

REGULAR PUBLIC BOARD MEETING – AGENDA

Tuesday, September 26, 2017

7 pm

PUBLIC BOARD MEETING

A. 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.

B. Adoption of Agenda

Circulated earlier in draft form for Board approval.

Recommendation:

THAT the Board of Education adopt the September 26, 2017 Public Board Meeting Agenda.

Or:

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

C. Board Meeting Minutes

- Page 5 1. Adoption of the Regular Public Board Meeting Minutes – Tuesday, June 20, 2017.

Recommendation:

THAT the Board of Education adopt the Board Meeting Minutes of June 20, 2017 as circulated earlier for Board approval.

D. Report on In-Camera Meeting

In-Camera Minutes of June 20, 2017

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

- Personnel
- Finance
- Facilities and Properties

E. Presentation or Delegation

1. ***Delegation: Intergenerational Program Aspen Park Elementary School (Grades 5-6) and The View at St. Joseph's – Grandbuddy Program, Mary Lee, Owner, MGG Communications***

REGULAR PUBLIC BOARD MEETING – AGENDA

Tuesday, September 26, 2017

7 pm

F. Education Committee Meeting

Committee Chair: Ian Hargreaves

Minutes of September 12, 2017 Education Committee Meeting provided for Board information. (Handout)

1. **Date:** Tuesday, October 10, 2017
Time: 6:30 pm
Location: TBC

G. Strategic Direction

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

Page 10

a. *District News*

2. **Assistant Superintendent's Report**, Tom Demeo

a. *School Start-Up*

3. **Director of Instruction**, Ian Heselgrave

Page 11

a. *Summer 2017 School Project Work*, Briefing Note

4. **Human Resources Report**, Lynda-Marie Handfield, Director

Page 13

a. *Retirements and Resignations*

H. Board Committees

Finance Audit Committee

Committee Chair: Vickey Brown

Page 14

Minutes of Wednesday, September 12, 2017 Finance Audit Committee Meeting provided for Board information.

Page 15

1. **2016/17 Audited Financial Statements June 30, 2017** (Presentation), Sheldon Lee, Acting Secretary Treasurer

Recommendation:

THAT the audited financial statements as at June 30, 2017 be accepted by the Board of Education and that they be forwarded to the Ministry of Education.

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2. **2016/17 Financial Statements Audit Planning Report from the Office of the Auditor General, Lisa Moore and Paul Lewkowich**

Board Information

Recommendation:

THAT the Board of Education receive the Finance Audit Committee Report.

- I. **Board Business / Board Committee Reports / Correspondence**

1. **Regular (Public/In-Camera) Board Meeting, October 2017**

Recommendation:

THAT the regularly scheduled Public / In-Camera Board Meeting be moved from Tuesday, October 24, 2017 to Monday, October 23, 2017.

- Page 56
2. **Recommended Changes to the Board Procedural Bylaw and Policy Formation and Review, Briefing Note, Dean Lindquist, Superintendent**

- ***Board Procedural Bylaw, 2017 and 1-5: Policy Formation and Review (attached)***

Recommendation:

THAT School District No. 71 (Comox Valley) Board Procedural Bylaw 2017 receive its first reading.

THAT School District No. 71 (Comox Valley) Board Procedural Bylaw 2017 receive its second reading.

THAT the Board unanimously agree to suspend the requirements of the School Act and the Board's Procedural Bylaw 2015.2 to have the third and final reading of the Board's Procedural Bylaw 2017 at a subsequent meeting.

THAT School District No. 71 (Comox Valley) Board Procedural Bylaw 2017 receive its third and final reading.

And,

THAT the Board of Education receive and approve the changes to 1-5 Policy Formation and Review.

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3. **Correspondence (attached)**
 - Board Chair Report re: Invitation from Board of Education SD 71 to: Ms. Ronna-Rae Leonard, MLA, Courtenay/Comox (NDP); Mr. Scott Fraser, MLA, Mid Island – Pacific Rim (NDP), Minister of Education Rob Fleming

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- Page 73** - Joanne Coyle, President, Rotary Club of Comox: ***Trophy Award***, Mark R. Isfeld Interact Club, July 6, 2017
- Page 76** - Gordon Swan, President, BC School Trustees' Association (BCSTA) to Boards of Education re: *Consultation before BC Ferries Schedule Changes*
- Page 79** - Kevin Black, Secretary Treasurer, School District No. 58 (Nicola-Similkameen)
- Page 80** 4. Janice Caton, Board Chair's Report – **2017 Canadian School Board Association (CSBA) and National Trustee Gathering on Aboriginal Education (NTGAE)**, Briefing Note
- Board Information
- Page 82** 5. **Student Input and Consultation into the Governance Process**, Briefing Note, Dean Lindquist, Superintendent of Schools

Recommendation:

THAT the Board of Education direct administration to develop an Administrative Procedure for structured focus groups that define how the board will involve students in the governance process. Accompanying this Administrative Procedure, a yearly planning document will be developed that identifies topics and trustee representation at the focus groups.

