation**

It is expected that the students will:

- ☐ Model safe trip planning practices
- ☐ Use appropriate gear for each activity
- ☐ Participate in menu planning incorporating nutrition and food packaging for multi-day trips
- ☐ Prepare for fitness requirements for physically demanding multi-day trips

### **Trip Safety**

It is expected that the students will:

- ☐ Identify risk levels of the environment and conditions
- ☐ Recognizing limits of participants (physical, experience, medical, group dynamics)
- ☐ Understand the purpose and use of communication systems
- ☐ Plan effective emergency procedures for different activities and environments

### **Environmental Stewardship**

It is expected that the students will:

- ☐ Understand the contributions to their carbon footprint, and how to decrease their impact on the environment
- ☐ Participate in a stream assessment
- ☐ Discuss how to maintain a small footprint when participating in outdoor activities

### **Leadership Opportunities**

It is expected that the students will:

- ☐ Model leadership skills as “leader of the day” on outdoor trips
- ☐ Complete volunteer hours in the community to “give back”
- ☐ Teach mini lessons to peers

### **Team Explore**

It is expected that the students will:

- ☐ Work as a team
- ☐ Support others in various group activities
- ☐ Communicate effectively with group members
- ☐ Understand the principles of effective teamwork
- ☐ Model techniques to encourage inclusion
- ☐ Practice cohesiveness in group activities
- ☐ Participate in team building activities

### **Time Management**

It is expected that the students will:

- ☐ Understand the benefits of having good time management
- ☐ Recognize the downfalls of procrastination

### **First Peoples Perspectives**

It is expected that the students will:

- ☐ Recognize that First Peoples perspective of learning requires patience, time, and exploration of self
- ☐ Appreciate First Peoples perspective on experiential learning

Content – Elaborations		

**Recommended Instructional Components:**

Direct Instruction	Indirect Instruction	
Brainstorming		
Group Work	Demonstrations	
Observation		
Role playing	Student demonstration	Experiential
Learning		
Peer teaching	Reflective writing	Videos
Readings	Volunteer experiences	Guest
Speakers		

**Recommended Assessment Components: Ensure alignment with the [Principles of Quality Assessment](#)**

- Informal observation
- Self-assessment and reflection on leadership opportunities
- Quizzes following the classroom sessions
- Menu Planning submissions for major trips
- Student written reflective Journals
- Leader of the Day assignments, meetings and evaluations
- Contributions to Team Explore – group work and volunteer hours
- Final Project – Plan a multi-day trip to incorporate planning knowledge gained throughout the course.

**Learning Resources:**

Teachers, Guest Speakers

**Additional Information:**



## Board/Authority Authorized Course Framework Template

<b>School District/Independent School Authority Name:</b> Comox Valley	<b>School District/Independent School Authority Number (e.g. SD43, Authority #432):</b> SD 71
<b>Developed by:</b> Paul Rebitt	<b>Date Developed:</b> August 2019
<b>School Name:</b> Georges P. Vanier Secondary School	<b>Principal's Name:</b> Julie Shields
<b>Superintendent Approval Date (for School Districts only):</b>	<b>Superintendent Signature (for School Districts only):</b>
<b>Board/Authority Approval Date:</b>	<b>Board/Authority Chair Signature:</b>
<b>Course Name:</b> <b>University Prep 12</b>	<b>Grade Level of Course:</b> Grade 12
<b>Number of Course Credits:</b> 4	<b>Number of Hours of Instruction:</b> 110

### Board/Authority Prerequisite(s):

No prerequisite is required

### Special Training, Facilities or Equipment Required:

Classroom with computers & internet

### Course Synopsis:

A one semester course designed to help students become better learners, explore/analyze post-secondary options, prepare for large/complex exams (Ex. SAT).

### Goals and Rationale:

Many students have a thirst for information about post-secondary options (Canadian and foreign) and have a desire to be a better learner and improve their performance on formal evaluations (tests).

This course explores topics that will help students become better learners and make educational decisions that will have a significant impact on their life path and standard of living.

### Aboriginal Worldviews and Perspectives:

This course includes discussions on the merits of different types of education (formal, experiential, cultural) of various cultures across geography and time.

University Prep includes a discussion of GAP years that encourage students to travel/volunteer and experience different cultures and perspectives of the world.

**Course Name: Grade:**

**University Prep 12**

## BIG IDEAS

Diagnostic Test	How to Learn & Perform Better	Post-Secondary Research & Tours	Test Prep	Problem Solving & Creativity
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## Learning Standards

Curricular Competencies	Content
<p><i>Students are expected to do the following:</i></p> <p><b>Diagnostic Test</b></p> <ul style="list-style-type: none"> <li>- Write a four-part comprehensive test (SAT).</li> <li>- Score and analyze their results.</li> </ul> <p><b>How to Learn &amp; Perform Better</b></p> <ul style="list-style-type: none"> <li>- Summarize how learning occurs in the brain.</li> <li>- Discuss Brain Rules &amp; apply to their learning.</li> <li>- Practise memory improvement/study strategies.</li> <li>- Analyze individual learning weaknesses/obstacles &amp; develop plan to improve.</li> </ul> <p><b>Post-Secondary Research &amp; Tours</b></p> <ul style="list-style-type: none"> <li>- Research Post-Secondary options (schools, programs, courses).</li> <li>- Tour several local/regional post-secondary schools (Ex. NIC, VIU, UVic, Camosun, UBC, SFU).</li> <li>- Discuss post-secondary selection criteria.</li> <li>- Compare/analyze options.</li> <li>- Select “best” school(s).</li> <li>- Understand the university application process.</li> <li>- Apply to chosen schools (optional).</li> <li>- Research post-secondary bursaries and scholarships.</li> </ul> <p><b>Test Prep</b></p> <ul style="list-style-type: none"> <li>- Understand the SAT format</li> <li>- Improve post-secondary language (vocabulary).</li> <li>- Learn 10 essential rules for writing (grammar).</li> <li>- Develop analytical reading skills.</li> <li>- Improve math skills: algebra, problem solving, and data analysis.</li> </ul> <p><b>Problem Solving &amp; Creativity</b></p> <ul style="list-style-type: none"> <li>- Apply problem solving skills and strategies.</li> <li>- Develop both critical and creative thinking.</li> </ul>	<p><i>Students are expected to know the following:</i></p> <p><b>Diagnostic Test</b></p> <ul style="list-style-type: none"> <li>- SAT format and test components.</li> </ul> <p><b>How to Learn &amp; Perform Better</b></p> <ul style="list-style-type: none"> <li>- What is learning.</li> <li>- Learning &amp; the Brain.</li> <li>- 12 Brain Rules.</li> <li>- Effective study habits.</li> <li>- How to prepare to learn.</li> </ul> <p><b>Post-Secondary Research &amp; Tours</b></p> <ul style="list-style-type: none"> <li>- Post-secondary options.</li> <li>- How to find and research post-secondary resources.</li> <li>- Post-secondary deadlines.</li> <li>- Post-secondary application process.</li> <li>- Strengths of different post-secondary options.</li> </ul> <p><b>Test Prep</b></p> <ul style="list-style-type: none"> <li>- Different learning strategies</li> <li>- Test prep strategies.</li> <li>- University vocabulary.</li> <li>- 10 essential rules of Grammar.</li> <li>- Analytical reading skills.</li> <li>- Analyzing arguments.</li> <li>- SAT algebra.</li> <li>- Math Problem solving and data analysis.</li> </ul> <p><b>Problem Solving &amp; Creativity</b></p> <ul style="list-style-type: none"> <li>- Problem solving skills and strategies.</li> <li>- The role creativity plays in education, life and problem solving.</li> </ul>

<b>Big Ideas – Elaborations</b>	
University Prep 12 will also include the option for graduating students to develop and complete their Capstone project within the course.	

<b>Curricular Competencies – Elaborations</b>
<p><b>Communication</b> Students will use both written and oral communication to complete their assignments, present solutions and ideas, peer teach one another, and discuss options and strategies within their groups.</p> <p><b>Thinking</b> Some examples of where students will use critical thinking are in their analysis of post-secondary options, creating a study plan for the future, and applying to universities.</p> <p><b>Personal &amp; Social</b> As students present, discuss and analyze various topics (current events, problems/solutions, GAP year opportunities, education options, and university programs/courses) they will evaluate and adjust their role in the classroom, the community and the world.</p>

<b>Content – Elaborations</b>
University Prep 12 also includes discussions of various post-secondary concerns, questions, and topics – such as university life, residence, extra-curriculars, co-op, academic enrichment opportunities, etc.

### **Recommended Instructional Components:**

Direct Instruction  
 Brainstorming  
 Group Work  
 Field trips and tours  
 Peer teaching  
 Video  
 Readings  
 Guest Speakers

### **Recommended Assessment Components: Ensure alignment with the [Principles of Quality Assessment](#)**

Summary assignments  
 Research assignments

Analysis assignments

Comprehensive Diagnostic Test (SAT)

Self-assessment and reflection

Projects – consolidation of knowledge and skills with focus on student analysis and choice (Ex. post-secondary choice, budget, university applications)

**Learning Resources:**

Teacher

Guest Speakers

Websites

**Additional Information:**

## Board/Authority Authorized Course Framework Template

<b>School District/Independent School Authority Name:</b> Comox Valley	<b>School District/Independent School Authority Number (e.g. SD43, Authority #432):</b> SD 71
<b>Developed by:</b> Andrew Young	<b>Date Developed:</b> July 2019
<b>School Name:</b> Georges P. Vanier Secondary School	<b>Principal's Name:</b> Julie Shields
<b>Superintendent Approval Date (for School Districts only):</b>	<b>Superintendent Signature (for School Districts only):</b>
<b>Board/Authority Approval Date:</b>	<b>Board/Authority Chair Signature:</b>
<b>Course Name:</b> <b>Criminology</b>	<b>Grade Level of Course:</b> 12
<b>Number of Course Credits:</b> 4	<b>Number of Hours of Instruction:</b> 120

### Board/Authority Prerequisite(s):

None

### Special Training, Facilities or Equipment Required:

None

### Course Synopsis:

This course is a survey or an introduction to the field of criminology. It focuses on the sources of criminal law, the legal elements of crime and the social correlates of criminal behaviour along with the depiction of crime in various forms of media and mass communication. Areas of study include major criminological theories, including biological, psychological and sociological explanations of crime. Students will also examine victimology along with current trends and issues connected to violent crime, property crime and crimes of high social impact. Further to this, students will examine communication and media theories, critical theory, along with an examination of how gender, race and class are related to the way crime is depicted in the mass media.



## Goals and Rationale:

Few issues attract more public attention and generate more public debate than those involving crime and victimization. Unfortunately, these debates are too often based on emotion rather than the best available information. Students in Criminology 12 will be able to gain insights into the origin and maintenance of criminal behaviour, why some behaviours are criminal and others are not, and how the criminal justice system works. The relevance of criminology extends beyond students' need to know about the legal system and content of law in a Canadian context. Western society is fascinated with crime and justice. From films, books, newspapers, magazines, television broadcasts, to everyday conversations, we are constantly engaging in "crime talk". The mass media play an important role in the construction of criminality and the criminal justice system. The public's perception of victims, criminals, deviants, and law enforcement officials is largely determined by their portrayal in the mass media. Research indicates that most public knowledge about crime and justice is derived from the media therefore, it is imperative to examine the effects that the mass media have on attitudes toward crime and justice. The overall objective is to provide students with the theories and methods necessary to better understand the realities of crime and control, which will allow them to become active, informed, and productive citizens, who are better equipped to participate effectively in a democratic society and recognize what conduct is regulated by law.

## Aboriginal Worldviews and Perspectives:

From Cunneen, C. and Tauri, J.M. Indigenous Peoples, Criminology, and Criminal Justice *Annual Review of Criminology* 2019 2:1, 359-381

*High rates of victimization, arrests, convictions, and imprisonment, as well as frequent deaths in custody and experiences of racial discrimination by officials, are all features of Indigenous peoples' experiences with settler-colonial crime control. The disproportionate rate of criminalization and victimization of Indigenous people is relatively well-known (even if inconsistently documented in some settler-colonial states). Where data and research are available, the evidence shows that Indigenous people are over-represented at each stage of the criminal justice system and that police discretionary decisions tend to be used adversely for Indigenous people.*

*In Canada, in 2015–2016, Aboriginal adults represented 28% of admissions to federal prisons and 27% of admissions to provincial/territorial prisons, compared to approximately 3% of the Canadian adult population (Reitano 2017, table 5). In some provinces and territories with larger Aboriginal populations, particularly Manitoba, the Northwest Territories, Nunavut, Saskatchewan, and the Yukon, Aboriginal people make up more than 70% of the total prisoner population (Reitano 2017, table 5). The over-representation of Aboriginal females was more pronounced than Aboriginal males, with Aboriginal women representing 38% of female admissions to sentenced custody in provincial/territorial prisons compared to 26% for Aboriginal males; Aboriginal women represent 31% of female admissions to sentenced custody in federal prisons compared to 23% for Aboriginal males (Reitano 2017). The imprisonment of Aboriginal people has also been on an upward trend since the early 2000s. Between 2003–2004 and 2012–2013, the number of incarcerated Aboriginal people in the federal system increased by 47% (46% for Aboriginal men and 77% for Aboriginal women) (Public Saf. Can. 2013, figure C16). During the same period, the non-Aboriginal federal prison population increased by a more modest 12% (Public Saf. Can. 2013, figures C2, C16).*

Through this course, students examine both historical and contemporary experiences of Aboriginal peoples with the justice system in Canada, utilizing a decolonized perspective. Students will examine systemic and institutional racism, including the impacts of residential schools and the effects of colonialism on traditional Aboriginal values and culture. The evolving Aboriginal legal rights and the challenges Aboriginal peoples

face relating to land claims, self-government, and access to resources will also be examined. Students should also examine the high proportion of risk factors relating to victimization and offending, gaining insight and understanding of Aboriginal teachings, worldview, culturally relevant healing, crime prevention, and restorative justice, through experiential learning from an Aboriginal perspective taking the opportunity to embed their learning in Indigenous knowledge.

## BIG IDEAS

Understanding legal rights and responsibilities allows citizens to participate more fully in society

Understanding the nature of criminal behaviour helps understand the realities of crime and control

Our understanding of crime is influenced by many factors including the media, education, and personal experience

Media products reflect the social, cultural, historical and political contexts in which they are produced

The impact of contact and colonialism continues to affect the political, social, and economic lives of Canadian First Peoples

## Learning Standards

Curricular Competencies	Content
<p><i>Students are expected to do the following:</i></p> <ul style="list-style-type: none"> <li>• Use inquiry processes and skills to ask questions; gather, interpret, and analyze criminological and legal concepts, issues, and procedures; and communicate findings and decisions</li> <li>• Assess and compare the significance and impact of criminal behaviour, legal systems or codes (<b>significance</b>)</li> <li>• Assess the justification for differing perspectives on criminal behaviour after investigating points of contention, reliability of sources, and adequacy of evidence (<b>evidence</b>)</li> <li>• Analyze continuities and changes in criminal behaviour, legal systems or codes across jurisdictions (<b>continuity and change</b>)</li> <li>• Assess the development and impact of legal systems or codes on criminal behaviour (<b>cause and consequence</b>)</li> <li>• Explain and infer multiple perspectives on criminal behaviour, legal systems or codes (<b>perspective</b>)</li> <li>• Make reasoned ethical judgments about criminal behaviour, legal systems or codes (<b>ethical judgment</b>)</li> <li>• Make reasoned ethical judgments about the portrayal of crime in the media and throughout society (<b>ethical judgement</b>)</li> </ul>	<p><i>Students are expected to know the following:</i></p> <ul style="list-style-type: none"> <li>• the nature and distribution of crime and delinquency in Canada;</li> <li>• theoretical perspectives on the causes and character of crime;</li> <li>• criminal typology and classification</li> <li>• theoretical underpinnings of media and culture</li> <li>• the role media plays in society;</li> <li>• practical representations of crime, media and culture;</li> <li>• Canadian legislation concerning First Peoples;</li> <li>• Canada's correctional system and principles of rehabilitation, punishment, and restoration structures</li> </ul>

**Use inquiry processes and skills to ask questions; gather, interpret, and analyze legal concepts, issues, and procedures; and communicate findings and decisions.**

**Sample activities:**

- Complete research on a contemporary criminal action, determine causes of the criminality, and provided crime deterrent strategies.
- Critically assess crime reportage, and representations of criminality, society, identity, class, race and place.

**Assess and compare the significance and impact of criminal behaviour, legal systems or codes (significance)**

**Sample activities:**

- Consider different crime deterrent strategies for everyday crimes such as theft from a motor vehicle. Debate the effectiveness of different deterrent strategies.
- Determine the importance of key legal principles, cases, social forces, and events in the evolution of law.
- Assess the impact that a law, court decision, or legal principle has on both crime and the lives of citizens.
- Assess the impact of social and/or political forces on the determining criminal behavior and the development of law.

**Assess the justification for differing perspectives on criminal behaviour after investigating points of contention, reliability of sources, and adequacy of evidence (evidence)**

**Sample activities:**

- Examine the ways in which audiences may interpret the same media products very differently and how these differences may reflect both social and individual differences
- Analyze crime related statistics by asking questions such as: What accounts for this statistic? How can this statistic be interpreted in multiple ways? What other information do you need in order to fully understand the significance of this statistics? How reliable are they in explaining the extent of crime?
- Examine the historical development of criminal theories to determine the reasons why people explain criminal behaviour

**Analyze continuities and changes in criminal behaviour, legal systems or codes across jurisdictions (continuity and change)**

**Sample Activities:**

- Analyze Canada's crime rate from 1960 to present day. What accounts for both the dramatic increase in crime from 1960 to the early 1990s, and the dramatic decrease from this point forward.
- Assess the experiences of varying demographics of people with crime, victimization, and the criminal justice system.

**Assess the development and impact of legal systems or codes on criminal behaviour (cause and consequence)**

**Sample Activities:**

- Determine the importance of key legal principles, cases, social forces, and events in the evolution of law in controlling criminal behaviour.
- Assess the impact that a law, court decision, or legal principle has on criminal behaviour and/or the lives of citizens.
- Assess the impact of criminality on social and/or political forces that develop criminal law.

**Explain and infer multiple perspectives on criminal behaviour, legal systems or codes (perspective)**

**Sample Activities:**

- Analyze whether Canadian laws regarding the rights of minority groups evolved because of, or in spite of, popular support for change.
- Analyze legal principles such as fairness, justice, equality, the presumption of innocence, and the rule of law by examining a variety of legal issues, controversies, and cases

**Make reasoned ethical judgments about criminal behaviour, legal systems or codes (ethical judgment)**

**Sample Activities:**

- Investigate ways the legal system has been used in the past to maintain inequalities
- Consider how laws affect society and how society affects laws

**Make reasoned ethical judgments about the portrayal of crime in the media and throughout society.**

**Sample activities:**

- Using a docudrama or a crime-drama, evaluate the portrayal of crimes, criminals, victims, and law enforcement.
- Analyze and compare media products and the contexts in which they are produced and consumed in order to make informed arguments, reach substantiated judgements and draw conclusions about media issues

- Analyze and compare how media products construct and communicate meaning and generate intended interpretations and responses about criminal behaviour

## Content – Elaborations

### **The nature and distribution of crime and delinquency in Canada;**

#### **Sample Topics:**

Sources of Canadian Criminal Law; Criminal and Deviant behaviour; Trends in Canadian crime rates; Causes and correlates of criminal behaviour; Research methods that criminologists use to study crime; Crime statistic sources and the issues with each; Trends in victimization; Theories to explain victimization including passive/active victimization, routine activities theory and lifestyle theory

### **Theoretical perspectives on the causes and character of crime;**

#### **Sample Topics:**

Early biological explanations of crime such as phrenology; Chemical and hormonal theories of crime; Psychoanalytic theories of crime; Modeling and self-control theories; What social structure and social conditions are and how they relate to crime; How social transition and rapid change can result in crime; How individuals may adapt to cultural goals in a way that leads to crime; How physical conditions affect crimes; The roles that inequality and power have in crime

### **Criminal Typology and Classification**

#### **Sample Topics:**

Violent crimes and crimes against property including homicide, assault, robbery, theft, burglary, and arson; White-collar, Corporate & Public Order crimes including occupational, corporate crime and organized crime, embezzlement, fraud, drugs; sexual slavery

### **Theoretical underpinnings of media and culture**

#### **Sample Topics:**

Mass Media Communication Theories (agenda setting, framing, cultivation, hypodermic needle, and two-step flow); Media literacy (Media are constructions, Audiences negotiate meaning, Media have commercial implications, Media have social and political implications, Each medium has a unique aesthetic form); Critical social theory including modernity and post-structural or "postmodern" challenges to culture (language, symbolism, communication, and social construction)

### **The role media plays in society;**

#### **Sample Topics:**

Distinguish between mass communication and mass media; Key points in Popular media and culture; The roles the media performs in our society; Explain how different technological transitions have shaped media industries; Propaganda in mass media; The role of the gatekeeper in mass media; the ways in which the media re-present (rather than simply present) the world, and construct versions of reality

### **Practical representations of crime, media and culture;**

#### **Sample Topics:**

Common concerns about criminal content in the media; The role of media in delivering news to the public; Characteristics of reliable journalism; The effects of bias in news presentations; How and why particular social groups may be under-represented or misrepresented; Representations (including self-representations) convey particular viewpoints, messages, values and beliefs, which may be reinforced across a wide range of media products; The social, cultural and political significance of particular representations in terms of the themes or issues that they address; How representations reflect the social, historical and cultural contexts in which they were produced

### **Canadian legislation concerning First Peoples;**

#### **Sample Topics:**

Canada's constitution (Meech Lake and Charlottetown Accords, Canadian Charter of Rights and Freedoms); Indian Act and its amendments; Truth and Reconciliation Commission and Report; National Inquiry into Missing and Murdered Indigenous Women and Girls; Judicial cases (e.g., Calder, 1973; Guerin, 1984; Sparrow, 1990; Van der Peet, 1996; Delgamuukw, 1997)

### **Canada's correctional system and principles of rehabilitation, punishment, and restoration structures**

#### **Sample Topics:**

Provincial and federal correctional institutions; Sentencing Principles such as Deterrence, Restitution, Retribution, and Rehabilitation; Alternative sanctioning; Healing and Sentencing Circles; Levels and types of incarceration between and within correctional

## Content – Elaborations

institutions; Community responses to crime; Supportive reintegration of paroled offenders into society, risk assessment, and monitoring options

### Recommended Instructional Components:

This course is a combination of three broad areas of study: Criminology, Media Studies and Sociology. As such it may be important to treat this as a survey course because of its inherently cross-curricular nature. It is also important to note that each teacher will use their own teaching styles and methodology that appropriately suits the needs of the students that they work with. What works for one teacher in one class may vary greatly with what works for another teacher with their class. However, a variety of assessment techniques and instructional methods may be used in order to address the learning outcomes for this class. There are many opportunities to make Criminology 12 an active learning-based course using: directed discussion; case studies; field activities; co-operative and small group learning; role-play; simulations; peer teaching; debate; action research; and video production. These strategies help provide students the theoretical and actual practices that link the classroom to the real-world domain.