J. **Public Question Period**

K. **Adjournment**

REGULAR PUBLIC BOARD MEETING – MINUTES

Tuesday June 20, 2017

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PUBLIC BOARD MEETING

A. Call To Order – 7 pm

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

B. Adoption of Agenda

Circulated earlier in draft form for Board approval.

Recommendation:

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

Removing E.1 Delegation: Intergenerational Program Aspen Park Elementary School..., from the agenda.

CARRIED 7/7

C. Board Meeting Minutes

1. Adoption of the Regular Public Board Meeting Minutes – Tuesday, May 23, 2017.

Recommendation:

THAT the Board of Education adopt the Board Meeting Minutes as circulated earlier for Board approval.

CARRIED 7/7

D. Report on In-Camera Meeting

In-Camera Minutes of May 23, 2017

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

- Governance
- Personnel
- Budget
- Facilities and Properties

E. Presentation or Delegation

Removed from
Agenda

1. ~~***Delegation: Intergenerational Program Aspen Park Elementary School (Grades 5-6) and The View at St. Joseph's – Grandbuddy Program, Mary Lee, Owner, MGG Communications***~~

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2. Presentation: Fine Arts eCademy (FAE)

Highlights:

- Exciting program offered at *navigate/NIDES*
- Celebrating their 5th anniversary
- Program of choice
- FAe – 1st place recipients of the 2016 Canadian Innovators in Education Award -- \$25,000
- Presenters at the e-Learning Conference, Vancouver, BC
- FAe teachers presented the Board with a copy of the mural that is located at *navigate/NIDES*
- Showcased a music video entitled: ***Every Star*** --- words and music by Corwin Fox and Jenn Forsland – inspired by students (k-8) and teachers at the Fine Arts eCademy at Navigate. The music video will be placed on the school district website when completed.

F. Education Committee Meeting

Committee Chair: Ian Hargreaves

Minutes of May 30, 2017 Education Committee Meeting were provided for Board information.

1. **Date:** Tuesday, September 12, 2017
Time: 6:30 pm
Location: School Board Office, Board Room
607 Cumberland Road, Courtenay, BC
Agenda: School Start Up

Recommendation:

THAT the Board of Education receive the Education Committee Report.

CARRIED 7/7

G. Strategic Direction

1. Superintendent's Report, Dean Lindquist

a. District News

- *Allan Douglas and Carol Snead were acknowledged for their work on the Retirement and Long Service Recognition event*
- *Movie night at Mark R. Isfeld – Most Likely to Succeed. Approximately 100 people attended*
- *Special Olympics 3 on 3 Basketball Tournament*
- *Drive One for Charity – Mark R. Isfeld Grad Class presented \$500 to YANA; \$1000 to Relay for Life; Special Olympic Athletes, \$250*

REGULAR PUBLIC BOARD MEETING – MINUTES

Tuesday June 20, 2017

7 pm

- *French Public Speaking Competition – Congratulations to Sarah Collins, 1st place*
- *Team BC High Performance Programs – Michelle Belyk and Gracie Walls – selected to Team BC Volleyball after tryouts at Vancouver Island University*
- *SD 71 Youth Wellness Centre opened at Glacier View Secondary Centre*
- *Congratulations to Joe Thoong and Josh Childs – silver and bronze winners at the Skills Canada Nationals*

b. Program Review

- *Dean Lindquist gave an overview of the upcoming program review; conducting a scan of approximately 8-10 programs in the Fall: are we meeting our achievement mandate within an alignment and coherence model?*

c. Transition Update

- Gerald Fussell, Principal, Lake Trail School gave an overview of the transition planning process

2. Assistant Superintendent's Report, Tom Demeo

a. Student Placement

- Allan Douglas is working closely with elementary schools for September student placement
- Secondary schools – Grade 9s -- full across the 3 high schools
- Focus is to have kids into their neighbourhood schools – however, it may not be possible this year

b. Centralized Registration

- **Location:** School Board Office Centralized Registration: June 26, 2017 to September 15, 2017; 9 am to 11 am and 1 pm to 3 pm. School Board Office Closure: July 17, 2017 to August 14, 2017.