The instruction and assessment methods along with the subject matter of Criminology 12 help to foster an intellectually stimulating learning environment where students engage in problem solving and critical thinking relative to challenging, changing and continuing social issues. This allows students to develop the skills, competencies and attributes necessary for them to partake in the rapidly changing and increasingly demanding knowledge-based society we face in the 21st Century. Criminology 12 provides the opportunity for students to develop the skills and attributes connected to: Functional Numeracy and Literacy; Critical Thinking and Problem Solving; Creativity and Innovation; Technological Literacy; Communications and Media Literacy; Collaboration and Teamwork; Personal Organization; Motivation, Self-Regulation and Adaptability; along with Ethics, Civic Responsibility, and Cross-Cultural Awareness.

### Recommended Assessment Components: Ensure alignment with the [Principles of Quality Assessment](#)

To achieve the learning, teaching and assessment strategy several learning, teaching and assessment methods will be used. These will include:

- didactic and substantive methods found in traditional classroom and seminar-based courses (self, peer, and teacher evaluations based on rubrics and learning outcomes);
- workshops on developing specific skill sets;
- extensive use of E-learning and web-based technologies;
- collaborative peer-learning project-based work that is facilitated through blended learning methods; task and finish" student group work;
- individual and group project-based work; and
- guided independent discovery study and research.

### Learning Resources:

CRIM: Introduction to Criminology, 2nd Edition

Larry J. Siegel, Gregory P. Brown, and Ron Hoffman

ISBN-10: 0176504443

ISBN-13: 9780176504441

**Additional Information:**



## Board/Authority Authorized Course Global and Intercultural Experience 12 YCPA12

School District/Independent School Authority Name: Comox Valley Schools	School District/Independent School Authority Number (e.g. SD43, Authority #432): 71
Developed by: Greg Kochanuk-Adapted from SD 69:Global and Intercultural Experience Program	Date Developed: June 2019
School Name: Various, but platform will be hosted on Navigate	Principal's Name: Jeff Taylor
Superintendent Approval Date (for School Districts only):	Superintendent Signature (for School Districts only):
Board/Authority Approval Date:	Board/Authority Chair Signature:
Course Name: <b>Global and Intercultural Studies 12 (GIS 12)</b>	Grade Level of Course: 12
Number of Course Credits: 4 credits	Number of Hours of Instruction: 100 hours

### Board/Authority Prerequisite(s):

None

### Special Training, Facilities or Equipment Required:

Student must be willing to participate in one of the intercultural activities listed below.

### Course Synopsis:

*This course is designed for students in grade 10-12*

***It is intended that this Global and Intercultural Studies 12 course will position students to derive the maximum educational benefit from whatever real-world intercultural experience the student has chosen to comprise their applied learning component of the Global and Intercultural Studies Certificate Program (GISP). GIS 12 is the first component of what will be expanded to compromise a Certificate Program offered at the Grade 11 and 12 levels at all of our secondary schools to both resident and international students. It will not always be possible to align the course with every student's intercultural experience, but this is the intended design to garner the most benefit from the reflective process.***

This course will expand upon and apply the concepts introduced in the *Global and Intercultural Studies 12* course, while focusing on experiential learning. The goals of the course are to assist students in: adapting to the global community; acquiring a knowledge and skill-set transferable to both domestic and international environments; and integrating their existing life skills and knowledge to the future living, studying and working environments they will face.

Through the practicum experience, students will have the opportunity to apply and reflect upon their classroom knowledge and learning in a practical, real-world intercultural setting.

A critical component of the course is the opportunity for students to apply their knowledge and skills through direct experience either locally or abroad. The idea of learning through our experiences has a long-standing tradition in



education, dating back to Aristotle in Ancient Greece, and as an integral component of indigenous ways of knowing and learning. David A. Kolb states that experiential learning is a “continuing inquiry into the nature of experience and the process of learning from it” (Kolb, 2015, p. xviii). A facilitated reflection process encourages students to become more self-aware of their own cultures, values, and communication styles, and the impact these influences can have on their perception and negotiation of intercultural relations. After making these connections, students will be able to carry their learning process into future experiences and intercultural contexts.

The Comox Valley has a rich tradition of authentic 1-1 Student Exchanges, in which students participate in a 3-10 month exchange with a partner country and students engage in a rich process of interculturalization, through language acquisition, cultural immersion, and experiential learning. Also, the Comox Valley International Student Program (CVISP) has supported 2-3 week Cultural Exchanges for the past decade, also, with a more limited focus on the three elements listed above. Either of these experiences would be adequate benchmarks of the experiential component of the GIS 12 course.

### **Goals and Rationale:**

Today's increasingly interconnected and interdependent global society demands that students develop a much more sophisticated global awareness and understanding than previous generations of students. As the 'global' is arguably now the 'local', the importance of intercultural competence has become paramount. Active, socially responsible citizenship in multicultural and diverse domestic environments requires that students develop an appreciation of the diversity of cultures, and gain skills that will help them become more culturally sensitive and aware. This process requires students to learn about other areas of the world, as well as to engage in a reflective process in which they examine the ways in which their own cultures influence their worldviews and perceptions of other people and cultures. While it is important to learn much about political and economic interactions of nation states and global organizations, being interculturally competent also includes the necessity to possess tools to understand the cultures of the people living in those nation states. As well, this course is intended to provide pathways of learning to partnering educational institutions that have similar foci in their undergraduate course offerings.

Further, the continuous change and evolution of cultures and environments requires that students have the flexibility to adapt and to determine which new skills will be required for increasingly diverse contexts. The ability to incorporate differing values, perspectives and opinions in one's decision-making and critical and creative thinking leads to a higher functioning society, one that is better apt to compete within a global knowledge economy as well as thoughtfully address societal and environmental issues. Finally, such learning complements the core competencies identified by the Ministry of Education, namely Communication, Thinking and Personal and Social.

*“Experience plus reflection equals Learning” John Dewey (1938)*

The course is built on the premise that through direct experience combined with critical reflection students can deepen and personalize their learning. It is proposed that active engagement within a global or intercultural cultural context will lead to a meaningful process of discovery for students. As the exploration of personal identity and cultural awareness are an introspective and transformative process, the results of the learning experience are internalized and forms the basis for future experience and learning.

**Course Name: Global and Intercultural Studies**  
**Grade: 12**

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## BIG IDEAS

Reflecting on our experiences and on our reactions allows people to question their assumptions and better understand their own beliefs.

Exploring our own 'story' and the 'stories' of others helps us deepen our understanding of identity, others and the world.

Experiencing other cultures helps us to broaden our perspective becoming more able to understand the viewpoints of others.

Social justice initiatives can transform individuals and systems.

Our personal growth is enhanced by self-reflection and goal setting.

## Learning Standards

Curricular Competencies	Content
<p><i>Students are expected to do the following:</i></p> <p><b>A. EXPERIENTIAL LEARNING CYCLE</b></p> <ul style="list-style-type: none"> <li>Gain a familiarity with Kolb's experiential learning cycle and be able to identify the different steps in the process</li> <li>Use Kolb's experiential cycle to analyse and debrief an important memory or event in student's life</li> <li>Understand role of experiential learning in Indigenous worldviews, perspectives and ways of knowing.</li> <li>Understand the purpose and the importance of the reflective process in enhancing experiential learning.</li> <li>Identify dispositions and ways of being that will enhance and deepen the reflective process</li> <li>Identify different ways that meaningful reflection can occur – writing, journaling, blogging, etc.</li> <li>Understand principles and criteria of reflective writing</li> <li>Listen to, engage with and ask questions of guest speakers</li> <li>Create a journal entry or writing of student family history</li> <li>Mini field experience to local location that is 'foreign' or a new cultural experience (visit to place of worship, new cultural location, etc.)</li> <li>Reflective writing exercise (blog, journal, tape recording)</li> <li>Peer review of reflective writing examples</li> <li>Read personal memoirs and analyse the learning made by the writer and how their experiences impacted their thinking and personal growth</li> </ul> <p><b>B. GEOGRAPHIC AREA/CULTURE FOCUS</b></p> <ul style="list-style-type: none"> <li>Identify helpful resources that will help student gain background knowledge and information about their region or cultural focus</li> <li>Understand how physical geographic factors have influenced the development of culture in their area of choice</li> </ul>	<p><i>Students are expected to know the following:</i></p> <p><b>A.EXPERIENTIAL LEARNING CYCLE</b></p> <ul style="list-style-type: none"> <li>The Experiential Learning Cycle</li> <li>Understanding Ourselves: The Reflective Process</li> <li>Reflective writing &amp; journaling</li> </ul> <p><b>B.GEOGRAPHIC AREA/CULTURE FOCUS</b></p> <ul style="list-style-type: none"> <li>Identify region or culture focus</li> <li>Research, set goals and anticipate challenges</li> <li>Practice: tools and adaptation techniques</li> </ul>

- Understand historical and current challenges and issues facing the region or culture of choice
- Identify potential skills and tools that will be required to be culturally sensitive in this environment/with this group of people
- Identify and articulate personal challenges that student may encounter in this intercultural context or setting

## C. REVIEWING AND APPLYING KNOWLEDGE

- Show evidence of expanded knowledge and understanding of learning addressed in the *Global and Intercultural Studies 12* course including: racism, stereotyping, generalizing; internationalization versus interculturalization; engaged citizenship; cultural assumptions; non-verbal versus verbal communication; systems of power and hierarchy; indigenous worldviews, ways of knowing and epistemologies
- Gain a further understanding of their own cultural position and on the differences between universal, cultural and personal aspects of life
- Understand and articulate ways that our own cultural identities and worldviews shape the way we perceive others groups of people and cultures
- Identify and articulate connections between values and culture, as well as visible versus invisible aspects of culture
- Understand the concept of Global and Local divide in development and wealth (e.g., North-South)
- Understand both the advantages and disadvantages of increasingly complex geopolitical and socio-economic systems.
- Articulate and show evidence of the ability to practice mindful, sensitive and responsive communication skills
- Identify skills and methods that will help them find their bearings abroad, and to adapt to local situations relevant to their focus culture or region.
- Explain process of culture shock and adaptation, and identify ways of dealing with new experiences and settings in healthy, adaptive ways.
- Understand holistic philosophies of dealing with stress – including physical, emotional, intellectual and spiritual effects
- Explain importance of empathy, patience and flexibility in intercultural/global experiences

## D. GLOBAL/INTERCULTURAL LEARNING EXPERIENCE

The 25 hour minimum applies to the class setting, e.g. preparation for, instruction regarding and reflective discussion of the global/intercultural experience

- Make thoughtful and insightful connections between their learning and the practicum experience
- Articulate personal goals that the student would like to achieve through their experiential practicum activities

## C. REVIEWING AND APPLYING KNOWLEDGE

\*Each of the parts in this unit are covered in Introduction to the Global Competencies Certificate 12, and are re-presented in this course for application to the student's intercultural experience.

- Global and intercultural engagement & understanding
- Intercultural communication skills
- Cultural awareness and adaptation

## D. GLOBAL/INTERCULTURAL LEARNING EXPERIENCE

- Preparations for safe and rewarding experience
- Guidance and support
- On-going process of planning, action, observation, reflection
- Problem solving skills

- Demonstrate the ability to practice and engage in the recursive stages of the experiential cycle
- Identify personal strengths and strategies that have helped student successfully adapt and thrive in intercultural context/setting
- Discuss challenges that arise during the experience and suggest possible courses of action, and ways of problem-solving

**In addition, students must successfully complete a teacher-approved global/intercultural experience.**

#### **Example Qualifying Intercultural Activities**

- **Experience in an Intercultural Setting**
  - a. Short-term Study Abroad or Cultural Exchange Programs (min. 10 days)
  - b. Long-term Student Exchange (e.g., 1 semester or longer)
  - c. Work Abroad (at teacher's discretion)
  - d. Extended visits with local and/or global intercultural communities (min. cumulative 10 days)
- **Service Learning (min. 4 months)**
  - a. International Student 'Buddy' Program
  - b. Immigration/Refugee Community Welcome/Support Group
  - c. Immigration Services Society volunteer (ex. Welcome House)
  - d. Aboriginal Friendship Center
  - e. Habitat for Humanity project
  - f. ELL summer camp volunteer
  - g. Volunteer work at Community Centres or Programs that would be considered an intercultural or global environment
- **Club Participation (min. 4 months)**
  - a. Participation in a school club such as International Club, Culture Clubs where students would be immersed in a global or intercultural setting
- **Hosting Homestay or Exchange Student Host Family (min. 6 months)**

**Note:** If a student has completed Planning 10 and the Worksafe BC Certificate and their Global/ Intercultural Experience is being completed in B.C. then the student may, if appropriate, apply the hours from the Global/Intercultural Experience to the Work Experience program.

#### **E. REPRESENTATIONS AND CELEBRATIONS OF LEARNING**

- Improve written and oral communication skills
- Understand the merits of an intercultural experience
- Make thoughtful and insightful connections between their overall theoretical learning and the practicum experience
- Articulate personal growth and transformation that has occurred through the learning process
- Identify and reflect upon personal strengths and strategies that have helped student successfully adapt and thrive in intercultural context/setting

#### **E. REPRESENTATIONS AND CELEBRATIONS OF LEARNING**

- Skills for reviewing, reflecting, critiquing and processing an experience
- Skills for synthesizing, presenting and celebrating
- Goal setting for the future
- Understanding cultural identities and their influence
- Identifying systems of power and hierarchy within a culture

- Discuss challenges that arose during the experience, as well as problem solving and critical thinking strategies that were effective tools in dealing with situations
- Demonstrate an understanding of the ways in which our own cultural identities influence the way we operate and behave in the world
- Demonstrate a critical mindset and an ability to recognize systems of power and hierarchy within intercultural relationships and communication
- Identify areas of personal growth and development needed to succeed in future intercultural settings and experiences

## Curricular Competencies – Elaborations

### A. EXPERIENTIAL LEARNING CYCLE

- Understand role of experiential learning in Indigenous worldviews, perspectives and ways of knowing.
  - Participate in an Elder visit to discuss experiential learning
  - Use Kolb's experiential cycle to analyse and debrief an important memory or event in student's life
    - 6 word memoirs
    - flash fiction
    - memoirs
    - Heart Maps

### B. GEOGRAPHIC AREA/CULTURE FOCUS

- Understand historical and current challenges and issues facing the region or culture of choice
  - Geographic Webquest on destination region or focus culture
  - Historical timeline of key events in destination region or focus culture
  - Photo essay of destination region or focus culture
  - Blog post or creation of website about destination region or focus culture
  - Position paper presenting some aspects of the destination region or focus culture

- Interview with person from destination region or focus culture
- Novel, short story, poetry or non-fiction readings from destination region or focus culture
- Research local artists or musicians from region/cultural group
- Documentary or foreign film viewing
- Research news coverage of region/culture
- Language practice (Duolingo)
- Museum visit
- Identify and articulate personal challenges that student may encounter in this intercultural context or setting
  - Reflective writing articulating hopes and potential challenges for the experiential learning experience
  - Prediction & Anticipation Guides about potential challenges

### C. REVIEWING AND APPLYING KNOWLEDGE

- Who Am I? – History of my name
- Reflection journal
- Iceberg Activity – value systems
- Guest speakers
- Compare & Contrast Canadian values/worldviews/culture vs. focus region or culture
- Position paper on impact of globalization on culture and indigenous peoples
- Media analysis of focus culture/geographic region
- Exploration of the indigenous Medicine Wheel (ex. Anishinaabe framework) and other holistic approaches to health and healing
- Research news coverage of focus culture or region Canada and analyse for bias, stereotypes and worldviews.
- Elder Visit
- Medicine Wheel – Personal Analysis of Health
- Role play & Simulations of anticipated challenges
- Artifact Box – collection of important things to help adapt and thrive in new environment Empathy – Blanket Exercise with debrief
- Practice of Action-Reflection-Response Strategy and Reflection as Cultural
- Blindfolded-partner drawing activity & debrief

### D. GLOBAL/INTERCULTURAL LEARNING EXPERIENCE

- Reflective Writing – journal entries, website, blog posts, tape recordings, video journal, podcasts
- Online forum discussions and dialogue
- Letter writing

### E. REPRESENTATIONS AND CELEBRATIONS OF LEARNING

- Editing and sharing of reflective writing and journaling from experiential practicum experience
- Small group or online discussion and sharing and debrief of experiences
- Goal-setting activities
- Debrief with supervisors or other participants of experience
- Portfolio development

### Recommended Instructional Components:

Experiential Learning  
 Reflective Writing  
 Direct Instruction  
 Demonstration  
 Modeling

Peer Teaching  
Immersion in another culture  
Interview – Analysis  
Investigation and Exploration

**Recommended Assessment Components: Ensure alignment with the Principles of Quality Assessment**

**Students will choose ONE of:**

- Portfolio presentation of artefacts, images and reflective writing
- Formal writing piece that combines theoretical frameworks with practical examples from experience
- Series of reflective writing examples that demonstrate reflective and experiential learning process (journal, blog posts, poetry book)
- Creation of website, series of podcasts, or video that demonstrates theoretical and practical learning
- Pecha Kucha or oral presentation that demonstrates and articulates learning as an ongoing narrative
- Creation of a cumulative artistic artefact (musical composition, visual essay, art piece) with an artist statement that shows evidence of theoretical and experiential learning
- Other potential cumulative product accepted by local (i.e., district or independent school GIFP coordinator).

**Students will also complete:**

- Personal 'Global Competencies Action Plan' to identify areas of growth, development and investigation in the future

**Learning Resources:**

This is not an exhaustive listing and teachers have the autonomy to enhance the resources used. A key principle is to secure time/date sensitive data that reflects the current geopolitical situation in the focus region, and its current socio-cultural influences. As well, it is important that students are impressed upon the need for multiple and diverse sources in the research process, and the ability to detect bias, perspective and worldviews within the source information.

*This list is a work in progress.*

**Online sites & Documents:**

Aboriginal Worldviews and Perspectives in the Classroom

[https://www.bced.gov.bc.ca/abed/awp\\_moving\\_forward.pdf](https://www.bced.gov.bc.ca/abed/awp_moving_forward.pdf)

An Inventory of Useful Learning Strategies

[http://educanet2.ch/pec/ws\\_gen/57/Learning\\_strategies.pdf](http://educanet2.ch/pec/ws_gen/57/Learning_strategies.pdf)

Asia Society: Partnership for Global Learning

<https://asiasociety.org/files/book-globalcompetence.pdf>

Bennett, J. 2011. Developing Intercultural Competence.

[http://www.intercultural.org/documents/competence\\_handouts.pdf](http://www.intercultural.org/documents/competence_handouts.pdf)

Critical Incidents for Intercultural Communication Booklet: An Interactive tool for developing awareness, knowledge and skills

<https://www.norquest.ca/NorquestCollege/media/pdf/centres/intercultural/CriticalIncidentsBooklet.pdf>

Critical Reflection Rubric

[https://uwaterloo.ca/centre-for-teaching-excellence/sites/ca.centre-for-teaching-excellence/files/uploads/files/critreflectrubric\\_trevor\\_holmes.pdf](https://uwaterloo.ca/centre-for-teaching-excellence/sites/ca.centre-for-teaching-excellence/files/uploads/files/critreflectrubric_trevor_holmes.pdf)

First Peoples Principles of Learning

<https://firstpeoplesprinciplesoflearning.wordpress.com>

Guidelines for Integrating Critical Reflection Into Your Course

<https://uwaterloo.ca/centre-for-teaching-excellence/teaching-resources/teaching-tips/planning-courses-and-assignments/course-design/critical-reflection>

The Intercultural Development Inventory.

<https://idiinventory.com/>

Kairos Canada, 2015. The Blanket Exercise.

<http://www.kairoscanada.org/dignity-rights/indigenous-rights/blanketexercise/>

Kolb's Experiential Cycle pdf: [http://cei.ust.hk/files/public/simplypsychology\\_kolb\\_learning\\_styles.pdf](http://cei.ust.hk/files/public/simplypsychology_kolb_learning_styles.pdf)

Our Words, Our Ways: Teaching First Nations, Metis and Inuit Learners

<https://education.alberta.ca/media/563982/our-words-our-ways.pdf>

Pearson Education Canada. Canadians in the Global Community.

[http://www.pearsoned.ca/school/secondary/soc\\_sci/global.html](http://www.pearsoned.ca/school/secondary/soc_sci/global.html)

Pecha Kucha 20x20

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

Reflective Writing: A Guide

<https://www.trentu.ca/academicskills/documents/Reflectivewriting.pdf>

Royal Geographic Society – 60 Second Guide to North-South Divide

<https://www.rgs.org/NR/rdonlyres/6AFE1B7F-9141-472A-95C1-52AA291AA679/0/60sGlobalNorthSouthDivide.pdf>

Simulation Training Systems, 2015. Bafa Bafa: Cultural Diversity Training for Schools and Charities.

<http://www.simulationtrainingsystems.com/schools-and-charities/products/bafa-bafa/>

Teaching by the Medicine Wheel: An Anishinaabe Framework

<http://www.cea-ace.ca/education-canada/article/teaching-medicine-wheel>

UNESCO Global Citizenship Education

<http://en.unesco.org/gced>

United Nations Global Education First Initiative

<http://www.globaleducationfirst.org>

What is Global Learning?

<http://www.globalfootprints.org/globallearning/>

Youth In Action

<http://youthinactionri.org/>

### **Articles, Media, and Presentations:**

Bruchac, J. 2003. Our Stories Remember: American Indian History, Culture and Values through Storytelling.

Delpit, Lisa and Joanne Kilgour Dowdy (2002), The Skin We Speak: Thoughts on Language and Culture in the Classroom. New York: The New Press.

Dewey, John (1938), Experience and Education. Collier, New York.

Earley, C. and Mosakowski, E., 2004. Cultural Intelligence. Harvard Business Review, October 2004.

Franti, M. I Know That I Am Not Alone. <http://topdocumentaryfilms.com/i-know-im-not-alone/> (film)

Grassroots Films, 2010. The Human Experience. (film)

Hiftedted, Gert Jan, Pedersen, Paul B. Hofstede, Geert, 2002. Exploring Culture: Exercises, Stories and Synthetic Cultures. Intercultural Press.

Hofner Saphiere, Diana, 1997. Ecotonos: A Simulation for Collaborating Across Cultures. Cultural Detective.

Hofstede, Gert (2011). Dimensionalizing Cultures: The Hofstede Model in Context. Online Readings in Psychology and Culture, 2(1). <http://dx.doi.org/10.9707/2307-0919.1014>

Keilburger, C. and Keilburger, M. 2012. My Grandma Follows Me on Twitter and Other First World Problems.

Jacques, Martin (2003), The Global Hierarchy of Race.

<http://www.theguardian.com/world/2003/sep/20/race.uk>

Kolb, David A (2014), Experiential Learning: Experience as the Source of Learning and Development. New Jersey: Pearson Education.

Morrison, Terri, & Conway, Wayne, 2006. Kiss, Bow or Shake Hands: The Art of Doing Business in More Than 60 Countries. Adams Media.

Noddings, Nel (2006), Critical Lessons: What Our Schools Should Teach. New York: Cambridge University Press.

Redundancia: A Foreign Language Simulation. Cultural Detective.

Sensoy, Ozlem and Robin DiAngelo (2011), Is Everyone Really Equal? An Introduction to Key Concepts in Social Justice Education. Teacher College Press.

Shaules, Joseph, 2015. The Intercultural Mind. Intercultural Press.

Stringer, D. & Cassidy, P. 2009. 52 Activities for Improving Cross-Cultural Communication, Intercultural Press.

Thiagarajan, Sivasailam, 2006. Barnga: A Simulation Game on Cultural Clashes. Nicholas Brealy Publishing.

van Manen, Max (1997), Researching Lived Experience: Human Science for an Action Sensitive Pedagogy. London, Ontario: The Althouse Press.



## Board/Authority Authorized Course Framework Template

<b>School District/Independent School Authority Name:</b> Comox Valley	<b>School District/Independent School Authority Number (e.g. SD43, Authority #432):</b> SD 71
<b>Developed by:</b> David Randall	<b>Date Developed:</b>
<b>School Name:</b> Georges P. Vanier Secondary School	<b>Principal's Name:</b> Julie Shields
<b>Superintendent Approval Date (for School Districts only):</b>	<b>Superintendent Signature (for School Districts only):</b>
<b>Board/Authority Approval Date:</b>	<b>Board/Authority Chair Signature:</b>
<b>Course Name:</b> Vanier Creative Collective	<b>Grade Level of Course:</b> 10
<b>Number of Course Credits:</b> 4	<b>Number of Hours of Instruction:</b> 110-120

### Board/Authority Prerequisite(s):

Recommended that students have taken Visual Art, Woodwork, Metalwork or Robotics at the grade 9 and 10 levels.

### Special Training, Facilities or Equipment Required:

Specialist Teachers: Visual Arts, Woodwork, Metalwork, Robotics/Electronics

Metal Shop, Wood Shop, Robotics Lab/Maker Space, Art Room

### Course Synopsis:

A cross curricular and cross disciplinary program comprised of metalwork, woodwork, electronics, design and art. Students are given the collective resources of the four partner disciplines to build a program focus of their choosing. The objective is to have students designing and creating concrete artifacts with real world applications. Instructional methods are heavily rooted in inquiry and project based as well as student centered learning. Potential areas of inquiry are architectural design, costuming and stagecraft, furniture design and production, industrial design, engineering and visual arts.

### Goals and Rationale:

- To encourage entrepreneurial and design-based thinking in students.
- To encourage artists and designers to engage in trades and trades to engage in design and art.
- To encourage creative students to acquire skills and knowledge outside their fields of curricular concentration.
- To help disengaged students find a spark.
- To expose students to the economic potential of their skills and interests.
- To connect students with mentors who can help them develop their skills and interests.
- To open up the applied skills courses to a greater breadth of students, particularly young women.

## **Aboriginal Worldviews and Perspectives:**

The methods by which students learn in this course align well with the following First People's Principles of Learning:

- Learning ultimately supports the well-being of the self, the family, the community, the land, the spirits, and the ancestors.
- Learning is holistic, reflexive, reflective, experiential, and relational (focused on connectedness, on reciprocal relationships, and a sense of place).
- Learning involves patience and time.
- Learning requires exploration of one's identity.

### BIG IDEAS

Design is an important aspect of the Trades and the Arts.

Good design requires process, reflection and collaboration.

All creative disciplines are interrelated.

The Inquiry process provides lifelong learning potential for craftspeople.

Lifelong learners benefit from the expertise of other craftspeople.

### Learning Standards

Curricular Competencies	Content
<p>Students are expected to move toward competence in the following.</p> <ul style="list-style-type: none"> <li>• Understanding context: Research Opportunities</li> <li>• Defining: Defining a need they can address</li> <li>• Ideating: Design a solution or product</li> <li>• Prototyping: Engage in Pre-Production</li> <li>• Making: Create an Artifact</li> <li>• Sharing: Present, Critique, Reflect</li> </ul>	<p><i>Students are expected to know the following:</i></p> <ul style="list-style-type: none"> <li>• creation and use of working pictorial and written plans including mind maps, thumbnails, detailed drawings and blueprints</li> <li>• Use and understand learning methodology for inquiry based learning.</li> <li>• ethics of <b>cultural appropriation</b> in design process</li> <li>• <b>design for the life cycle</b></li> <li>• <b>elements of visual art and principles of design</b></li> <li>• <b>concept development strategies</b></li> <li>• <b>creative processes</b></li> <li>• concept development to enhance or change the project, the design cycle</li> <li>• ethical sourcing of materials and implications and outcomes of their use</li> <li>• <b>limitations</b> of chosen materials</li> <li>• <b>work flow</b> management through production processes</li> <li>• <b>physical properties</b> and <b>impacts</b> of various materials</li> </ul>

	<ul style="list-style-type: none"> <li>• incorporation of cross disciplinary media into finished products</li> <li>• <b>finishing</b> purposes and processes</li> <li>• methods for preparing surfaces for application of finish, (priming, sanding, scoring, degreasing etc.)</li> <li>• sequence of steps when working with powered and non-powered equipment</li> <li>• operation, <b>maintenance, and adjustment</b> and safety of stationary powered and non-powered equipment</li> <li>• basic woodworking metalworking electronic and fine arts skills and processes</li> <li>• Use, storage and safety procedures when using chemicals. WHMIS.</li> <li>• selection of materials based on their <b>characteristics, properties, availability and cost.</b></li> <li>• layout and use of materials to minimize waste and conserve material</li> <li>• types, purposes, and application of <b>finishes</b>, archival quality of materials</li> </ul>
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## Big Ideas – Elaborations

**Design is an important aspect of the Trades and the Arts.** Artisans greatly increase their productive potential when they are able to design products that are of value. Being able to solve problems, fulfill needs and address client concerns through design greatly enhances the viability of one's craft.

**Good design requires process, reflection and collaboration.** Design tools and strategies are vital to the creative process. The design cycle provides creatives with a powerful tool for determining needs, producing ideas, prototyping and troubleshooting design. Testing one's design and learning through process and failure is vital to creative practice. Design is greatly enhanced by collaboration, critique and appreciative inquiry.

**All creative disciplines are interrelated.** None of the defined curricular areas exist in isolation in the real world. Designers, tradespeople and artisans coexist, cooperate, collaborate and cross pollinate. Furthermore, post-secondary training in all of the component disciplines involves activities that fall under a number of curricular umbrellas.

**Craftspeople must be able to accurately value their work.** Both time and material costs impact value. Accurate pricing of one's labor and product is vital to the viability of any artisan. Material costs, scarcity and time must all be accurately evaluated when putting a price on one's work.

**Lifelong learners benefit from the expertise of other craftspeople.** Artisans often learn from and collaborate with other artisans. Being willing and able to engage the skills of other artisans greatly enhances one's ability to produce objects of value.

## Curricular Competencies – Elaborations

Students are expected to do the following.

### Applied Design

#### Understanding context

- Engage in a period of research

#### Defining

- Identify criteria for success, intended impact, and any constraints for a chosen design opportunity
- Determine whether activity is collaborative or self-directed

#### Ideating

- Take creative risks in generating ideas and add to others' ideas in ways that enhance them
- Identify and use sources of inspiration
- Screen ideas against criteria and constraints
- Maintain an open mind about potentially viable ideas

#### Prototyping

- Choose a form for prototyping and develop a plan that includes key stages and resources
- Evaluate a variety of materials for effective use and potential for reuse, recycling, and biodegradability
- Prototype, making changes to tools, materials, and procedures as needed
- Record iterations of prototyping

#### Making

- Identify and use appropriate tools, technologies, materials, and processes
- Demonstrate and document an awareness of precautionary and emergency safety procedures
- Make a step-by-step plan and carry it out, making changes as needed
- Choose, adapt, and if necessary, learn more about appropriate tools, media and technologies to use for tasks

- Use materials in ways that minimize waste

#### Sharing

- Decide on how to share product and processes
- Demonstrate product to peers and critically evaluate its success
- Identify new design goals or product extensions
- Recognize and engage in the reciprocal process of a **critique**
- Interpret and evaluate, using discipline-specific language, how artisans use materials, technologies, processes, and **environments** in production and art making
- Reflect on personal answers to function and aesthetic questions

#### Monetize

- Accurately assess cost of materials and labour. Set price to deliver desired margin.
- Promote product to potential consumers.
- Produce Branding and packaging if appropriate.

### Content – Elaborations

#### Design

- **project research:** research done directly with **potential** users to understand how they do things and why, their physical and emotional needs, how they think about the world, and what is meaningful to them
- **Project development strategies:** processes that transform ideas and experiences into visual images (e.g., design cycle, brainstorming, mind mapping, abstraction, , free association, juxtaposition, , multiplication, point of view, rotation, simplification, stylization, thumbnail sketch, modelling)
- **design for the life cycle:** taking into account economic costs, and social and environmental impacts of the product, from the extraction of raw materials to eventual reuse or recycling of component materials
- **cultural appropriation:** using or sharing a cultural motif, theme, “voice,” image, knowledge, story, or practices without permission or without appropriate context or in a way that may misrepresent the real experience of the people from whose culture it is drawn
- **cultural influences,** social media, and professionals
- **interpersonal and consultation skills:** for example, professional communications, collaboration, follow-ups, courtesies, record keeping, ways to present visuals
- **elements of visual art:** colour, form, line, shape, space, texture, tone, value **principles of design:** balance, contrast, emphasis, harmony, movement, pattern, repetition, rhythm, unity
- **constraints:** limiting factors, such as task or user requirements, materials, expense, environmental impact
- **sources of inspiration:** may include personal experiences, First Peoples perspectives and knowledge, the natural environment, places,
- **iterations:** repetitions of a process with the aim of approaching a desired result
- **ethical, moral, and legal considerations:** for example, regulatory issues relating to responsibility for duplication, copyright, appropriation of imagery, design elements, sound, and video

#### Production

## Content – Elaborations

- **shop/studio safety:** Safe use of materials and shop equipment. Including safety instruction on all powered and non powered tools, Work Place Hazardous Materials Information System (WHIMIS), Ecologically safe materials and practice, material toxicity and environmental impact.
- **work flow:** planning process for transforming ideas into creative work, either 2D or 3D, proper layout of tools and materials to promote efficiency
- **methods:** for example, lost wax, sand, investment, welding, machining, art metalworking, jewellery, fabrication, ripping, turning, laminating, joinery, painting, printing
- **choosing material:** for example, steel, aluminium, iron, glass, motors, wheels, bearings, ceramics materials, plastic, wire, paper pulp; single medium and mixed media, canvas, paper, wood, plywood, oriented strand board (OSB), medium density fibreboard (MDF), composite, and veneer, silicone, ABS
- **material limitations:** for example, cost, availability, physical properties, product hazards
- **characteristics and properties of materials:** for example, softwood, hardwood, grain pattern, knots, weathering, weight, archival quality, hardness, tensile strength, load bearing capacity, patina
- **finishing:** for example, paint, powder coat, clear coat, wax, varnish, oil, stain, clear coat
- **Production technologies:** any artifact making technology; for 3D and 2D works, includes manipulating tools (e.g., 3d printers, laser engravers, molds, forms, chisels, drills, adzes, anvils), equipment for surface treatment and decoration (e.g., glue guns, knives, modelling tools, sieves, scales), equipment used in image manipulation (e.g., computers printers, scanners, cutters, projectors), printing technology (e.g., presses, exposure units, screen) welding equipment (e.g., oxygen-acetylene equipment for welding, brazing, and cutting; metal inert gas (MIG), tungsten inert gas (TIG), spot, and arc welding equipment) and the improvisational use of miscellaneous items
- **maintenance, and adjustment:** for example, changing blades, changing bits, blade heights, blade types, feeds, speeds, and positioning guard, cleaning equipment, care of perishable materials, maintenance of screens, troubleshooting printing equipment both 3d and 2d

### Marketing/Sharing

- **impacts:** including the social and environmental impacts of extraction and transportation of raw materials; manufacturing, packaging, transportation to markets; servicing or providing replacement parts; expected usable lifetime; and reuse or recycling of component materials
- **share:** may include showing to others, use by others, giving away, or marketing and selling  
critique: age-appropriate feedback strategies (e.g., one-on-one dialogue, safe and inclusive group discussions, reflective writing, gallery walks)
- **sources of feedback:** may include peers; users; First Nations, Métis, or Inuit community experts; other experts and professionals both online and offline

### Recommended Instructional Components:

#### Basic Shop Skills and Shop Safety

- Metalwork
- Woodwork
- Electronics
- Visual Art

#### The Design Cycle and End User Needs Assessment and Research

#### Critique, Appreciative Inquiry and Troubleshooting.

**Recommended Assessment Components: Ensure alignment with the [Principles of Quality Assessment](#)**

Written and hands-on shop safety tests

Weekly reflective writing in the form of a shop log/journal

Initial design process formal critique and peer-assessment.

Daily ongoing formative assessment.

Mid-term formal portfolio critique and self-assessment.

Term-end formal portfolio critique and self-assessment.

**Learning Resources:**

Heads Up for Safety <https://www.bced.gov.bc.ca/irp/resdocs/headsup.pdf>

Setting the Standard for Project Based Learning: A Proven Approach to Rigorous Classroom Instruction. Larmer, Mergendoller, Boss. Buck Institute for Education, 2015

Design Thinking for Education: Conceptions and Applications in Teaching and Learning. Koh, Chai, Wong, Hong. Springer, 2015

**Additional Information:**



## Board/Authority Authorized Course Framework Template

<b>School District/Independent School Authority Name:</b> Comox Valley	<b>School District/Independent School Authority Number (e.g. SD43, Authority #432):</b> SD 71
<b>Developed by:</b> David Randall	<b>Date Developed:</b>
<b>School Name:</b> Georges P. Vanier Secondary School	<b>Principal's Name:</b> Julie Shields
<b>Superintendent Approval Date (for School Districts only):</b>	<b>Superintendent Signature (for School Districts only):</b>
<b>Board/Authority Approval Date:</b>	<b>Board/Authority Chair Signature:</b>
<b>Course Name:</b> Vanier Creative Collective	<b>Grade Level of Course:</b> 11
<b>Number of Course Credits:</b> 4	<b>Number of Hours of Instruction:</b> 110-120

### Board/Authority Prerequisite(s):

Recommended that students have taken Visual Art, Woodwork, Metalwork or Robotics at the grade 9 and 10 levels.

### Special Training, Facilities or Equipment Required:

Specialist Teachers: Visual Arts, Woodwork, Metalwork, Robotics/Electronics

Metal Shop, Wood Shop, Robotics Lab/Maker Space, Art Room

### Course Synopsis:

A cross curricular and cross disciplinary program comprised of metalwork, woodwork, electronics, design and art. Students are given the collective resources of the four partner disciplines to build a program focus of their choosing. The objective is to have students designing and creating concrete artifacts with real world applications. Instructional methods are heavily rooted in inquiry and project based as well as student centered learning. Potential areas of inquiry are architectural design, costuming and stagecraft, furniture design and production, industrial design, engineering and visual arts.

### Goals and Rationale:

- To encourage entrepreneurial and design-based thinking in students.
- To encourage artists and designers to engage in trades and trades to engage in design and art.
- To encourage creative students to acquire skills and knowledge outside their fields of curricular concentration.

- To help disengaged students find a spark.
- To develop inquiry based learning competency in our students.
- To expose students to the economic potential of their skills and interests.
- To connect students with mentors who can help them develop their skills and interests.
- To open up the applied skills courses to a greater breadth of students, particularly young women.
- To develop leadership and mentorship skills.

### **Aboriginal Worldviews and Perspectives:**

The methods by which students learn in this course align well with the following First People's Principles of Learning:

- Learning ultimately supports the well-being of the self, the family, the community, the land, the spirits, and the ancestors.
- Learning is holistic, reflexive, reflective, experiential, and relational (focused on connectedness, on reciprocal relationships, and a sense of place).
- Learning involves patience and time.
- Learning requires exploration of one's identity.

### BIG IDEAS

Design is an important aspect of the Trades and the Arts.

Good design requires process, reflection and collaboration.

All creative disciplines are interrelated.

Strong leaders are essential to creative industry.

Lifelong learners benefit from the expertise of other craftspeople.

### Learning Standards

Curricular Competencies	Content
<p>Students are expected to move from competent toward proficient in the following:</p> <ul style="list-style-type: none"> <li>• Understanding context: Research Opportunities</li> <li>• Defining: Defining a need they can address</li> <li>• Ideating: Design a solution or product</li> <li>• Prototyping: Engage in Pre-Production</li> <li>• Making: Create an Artifact</li> <li>• Sharing: Present, Critique, Reflect</li> </ul> <p>Students will achieve competency in leadership and mentorship.</p>	<p><i>Students are expected to know the following:</i></p> <ul style="list-style-type: none"> <li>• creation and use of working pictorial and written plans including mind maps, thumbnails, detailed drawings and blueprints</li> <li>• Use and understand learning methodology for inquiry based learning.</li> <li>• ethics of <b>cultural appropriation</b> in design process</li> <li>• <b>design for the life cycle</b></li> <li>• <b>elements of visual art and principles of design</b></li> <li>• <b>concept development strategies</b></li> <li>• <b>creative processes</b></li> <li>• concept development to enhance or change the project, the design cycle</li> <li>• ethical sourcing of materials and implications and outcomes of their use</li> <li>• <b>limitations</b> of chosen materials</li> <li>• <b>work flow</b> management through production processes</li> <li>• <b>physical properties</b> and <b>impacts</b> of various materials</li> </ul>

	<ul style="list-style-type: none"> <li>• incorporation of cross disciplinary media into finished products</li> <li>• <b>finishing</b> purposes and processes</li> <li>• methods for preparing surfaces for application of finish, (priming, sanding, scoring, degreasing etc.)</li> <li>• sequence of steps when working with powered and non-powered equipment</li> <li>• operation, <b>maintenance, and adjustment</b> and safety of stationary powered and non-powered equipment</li> <li>• basic woodworking metalworking electronic and fine arts skills and processes</li> <li>• Use, storage and safety procedures when using chemicals. WHMIS.</li> <li>• selection of materials based on their <b>characteristics, properties, availability and cost.</b></li> <li>• layout and use of materials to minimize waste and conserve material</li> <li>• types, purposes, and application of <b>finishes</b>, archival quality of materials</li> </ul>
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## Big Ideas – Elaborations

**Design is an important aspect of the Trades and the Arts.** Artisans greatly increase their productive potential when they are able to design products that are of value. Being able to solve problems, fulfill needs and address client concerns through design greatly enhances the viability of one's craft.