3. Human Resources Report, Lynda-Marie Handfield, Director

Retirements:

Wendy de Candole, Teacher, Cumberland Community School will retire effective June 30, 2017 after 13 years of service with the district.

Susan Lang, Speech Language Pathologist, Student Services will retire effective June 30, 2017 after 24 years of service with the district.

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Resignation:

Beth Bradley, Education Assistant, G.P. Vanier Secondary School will resign effective June 23, 2017 after 17 years of service with the district.

H. Board Committees

Finance Committee

Committee Chair: Vickey Brown

Minutes of Wednesday, June 14, 2017 Finance Committee Meeting were provided for Board information.

1. **2018/19 Major Capital Plan Submission Summary**, Briefing Note, Ian Heselgrave, Director of Operations

Recommendation:

THAT the Board of Education approve the 2018/19 Major Capital Plan submission as described.

CARRIED 7/7

Recommendation:

THAT the Board of Education receive the Finance Committee Report.

CARRIED 7/7

Policy Committee

Committee Chair: Tom Weber

1. **Policies (attached)**

- *Committees of the Board*
- *Trustee Conflict of Interest*
- *Management Relationship / Administrative Positions Duties and Responsibilities*
- *Whistle-Blowing Protection*
- *Delegation of Authority*
- *Communications Policy*
- *Framework for Communications Community Engagement*
- *Sexual Orientation and Gender Identity*

Recommendation:

THAT the Board of Education adopt all policies as presented.

CARRIED 7/7

Recommendation:

THAT the Board of Education receive the Policy Committee Report.

CARRIED 7/7

REGULAR PUBLIC BOARD MEETING – MINUTES

Tuesday June 20, 2017

7 pm

I. Board Business / Board Committee Reports / Correspondence

- 1. Trustee Liaison Report**, Briefing Note, Janice Caton, Board Chair/Trustee, City of Courtenay

Trustee Janice Caton spoke to the briefing note she provided for Board information.

- 2. Graduation – Bursaries**, Briefing Note, Ian Hargreaves, Board Vice-Chair/Trustee, Puntledge/Black Creek

Trustee Ian Hargreaves spoke to the briefing note he provided for Board information.

J. Public Question Period

K. Adjournment – 7:45 pm

School District No. 71 (Comox Valley)

Office of the Superintendent of Schools

District News

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



Arden Elementary School – Hosting Tour de Rock

September 27, 2017 at 1:45 pm – Brian Goodwin, Principal, Arden Elementary School has challenged the Arden school students and staff to raise a minimum of \$500 to give to the riders. The Challenge: Arden Elementary must raise a minimum of \$500 for Tour de Rock. If the students and staff are successful in their challenge – Mr. Goodwin will bravely kiss, Pepper, the pot-bellied pig!

Non-Instructional Day Friday, October 20, 2017

Most Likely to Succeed –

What do you expect from our schools? What is the best way to achieve our goals? Why should we consider changing what we have always done?

Lake Trail School will host a viewing of this documentary – Wednesday, September 27, 2017 @ 6 pm.
District leaders will facilitate conversations about the challenges we face, the things we are already doing in our district, and the things we can do to better prepare our youth for their future.
Everyone Welcome (Babysitting will be provided)

School District No. 71 (Comox Valley)

Director of Operations

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

Briefing Note – Summer 2017 School Project Work

September 14th, 2017

Subject:

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

Projects:

Supreme Court Challenge classrooms – SD 71 staff constructed, rebuilt or somewhat modified forty (40) classrooms to prepare for additional divisions resulting from enrollment growth and class size and composition changes. In addition, SD 71 staff assisted in the final fit-out and installation of three modular classrooms constructed by Muchalat Projects Ltd. Delivery and installation of three more modular classrooms is scheduled for early November 2017.