**Good design requires process, reflection and collaboration.** Design tools and strategies are vital to the creative process. The design cycle provides creatives with a powerful tool for determining needs, producing ideas, prototyping and troubleshooting design. Testing one's design and learning through process and failure is vital to creative practice. Design is greatly enhanced by collaboration, critique and appreciative inquiry.

**All creative disciplines are interrelated.** None of the defined curricular areas exist in isolation in the real world. Designers, tradespeople and artisans coexist, cooperate, collaborate and cross pollinate. Furthermore, post-secondary training in all of the component disciplines involves activities that fall under a number of curricular umbrellas.

**Craftspeople must be able to accurately value their work.** Both time and material costs impact value. Accurate pricing of one's labor and product is vital to the viability of any artisan. Material costs, scarcity and time must all be accurately evaluated when putting a price on one's work.

**Lifelong learners benefit from the expertise of other craftspeople.** Artisans often learn from and collaborate with other artisans. Being willing and able to engage the skills of other artisans greatly enhances one's ability to produce objects of value.

## Curricular Competencies – Elaborations

Students are expected to do the following.

### Applied Design

#### Understanding context

- Engage in a period of research

#### Defining

- Identify criteria for success, intended impact, and any constraints for a chosen design opportunity
- Determine whether activity is collaborative or self-directed

#### Ideating

- Take creative risks in generating ideas and add to others' ideas in ways that enhance them
- Identify and use sources of inspiration
- Screen ideas against criteria and constraints
- Maintain an open mind about potentially viable ideas

#### Prototyping

- Choose a form for prototyping and develop a plan that includes key stages and resources
- Evaluate a variety of materials for effective use and potential for reuse, recycling, and biodegradability
- Prototype, making changes to tools, materials, and procedures as needed
- Record iterations of prototyping

#### Making

- Identify and use appropriate tools, technologies, materials, and processes
- Demonstrate and document an awareness of precautionary and emergency safety procedures
- Make a step-by-step plan and carry it out, making changes as needed
- Choose, adapt, and if necessary, learn more about appropriate tools, media and technologies to use for tasks

- Use materials in ways that minimize waste

#### Sharing

- Decide on how to share product and processes
- Demonstrate product to peers and critically evaluate its success
- Identify new design goals or product extensions
- Recognize and engage in the reciprocal process of a **critique**
- Interpret and evaluate, using discipline-specific language, how artisans use materials, technologies, processes, and **environments** in production and art making
- Reflect on personal answers to function and aesthetic questions

#### Monetize

- Accurately assess cost of materials and labour. Set price to deliver desired margin.
- Promote product to potential consumers.
- Produce Branding and packaging if appropriate.

### Content – Elaborations

#### Design

- **project research:** research done directly with **potential** users to understand how they do things and why, their physical and emotional needs, how they think about the world, and what is meaningful to them
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- **elements of visual art:** colour, form, line, shape, space, texture, tone, value **principles of design:** balance, contrast, emphasis, harmony, movement, pattern, repetition, rhythm, unity
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#### Production

## Content – Elaborations

- **shop/studio safety:** Safe use of materials and shop equipment. Including safety instruction on all powered and non powered tools, Work Place Hazardous Materials Information System (WHIMIS), Ecologically safe materials and practice, material toxicity and environmental impact.
- **work flow:** planning process for transforming ideas into creative work, either 2D or 3D, proper layout of tools and materials to promote efficiency
- **methods:** for example, lost wax, sand, investment, welding, machining, art metalworking, jewellery, fabrication, ripping, turning, laminating, joinery, painting, printing
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- **material limitations:** for example, cost, availability, physical properties, product hazards
- **characteristics and properties of materials:** for example, softwood, hardwood, grain pattern, knots, weathering, weight, archival quality, hardness, tensile strength, load bearing capacity, patina
- **finishing:** for example, paint, powder coat, clear coat, wax, varnish, oil, stain, clear coat
- **Production technologies:** any artifact making technology; for 3D and 2D works, includes manipulating tools (e.g., 3d printers, laser engravers, molds, forms, chisels, drills, adzes, anvils), equipment for surface treatment and decoration (e.g., glue guns, knives, modelling tools, sieves, scales), equipment used in image manipulation (e.g., computers printers, scanners, cutters, projectors), printing technology (e.g., presses, exposure units, screen) welding equipment (e.g., oxygen-acetylene equipment for welding, brazing, and cutting; metal inert gas (MIG), tungsten inert gas (TIG), spot, and arc welding equipment ) and the improvisational use of miscellaneous items
- **maintenance, and adjustment:** for example, changing blades, changing bits, blade heights, blade types, feeds, speeds, and positioning guard, cleaning equipment, care of perishable materials, maintenance of screens, troubleshooting printing equipment both 3d and 2d

### Marketing/Sharing

- **impacts:** including the social and environmental impacts of extraction and transportation of raw materials; manufacturing, packaging, transportation to markets; servicing or providing replacement parts; expected usable lifetime; and reuse or recycling of component materials
- **share:** may include showing to others, use by others, giving away, or marketing and selling  
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### Recommended Instructional Components:

#### Basic Shop Skills and Shop Safety

- Metalwork
- Woodwork
- Electronics
- Visual Art

#### The Design Cycle and End User Needs Assessment and Research

#### Critique, Appreciative Inquiry and Troubleshooting.

**Recommended Assessment Components: Ensure alignment with the [Principles of Quality Assessment](#)**

Written and hands-on shop safety tests

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Daily ongoing formative assessment.

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Term-end formal portfolio critique and self-assessment.

**Learning Resources:**

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**Additional Information:**



## Board/Authority Authorized Course Framework Template

<b>School District/Independent School Authority Name:</b> Comox Valley	<b>School District/Independent School Authority Number (e.g. SD43, Authority #432):</b> SD 71
<b>Developed by:</b> David Randall	<b>Date Developed:</b>
<b>School Name:</b> Georges P. Vanier Secondary School	<b>Principal's Name:</b> Julie Shields
<b>Superintendent Approval Date (for School Districts only):</b>	<b>Superintendent Signature (for School Districts only):</b>
<b>Board/Authority Approval Date:</b>	<b>Board/Authority Chair Signature:</b>
<b>Course Name:</b> Vanier Creative Collective	<b>Grade Level of Course:</b> 12
<b>Number of Course Credits:</b> 4	<b>Number of Hours of Instruction:</b> 110-120

### Board/Authority Prerequisite(s):

Recommended that students have taken Visual Art, Woodwork, Metalwork or Robotics at the grade 9 and 10 levels.

### Special Training, Facilities or Equipment Required:

Specialist Teachers: Visual Arts, Woodwork, Metalwork, Robotics/Electronics

Metal Shop, Wood Shop, Robotics Lab/Maker Space, Art Room

### Course Synopsis:

A cross curricular and cross disciplinary program comprised of metalwork, woodwork, electronics, design and art. Students are given the collective resources of the four partner disciplines to build a program focus of their choosing. The objective is to have students designing and creating concrete artifacts with real world applications. Instructional methods are heavily rooted in inquiry and project based as well as student centered learning. Potential areas of inquiry are architectural design, costuming and stagecraft, furniture design and production, industrial design, engineering and visual arts.

### Goals and Rationale:

- To encourage entrepreneurial and design-based thinking in students.
- To encourage artists and designers to engage in trades and trades to engage in design and art.
- To encourage creative students to acquire skills and knowledge outside their fields of curricular concentration.

- To help disengaged students find a spark.
- To expose students to the economic potential of their skills and interests.
- To connect students with mentors who can help them develop their skills and interests.
- To open up the applied skills courses to a greater breadth of students, particularly young women.

### **Aboriginal Worldviews and Perspectives:**

The methods by which students learn in this course align well with the following First People's Principles of Learning:

- Learning ultimately supports the well-being of the self, the family, the community, the land, the spirits, and the ancestors.
- Learning is holistic, reflexive, reflective, experiential, and relational (focused on connectedness, on reciprocal relationships, and a sense of place).
- Learning involves patience and time.
- Learning requires exploration of one's identity.

### BIG IDEAS

Design is an important aspect of the Trades and the Arts.	Good design requires process, reflection and collaboration.	All creative disciplines are interrelated.	Craftspeople must be able to accurately value their work. Both time and material costs impact value.	Lifelong learners benefit from the expertise of other craftspeople.
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### Learning Standards

Curricular Competencies	Content
<p>Students are expected move from proficient toward exemplary in the following:</p> <ul style="list-style-type: none"> <li>• Understanding context: Research Opportunities</li> <li>• Defining: Defining a need they can address</li> <li>• Ideating: Design a solution or product</li> <li>• Prototyping: Engage in Pre-Production</li> <li>• Making: Create an Artifact</li> <li>• Sharing: Present, Critique, Reflect</li> <li>• Monetize: Cost, Market, Sell</li> </ul> <p>Students will also exhibit exemplary leadership and mentorship skills in their field.</p>	<p><i>Students are expected to know the following:</i></p> <ul style="list-style-type: none"> <li>• creation and use of working pictorial and written plans including mind maps, thumbnails, detailed drawings and blueprints</li> <li>• Use and understand learning methodology for inquiry based learning.</li> <li>• ethics of <b>cultural appropriation</b> in design process</li> <li>• <b>design for the life cycle</b></li> <li>• <b>elements of visual art and principles of design</b></li> <li>• <b>concept development strategies</b></li> <li>• <b>creative processes</b></li> <li>• concept development to enhance or change the project, the design cycle</li> <li>• ethical sourcing of materials and implications and outcomes of their use</li> <li>• <b>limitations</b> of chosen materials</li> <li>• <b>work flow</b> management through production processes</li> <li>• <b>physical properties</b> and <b>impacts</b> of various materials</li> </ul>

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## Big Ideas – Elaborations

**Design is an important aspect of the Trades and the Arts.** Artisans greatly increase their productive potential when they are able to design products that are of value. Being able to solve problems, fulfill needs and address client concerns through design greatly enhances the viability of one's craft.

**Good design requires process, reflection and collaboration.** Design tools and strategies are vital to the creative process. The design cycle provides creatives with a powerful tool for determining needs, producing ideas, prototyping and troubleshooting design. Testing one's design and learning through process and failure is vital to creative practice. Design is greatly enhanced by collaboration, critique and appreciative inquiry.

**All creative disciplines are interrelated.** None of the defined curricular areas exist in isolation in the real world. Designers, tradespeople and artisans coexist, cooperate, collaborate and cross pollinate. Furthermore, post-secondary training in all of the component disciplines involves activities that fall under a number of curricular umbrellas.

**Craftspeople must be able to accurately value their work.** Both time and material costs impact value. Accurate pricing of one's labor and product is vital to the viability of any artisan. Material costs, scarcity and time must all be accurately evaluated when putting a price on one's work.

**Lifelong learners benefit from the expertise of other craftspeople.** Artisans often learn from and collaborate with other artisans. Being willing and able to engage the skills of other artisans greatly enhances one's ability to produce objects of value.

## Curricular Competencies – Elaborations

Students are expected to do the following.

### Applied Design

#### Understanding context

- Engage in a period of research

#### Defining

- Identify criteria for success, intended impact, and any constraints for a chosen design opportunity
- Determine whether activity is collaborative or self-directed

#### Ideating

- Take creative risks in generating ideas and add to others' ideas in ways that enhance them
- Identify and use sources of inspiration
- Screen ideas against criteria and constraints
- Maintain an open mind about potentially viable ideas

#### Prototyping

- Choose a form for prototyping and develop a plan that includes key stages and resources
- Evaluate a variety of materials for effective use and potential for reuse, recycling, and biodegradability
- Prototype, making changes to tools, materials, and procedures as needed
- Record iterations of prototyping

#### Making

- Identify and use appropriate tools, technologies, materials, and processes
- Demonstrate and document an awareness of precautionary and emergency safety procedures
- Make a step-by-step plan and carry it out, making changes as needed
- Choose, adapt, and if necessary, learn more about appropriate tools, media and technologies to use for tasks

- Use materials in ways that minimize waste

#### Sharing

- Decide on how to share product and processes
- Demonstrate product to peers and critically evaluate its success
- Identify new design goals or product extensions
- Recognize and engage in the reciprocal process of a **critique**
- Interpret and evaluate, using discipline-specific language, how artisans use materials, technologies, processes, and **environments** in production and art making
- Reflect on personal answers to function and aesthetic questions

#### Monetize

- Accurately assess cost of materials and labour. Set price to deliver desired margin.
- Promote product to potential consumers.
- Produce Branding and packaging if appropriate.

### Content – Elaborations

#### Design

- **project research:** research done directly with **potential** users to understand how they do things and why, their physical and emotional needs, how they think about the world, and what is meaningful to them
- **Project development strategies:** processes that transform ideas and experiences into visual images (e.g., design cycle, brainstorming, mind mapping, abstraction, , free association, juxtaposition, , multiplication, point of view, rotation, simplification, stylization, thumbnail sketch, modelling)
- **design for the life cycle:** taking into account economic costs, and social and environmental impacts of the product, from the extraction of raw materials to eventual reuse or recycling of component materials
- **cultural appropriation:** using or sharing a cultural motif, theme, “voice,” image, knowledge, story, or practices without permission or without appropriate context or in a way that may misrepresent the real experience of the people from whose culture it is drawn
- **cultural influences,** social media, and professionals
- **interpersonal and consultation skills:** for example, professional communications, collaboration, follow-ups, courtesies, record keeping, ways to present visuals
- **elements of visual art:** colour, form, line, shape, space, texture, tone, value **principles of design:** balance, contrast, emphasis, harmony, movement, pattern, repetition, rhythm, unity
- **constraints:** limiting factors, such as task or user requirements, materials, expense, environmental impact
- **sources of inspiration:** may include personal experiences, First Peoples perspectives and knowledge, the natural environment, places,
- **iterations:** repetitions of a process with the aim of approaching a desired result
- **ethical, moral, and legal considerations:** for example, regulatory issues relating to responsibility for duplication, copyright, appropriation of imagery, design elements, sound, and video

#### Production

## Content – Elaborations

- **shop/studio safety:** Safe use of materials and shop equipment. Including safety instruction on all powered and non powered tools, Work Place Hazardous Materials Information System (WHIMIS), Ecologically safe materials and practice, material toxicity and environmental impact.
- **work flow:** planning process for transforming ideas into creative work, either 2D or 3D, proper layout of tools and materials to promote efficiency
- **methods:** for example, lost wax, sand, investment, welding, machining, art metalworking, jewellery, fabrication, ripping, turning, laminating, joinery, painting, printing
- **choosing material:** for example, steel, aluminium, iron, glass, motors, wheels, bearings, ceramics materials, plastic, wire, paper pulp; single medium and mixed media, canvas, paper, wood, plywood, oriented strand board (OSB), medium density fibreboard (MDF), composite, and veneer, silicone, ABS
- **material limitations:** for example, cost, availability, physical properties, product hazards
- **characteristics and properties of materials:** for example, softwood, hardwood, grain pattern, knots, weathering, weight, archival quality, hardness, tensile strength, load bearing capacity, patina
- **finishing:** for example, paint, powder coat, clear coat, wax, varnish, oil, stain, clear coat
- **Production technologies:** any artifact making technology; for 3D and 2D works, includes manipulating tools (e.g., 3d printers, laser engravers, molds, forms, chisels, drills, adzes, anvils), equipment for surface treatment and decoration (e.g., glue guns, knives, modelling tools, sieves, scales), equipment used in image manipulation (e.g., computers printers, scanners, cutters, projectors), printing technology (e.g., presses, exposure units, screen) welding equipment (e.g., oxygen-acetylene equipment for welding, brazing, and cutting; metal inert gas (MIG), tungsten inert gas (TIG), spot, and arc welding equipment) and the improvisational use of miscellaneous items
- **maintenance, and adjustment:** for example, changing blades, changing bits, blade heights, blade types, feeds, speeds, and positioning guard, cleaning equipment, care of perishable materials, maintenance of screens, troubleshooting printing equipment both 3d and 2d

### Marketing/Sharing

- **impacts:** including the social and environmental impacts of extraction and transportation of raw materials; manufacturing, packaging, transportation to markets; servicing or providing replacement parts; expected usable lifetime; and reuse or recycling of component materials
- **share:** may include showing to others, use by others, giving away, or marketing and selling  
critique: age-appropriate feedback strategies (e.g., one-on-one dialogue, safe and inclusive group discussions, reflective writing, gallery walks)
- **sources of feedback:** may include peers; users; First Nations, Métis, or Inuit community experts; other experts and professionals both online and offline

### Recommended Instructional Components:

#### Basic Shop Skills and Shop Safety

- Metalwork
- Woodwork
- Electronics
- Visual Art

#### The Design Cycle and End User Needs Assessment and Research

#### Critique, Appreciative Inquiry and Troubleshooting.

**Recommended Assessment Components: Ensure alignment with the [Principles of Quality Assessment](#)**

Written and hands-on shop safety tests

Weekly reflective writing in the form of a shop log/journal

Initial design process formal critique and peer-assessment.

Daily ongoing formative assessment.

Mid-term formal portfolio critique and self-assessment.

Term-end formal portfolio critique and self-assessment.

**Learning Resources:**

Heads Up for Safety <https://www.bced.gov.bc.ca/irp/resdocs/headsup.pdf>

Setting the Standard for Project Based Learning: A Proven Approach to Rigorous Classroom Instruction. Larmer, Mergendoller, Boss. Buck Institute for Education, 2015

Design Thinking for Education: Conceptions and Applications in Teaching and Learning. Koh, Chai, Wong, Hong. Springer, 2015

**Additional Information:**



**BRIEFING NOTE**

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**TO:** Board of Education

**DATE:** June 25, 2019

**RE:** Human Resources - Retirements and Recognition

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**Retirements**

Alannah MacIntyre, Accounts/DL Clerk, NIDES will retire effective November 26, 2019 after 20 years of service with the district.

Frances Forgues, Educational Assistant, Student Services will retire effective September 30, 2019 after 28 years of service with the district.

Gary Airtton, Custodian, recently Arden and Lake Trail Schools retired effective July 26, 2019 after 8 years of service with the district.

Glenda Grant, Custodian, Board Office and Ecole Puntledge Park Elementary will retire effective October 31, 2019 after 10 years of service with the district.

Jack Vanetta, Senior Custodian, Highland Secondary School will retire effective March 31, 2020 after 21 years of service with the district.

Lorri McPhee, Teacher Counsellor, Student Services retired effective August 31, 2019 after 39 years of service with the district.

Tom Elwood, Teacher, Mark R. Isfeld Secondary retired effective July 01, 2019 after 10 years of service with the district.

**Recognition**

Alexander Jules, Indigenous Support Worker, G.P. Vanier Secondary resigned effective June 27, 2019 after 2 years of service with the district.

Joanne Cluff, Teacher, Huband Park Elementary School resigned effective August 19, 2019 after 16 years of service with the district.

Pamela Tessman, Program Worker Strong Start, resigned effective September 09, 2019 after 8 years of service with the district.

**AUDIT COMMITTEE  
BOARD REPORT**

**Date:** Tuesday, September 17, 2019  
**Time:** 1:00pm - 3:00pm  
**Venue:** School Board Office

**Committee Members:**

Tonia Frawley: Chairperson  
Ian Hargreaves: Trustee  
Janice Caton: Trustee  
Nicole Bittante, Secretary-Treasurer  
Jessica MacLean, Public Member

Tom Demeo, Superintendent  
Geoff Manning, Assistant Superintendent  
Candice Hilton, Director of Finance  
Ian Heselgrave, Director of Operations  
Debra Oakman, Public Member

Guests:

Russ Jones, Office of the Auditor General of BC  
Lisa Moore, Office of the Auditor General of BC  
Paul Lewkowich, Office of the Auditor General of BC  
Cathie Collins, Manager of Finance

Recording Secretary: Marlene Leach, Executive Assistant

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**A. WELCOME**

The Chair welcomed the Committee and acknowledged the traditional territory of the K'omoks First Nation.

**B. INTRODUCTIONS**

A round of introductions took place.

**C. ITEMS DISCUSSED**

**1. 2018-19 Financial Statements**

Candice Hilton, Director of Finance, provided an overview of the financial statements.

**2. Audit Committee Year End Report 2019**

The Office of the Auditor General of BC reviewed the "Report on the Financial Statement Audit for the Year Ending June 30, 2019."

**D. ITEMS FOR RECOMMENDATION**

**1. 2018-19 Financial Statements**

**The Audit Committee recommends:**

*THAT the Board of Education approve the 2018-19 audited financial statements.*

**E. ITEMS FOR INFORMATION**

NONE

**F. ADJOURNMENT**

The meeting was adjourned at 2:20pm.

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

**DRAFT**

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 Comptroller of Education	Date Signed
Signature of the Superintendent	Date Signed

Signature of the Secretary Treasurer

Date Signed

# School District No. 71 (Comox Valley)

Statement 1

Statement of Financial Position

As at June 30, 2019

	2019 Actual	2018 Actual
	\$	\$
<b>Financial Assets</b>		
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
<b>Total Financial Assets</b>	<b>25,722,675</b>	<b>28,534,458</b>
<b>Liabilities</b>		
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
<b>Total Liabilities</b>	<b>119,311,996</b>	<b>111,511,757</b>
<b>Net Financial Assets (Debt)</b>	<b>(93,589,321)</b>	<b>(82,977,299)</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 11)	132,997,024	121,041,654
Prepaid Expenses	697,689	692,989
<b>Total Non-Financial Assets</b>	<b>133,694,713</b>	<b>121,734,643</b>
<b>Accumulated Surplus (Deficit) (Note 20)</b>	<b>40,105,392</b>	<b>38,757,344</b>

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

**DRAFT**

# School District No. 71 (Comox Valley)

Statement 2

Statement of Operations

Year Ended June 30, 2019

	2019 Budget (Note 18)	2019 Actual	2018 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	90,891,192	<b>91,480,990</b>	89,376,688
Tuition	4,628,750	<b>3,092,617</b>	3,177,311
Other Revenue	3,195,728	<b>3,779,100</b>	3,635,529
Rentals and Leases	150,000	<b>142,491</b>	144,558
Investment Income	320,000	<b>439,984</b>	306,524
Amortization of Deferred Capital Revenue	3,303,000	<b>3,770,382</b>	3,433,018
<b>Total Revenue</b>	<u>102,488,670</u>	<u><b>102,705,564</b></u>	<u>100,073,628</u>
<b>Expenses (Note 19)</b>			
Instruction	82,206,270	<b>80,648,877</b>	75,574,541
District Administration	3,454,181	<b>3,405,057</b>	2,728,818
Operations and Maintenance	15,329,110	<b>15,304,674</b>	13,954,032
Transportation and Housing	1,947,582	<b>1,994,874</b>	1,992,185
Debt Services	4,100	<b>4,034</b>	11,904
<b>Total Expense</b>	<u>102,941,243</u>	<u><b>101,357,516</b></u>	<u>94,261,480</u>
<b>Surplus (Deficit) for the year</b>	<u>(452,573)</u>	<u><b>1,348,048</b></u>	<u>5,812,148</u>
<b>Accumulated Surplus (Deficit) from Operations, beginning of year</b>		<b>38,757,344</b>	32,945,196
<b>Accumulated Surplus (Deficit) from Operations, end of year</b>		<u><u><b>40,105,392</b></u></u>	<u><u>38,757,344</u></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
	\$	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(452,573)</u>	<u>1,348,048</u>	<u>5,812,148</u>
<b>Effect of change in Tangible Capital Assets</b>			
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	-
<b>Total Effect of change in Tangible Capital Assets</b>	<u>(8,540,278)</u>	<u>(11,955,370)</u>	<u>(11,997,365)</u>
Acquisition of Prepaid Expenses	-	(697,689)	(692,989)
Use of Prepaid Expenses	-	692,989	772,853
<b>Total Effect of change in Other Non-Financial Assets</b>	<u>-</u>	<u>(4,700)</u>	<u>79,864</u>
<b>(Increase) Decrease in Net Financial Assets (Debt), before Net Remeasurement Gains (Losses)</b>	<u>(8,992,851)</u>	<u>(10,612,022)</u>	<u>(6,105,353)</u>
<b>Net Remeasurement Gains (Losses)</b>			
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>		<u>(10,612,022)</u>	<u>(6,105,353)</u>
<b>Net Financial Assets (Debt), beginning of year</b>		<u>(82,977,299)</u>	<u>(76,871,946)</u>
<b>Net Financial Assets (Debt), end of year</b>		<u><u>(93,589,321)</u></u>	<u><u>(82,977,299)</u></u>

**School District No. 71 (Comox Valley)**

Statement 5

Statement of Cash Flows

Year Ended June 30, 2019

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

**SCHOOL DISTRICT NO. 71 (COMOX VALLEY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

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**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

**SCHOOL DISTRICT NO. 71 (COMOX VALLEY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

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**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.

**SCHOOL DISTRICT NO. 71 (COMOX VALLEY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

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**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.

**SCHOOL DISTRICT NO. 71 (COMOX VALLEY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

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**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

**SCHOOL DISTRICT NO. 71 (COMOX VALLEY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

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**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.

**SCHOOL DISTRICT NO. 71 (COMOX VALLEY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

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**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.



**SCHOOL DISTRICT NO. 71 (COMOX VALLEY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

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**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.

**SCHOOL DISTRICT NO. 71 (COMOX VALLEY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

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**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>

**SCHOOL DISTRICT NO. 71 (COMOX VALLEY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

**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.

	<u>2019</u>	<u>2018</u>
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	<u>13,581,791</u>	<u>13,911,790</u>
Revenue recognized:	(13,786,313)	(13,723,884)
Revenue recovered:	(127,439)	-
Subtotal	<u>(13,913,752)</u>	<u>(13,723,884)</u>
Balance, end of year	<u>\$ 1,572,785</u>	<u>\$ 1,904,746</u>

**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.

	<u>2019</u>	<u>2018</u>
<b><u>Deferred capital revenue - subject to amortization</u></b>		
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	<u>\$ 99,154,762</u>	<u>\$ 66,376,895</u>

**SCHOOL DISTRICT NO. 71 (COMOX VALLEY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

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

	2019	2018
<b><u>Deferred capital revenue - work in progress</u></b>		
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
<b><u>Deferred capital revenue - unspent</u></b>		
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 - subject to amortization	(10,370,516)	(3,137,085)
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>
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**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
<b><u>Reconciliation of Accrued Benefit Obligation</u></b>		
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>

**SCHOOL DISTRICT NO. 71 (COMOX VALLEY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

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

	2019	2018
<b><i>Reconciliation of Funded Status at End of Fiscal Year</i></b>		
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>

<b><i>Reconciliation of Change in Accrued Benefit Liability</i></b>		
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>

<b><i>Components of Net Benefit Expense</i></b>		
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

**SCHOOL DISTRICT NO. 71 (COMOX VALLEY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

**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**

<b>Net Book Value:</b>	<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
<b>Total</b>	<u>\$ 132,997,024</u>	<u>\$ 121,041,654</u>

**June 30, 2019**

<b>Cost:</b>	<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
<b>Total</b>	<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>

**SCHOOL DISTRICT NO. 71 (COMOX VALLEY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

**NOTE 11 TANGIBLE CAPITAL ASSETS (Continued)**

**June 30, 2019**

<b>Accumulated Amortization:</b>	<b>Balance at July 1, 2018</b>	<b>Additions</b>	<b>Disposals</b>	<b>Balance at June 30, 2019</b>
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
<b>Total</b>	<b>\$ 87,111,144</b>	<b>\$ 5,197,646</b>	<b>\$ 2,299,361</b>	<b>\$ 90,009,429</b>

**June 30, 2018**

<b>Cost:</b>	<b>Balance at July 1, 2017</b>	<b>Additions</b>	<b>Disposals</b>	<b>Transfers (WIP)</b>	<b>Balance at June 30, 2018</b>
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
<b>Total</b>	<b>\$ 191,593,048</b>	<b>\$ 4,611,813</b>	<b>\$ 72,789</b>	<b>\$ 12,020,726</b>	<b>\$ 208,152,798</b>

<b>Accumulated Amortization:</b>	<b>Balance at July 1, 2017</b>	<b>Additions</b>	<b>Disposals</b>	<b>Balance at June 30, 2018</b>
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
<b>Total</b>	<b>\$ 82,548,759</b>	<b>\$ 4,635,174</b>	<b>\$ 72,789</b>	<b>\$ 87,111,144</b>

**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.

**SCHOOL DISTRICT NO. 71 (COMOX VALLEY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

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**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).



**SCHOOL DISTRICT NO. 71 (COMOX VALLEY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

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**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.

**SCHOOL DISTRICT NO. 71 (COMOX VALLEY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

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**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.

	<b>AMENDED</b>		
	<b>Annual Budget</b>	<b>Annual Budget</b>	<b>Change</b>
<b>Revenues</b>			
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
<b>Total Revenue</b>	<b>\$ 102,488,670</b>	<b>\$ 99,544,972</b>	<b>\$ (2,943,698)</b>
<b>Expenses</b>			
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)
<b>Total Expense</b>	<b>\$ 102,941,243</b>	<b>\$ 101,191,616</b>	<b>\$ (1,749,627)</b>
<b>Net Revenue (Expense)</b>	<b>\$ (452,573)</b>	<b>\$ (1,646,644)</b>	<b>\$ (1,194,071)</b>
<b>Budgeted Allocation of Surplus</b>	<b>1,709,473</b>	<b>2,120,655</b>	<b>411,182</b>
<b>Budgeted Surplus (Deficit) for the year</b>	<b>\$ 1,256,900</b>	<b>\$ 474,011</b>	<b>\$ (782,889)</b>

**SCHOOL DISTRICT NO. 71 (COMOX VALLEY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

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

**EXPENSE BY OBJECT**

	<u>2019</u>	<u>2018</u>
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.

**SCHOOL DISTRICT NO. 71 (COMOX VALLEY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

**NOTE 20      ACCUMULATED SURPLUS (Continued)**

	2019	2018
<b>Operating Fund</b>		
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
	<u>\$ 5,330,580</u>	<u>\$ 6,007,764</u>
 <b>Capital Fund</b>		
Invested in tangible capital assets	\$ 30,735,674	\$ 28,173,092
Local Capital	4,039,138	4,576,488
	<u>\$ 34,774,812</u>	<u>\$ 32,749,580</u>
 <b>Total Accumulated Surplus</b>	<u>\$ 40,105,392</u>	<u>\$ 38,757,344</u>

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
	<u>\$ 4,039,138</u>

**SCHOOL DISTRICT NO. 71 (COMOX VALLEY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

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**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.

**SCHOOL DISTRICT NO. 71 (COMOX VALLEY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

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**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:

	<u>2019</u>	<u>2018</u>
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
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	80,171,728	<b>80,690,831</b>	78,527,024
Tuition	4,628,750	<b>3,092,617</b>	3,177,311
Other Revenue	462,728	<b>800,702</b>	771,234
Rentals and Leases	150,000	<b>142,491</b>	144,558
Investment Income	320,000	<b>329,939</b>	296,599
<b>Total Revenue</b>	<b>85,733,206</b>	<b>85,056,580</b>	82,916,726
<b>Expenses</b>			
Instruction	69,104,234	<b>67,212,992</b>	62,201,085
District Administration	3,454,181	<b>3,405,057</b>	2,728,818
Operations and Maintenance	9,926,682	<b>9,756,600</b>	8,968,430
Transportation and Housing	1,947,582	<b>1,994,874</b>	1,992,185
<b>Total Expense</b>	<b>84,432,679</b>	<b>82,369,523</b>	75,890,518
<b>Operating Surplus (Deficit) for the year</b>	<b>1,300,527</b>	<b>2,687,057</b>	7,026,208
<b>Budgeted Appropriation (Retirement) of Surplus (Deficit)</b>	<b>1,709,473</b>		
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(1,450,000)	<b>(1,804,241)</b>	(290,233)
Local Capital	(1,560,000)	<b>(1,560,000)</b>	(3,385,000)
<b>Total Net Transfers</b>	<b>(3,010,000)</b>	<b>(3,364,241)</b>	(3,675,233)
<b>Total Operating Surplus (Deficit), for the year</b>	<b>-</b>	<b>(677,184)</b>	3,350,975
<b>Operating Surplus (Deficit), beginning of year</b>		<b>6,007,764</b>	2,656,789
<b>Operating Surplus (Deficit), end of year</b>		<b>5,330,580</b>	6,007,764
<b>Operating Surplus (Deficit), end of year</b>			
Internally Restricted		<b>2,135,208</b>	1,855,413
Unrestricted		<b>3,195,372</b>	4,152,351
<b>Total Operating Surplus (Deficit), end of year</b>		<b>5,330,580</b>	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
	\$	\$	\$
<b>Provincial Grants - Ministry of Education</b>			
Operating Grant, Ministry of Education	79,104,714	<b>79,370,609</b>	77,093,853
ISC/LEA Recovery	(154,728)	<b>(129,083)</b>	(154,728)
Other Ministry of Education Grants			
Pay Equity	451,831	<b>451,831</b>	451,831
Funding for Graduated Adults	92,160	<b>112,118</b>	55,705
Transportation Supplement	421,375	<b>421,375</b>	421,375
Economic Stability Dividend	-	<b>94,877</b>	51,843
Return of Administrative Savings			354,941
Carbon Tax Grant	55,000	<b>59,287</b>	63,481
Employer Health Tax Grant	-	<b>185,891</b>	-
Strategic Priorities - Mental Health Grant	-	<b>33,000</b>	-
Support Staff Benefits Grant	63,112	<b>63,112</b>	56,780
BCTEA - LEA Capacity Building Grant	-	<b>6,850</b>	-
FSA Exam Marking	18,964	<b>18,964</b>	12,964
Access Grant	-	-	5,000
Shoulder Tappers Grant	-	-	17,079
Other Ministry of Education Grants	2,500	<b>2,000</b>	96,900
February and May Count	116,800	-	-
<b>Total Provincial Grants - Ministry of Education</b>	<b>80,171,728</b>	<b>80,690,831</b>	<b>78,527,024</b>
<b>Tuition</b>			
International and Out of Province Students	4,628,750	<b>3,092,617</b>	3,177,311
<b>Total Tuition</b>	<b>4,628,750</b>	<b>3,092,617</b>	<b>3,177,311</b>
<b>Other Revenues</b>			
LEA Funding from First Nations	154,728	<b>129,083</b>	154,728
Miscellaneous			
Instructional Cafeteria	120,000	<b>136,784</b>	126,295
Other Miscellaneous	188,000	<b>534,835</b>	490,211
<b>Total Other Revenue</b>	<b>462,728</b>	<b>800,702</b>	<b>771,234</b>
<b>Rentals and Leases</b>	<b>150,000</b>	<b>142,491</b>	<b>144,558</b>
<b>Investment Income</b>	<b>320,000</b>	<b>329,939</b>	<b>296,599</b>
<b>Total Operating Revenue</b>	<b>85,733,206</b>	<b>85,056,580</b>	<b>82,916,726</b>

**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
	\$	\$	\$
<b>Salaries</b>			
Teachers	33,158,430	<b>33,559,087</b>	31,642,214
Principals and Vice Principals	4,826,569	<b>4,878,982</b>	4,529,238
Educational Assistants	5,084,774	<b>5,049,291</b>	4,841,120
Support Staff	7,579,315	<b>7,205,327</b>	7,079,711
Other Professionals	2,487,840	<b>2,686,669</b>	2,257,059
Substitutes	2,487,445	<b>2,934,699</b>	1,896,719
<b>Total Salaries</b>	<b>55,624,373</b>	<b>56,314,055</b>	52,246,061
<b>Employee Benefits</b>	14,005,635	<b>13,498,095</b>	11,829,070
<b>Total Salaries and Benefits</b>	<b>69,630,008</b>	<b>69,812,150</b>	64,075,131
<b>Services and Supplies</b>			
Services	4,331,483	<b>2,511,957</b>	2,195,758
Student Transportation	1,933,125	<b>1,980,241</b>	2,162,201
Professional Development and Travel	709,000	<b>711,875</b>	351,936
Rentals and Leases	-	-	-
Dues and Fees	119,200	<b>58,649</b>	51,024
Insurance	201,800	<b>179,027</b>	180,609
Interest	-	-	-
Supplies	5,458,564	<b>5,339,108</b>	5,578,092
Utilities	2,049,499	<b>1,776,516</b>	1,295,767
<b>Total Services and Supplies</b>	<b>14,802,671</b>	<b>12,557,373</b>	11,815,387
<b>Total Operating Expense</b>	<b>84,432,679</b>	<b>82,369,523</b>	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
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
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
<b>Total Function 1</b>	<b>33,559,087</b>	<b>4,878,982</b>	<b>5,049,291</b>	<b>2,681,333</b>	<b>384,750</b>	<b>2,564,777</b>	<b>49,118,220</b>
<b>4 District Administration</b>							
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
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>306,711</b>	<b>1,819,575</b>	<b>-</b>	<b>2,126,286</b>
<b>5 Operations and Maintenance</b>							
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	-	-	-	-	-	-	-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,217,283</b>	<b>470,387</b>	<b>369,922</b>	<b>5,057,592</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration	-	-	-	-	11,957	-	11,957
7.70 Student Transportation	-	-	-	-	-	-	-
7.73 Housing	-	-	-	-	-	-	-
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,957</b>	<b>-</b>	<b>11,957</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>33,559,087</b>	<b>4,878,982</b>	<b>5,049,291</b>	<b>7,205,327</b>	<b>2,686,669</b>	<b>2,934,699</b>	<b>56,314,055</b>

# 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
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
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
<b>Total Function 1</b>	<b>49,118,220</b>	<b>12,005,105</b>	<b>61,123,325</b>	<b>6,089,667</b>	<b>67,212,992</b>	<b>69,104,234</b>	<b>62,201,085</b>
<b>4 District Administration</b>							
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
<b>Total Function 4</b>	<b>2,126,286</b>	<b>385,169</b>	<b>2,511,455</b>	<b>893,602</b>	<b>3,405,057</b>	<b>3,454,181</b>	<b>2,728,818</b>
<b>5 Operations and Maintenance</b>							
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
<b>Total Function 5</b>	<b>5,057,592</b>	<b>1,105,146</b>	<b>6,162,738</b>	<b>3,593,862</b>	<b>9,756,600</b>	<b>9,926,682</b>	<b>8,968,430</b>
<b>7 Transportation and Housing</b>							
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	-	-	-	-	-	-	-
<b>Total Function 7</b>	<b>11,957</b>	<b>2,675</b>	<b>14,632</b>	<b>1,980,242</b>	<b>1,994,874</b>	<b>1,947,582</b>	<b>1,992,185</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>56,314,055</b>	<b>13,498,095</b>	<b>69,812,150</b>	<b>12,557,373</b>	<b>82,369,523</b>	<b>84,432,679</b>	<b>75,890,518</b>

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

# School District No. 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
<b>Deferred Revenue, beginning of year</b>	\$ -	\$ -	\$ -	\$ 10,550	\$ 755,586	\$ -	\$ -	\$ 774,454	\$ -
<b>Add:</b> 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
<b>Less:</b> Allocated to Revenue	350,428	312,360	-	10,550	61,502	-	-	2,809,271	160,000
Recovered									
<b>Deferred Revenue, end of year</b>	-	-	-	-	<b>776,069</b>	-	-	<b>700,947</b>	-
<b>Revenues</b>									
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
<b>Expenses</b>									
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
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>									
	-	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# 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
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	-	143,614	-	77,994	49,445	93,103	-	1,904,746
<b>Add:</b> 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
<b>Less:</b> 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
<b>Deferred Revenue, end of year</b>	-	-	-	-	-	-	<b>95,769</b>	-	<b>1,572,785</b>
<b>Revenues</b>									
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
<b>Expenses</b>									
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
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>									
	-	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# 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	
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Investment Income			92,289	92,289	
Amortization of Deferred Capital Revenue	3,303,000	3,770,382		3,770,382	3,433,018
<b>Total Revenue</b>	3,303,000	3,770,382	92,289	3,862,671	3,433,018
<b>Expenses</b>					
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
<b>Total Expense</b>	5,056,100	5,197,646	4,034	5,201,680	4,647,078
<b>Capital Surplus (Deficit) for the year</b>	(1,753,100)	(1,427,264)	88,255	(1,339,009)	(1,214,060)
<b>Net Transfers (to) from other funds</b>					
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
<b>Total Net Transfers</b>	3,010,000	1,804,241	1,560,000	3,364,241	3,675,233
<b>Other Adjustments to Fund Balances</b>					
Tangible Capital Assets Purchased from Local Capital		2,052,169	(2,052,169)	-	
Principal Payment					
Capital Lease		133,436	(133,436)	-	
<b>Total Other Adjustments to Fund Balances</b>		2,185,605	(2,185,605)	-	
<b>Total Capital Surplus (Deficit) for the year</b>	1,256,900	2,562,582	(537,350)	2,025,232	2,461,173
<b>Capital Surplus (Deficit), beginning of year</b>		28,173,092	4,576,488	32,749,580	30,288,407
<b>Capital Surplus (Deficit), end of year</b>		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
	\$	\$	\$	\$	\$	\$	\$
<b>Cost, beginning of year</b>	14,151,889	160,924,940	793,674	860,846	-	5,018,698	<b>181,750,047</b>
<b>Changes for the Year</b>							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		10,091,529	183,344				<b>10,274,873</b>
Deferred Capital Revenue - Other			95,643				<b>95,643</b>
Operating Fund		1,422,600	230,485	21,058		130,098	<b>1,804,241</b>
Local Capital		600,000	10,381	349,885		1,091,903	<b>2,052,169</b>
Transferred from Work in Progress		26,269,835					<b>26,269,835</b>
	-	38,383,964	519,853	370,943	-	1,222,001	<b>40,496,761</b>
Decrease:							
Deemed Disposals						2,033,602	<b>2,033,602</b>
Written-off/down During Year		291,243					<b>291,243</b>
	-	291,243	-	-	-	2,033,602	<b>2,324,845</b>
<b>Cost, end of year</b>	14,151,889	199,017,661	1,313,527	1,231,789	-	4,207,097	<b>219,921,963</b>
<b>Work in Progress, end of year</b>		3,084,490					<b>3,084,490</b>
<b>Cost and Work in Progress, end of year</b>	14,151,889	202,102,151	1,313,527	1,231,789	-	4,207,097	<b>223,006,453</b>
<b>Accumulated Amortization, beginning of year</b>		83,227,506	138,769	281,266	-	3,463,603	<b>87,111,144</b>
<b>Changes for the Year</b>							
Increase: Amortization for the Year		4,065,074	105,360	104,632	-	922,580	<b>5,197,646</b>
Decrease:							
Deemed Disposals						2,033,602	<b>2,033,602</b>
Written-off During Year		265,759					<b>265,759</b>
		265,759	-	-	-	2,033,602	<b>2,299,361</b>
<b>Accumulated Amortization, end of year</b>		87,026,821	244,129	385,898	-	2,352,581	<b>90,009,429</b>
<b>Tangible Capital Assets - Net</b>	<b>14,151,889</b>	<b>115,075,330</b>	<b>1,069,398</b>	<b>845,891</b>	<b>-</b>	<b>1,854,516</b>	<b>132,997,024</b>

**School District No. 71 (Comox Valley)**

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2019

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

**School District No. 71 (Comox Valley)**

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2019

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

# School District No. 71 (Comox Valley)

Schedule 4D (Unaudited)

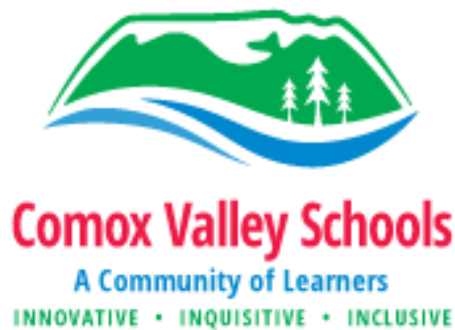
Changes in Unspent Deferred Capital Revenue

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	-	-	-	-	-	-

# Financial Statement Discussion and Analysis

For the Year Ended June 30, 2019



## School District No.71 (Comox Valley)

607 Cumberland Rd  
Courtenay, BC V9N 7G5  
[www.comoxvalleyschools.ca](http://www.comoxvalleyschools.ca)

Prepared by the Secretary-Treasurer for  
School District No. 71 (Comox Valley)

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*School District No. 71 (Comox Valley) believes in fiscal accountability and transparency through regular financial monitoring and reporting. The School District believes that its financial affairs must be managed in a manner consistent with the trust placed in the Board by the electorate.*

*The preparation of this financial statement discussion and analysis is management's responsibility and should be read in conjunction with the District's financial statements.*

## Overview of School District No. 71 (Comox Valley)

School District No. 71 (Comox Valley) is located on the east coast of Vancouver Island approximately 100 kms north of Nanaimo and is located on the traditional territory of the Komoks First Nation. The School District was established in 1946 and has proudly served the Comox Valley for over 70 years.