Roofing – A significant portion of NIDES was reroofed. Select roof sections at Lake Trail were completed as well. These projects represent twenty-five percent of the annual AFG allotment. In addition miscellaneous repairs were undertaken;

Paint – We had another productive summer of painting. Staff applied new exterior paint at Royston Elementary and completed the exterior paint jobs at Puntledge, Highland and Glacier View. Interior work included Lake Trail hallways, Royston and Glacier View gyms and the hallways of the new wing at Puntledge. Additionally, SD staff painted the majority of the parking lot lines;

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

Minor carpentry – a significant number of minor projects are looked after in the summer. The ramp to the Valley View music portable was replaced, numerous locksmith and keying deficiencies rectified. Repairs to rotting siding and other building components were completed as well.

Mechanical upgrades – SD staff completed drainage improvements at Airport Elementary and NIDES. Contractors installed a new heating and cooling system in the SBO payroll department. One new furnace and three new rooftop units were completed;

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

Bathroom upgrades – New plumbing fixtures installed in the intermediate washrooms at Arden and Airport Elementary. A significant number of high water use urinal tanks were replaced with highly efficient units;

Flooring – BC Hardwood completed a full sand and refinish of the Puntledge hardwood gym floor plus repairs to the Robb Road gym floor. Several small flooring projects will be completed in a variety of schools throughout the year;

Boiler replacement – the inefficient 1980s atmospheric boilers at École Robb Road and Courtenay Elementary were replaced with smaller high efficiency boilers;

Lighting – new LED lights installed in the Vanier metal shop and the large gymnasium lighting upgrade project starts on October 2nd;

Queneesh outdoor classroom – benches and arbours were installed this summer;

Fire Panels – replacement unit will be installed at Huband;

PA system – the PA system at Queneesh and Aspen was replaced;

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

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

DDC controls – Controls were installed at École Robb Road and Courtenay Elementary as part of the boiler replacement; and

Big Toy – The old wooden Big Toy at Royston School is in the process of being replaced by a climbing toy and swings and teeter-totter.

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.

Retirements:

Lorraine Edward, Senior Administrative Assistant, G.P. Vanier Secondary School will retire effective September 30, 2017 after 14 years of service with the district.

Edvin Randall, Carpenter Chargehand, Maintenance Department will retire effective October 31, 2017 after 29 years of service with the district.

Elizabeth Perry, Education Assistant, G.P. Vanier Secondary School will retire effective November 30, 2017 after 21 years of service with the district.

Francoise Casset, Education Assistant, Ecole Robb Road Elementary School will retire effective November 30, 2017 after 20 years of service with the district.

Mona Wangler, Senior Administrative Assistant, Student Services will retire effective December 31, 2017 after 28 years of service with the district.

Carol Snead, Executive Assistant, District Leadership and Governance, School Board Office will retire effective March 31, 2018 after 24 years of service with the district.

Resignation:

Theresa Wood, Education Assistant, Highland Secondary School resigned effective June 30, 2017 after 18 years of service with the district.

Tasha Archer, Teacher, G.P. Vanier Secondary School resigned effective August 31, 2017 after 8 years of service with the district.

Finance - Audit Committee Public Minutes

Meeting Date: Tuesday, September 12, 2017

Location: School Board Office, Board Room

Time: 2 pm to 4 pm

Members

	In Attendance
Vickey Brown, Chair	Yes
Peter Coleman, Trustee Representative	Yes
Cliff Boldt, Trustee Representative	Yes
Dean Lindquist, Superintendent of Schools	Yes
Tom Demeo, Assistant Superintendent	Yes
Sheldon Lee, Acting Secretary Treasurer	Yes
Candice Hilton, Director of Finance	Yes
Ian Heselgrave, Director of Operations	Yes
Carol Baert, Member of the Public	Yes
William Mackness, Member of the Public	Yes
Debbie Page, Recording Secretary	Yes

Guests:

Lisa Moore, Engagement Leader, Office of the Auditor General of BC	Yes
Paul Lewkowich, Engagement Leader, Office of the Auditor General of BC	Yes

AGENDA ITEMS

Item Topic

1. 2016-17 Audited Financial Statements

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

The following recommendation will be brought forward to the next regular public Board meeting, September 26, 2017

Recommendation:

THAT the audited financial statements as at June 30, 2017 be accepted by the Board and that they be forwarded to the Ministry of Education.

Adjourned: 3:45 pm

Audited Financial Statements of

School District No. 71 (Comox Valley)

June 30, 2017

School District No. 71 (Comox Valley)

June 30, 2017

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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, The Office of the Auditor General of British Columbia, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of School District No. 71 (Comox Valley) and meet when required. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the School District's financial statements.