School District No. 71 (Comox Valley) serves approximately 8,300 students from kindergarten to grade twelve. The School District provides comprehensive, high quality learning experiences for students through a broad range of educational programs. The School District has 15 elementary schools, 2 middle schools, 3 secondary schools, 2 alternate schools, and a distance education school. The District employs approximately 1,500 employees.

School District No. 71 (Comox Valley) has a total operating budget of \$102.5 million and has experienced overall enrolment growth in 2018-19 of 52 students (0.63%).



#### SEPTEMBER 2018 ENROLMENT (FTE) BY GRADE

	Kindergarten	Primary	Intermediate	Secondary	Adult	Total
All Students	603	2007	2545	3122	31	8308
Aboriginal Students	75	296	449	504	-	1324
Students with Special Needs	12	101	330	456	-	899



#### FUNDED ENROLMENT (FTE) PER MINISTRY OF EDUCATION

September	2018-19	2017-18
Standard (Regular) Schools	7367	7387
Alternate Schools	156	122
Distributed Learning	755	713
Designated Students	404	416
English Language Learning	118	88
Aboriginal Education	1324	1277
Adult Education	11	15



# Strategic Plan

School District No. 71 (Comox Valley)'s Strategic Plan defines the key areas of focus as we work together to support student learning in order to achieve our Vision.

## Vision

An inclusive learning community that embraces diversity, fosters relationships and empowers all learners to have a positive impact on the world.

## Mission

To inspire engaged, compassionate, resilient lifelong learners and cultivate a collaborative community together.

## Values

- Trusting relationships based on respect, integrity and ethical behavior
- A commitment to Truth and Reconciliation with Indigenous peoples
- Equity, inclusion, dignity, and acceptance for all
- Global awareness and environmental stewardship
- Innovation, creativity, problem solving, and critical thinking
- Accountability and shared responsibility
- Open and engaging communication
- Celebration of learning

The District's goals and objectives are guided by the Board's Strategic Priorities:

- Educational Excellence
- Community Engagement
- Organizational Stability and Environment Stewardship
- Physical Health and Mental Well-Being



## Financial Highlights

Nearly all financial measures and activities for the fiscal year ended June 30, 2019 were impacted by the following factors:

- increased enrolment;
- the effect of the November 2016 Supreme Court of Canada decision related to class size and composition;
- fire that destroyed Hornby Island Community School in August 2018; and
- completion of the seismic upgrade to G.P. Vanier Secondary School.

### Increased Enrolment

Enrolment has been increasing in the District for the last 4 years, resulting in additional operating grant revenues from the Ministry of Education.

#### FUNDED FTE ENROLMENT AND OPERATING FUNDING

Year	September Enrolment	Full Year Enrolment	Full Year Operating Funding
2010-11	8217	8478	\$72,235,769
2011-12	8117	8432	\$72,322,066
2012-13	7930	8215	\$71,879,984
2013-14	7788	8101	\$71,270,929
2014-15	7498	7830	\$70,363,996
2015-16	7383	7714	\$70,568,109
2016-17	7813	8225	\$72,941,074
2017-18	8237	8684	\$77,416,010
2018-19	8289	8745	\$79,540,480

The increased enrolment and slight increase in the per pupil funding rate resulted in a \$2.1 million (2.7%) increase from 2017-18 in the Ministry of Education operating grant.

## Classroom Enhancement Fund

The Province of BC, through the Ministry of Education, continues to provide staffing and overhead funding through the Classroom Enhancement Fund.

The overall impact of reinstating the previous BCTF contract language to date:

- Classroom Enhancement Funding: \$9.0 M
- Number of new teachers hired: 74
- Supplies/furniture purchased for 48 additional classrooms: \$0.6 M
- Renovations required to prepare new classrooms for instruction: \$1.2 M
- Staffing and other costs related to new staffing and space - \$1.3 M

The Classroom Enhancement Fund is a core part of the District's funding. It funds over 10% of the District's teachers. This funding is tied to the application of historical language restored to the collective agreement. The collective agreement expired at the end of June 2019. Any change in the collective agreement will likely impact the classroom enhancement funding received by the District in future years.

## Hornby Island Community School

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 Ministry of Education provided \$2.00 million in contingency funding, and the District purchased 5 modular buildings to provide a temporary school for students on Hornby Island. The District is currently working with the Ministry on a proposed replacement school. Funding should be announced in the fall of 2019.

## G.P. Vanier Seismic Mitigation Project

During the year ended June 30, 2019, the G.P. Vanier Secondary Seismic Mitigation project was completed. The project was overspent by approximately \$1.45 million, of which was covered by operating surplus from the prior year.

Portions of the old G.P. Vanier Secondary School were demolished during the project. There was no loss recognized on demolition as the old portions of the school were fully amortized.

## Other Capital Asset Transactions

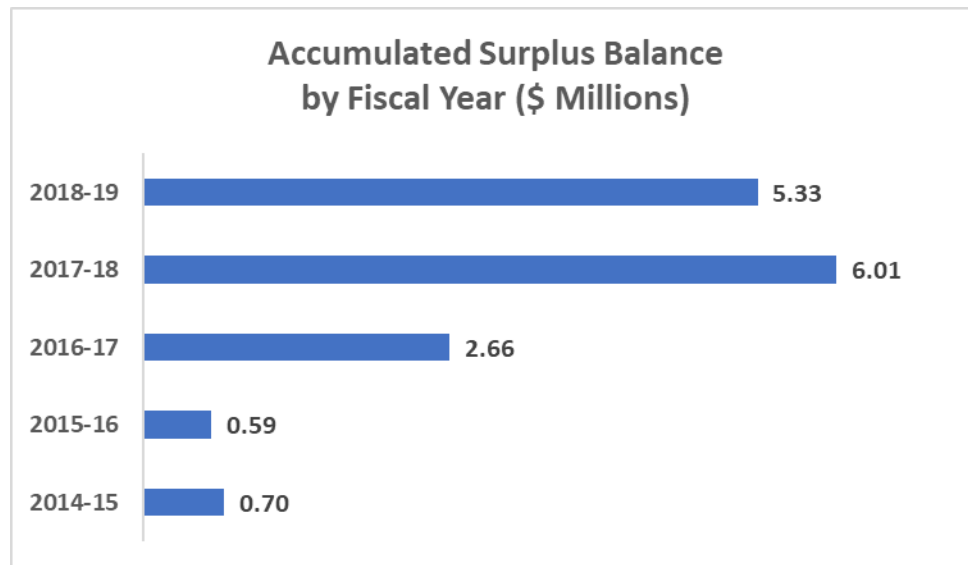
Two additional modular classrooms were purchased and installed at Miracle Beach Elementary and Royston Elementary. Three additional classrooms were created at Cumberland Community School. These additions were due to enrolment growth in these areas.

Significant investment in network and classroom technology continues to be a priority for the District.

## Accumulated Operating Surplus

The Accumulated Operating Surplus at the end of 2018-19 is \$5.33 million and reflects the following:

- Carry forward of the previous year's surplus of \$6.01 million
- Operating deficit in the current year of \$0.68 million due to the overspend on the G.P Vanier Seismic Project and tangible capital assets purchased during the year



# Financial Statement Analysis

## STATEMENT OF FINANCIAL POSITION

Statement 1– page 6.

This statement summarizes the assets and liabilities at June 30, 2019. This provides an indication of the financial health of the school district.

	2018-19	2017-18	\$ Change	% Change
Financial Assets	\$ 25,722,675	\$ 28,534,458	\$ (2,811,783)	-10%
Non Financial Assets	133,694,713	121,734,643	11,960,070	10%
Total Assets	159,417,388	150,269,101	9,148,287	6%
Liabilities	119,311,996	111,511,757	7,800,239	7%
Accumulated Surplus	\$ 40,105,392	\$ 38,757,344	\$ 1,348,048	3%

## Financial Assets

Financial assets are assets that can be used to discharge liabilities and provide working capital funds in the normal course of operations.

The decrease in financial assets of \$2.81 million from 2017-18 resulted from changes in the following accounts:

### Cash and Cash Equivalents

At June 30, 2019, the District held \$23.45 million in cash. Of this amount, \$6.65 million has been deposited in the Province's Central Deposit Program, and District funds of \$15.92 million represents the local capital surplus, operating surplus, and the teacher summer savings plan funds. The decrease in the District Funds from prior year is due to the G.P. Vanier seismic project. There was more cash in the bank in the prior year due to capital draws that were made relating to the project. In the current year, local capital spending increased, and operating surplus was used to fund the overspend on the G.P. Vanier project.

Cash and Cash Equivalents	June 30, 2019	June 30, 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
<b>Total Cash and Cash Equivalents</b>	<b>\$ 23,452,942</b>	<b>\$ 26,217,748</b>

### Accounts Receivable

Accounts receivable at June 30, 2019 include a \$1.31 million receivable from the Province – Ministry of Education for the Hornby Island School replacement, as well as \$0.40 million in receivables from the Province for other capital projects. Other miscellaneous funds owing to the District include GST receivable and other trade receivables.

Accounts Receivable	June 30, 2019	June 30, 2018
Due from Province	\$ 1,713,756	\$ 1,964,977
Other	555,977	351,733
<b>Total Accounts Receivable</b>	<b>\$ 2,269,733</b>	<b>\$ 2,316,710</b>

### Non-Financial Assets

Non-financial assets are tangible assets that are used in the operations of the District and are not readily converted to cash.

#### Tangible Capital Assets

Tangible capital assets include land, buildings, equipment, vehicles and computer hardware that are used in the operations of the District. These assets are amortized over their estimated useful lives to arrive at a net value of \$133.00 million as at June 30, 2019. The increase of \$11.95 million over the prior year is comprised of new assets purchased totalling \$17.18 million less amortization of \$5.23 million.

Capital activity during the year included the completion of the seismic upgrade at G.P. Vanier Secondary School, purchase and installation of modular buildings on Hornby Island, and the purchase of laptops, computers and technology.

#### Prepaid Expenses

Prepaid expenses represent insurance, licenses, and materials that are for the following year and total \$0.43 million at June 30, 2019. There is an additional \$0.26 million in prepaid rent that is associated with the sale of land adjacent to the School Board office to the Comox Valley Regional District. The sale took place in 2016-17 and the prepaid rent will not be utilized the sale of a second parcel of land to the Comox Valley Regional District completes in 2021.



## Financial Liabilities

Financial liabilities are obligations of the District to others arising from prior transactions, the settlement of which will require the use of current and future financial assets.

The increase in liabilities of \$7.80 million from 2017-18 resulted from changes in the following accounts:

### Accounts Payable and Accrued Liabilities

The District's accounts payable and accrued liabilities represent expenses which have been incurred but not yet paid. The decrease of \$1.19 million from 2017-18 is because in the prior year there was a construction holdback amount of \$1.37 million for the G.P. Vanier seismic upgrade. The project was completed in the current year, so there is no longer any money owing.

Accounts Payable and Accrued Liabilities	June 30, 2019	June 30, 2018
Trade and other amounts payable	\$ 2,058,246	\$ 2,430,478
Salaries and benefits payable	2,268,214	1,774,722
Accrued vacation payable	452,409	402,403
Accrued wages and benefits	318,344	251,909
Summer savings plan	2,627,209	2,513,826
Deferred salary leave	110,199	118,528
Deferred homestay revenues	1,151,625	1,301,159
Other accrued liabilities	202,321	1,586,698
<b>Total Accounts Payable and Accrued Liabilities</b>	<b>\$ 9,188,567</b>	<b>\$ 10,379,723</b>

### Unearned Revenue

The District receives payment of tuition fees for international students in advance of the student commencing their studies in the District. These fees are recognized as earned revenue when the program is provided to the student. The unearned revenue of \$2.16 million represents international student fees received prior to June 30, 2019 for tuition in the 2019-20 school year.

### Deferred Revenue

Deferred revenue represents the unspent portion of grants which are targeted for a specific purpose.

Deferred Revenue	June 30, 2019	June 30, 2018
School generated funds - amounts raised by schools for specific projects, such as class trips and PAC financial contributions	\$ 700,947	\$ 774,454
Scholarships and bursaries - balances administered by the District and amounts awarded but not yet claimed	776,069	755,586
Professional development - funds set aside for teachers and support staff - per collective agreements	95,769	93,103
Other unspent targeted funds	-	281,603
<b>Total Deferred Revenue</b>	<b>\$ 1,572,785</b>	<b>\$ 1,904,746</b>

The reduction in the current year is due to the fact that there is no surplus in the Community Link special purpose fund this year.

### Deferred Capital Revenue and Tangible Capital Assets

The deferred capital revenue balance is closely linked to the tangible capital asset balance. Tangible capital assets are items owned by the District which have a lifespan of more than one year. This includes school buildings, sites, furniture, and most computer equipment.

The majority of the District's capital expenditure, such as the construction of new schools, is funded through specific grants provided by the Ministry of Education. Once an asset is built or acquired and is in use, the cost of that asset is amortized over the expected life of that asset. Any grants targeted towards the acquisition of that asset are also amortized over the expected life of that asset.

After allowing for amortization, the District has \$133.00 million of tangible capital assets. \$102.24 million (being the deferred capital revenue balance) was funded through targeted grants. The remainder was funded through operating grants and other non-targeted funding.

This inclusion of deferred capital revenue is not consistent with generally accepted accounting principles. The inclusion of this balance is a requirement of the Provincial Government. This is explained in more detail in note 2 to the financial statements.

The capital fund section, included later in this document, provides a more detailed explanation of the accounting for capital assets and associated grants.

### Employee Future Benefits

The employee future benefits liability of \$4.13 million accounts for amounts or benefits owed to current employees as a result of past service. The liability amount is calculated by actuaries based on the District's number of employees, age, length of service, contract terms, and established actuarial assumptions.



The District sets aside a liability each year to reflect expected future payments on retirement. The amount set aside during the year is reflected as an expense and is based on the service to date of employees. The liability is reduced when employees retire, and payments are disbursed.

The remainder are benefits that include overtime, accumulated sick time, and death benefits.

## Net Financial Assets (Debt)

This is the difference between the District's financial assets and liabilities at a point in time. It implies that the District has a net debt of \$93.60 million. This is heavily skewed by the deferred capital revenue liability of \$102.24 million. As there is no future cash flow associated with the deferred capital revenue balance, a more meaningful measure of net financial assets or debt excludes that balance, giving a revised figure of net financial assets of \$8.64 million.

## Accumulated Surplus

Accumulated surplus is represented by the accumulated surplus from operations which is made up of unrestricted reserves and operating reserves. Also included in accumulated surplus are capital funds which include investment in capital funds and capital reserves (local capital), as well as any unspent funds in special purpose funds that must be restricted for a specific purpose. Schedule 1 in the Financial Statements (Schedule of Changes in Accumulated Surplus (Deficit) by Fund) details the changes in each fund.

Broken down by fund, the accumulated surplus is comprised of the following amounts:

	2018-19	2017-18	\$ Change	% Change
<b>Operating Fund</b>				
Board Reserve	\$ 1,688,654	\$ 1,601,899	\$ 86,755	5%
Restricted Reserve	446,554	253,514	193,040	76%
Unrestricted Reserve	3,195,372	4,152,351	(956,979)	-23%
<b>Total Operating Surplus</b>	<b>\$ 5,330,580</b>	<b>\$ 6,007,764</b>	<b>\$ (677,184)</b>	<b>-11%</b>
<b>Capital Fund</b>				
Investment in Tangible Capital Assets	\$ 30,735,674	\$ 28,173,092	\$ 2,562,582	9%
Local Capital	4,039,138	4,576,488	(537,350)	-12%
<b>Total Capital Surplus</b>	<b>\$ 34,774,812</b>	<b>\$ 32,749,580</b>	<b>\$ 2,025,232</b>	<b>6%</b>
<b>Total Accumulated Surplus</b>	<b>\$ 40,105,392</b>	<b>\$ 38,757,344</b>	<b>\$ 1,348,048</b>	<b>3%</b>

The operating fund surplus consists of internally restricted funds and unrestricted funds. Internally restricted operating surplus consists of school surpluses to be held at school sites for future operating expenditures, district/program initiatives, grants received from external sources that are targeted for a specific use, funds held for future portable/furniture needs, and the Board Operating Reserve (per Board Policy 18 - Accumulated Operating Surplus and Internally Restricted Funds). Unrestricted operating surplus are funds that are not designated for a specific purpose.

Capital fund surpluses include amounts invested in tangible assets and local capital reserves. Invested in tangible capital assets represents the net book value of capital assets that have been paid from District revenues and have not been funded by the Province or external contributions. Local capital reserves have been set aside for future replacement of District assets and have not been funded by the Province or external contributions.



## STATEMENT OF OPERATIONS

Statement 2 – page 7

The Statement of Operations summarizes the revenues received and expenses incurred by the District during the twelve months between July 1 and June 30 for all three funds.

- **Operating Fund** - The operating fund includes operating grants and other revenues used to fund instructional programs, school and district administration, facilities operations, maintenance and transportation. 95% of operating fund revenue comes from the Ministry of Education and these grants are, for the most part, calculated on reported student enrolment.
- **Special Purpose Funds** - Special purpose funds consist of targeted funding provided to the District for a specific purpose.
- **Capital funds** include capital expenditures related to equipment and facilities purchases as well as equipment and facilities enhancements. The funding source of these purchases and enhancements determines to which capital fund the expenditures will be charged. Funding sources include Ministry of Education Bylaw Capital, Ministry of Education Restricted Capital, Other Provincially Restricted Capital, Land Capital as well as Local Capital.

Year Ended	June 30, 2019	June 30, 2018
Total Revenues	102,705,564	100,073,628
Total Expenses	101,357,516	94,261,480
<b>Surplus for the year</b>	<b>\$ 1,348,048</b>	<b>\$ 5,812,148</b>

## Operating Fund

### Overview

Operating fund transactions are reported in the unaudited schedules in the financial statements. Columns with figures for the amended budget, year to June 30, 2019 and year to June 30, 2018 are shown.

### Operating Revenues

Revenues are reported by type for the District. The following table compares actual revenues by category to the budget.