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

Signature of the _____ of the Board of Education	Date Signed
Signature of the _____	Date Signed
Signature of the Secretary Treasurer	Date Signed

DRAFT

School District No. 71 (Comox Valley)

Statement 1

Statement of Financial Position

As at June 30, 2017

	2017 Actual	2016 Actual
	\$	\$
Financial Assets		
Cash and Cash Equivalents (Note 21)	20,680,860	14,941,830
Accounts Receivable		
Due from Province - Ministry of Education	1,350,673	807,956
Due from LEA/Direct Funding	24,284	63,973
Other (Note 3)	460,567	263,566
Total Financial Assets	<u>22,516,384</u>	<u>16,077,325</u>
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	9,928,256	7,851,449
Unearned Revenue (Note 5)	2,612,502	2,019,996
Deferred Revenue (Note 6)	1,716,840	1,520,595
Deferred Capital Revenue (Note 7)	80,867,012	71,343,201
Employee Future Benefits (Note 8)	3,915,244	3,880,584
Capital Lease Obligations (Note 9)	348,476	550,500
Total Liabilities	<u>99,388,330</u>	<u>87,166,325</u>
Net Financial Assets (Debt)	<u>(76,871,946)</u>	<u>(71,089,000)</u>
Non-Financial Assets		
Tangible Capital Assets (Note 10)	109,044,289	100,528,512
Prepaid Expenses	772,853	813,274
Total Non-Financial Assets	<u>109,817,142</u>	<u>101,341,786</u>
Accumulated Surplus (Deficit) (Note 13)	<u>32,945,196</u>	<u>30,252,786</u>
Contractual Obligations and Contingencies (Note 15 & 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 of Operations
Year Ended June 30, 2017

Statement 2

	2017 Budget (Note 14)	2017 Actual	2016 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	76,122,800	77,996,174	74,080,142
Tuition	2,437,500	2,576,687	2,670,160
Other Revenue	2,754,538	3,389,142	3,350,514
Rentals and Leases	203,220	146,028	153,534
Investment Income	117,000	165,797	147,072
Gain (Loss) on Disposal of Tangible Capital Assets (Note 11)		862,950	
Amortization of Deferred Capital Revenue	3,336,465	4,570,935	3,788,224
Total Revenue	<u>84,971,523</u>	<u>89,707,713</u>	<u>84,189,646</u>
Expenses (Note 18)			
Instruction	68,207,419	67,303,299	67,267,194
District Administration	2,415,685	2,366,648	2,322,849
Operations and Maintenance	13,506,914	15,479,946	14,413,945
Transportation and Housing	1,825,699	1,845,010	1,826,629
Debt Services	20,400	20,400	28,667
Total Expense	<u>85,976,117</u>	<u>87,015,303</u>	<u>85,859,284</u>
Surplus (Deficit) for the year	<u>(1,004,594)</u>	<u>2,692,410</u>	<u>(1,669,638)</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		<u>30,252,786</u>	31,922,424
Accumulated Surplus (Deficit) from Operations, end of year		<u>32,945,196</u>	<u>30,252,786</u>

School District No. 71 (Comox Valley)

Statement 4

Statement of Changes in Net Financial Assets (Debt)

Year Ended June 30, 2017

	2017 Budget (Note 14) \$	2017 Actual \$	2016 Actual \$
Surplus (Deficit) for the year	(1,004,594)	2,692,410	(1,669,638)
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(12,353,037)	(14,314,447)	(4,395,253)
Amortization of Tangible Capital Assets	4,435,395	5,796,620	5,330,941
Net carrying value of Tangible Capital Assets disposed of		2,050	
Total Effect of change in Tangible Capital Assets	(7,917,642)	(8,515,777)	935,688
Acquisition of Prepaid Expenses		(772,853)	(813,274)
Use of Prepaid Expenses		813,274	284,778
Total Effect of change in Other Non-Financial Assets	-	40,421	(528,496)
(Increase) Decrease in Net Financial Assets (Debt), before Net Remeasurement Gains (Losses)	(8,922,236)	(5,782,946)	(1,262,446)
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Financial Assets (Debt)		(5,782,946)	(1,262,446)
Net Financial Assets (Debt), beginning of year		(71,089,000)	(69,826,554)
Net Financial Assets (Debt), end of year		(76,871,946)	(71,089,000)

School District No. 71 (Comox Valley)

Statement 5

Statement of Cash Flows
Year Ended June 30, 2017

	2017 Actual	2016 Actual
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	2,692,410	(1,669,638)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(700,029)	(663,266)
Prepaid Expenses	40,421	(528,496)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	2,076,807	858,795
Unearned Revenue	592,506	87,046
Deferred Revenue	196,245	(355,560)
Employee Future Benefits	34,660	112,521
Loss (Gain) on Disposal of Tangible Capital Assets	(862,950)	-
Amortization of Tangible Capital Assets	5,796,620	5,330,941
Amortization of Deferred Capital Revenue	(4,570,935)	(3,788,224)
Total Operating Transactions	<u>5,295,755</u>	<u>(615,881)</u>
Capital Transactions		
Tangible Capital Assets Purchased	(2,021,913)	(1,828,578)
Tangible Capital Assets -WIP Purchased	(12,292,534)	(2,497,250)
District Portion of Proceeds on Disposal	600,000	-
Principal Payment on Capital Lease Obligation	(202,024)	(193,757)
Prepaid Rent Consideration Received on Disposal of Land (Note 11)	265,000	-
Total Capital Transactions	<u>(13,651,471)</u>	<u>(4,519,585)</u>
Financing Transactions		
Loan Payments	-	(5,805)
Capital Revenue Received	14,094,746	4,009,878
Total Financing Transactions	<u>14,094,746</u>	<u>4,004,073</u>
Investing Transactions		
Change in Portfolio Investments	-	2,025,507
Total Investing Transactions	<u>-</u>	<u>2,025,507</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>5,739,030</u>	<u>894,114</u>
Cash and Cash Equivalents, beginning of year	<u>14,941,830</u>	<u>14,047,716</u>
Cash and Cash Equivalents, end of year	<u>20,680,860</u>	<u>14,941,830</u>
Cash and Cash Equivalents, end of year, is made up of:		
Cash	<u>20,680,860</u>	<u>14,941,830</u>
	<u>20,680,860</u>	<u>14,941,830</u>
Supplementary Cash Flow Information		

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017

NOTE 1 AUTHORITY AND PURPOSE

The School District, established in 1946, operates under authority of the *School Act* of British Columbia as a corporation under the name of "The Board of Education of School District No. 71 (Comox Valley)", and operates as "School District No. 71 (Comox Valley)." A board of education ("Board") elected for a four-year term governs the School District. The School District provides educational programs to students enrolled in schools in the district, and is principally funded by the Province of British Columbia through the Ministry of Education. School District No. 71 (Comox Valley) is exempt from federal and provincial corporate income taxes.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the School District are prepared by management in accordance with the basis of accounting described below. Significant accounting policies of the School District are as follows:

a) Basis of Accounting

These financial statements have been prepared in accordance with Section 23.1 of the *Budget Transparency and Accountability Act* of the Province of British Columbia. This Section requires that the financial statements be prepared in accordance with Canadian public sector accounting standards except in regard to the accounting for government transfers as set out in Notes 2(e) and 2(l).

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(l), 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, 2017 – decrease in annual surplus by \$2,183,935
June 30, 2017 - increase in accumulated surplus by \$68,790,319, a decrease in deferred revenue by \$286,258 and a decrease in deferred capital revenue by \$66,320,127.

Year-ended June 30, 2016 – decrease in annual surplus by \$2,657,769
June 30, 2016 – increase in accumulated surplus by \$71,446,088, a decrease in deferred revenue by \$172,172 and a decrease in deferred capital revenue by \$68,618,147.

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017

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

b) Cash and Cash Equivalents

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

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 and receipt of proceeds for services or products to be delivered in a future period. Revenue will be recognized in that future period when the courses, services, or products are provided.

e) Deferred Revenue and Deferred Capital Revenue

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

Funding received for the acquisition of depreciable tangible capital assets is recorded as deferred capital revenue and amortized over the life of the asset acquired as revenue in the Statement of Operations. This accounting treatment is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria are met unless the transfer contains a stipulation that creates a liability in which case the transfer is recognized as revenue over the period that the liability is extinguished. See note 2 (a) for the impact of this policy on these financial statements.

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017

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

f) Employee Future Benefits

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

The School District accrues its obligations and related costs including both vested and non-vested benefits under employee future benefit plans. Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime and death benefits. The benefits cost is actuarially determined using the projected unit credit method prorated on service and using management's best estimate of expected salary escalation, termination rates, retirement rates and mortality. The discount rate used to measure obligations is based on the cost of borrowing.