Revenue	2018-19 Actual \$\$	2018-19 Budget \$\$	Variance \$\$	Variance %
<b>Provincial Grants</b>	\$ 80,690,831	\$ 80,171,728	\$ 519,103	0.65%
<b>Tuition</b>	3,092,617	4,628,750	(1,536,133)	-33.19%
<b>Other Revenue</b>	800,702	462,728	337,974	73.04%
<b>Rentals and Leases</b>	142,491	150,000	(7,509)	-5.01%
<b>Investment Income</b>	329,939	320,000	9,939	3.11%
<b>Total Revenue</b>	<b>\$ 85,056,580</b>	<b>\$ 85,733,206</b>	<b>\$ (676,626)</b>	<b>-0.79%</b>

#### Provincial Grants – Ministry of Education

95% of the District's operating funding is from the Ministry of Education. Most of this funding is calculated based on student enrolment.

Enrolment has been increasing in the District for the last 4 years, resulting in additional operating grant revenues from the Ministry of Education.

The increase in Provincial Grants of \$0.59 million (0.65%) from what was budgeted was due to additional grants received from the Province during the year that were not known and budgeted for. These grants are received during the year and are recorded individually. They are detailed on Schedule 2A.

#### Tuition Fees - International Student Program

The District hosts an international program. International students live with homestay families in the region and attend District schools. The students pay a fee to the School District. The actual variance between the revenue received and what was budgeted is not significant. However, the homestay fees were budgeted on a gross basis, and at the end of the year they were recorded on a net basis. The corresponding homestay expenses were also budgeted on a gross basis and recorded on a net basis – so there is no impact on the financial statements, other than presentation in the current year.

## Other Revenue

Other revenue includes Local Education Agreement (LEA) funding from First Nations, Instructional Cafeteria revenue, and other miscellaneous revenues received during the year. The increase from the prior year of \$0.34 million (73.04%) is mainly due to additional revenues from the district printshop, Industry Training Authority (ITA) grants, and Distributed Learning (DL) course fees from international students.

## Rentals and Leases

Rentals and leases revenue include rentals of facility space for external programs and operations such as childcare facilities and youth groups. The decrease from the budget is not significant.

## Investment Income

Investment income is interest earned on operating revenue. The increase from budget is due to an increase in the interest rate during the current year and is not significant.

Overall, the total revenue for the year was \$0.68 million (0.79%) less than what was budgeted; however, this number is skewed due to the change in presentation of Homestay fees between budget and actual. Overall the variance is not significant.

The following table compares actual revenues for 2018-19 to actual revenues for the prior year.

Revenue	2018-19 Actual \$\$	2017-18 Actual \$\$	Variance \$\$	Variance %
<b>Provincial Grants</b>	\$ 80,690,831	\$ 78,527,024	\$ 2,163,807	2.76%
<b>Tuition</b>	3,092,617	3,177,311	(84,694)	-2.67%
<b>Other Revenue</b>	800,702	771,234	29,468	3.82%
<b>Rentals and Leases</b>	142,491	144,558	(2,067)	-1.43%
<b>Investment Income</b>	329,939	296,599	33,340	11.24%
<b>Total Revenue</b>	<b>\$ 85,056,580</b>	<b>\$ 82,916,726</b>	<b>\$ 2,139,854</b>	<b>2.58%</b>

Overall, the total revenues for the year were \$2.14 million (2.58%) more than the prior year. This is mainly due to increased enrolment.

## Operating Expenditures

Expenditures are reported by function for the District. The table below summarizes total expense by function for the year to June 30, 2019.

Function	2018-19 \$\$	2018-19 % of total
Instruction	\$ 67,212,992	81.6%
District Administration	3,405,057	4.1%
Operations and Maintenance	9,756,600	11.8%
Transportation	1,994,874	2.4%
Total	\$ 82,369,523	100.0%

### Instruction

This function incorporates all programs related to the instruction of students, including regular instruction, Career Programs, Library Services, Counselling, Special Education, English Language Learning, Indigenous Education, School Administration, and International Programs.

### District Administration

This function incorporates the cost of all programs related to district governance and district administration of educational, business, human resource and labour relations activities.

### Operations and Maintenance

This function incorporates all programs related to the district's responsibility for the operation, maintenance and safety of sites, buildings, furniture and equipment, and computer equipment. Also included is the cost of maintenance for vehicles used by employees.

### Transportation

This function includes programs involving the transportation of students.

The following table compares actual expenditure by function to the budget.

Function	2018-19 Actual \$\$	2018-19 Budget \$\$	Variance \$\$	Variance %
<b>Instruction</b>	\$ 67,212,992	\$ 69,104,234	\$ (1,891,242)	-2.74%
<b>District Administration</b>	3,405,057	3,454,181	(49,124)	-1.42%
<b>Operations and Maintenance</b>	9,756,600	9,926,682	(170,082)	-1.71%
<b>Transportation</b>	1,994,874	1,947,582	47,292	2.43%
<b>Total</b>	<b>\$ 82,369,523</b>	<b>\$ 84,432,679</b>	<b>\$ (2,063,156)</b>	<b>-2.44%</b>

Costs related to the Instruction function were \$1.89 million (2.74%) less than what was budgeted for due to the change in presentation of Homestay fees (from gross to net basis). There is no impact on the financial statements, as the presentation of the corresponding revenues has changed as well.

Overall, the variance in expenditures from budget in 2018-19 is \$2.06 million (2.44%).

The following table compares actual expenditures for 2018-19 to actual expenditures by function for the prior year.

Function	2018-19 Actual \$\$	2017-18 Actual \$\$	Variance \$\$	Variance %
<b>Instruction</b>	\$ 67,212,992	\$ 62,201,085	5,011,907	8.06%
<b>District Administration</b>	3,405,057	2,728,818	676,239	24.78%
<b>Operations and Maintenance</b>	9,756,600	8,968,430	788,170	8.79%
<b>Transportation</b>	1,994,874	1,992,185	2,689	0.13%
<b>Total</b>	<b>\$ 82,369,523</b>	<b>\$ 75,890,518</b>	<b>6,479,005</b>	<b>8.54%</b>

Instruction expenses have increased over the prior year by \$5.01 million (8.06%) due to increased enrolment, increased teacher staffing (salaries and benefits), as well as board decisions to direct available resources to classroom instruction.

District administration expenses have increased over the prior year by \$0.68 million (24.78%) due to salary increases approved by BCPSEA and the Board, an increase in administrative time for principals and vice-principals, the addition of a Manager of Finance and a part-time accounts clerk position.

Operations and maintenance expenses have increased over the prior year by \$0.79 million (8.79%) due to salary increases approved by BCPSEA and the Board, the addition of a Health and Safety Manager partway through the year, additional trades positions added, and additional supply budgets to support the maintenance and upkeep of the facilities in the district.

## **Operating Surplus**

The operating surplus for the year at June 30, 2019 is \$5.33 million. This is calculated on Schedule 2, on page 28 of the financial statements.

The annual operating surplus is \$2.69 million, which is reduced by transfers during the year that were approved by the Board. These included a \$1.56 million transfer to Local Capital, a \$1.45 million transfer to cover the overspend on the G.P. Vanier Seismic upgrade, and an additional \$0.35 million of operating funds that were used to purchase capital assets. This results in an annual operating deficit of \$0.68 million. The operating surplus at the beginning of the year was \$6.01 million, so the net effect at the end of the year is an operating surplus of \$5.33 million.

## **Statement of Changes in Net Financial Assets (Debt)**

Statement 4 – page 8

This audited statement provides information on the extent to which the expenditures of the fiscal period were met by the revenues recognized in the Statement of Operations

## **Statement of Cash Flows**

Statement 5 – page 9

This audited statement explains the change in cash and cash equivalents from the prior year and provides important information about the district's ability to generate cash to meet its cash requirements.



## **Notes to the Financial Statements**

Pages 10-29

The notes are an integral part of the financial statements and form the majority of the pages in a set of financial statements. The note disclosures must be read to fully understanding the results presented in the financial statements. Note disclosures provide a variety of information on the district's current and future financial performance.

## **Schedules to the Financial Statements**

Pages 30-40

Following the notes to the Financial Statements are supplementary unaudited schedules that provide more detail specific to each of the funds. The balances in these schedules are consistent, when combined with the financial statements.

## Schedule 1 – Changes in Accumulated Surplus (Deficit)

This schedule (page 30) summarizes the surplus/deficit for the year end and accumulated surplus amounts for each of the three funds.

Accumulated Surplus	June 30, 2019		June 30, 2018	
Operating Fund	\$	5,330,580	\$	6,007,764
Special Purpose Fund		-		-
Capital Fund - local capital (amounts available to spend on future capital asset purchases)		4,039,138		4,576,488
Capital Fund - invested in tangible capital assets (the cost of assets owned by the district, net of amortization and targeted grants)		30,735,674		28,173,092
<b>Total Accumulated Surplus</b>	<b>\$</b>	<b>40,105,392</b>	<b>\$</b>	<b>38,757,344</b>

Note 20 on page 27 of the financial statements, outlines the restrictions on the use of the accumulated surplus. The funds are restricted at the Board's discretion. The Board's approval of these restrictions is inferred from their approval of the financial statements.

## Schedule 2 – Operating Fund

This schedule (page 31) includes revenues and expenditures related to the operations of the District, including school and administrative functions.

Schedule	Page	Overview
<b>2</b>	31	Summarizes the revenues and expenses of the operating fund. Also indicates the amounts spent on capital assets and transferred to the Local Capital fund.
<b>2A</b>	32	Outlines in more detail the operating revenues earned by the District.
<b>2B</b>	33	Summarizes salaries by employee group and other operating costs.
<b>2C</b>	34-35	Provides the same information as in 2B, broken down in more detail to show each program the funds were spent on.

School districts are not permitted to budget for or incur an accumulated deficit position, meaning budgeted expenditures cannot exceed the total of budgeted revenue and any surplus in the operating fund carried forward from previous years.

## Schedule 3 – Special Purpose Funds

This schedule (page 36) includes funds received from the Ministry of Education or other sources that have been designated for specific purposes.

Year Ended		June 30, 2019		June 30, 2018
Total Revenues	\$	13,786,313	\$	13,723,884
Total Expenses		13,786,313		13,723,884
<b>Surplus for the year</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>

Special Purpose Funds include School Generated Funds, Annual Facilities Grant, Learning Improvement Fund, Strong Start, Ready, Set, Learn, Official Languages in Education Protocol (OLEP), Scholarships and Bursaries, Special Education Equipment, Community Link, and the Classroom Enhancement Fund.

Additional information regarding Special Purpose Funds can be found in the following schedules:

Schedule	Page	Overview
<b>3</b>	36	Summarizes the total revenues and expenses of all special purpose funds. Also indicates the amounts spent on capital assets and transferred to the Local Capital fund.
<b>3A</b>	37-38	Outlines, by each group of funds, the grants received and expenses for the year to June 30, 2019.

## Schedule 4 – Capital Fund

This schedule (page 39) provides detail on the capital fund. The capital fund is made up of Invested in Tangible Capital Assets and Local Capital surplus.

### Invested in Tangible Capital Assets

The net value of capital assets (historical cost less accumulated amortization) is \$133.00 million as at June 30, 2019.

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

These net costs represent the historical cost net of accumulated amortization of all District capital assets, they do not reflect current market value.

During 2018-19, approximately \$17.18 million was spent on capital projects. Some of these projects include:

- Completion of G.P. Vanier seismic project
- Hornby Island School replacement – temporary modular buildings
- Mechanical upgrades at Mark Isfeld Secondary and Cumberland Community School
- Boiler replacements at Highland Secondary and Ecole Puntledge Park Elementary
- Annual Facilities Grant projects (roofing, paint, paving, flooring, lighting, fire/PA/phone upgrades)
- Technology and network infrastructure upgrades

Provincial grants targeted for the purchase of assets – for example, a grant to renovate a school – are recorded in the capital fund. If an asset is purchased using operating funds, then the cost of the asset is treated as a transfer from the operating fund to the capital fund.

Capital funding from the Province is accounted for using deferral funding whereby capital revenue is recorded in the financial statements over the life of the related asset to match the amortization expense recorded similarly. Therefore, capital fund revenue is not equal to the actual capital funding received in the year.

The Province does not provide capital grants for asset acquisitions such as computer equipment, school furniture and equipment, vehicles, maintenance equipment, photocopiers, classroom renovations or district administration buildings. The only source of funding available for these assets is typically operating funds. To set aside funds to allow the future purchase of major assets, the Board may transfer funds from the operating fund to the local capital fund.

## Local Capital

The Board's local capital fund is comprised of previous property sale transactions and transfers from operating funds which are approved by the Board through the preliminary budget process. During the 2018-19 year, \$1.56 million was transferred for the following purposes:

Amount \$	Purpose
\$ 100,000	Vehicle fleet - replacement
50,000	District copiers - replacement
80,000	Transportation - additional van
30,000	Trades tools and equipment - replacement
250,000	School board office renovation/update
800,000	Technology reserve
250,000	G.P. Vanier seismic upgrade - contingency
\$ 1,560,000	<b>Total Transferred</b>

The Local Capital balance as at June 30, 2019 of \$4.04 million represents the accumulated surplus in the Capital Fund over which the District has discretion for allocation to strategic capital projects. These projects include:

Purpose	Amount \$
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 building requirements	650,000
Contingency reserve	32,824
Board Office - prepaid rent and updates	1,380,598
<b>Total Local Capital Surplus</b>	<b>\$ 4,039,138</b>

Additional information regarding the Capital Fund can be found in the following schedules:

Schedule	Page	Overview
<b>4</b>	39	Summarizes amortization, local capital balances, and transfers to the capital fund from other funds. Also shows the budgeted amounts and prior year amounts.
<b>4A</b>	40	Outlines: <ul style="list-style-type: none"> <li>- the cost of assets acquired during the year;</li> <li>- the amortization of assets by asset class;</li> <li>- the original cost of assets owned by the District, by asset class;</li> <li>- the total amortization of each asset class. This is an estimate of the value of the wear-and-tear of assets over their lifetime;</li> <li>- the net book value of assets, being the cost less amortization.</li> </ul>
<b>4B</b>	41	Outlines the costs to date on construction which is still in progress at June 30, 2019. The only major project in progress at June 30, 2019 is the Lake Trail Seismic upgrade.
<b>4C</b>	42	Accounts for targeted funding spent on the acquisition of capital assets.
<b>4D</b>	43	Accounts for funding received which is targeted towards capital asset purchases and which has yet to be spent.



# Risks and Uncertainties

## Provincial Bargaining – BCTF and BCPSEA

The teacher's contract expired June 30, 2019 and the BCTF and BCPSEA are currently in mediation to resolve a number of contract issues. Over 10% of the District's teachers are funded through the classroom enhancement fund, which was established to address the BCTF restored language. This funding is tied to the collective agreement. Any changes to the collective agreement would require corresponding changes to the funding provided to the school district for the District to maintain the current class size and composition ratios.

## Enrolment and Staffing Growth

Student enrolment is the critical factor in the District's operating funding from the Province. Accurate estimates of enrolment are key to staff and space capacity planning, as well as District budgeting.

Increasing enrolment in the District, combined with the implementation of the Memorandum of Agreement (MoA) resulting in smaller class sizes, a greater number of teacher full-time equivalents (FTE) have needed to be added than would previously have been required. As the district grows, additional classroom space needs to be created. This growth brings with it a financial risk in how to provide for these additional resources under the current Ministry of Education funding envelope.

## Funding Model Review

The provincial government is currently undertaking a funding formula review for B.C.'s K-12 public education sector. The new funding allocation model is expected to be announced in March 2020 and will affect the 2020-21 operating budget of the district. There is significant risk that the new funding model will not provide the same level of funding as the current model which will impact the level of services the district is able to provide. Careful planning will be required to ensure that school district operations are minimally impacted.

## Capital Projects

Due to their magnitude, capital projects have the potential to significantly impact the financial position of the district. There is no process to assess the risk of the entire capital program; individual project risk assessments must be done on a continuous basis.

Project agreements with the Ministry of Education such as the Lake Trail Seismic project contain contingencies to mitigate financial risk. Smaller projects consider contingency requirements when building the overall project budget and are managed internally.

## Contacting School District Financial Management

This report is designed to provide SD71 stakeholders with a general overview of SD71 finances and to demonstrate the District's accountability for the money it receives.

If you have questions about this report or need additional financial information, please contact the Secretary-Treasurer's office.





**FACILITIES COMMITTEE**  
**BOARD REPORT**

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**Date:** Tuesday, September 10, 2019  
**Time:** 2:00 – 4:00pm  
**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

Regrets: Sarah Jane Howe: Trustee

Recording Secretary: Marlene Leach

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**A. WELCOME**

The Chair welcomed the Committee members and called the meeting to order at 2:40pm.

**B. ITEMS DISCUSSED**

**1. Committee Terms of Reference**

The Committee reviewed the Facilities Committee Terms of Reference and there were no changes.

**2. Long Range Facilities Plan - Update**

The updated Long Range Facilities Plan has been deferred to the October Facilities Committee meeting.

**C. ITEMS FOR INFORMATION**

The Director of Facilities reviewed the following:

- 1. Briefing Note – Capital Projects Update**
- 2. Briefing Note – Seismic Retrofit Guidelines**

### **3. Briefing Note – Surplus Properties Summary**

#### **D. FUTURE MEETINGS/AGENDA ITEMS**

1. Next Meeting – TBD

#### **E. ADJOURNMENT**

The meeting was adjourned at 3:30pm.

## **TERMS OF REFERENCE**

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### **Purpose/Function**

The purpose of the Facilities Committee is to review and provide recommendations to the Board in regard to assigned facilities planning matters.

### **Key Responsibilities**

1. Student Enrolment:

Annually review enrolment and enrolment trends and the potential impact on capital planning, student accommodation and catchment changes.

2. Capital Planning:

Annually review and make recommendations regarding the draft five-year capital plan for submission to the BC Ministry of Education.

3. Long Range Facilities Plan:

Annually review and make recommendations regarding the long-range facilities plan for submission to the BC Ministry of Education.

4. Facilities Planning Matters Referred to the Committee by the Board:

Review matters referred and make recommendations as requested.

5. Naming and Renaming Schools:

Within the constraints of Board direction provided at the outset of any potential school naming or renaming process, provide recommendations to the Board.

6. School Closures:

Review the materials provided by senior staff to the Board regarding a possible school closure and provide a recommendation to the Board as to whether the committee supports the possible closure advancing to the school closure public consultation process phase.

## **Membership**

The Facilities Committee will consist of the following members:

1. three (3) board members, one of whom shall act as Chair of the Committee; and
2. Secretary-Treasurer
3. Director of Operations
4. Assistant Superintendent

A quorum shall be a majority of the members.

The Chair of the Committee shall preside. If absent the Chair of the Committee shall designate a member to act as Chair. Such appointee shall assume all powers and duties of the Chair when acting as such.

## **Meetings**

The Committee shall meet at least 4 times per year unless items referred to the committee by the board necessitate additional meetings.

**BRIEFING NOTE**

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**TO:** Facilities Committee  
**FROM:** Ian Heselgrave, Director of Operations  
**RE:** **AFG and Capital Project Update – September 2019**

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**DATE:** Sep 10, 2019

**Purpose**

To update the Board of Education on the AFG projects completed this summer and capital projects that are currently underway.

**Background**

School District No. 71 currently has Capital Project Funding Approval (CPFA) from the Ministry of Education for one major capital projects: Lake Trail Seismic Project Upgrade - \$27 million. In addition, the Project Development Report to replace the Hornby Island School was submitted to the Ministry of Education. These projects require a significant amount of time to plan, manage and execute.

There are several other capital projects ongoing that are funded through the Annual Facilities Grant (AFG) and the Annual Capital Program.

**Update on Capital Projects**

**Lake Trail Seismic** – To achieve cost savings the Ministry directed a reduction in the nominal capacity of the school equal to the removal of four classrooms from the school design. To achieve the necessary cost savings a commensurate floor area reduction must occur. Given the way this project was designed it is a relatively straightforward exercise to remove four classrooms. Each learning studio is equivalent to four classrooms and one of the five planned learning studios will be removed. To achieve the floor area savings the technology, art and drama space will occupy the space of the learning studio. These straightforward changes (suggested by the architect and reviewed by the Construction Manager, Director of Operations and School Admin) keep the design, style and intent of the significant work undertaken by the Educational Design Committee. This redesign work was completed in the late spring and summer. These changes and a few other cost savings measures generated sufficient cost savings to meet the budget.

The final design drawings were sent to the Quantity Surveyor for a pre-tender estimate report in early July. The Ministry of Education provide approval to proceed to tender on August 29<sup>th</sup> 2019. The project will go out to tender within the next two weeks.

This summer there was significant work completed at Lake Trail to prepare the school for the seismic project work. The available area of the school for students is reduced by one-third which means

changes to the hallways, exiting and new locations for a number of rooms. For example, the old library will be totally rebuilt so we need to move the library to a new location. Other programs with new homes include tech education, drama, science and art. The safest and most efficient way to manage this work was to do it in the summer. Some of the work is quite invasive and hazardous materials had to be remediated in a number of locations. To that end the school was closed to all user groups and staff with the exception of the admin offices (open for first week of the summer and the end of summer). This allowed the risks to be managed and for a huge volume of work to be completed unimpeded. When school opened in September the students began school in the classrooms that they will have for the next two years of the project and they will not need to be moved again.