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

The most recent valuation of the obligation was performed at March 31, 2016 and projected to March 31, 2019. The next valuation will be performed at March 31, 2019 for use at June 30, 2019. For the purposes of determining the financial position of the plans and the employee future benefit costs, a measurement date of March 31 was adopted for all periods subsequent to July 1, 2004.

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

g) Asset Retirement Obligations

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

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017

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

h) Tangible Capital Assets

The following criteria apply:

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

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

i) Prepaid Expenses

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

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017

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) Funds and Reserves

Certain amounts, as approved by the Board are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund when approved (see Note 13).

l) Revenue Recognition

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

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

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

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

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

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017

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

l) Revenue Recognition (continued)

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 being performed is deferred and recognized when the fee is earned or service performed.

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

m) Expenditures

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

Categories of Salaries

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

Allocation of Costs

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

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017

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

n) Financial Instruments

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

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

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

All financial assets except derivatives are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the Statement of Operations. A write-down of a portfolio investment to reflect a loss in value is not reversed for a subsequent increase in value. For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense.

o) Measurement Uncertainty

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

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017

NOTE 3 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES

	2017	2016
Due from Federal Government	\$291,912	\$125,480
Other	168,655	138,086
	\$460,567	\$263,566

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES – OTHER

	2017	2016
Trade Payables	\$2,437,145	\$2,004,918
Salaries and Benefits Payable	2,185,970	2,189,189
Accrued Vacation Payable	370,841	354,397
Other	4,934,300	3,302,945
	\$9,928,256	\$7,851,449

NOTE 5 UNEARNED REVENUE

	2017	2016
Balance, beginning of year	\$2,019,996	\$1,932,951
Changes for the year:		
Increase:		
Tuition fees collected	5,211,568	4,686,015
Decrease:		
Tuition fees recognized	(4,619,062)	(4,598,970)
Net Changes for the Year	592,506	87,045
Balance, end of year	\$2,612,502	\$2,019,996

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017

NOTE 6 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.

	2017	2016
Balance, beginning of year	\$1,520,595	\$1,876,155
Increases:		
Provincial Grants - Ministry of Education	3,613,063	2,860,188
School Generated Funds	2,584,185	2,314,108
Other	128,664	181,690
	6,325,912	5,355,986
Decreases:		
Transfer to Revenue	6,129,667	5,743,424
Allocated to Other Payables	-	(31,878)
Net change for the year	196,245	(355,560)
Balance, end of year	\$1,716,840	\$1,520,595

NOTE 7 DEFERRED CAPITAL REVENUE

Deferred capital revenue includes grants and contributions received that are restricted by the contributor for the acquisition of tangible capital assets that meet the description of a restricted contribution in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. Once spent, the contributions are amortized into revenue over the life of the asset acquired.

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017

NOTE 7 DEFERRED CAPITAL REVENUE (Continued)

	2017	2016
Deferred capital revenue subject to amortization		
Balance, beginning of year	\$68,618,147	\$71,037,871
Increases:		
Provincial Grants for Capital additions	1,713,491	1,520,165
Transferred from Work in Progress	559,424	-
Decreases:		
Correct WIP Balance	-	(151,665)
Amortization & Deemed Disposals	(4,570,935)	(3,788,224)
Net change for the year	(2,298,020)	(2,419,724)
Balance, end of year	\$66,320,127	\$68,618,147
Work in Progress		
Balance, beginning of year	\$2,632,215	-
Increases:		
Correct WIP Balance	-	151,665
Transferred from deferred revenue – WIP	12,277,018	2,480,550
Decreases:		
Transferred to deferred capital revenue	(559,424)	-
Net Changes for the year	11,717,594	2,632,215
Balance, end of year	\$14,349,809	\$2,632,215
Deferred capital revenue – Unspent		
Balance, beginning of year	\$92,839	\$83,676
Increases:		
Provincial Grants – Ministry of Education	14,094,746	4,009,878
Decrease:		
Transfer to deferred capital revenue subject to amortization	(1,713,491)	(1,520,165)
Transfer to deferred capital revenue – WIP	(12,277,018)	(2,480,550)
Net change for the year	104,237	9,163
Balance, end of year	\$197,076	\$92,839
Total deferred capital revenue balance, end of year	\$80,867,012	\$71,343,201

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017

NOTE 8 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.