**Hornby Island School Replacement** – the Director of Operations has been working with a consulting team since October 2018 to prepare a report for the Ministry of Education with options for the replacement school. The Project Development Report was submitted to the Ministry Capital Branch for review and consideration on February 14<sup>th</sup>, 2019. The Ministry requested substantial changes to the document and an updated version was submitted on May 20<sup>th</sup> 2019. The ninth version of the report was submitted in August and the Ministry of Education has accepted the PDR. The Ministry Capital Branch staff are presently writing their report to submit to the Treasury Board this Fall. When funding approval is received an Educational Design Committee will be formed to work with the consulting team to design the replacement/renovated school.

**Mark Isfeld Mechanical Upgrade** – the first phase of the mechanical upgrades is to replace the boilers and domestic hot water heaters. The work is well underway and will be finished in late September 2019.

**Cumberland Community School (Beaufort building) Mechanical Upgrade** – this is a three phase project and the first phase is a boiler replacement. The work is almost complete with final systems inspection in mid-September 2019.

**Highland Secondary School Boiler Replacement** – this project is funded through the Carbon Neutral Capital Program. The work is almost complete with final systems inspection in mid-September 2019.

**Ecole Puntledge Park Boiler Replacement** – The work is almost complete with final systems inspection in mid-September 2019.

**Mark Isfeld Secondary Corridor Flooring Replacement** – this project is complete.

#### **Update on AFG Projects**

The summer 2019 Lake Trail Seismic upgrade required significant resources from the Maintenance department to reduce the size of the school in anticipation of the project. Further pressure on the Maintenance Department was applied by the continued upward enrollment necessitating the refitting and conversion of six rooms to proper classrooms. The affected schools are: Cumberland Community, Huband, Royston, and Miracle Beach.

**Roofing** – A significant portion of Brooklyn was reroofed. The gym at Vanier was completed as well. These projects represent twenty-five percent of the annual AFG allotment. In addition, miscellaneous repairs were undertaken;

Paint – We had another productive summer of painting. Staff applied new exterior paint at all of the Full Day K modulars and select areas of Courtenay El. Interior work affected a variety of schools and administration offices. Additionally, SD staff painted the majority of the parking lot lines;

Minor carpentry – a significant number of minor projects are looked after in the summer. A number of ramps to modulars were repaired. Numerous locksmith and keying deficiencies rectified. Repairs to rotting siding and other building components were completed as well.

Mechanical upgrades – Fire hydrant shut offs were replaced at Aspen and Brooklyn. One new furnace and two new rooftop units were completed. The sewer lift station at NIDES was replaced;

Paving – Contract paving work was carried out at Vanier, Indigenous Education, Puntledge and Cumberland. Numerous parking lot repairs were undertaken, and pot holes were filled at a variety of schools;

Parking Lot work – The vehicle flow and pedestrian travel routes in the Puntledge Park parking lot were modified to improve parking lot safety. It is a very busy small parking area for the size of the school and there were significant safety concerns with the old design;

Bathroom upgrades – New plumbing fixtures installed in the washrooms at Airport and Cumberland.

Flooring – BC Hardwood completed a full sand and refinish of the Royston and Vanier hardwood gym floors plus repairs at Highland. Several small flooring projects will be completed in a variety of schools throughout the year;

Lighting – new LED lights installed in the Vanier art room, robotics shop, the Highland wood and metal shop plus the Isfeld wood and metal shop. These change increase student safety in the shops. Several elementary gyms received upgrades as well;

Generator – a generator to provide emergency power for the SD 71 server and select other functions at the SBO was purchased and the installation will be complete this Fall.

Fire Panels – replacement unit will be installed at Royston Elementary;

PA system – the PA system at Puntledge will be replaced this Fall;

Phone System – a new MITEL VOIP phone system was installed at the SBO;

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

DDC controls – Controls were installed at Puntledge Park Elementary throughout the building; and

Big Toy – The exercise stations installed at Lake Trail were completed and the surrounds at Brooklyn, and Denman were upgraded. The Big Toy at Airport Elementary will be replaced in the Fall of 2019.

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

**Recommendation**

It is recommended that this briefing note be received by the Facilities Committee as information.

Respectfully submitted,

*Ian Heselgrave*

Ian Heselgrave  
Director of Operations



## BRIEFING NOTE

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**TO:** Facilities Committee  
**FROM:** Ian Heselgrave, Director of Operations  
**RE:** **Seismic Retrofit Guidelines 3 Update**

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**DATE:** September 10, 2019

### Purpose

To update the Facilities Committee on the recent changes to Seismic Retrofit Guidelines (SRG) and the subsequent Ministry of Education announcement.

### Background

The risk assessment process and metrics for the assessment of seismic vulnerability of schools is changing. In 2018 the Ministry of Education financed a project to reassess schools on Vancouver Island, Haida Gwaii and in Richmond that formerly held a low or moderate seismic risk rating.

The reassessments are now complete with the results announced by the Ministry of Education on July 7, 2019. A significant number of SD 71 schools were affected by this work.

### Seismic Retrofit Guidelines 3 (SRG 3)

A comprehensive school seismic upgrading program is underway to make schools safer in the event of an earthquake by minimizing the probability of structural collapse. Phase one began with district assessments of schools – to determine seismic risk and scope of upgrading work required. Project engineers used retrofit design concepts in the risk assessments that were developed by the Association of Professional Engineers and Geoscientists of BC (APEGBC).

Recent changes to the 2015 National Building Code (NBC2015) have increased the intensity and duration of assumed ground force motions from the Cascadia subduction zone. These changes are reflected in the third edition of the Seismic Retrofit Guidelines (SRG3), which were released in the summer of 2017. With the changes to SRG3, there is a possibility that school blocks previously identified as having Medium or Low risk may now have a High-risk ranking.

This assessment project is being implemented to confirm the level of risk to schools that are most impacted by the SRG3 changes, which are located on Vancouver Island and Haida Gwaii (VI & HG).

SRG3 also included changes on the performance of structures located on soft soils. For this reason, assessments will also be completed on schools in the Richmond school district (SD38).

It should be noted that the structural engineers working on the Lake Trail seismic upgrade utilized SRG 3 in the design of the renovated school.

## **Affected Schools**

The reassessed schools are:

1. Airport Elementary;
2. Arden Elementary;
3. Courtenay Elementary;
4. Cumberland Community School (all three buildings);
5. Denman Island Elementary;
6. École Puntledge Park;
7. Glacier View Alternate School;
8. Hornby Island Elementary;
9. Miracle Beach Elementary;
10. Royston Elementary; and
11. Tsolum (Navigate-NIDES).

In 2018, the afore-mentioned schools generally had a Medium or Low seismic risk rating. As such, they did not qualify for seismic upgrades through the EDUC Seismic Mitigation Program. The School District contracted two structural engineers to complete assessments of these schools using the updated SRG 3 guidelines to determine if the risk rating at any of the schools has changed to High. The assessments were completed in August 2018 with the attached Ministry of Education announcement released in early July 2019.

## **Results**

The list of affected schools is available on the Ministry of Education website at this link: <https://www2.gov.bc.ca/assets/gov/education/administration/resource-management/capital-planning/seismic-mitigation/smp-additions.pdf>. The additional SD 71 schools that require seismic upgrade as a result of the reassessment are:

1. Airport Elementary;
2. Cumberland Community School (Annex building only);
3. École Puntledge Park;
4. Glacier View Alternate School;
5. Hornby Island Elementary;
6. Miracle Beach Elementary;
7. Royston Elementary; and
8. Tsolum (Navigate-NIDES).

Courtenay Elementary is the one other SD 71 school that requires seismic upgrading.

### **Recommendation**

It is recommended that this briefing note be received by the Facilities Committee as information.

It is further recommended that future SD 71 Capital Plans include SRG 3 schools on the seismic upgrade request list and that the SD 71 Long Range Facility plan be modified to reflect this new information.

Respectfully submitted,

*Ian Heselgrave*

Ian Heselgrave  
Director of Operations

**BRIEFING NOTE**

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**TO:** Facilities Committee **DATE:** September 10, 2019  
**FROM:** Ian Heselgrave, Director of Operations  
**RE:** **School District No. 71 Surplus Property Summary**

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**Purpose**

To update the Facilities Committee on surplus properties owned by the Board of Education of School District No. 71 (Comox Valley).

**Background**

School District No. 71 has acquired real property in a variety of ways. Local Board of Education funds, Ministry of Education funds, and donations of land have all contributed to the school district property inventory.

**Analysis**

As of September 2019, the inventory of school district properties not currently being used for educational purposes include the following:

1. Crown Isle, Atlas Road – 4.50 acres (PA-1). This property is adjacent to a similar sized City of Courtenay property that was earmarked for park/greenspace next to a future school. See diagram below.
2. Lot 1, Block E, Guthrie (soccer fields behind Highland) – 3.90 acres – leased to Town of Comox.
3. 5539 Highway 19A (Union Bay) – school structure is in “cold building” state – 2.40 acres.
4. Mottishaw Road (beside Huband School) – 20.0 acres (PA-1) – waiting for service – no appraisal.
5. Cumberland Elementary (Egremont Road) – raw timber beside school – 2.71 acres. This is a rapidly growing community.
6. Parcel H – 4830 Vanier Dr. (part of Vanier Sr. site) – school site is 73.9 acres (PA-1). Park dedication to the City of Courtenay in 2014 of 13.0 acres. There is 11.7 acres of the school site (in the NE corner adjacent to the park dedication) that has potential for future development.

7. Comox Elementary – total site area is 3.8 acres (PA-1). There are three different lots that comprise the site: Lot 1 at 2.5 acres; Plan 40909 Road at .3 acres; and Lot 2 at 1.0 acres. The building is near end of life (see three photos below). In 2010 the FCI was rated at 0.90 (extremely poor) – a subsequent update to the FCI shows a better FCI, but the fact remains that the building and associated systems are in very rough shape. The admin area and the attached four classrooms are rented to an ESL school for Korean students (Dream Canada). The two storey classroom wing is closed off.







# Policy Committee Meeting Minutes

**Monday, May 13, 2019**  
**4:00 pm to 5:30 pm**  
**Location: Seminar Room**

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**Present: Trustees**

Michelle Waite, Committee  
Chair  
Tonia Frawley  
Kat Hawksby

**Staff**

Dean Lindquist, Superintendent of Schools

1. Facilities Committee *draft* Terms of Reference – Recommendation to include in policy review and have committee terms of reference in policy manual.
2. Policy 1-5: Policy Formation and Review – Discussion
3. Trustee Remuneration – Recommendation to include in policy manual
4. Policy review/implementation and next steps -Discussion
5. Board Bylaw to be reviewed prior to the Board meeting - Discussion



## LUSH VALLEY

Sept 13th, 2019

Attn: School District 71 Board of Directors

RE: Request for a School Trustee to sit as a member for one, two-year term on the Comox Valley Regional Food Policy Council

Term: October 2019- August 2021 (with possibility of another term extension)

This letter is a formal request to School District 71 Board of Directors to support the appointment of one Trustee to sit on the new Comox Valley Regional Food Policy council for a 2 year term starting October 2019.

We have been in touch with Sheila McDonnell about this appointment, as she has been very involved in food-systems education promotion across the region, and believe she would be a good fit for the role.

The purpose of the CV regional food policy council is to help support regional, municipal and territorial governments and community leaders to include food systems policy where appropriate in planning process and initiatives and specifically to look towards best practices in supportive food policy in the areas of local food production, food security and food systems education for the region.

This request for representation has been supported by all three of the region's municipal councils and the CVRD BOD as well as VIHA and representatives from across the local food system. The CVRD BOD has passed a motion to support the establishment of the council and has provided funds through their Grant-In-Aid to support it's establishment.

I have attached the draft Terms of Reference for review. Please don't hesitate to contact me should you require further information in order to support this decision.

Thanks so much for your consideration,

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Maurita Prato, Executive Director LUSH Valley Food Action Society

LUSH Valley Food Action Society  
T: 250-331-0152  
E: admin@lushvalley.org  
PO Box 20008, Courtenay, BC V9N 0A7  
CRA # 866653637RR0001





British Columbia  
School Trustees  
Association

July 9, 2019

Janice Caton, Board Chair  
SD71 (Comox Valley)  
607 Cumberland Road  
Courtenay, BC V9N 7G5

Dear Janice,

On behalf of the BC School Trustee Association (BCSTA) Board of Directors, I write to thank your Board for renewing its membership in BCSTA for 2019/2020.

In order to assure the long-term viability of the Association, its ability to provide services to member boards, and to be responsive to the priorities of the membership, the February 2017 Provincial Council resolved "that BCSTA member fees be increased each year by the amount of the most recent five-year average of the Vancouver Price Index as of January 1 of each year."

In April 2019, the Provincial Council therefore approved a budget for 2019/2020 that included a minimal member fee increase. The February 2017 Provincial Council also resolved that annual member fee increases "be supported by any unbudgeted member equity surplus arising in the fiscal year preceding adoption of BCSTA's annual budget". As the 2017/2018 fiscal year ended with a small budget surplus, we are happy to announce that member fees for the coming year will not have to increase as a result of the annual member fee increase. Any change in member fees for 2019/2020 will therefore be the result of changes in FTE students only. Your Board's BCSTA member fee for next year has not otherwise increased.

The BCSTA Board of Directors, Finance & Audit Committee, and staff take the stewardship of member funds very seriously. Through ongoing monitoring and review of feedback, we work to ensure that the Association's operations continue to provide the best value possible to members. Additionally, we are doing everything possible to ensure direct services to member Boards are maintained at a high level, without the need for increases in our fees. We invite your Board to contact any of the Directors if you have suggestions as to ways in which we can better support your efforts.

As announced in late 2015, BCSTA initiated changes to both our staffing assignments and levels to fit within the fiscal realities that the Association and its members still face. These changes helped to make possible the continued services to member Boards within a prudent annual budget. Our commitment is that through such adaptations members will continue to receive excellent service, while ensuring careful stewardship of membership fees. A review of our financial situation and service delivery capabilities is conducted as part of the budget-setting process each year.

Once again on behalf of the BCSTA Board of Directors and staff, I thank you for your ongoing support and membership. If you have any questions about BCSTA fees or services, please do not hesitate to contact me directly.

Sincerely,

Stephanie Higginson  
President - BC School Trustees Association

Cc: Nicole Bittante Secretary Treasurer



## Community Justice Centre of the Comox Valley

Suite C-2 – 450 Eighth Street, Courtenay, B.C. V9N 1N5

Tel: (250) 334-8101 Fax: (250) 334-8102

E-mail: [cjc@shawbiz.ca](mailto:cjc@shawbiz.ca)

Web: [www.communityjusticecentre.ca](http://www.communityjusticecentre.ca)

Patron: The Hon. Iona V. Campagnolo, PC, OC, OBC, LLD  
27th Lieutenant Governor of British Columbia

### Executive

#### President

**Heather Ney**

Executive Director,  
Comox Valley Transition Society

#### Vice-President

**Rev. Ryan Slifka**

BA, MDiv,  
St. George's United Church

#### Secretary

**Sheila McDonnell**

Trustee, School District #71  
(Comox Valley)

#### Treasurer

**Dave Kines**

BBA, CPA, CGA  
Robbins & Company

#### Chief Administrator

**Bruce Curtis**

MA, B.Ed., BSc, D&CECert,  
FCIS, CEBS

### Directors

**Councillor Doug Hillian**  
BSW, MSW  
City of Courtenay

**Councillor Pat McKenna**  
Town of Comox

**Councillor Vickey Brown**  
Village of Cumberland

**Director Edwin Grieve**  
Comox Valley Regional District

**Insp. Tim Walton**  
Comox Valley RCMP

**Chief Nicole Rempel**  
K'ómoks First Nation

**Andrew Stringfellow**  
Counsellor

The Community Justice Centre  
has been honoured for its work  
**Ron Wiebe National  
Restorative Justice Award  
Recognition Certificate**  
Correctional Service of  
Canada, 2014

**Liz Elliott Restorative  
Justice Memorial Award**  
Community Safety & Crime  
Prevention Awards  
BC Ministry of Justice, 2014

**Hummingbird Award for  
Restorative Justice**  
Simon Fraser University, 2014

**Nesika Award for  
Excellence in Diversity  
(BC Multiculturalism Award)**  
Government of BC, 2013

August 21, 2019

**Ms Janice Caton**  
Chair of Comox Valley Schools  
School District 71  
607 Cumberland Road  
Courtenay BC V9N 7G5

Dear Ms Caton,

Each year, the Community Justice Centre recognizes individual volunteers for continuous years of commitment and dedicated service to our organization. Volunteers are recognized for one, three, five and ten years of dedicated service. We honour their work at our annual Volunteer Appreciation Dinner.

We would like to extend a very special invitation to you and a guest to attend as the representative of an organization upon which the CJC depends to support our work. We do hope that you can be there to acknowledge the invaluable work of our volunteers.

Please join us on **Sunday, September 29, 2019** at the Black Fin Pub (Lower Level) near the Comox Marina. The evening begins at 5:00 p.m. with a no host bar, followed by dinner at 6:00 p.m. and the awards presentations at 7:30 p.m.

We'd ask that you kindly **RSVP for yourself and your guest** no later than **5:00 p.m., Monday, September 9th**. Please provide us with the name of your guest along with your own. You can simply call the office at (250) 334-8101, or email [officemgr@shawbiz.ca](mailto:officemgr@shawbiz.ca)

We hope to see you at this special celebration.

Yours truly,

**Bruce Curtis**  
Chief Administrator

### Fellows of the CJC

**Dr. Izzeldin Abuelaish**

O.Ont, MD (Cairo), MPH (Harvard), Dip. Ob/Gyn (London)  
Nobel Peace Prize Nominee  
Professor of Global Health, U of Toronto

The Right Honourable

**Rt. Hon. Adrienne Clarkson**

PC CC CMM COM CD  
FRSC (hon) FRAIC (hon) FRCPS (hon)  
Grand-croix du l'Ordre de la Pléiade, Kainai Chieftainship  
BA (Toronto), MA (Toronto), LLD, DHL, DUniv  
28th Governor General of Canada  
Colonel-in-Chief of PPCLI

**Mr. Andrew Errington**

MA (Durham), Dip. Higher Ed. (Durham - Ustinov)  
Director of Community Protection - Nottingham, UK

The Hon. Judge Ross Green, QC  
B.Comm (Sask), LLB (Sask), LLM (Man)  
Justice of the Provincial Court of Saskatchewan

**Commissioner Brenda Lucki**

COM, B.A. (Alberta), APMLS (Manitoba)  
Commissioner of the Royal Canadian Mounted Police

The Right Honourable

**R. Hon. Beverley McLachlin**

PC, B.A., M.A., LL.B. (Alta)  
Chief Justice of Canada & Deputy Governor General

**Dr. Brenda Morrison**

BA (UBC), PhD (Australian National)  
Director, SFU Centre for Restorative Justice

**Judge Ed O'Donnell**

Ret. Provincial Court Judge  
Founding President, Community Justice Centre

**Mr. Svend Robinson**

Chevalier de l'Ordre de la Pléiade,  
BA (UBC), LLB (UBC), Post-Grad Cert. (Int. Law), (LSE)  
Senior Adviser, Parliamentary Relations, Global Fund To  
Fight AIDS, Tuberculosis and Malaria

**Dr. John Ralston Saul**

CC, OOnt, FRSC, Chevalier Arts et Lettres de France  
BA (McGill), PhD (Kings, London), LLD, LittD  
Past President of PEN International

**Judge Barry Stuart**

BA (SFU), LLB (Queen's), LLM (LSE), LLD (York)  
Chief Judge, Yukon Court  
Associate, Morris J. Wosk Centre for Dialogue, Adjunct  
Professor, Criminology, SFU

The Very Reverend, The Honourable

**Dr. Lois M. Wilson**

CC, OOnt,  
BA, BD, MDiv, DD, LLD, DHumL, SDT  
Retired Senator of Canada  
Past President World Council of Churches  
Past Moderator, United Church of Canada

The Honourable **Jody Wilson-Raybould**

PC, QC, MP  
BA (Uvic), LLB (UBC)  
Attorney General of Canada and Minister of Justice  
Former Regional Chief of the B.C. Assembly of First  
Nations, Commissioner & Acting Chief  
Commissioner of the B.C. Treaty Commission



September 18, 2019

Dear Board of Education Chairs:

**Subject: Global School Climate Strikes**

I am writing to you on behalf of the 43,000 BC public school teachers in regards to the upcoming Global School Climate Strikes planned for September 20 and 27 that may be happening locally in your community. Our students have made it very clear to us that this crisis is of the utmost importance to them and to their futures. We fully believe that our students feel a need to be part of the solution to this existential crisis.

To that end the British Columbia Teachers Federation is asking the Boards of Education to support students who wish to attend the School Climate Strikes of September 20 and 27, to excuse student absences on both dates and to encourage teachers who wish to organize field trips to accompany their students to the climate actions in their communities. To be clear, we understand that student absences would still be reported to parents in the usual manner.

It is hoped that the Board of Education will help facilitate this important learning experience of a worldwide collective action moving towards systemic change to protect our planet. If teachers know they have the backing of their employer to use these events as a teachable moment, not only does this support staff but also tells your students that we all value their stand to protect the planet.

Common quotes we are hearing from students concerned about the future impacts of climate change include:

- *If not me, then who?*
- *If not now, then when?*
- *It's time to resist and take charge of the future that belongs to us!*
- *I thought I was the only one worried about the planet and then, suddenly, there are other kids taking the chance to change things—and I am sure it will empower other kids to do the same. We need to act now so we have a future.*

It is an important moment in history. Let's support students and their teachers to take a stand for what they believe in.

In solidarity,

Teri Mooring  
President