	2017	2016
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	\$3,389,202	\$3,498,268
Service Cost	266,479	299,239
Interest Cost	85,624	81,254
Benefit Payments	(249,299)	(311,660)
Actuarial Loss (Gain)	(261,034)	(177,899)
Accrued Benefit Obligation – March 31	\$3,230,972	\$3,389,202

Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation – March 31	\$3,230,972	\$3,389,202
Funded Status – Deficit	3,320,972	3,389,202
Employer Contributions After Measurement Date	(25,418)	(19,570)
Benefits Expense After Measurement Date	89,540	88,026
Unamortized Net Actuarial Loss	620,150	422,927
Accrued Benefit Liability – June 30	\$3,915,244	\$3,880,584

Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability – July 1	\$3,880,584	\$3,768,064
Net expense for year	289,807	330,514
Employer Contributions	(255,147)	(217,994)
Accrued Benefit Liability – June 30	\$3,915,244	\$3,880,584

	2017	2016
Components of Net Benefit Expense		
Service Cost	\$266,619	\$291,049
Interest Cost	86,999	82,347
Amortization of Net Actuarial Gain	(63,811)	(42,882)
Net Benefit Expense	\$289,807	\$330,514

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017

NOTE 8 EMPLOYEE FUTURE BENEFITS *(Continued)*

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

	2017	2016
Discount Rate – April 1	2.50%	2.25%
Discount Rate – March 31	2.75%	2.50%
Long Term Salary Growth – April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth – March 31	2.50% + seniority	2.50% + seniority
EARSL – March 31	8.5	8.5

NOTE 9 CAPITAL LEASE OBLIGATIONS

	Present Value
	2017
Capital Leases for the purchase of Computer Hardware:	
MacQuarie Equipment Finance, expires December 31, 2017, interest at 2.90%	\$17,390
MacQuarie Equipment Finance, expires June 30, 2019, interest at 3.88%	73,826
MacQuarie Equipment Finance, expires June 30, 2019, interest at 4.07%	41,137
MacQuarie Equipment Finance, expires September 30, 2019, interest at 5.14%	61,041
MacQuarie Equipment Finance, expires December 31, 2018, interest at 4.70%	111,844
MacQuarie Equipment Finance, expires June 30, 2020, interest at 3.85%	43,238
	\$348,476

Repayments are due as follows:

2018	\$204,843	
2019	137,470	
2020	<u>22,557</u>	
		364,870

Less: Interest	<u>(16,394)</u>	
Present Value	<u>\$348,476</u>	

Total interest expense for the year was \$20,400 (2016 - \$28,667).

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017

NOTE 10 TANGIBLE CAPITAL ASSETS

June 30, 2017

Cost:	Balance at July 1, 2016	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2017
Sites	\$14,153,939	\$-	\$2,050	\$ -	\$14,151,889
Buildings	158,043,351	2,272,915	-	11,623,236	171,939,502
Furniture & Equipment	625,834	49,095	466,082	109,874	318,721
Vehicles	698,610	67,937	60,303	-	706,244
Computer Software	-	-	-	-	-
Computer Hardware	4,285,302	191,390	-	-	4,476,692
Total	\$177,807,036	\$2,581,337	\$528,435	\$11,733,110	\$191,593,048

Accumulated Amortization:	Balance at July 1, 2016	Additions	Disposals	Balance at June 30, 2017
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	74,815,283	4,853,905	-	79,669,188
Furniture & Equipment	516,434	39,455	466,082	89,807
Vehicles	265,759	70,244	60,303	275,700
Computer Software	-	-	-	-
Computer Hardware	1,681,048	833,016	-	2,514,064
Total	\$77,278,524	\$5,796,620	\$526,385	\$82,548,759

June 30, 2016

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

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

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017

NOTE 10 TANGIBLE CAPITAL ASSETS (Continued)

Net Book Value:

	June 30, 2017	June 30, 2016
Sites	\$14,151,889	\$14,153,939
Buildings	92,270,314	83,228,068
Furniture & Equipment	228,914	109,400
Vehicles	430,544	432,851
Computer Software	-	-
Computer Hardware	1,962,628	2,604,254
Total	\$109,044,289	\$100,528,512

During the year, \$0 (2016 – \$69,425) of Computer Hardware was acquired through capital lease.

NOTE 11 DISPOSAL OF SITES AND BUILDINGS

During the 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 allocated 100% to Local Capital and 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.

Cash Proceeds on Land Disposal	\$ 600,000
Prepaid Rent Consideration Received on Land Disposal	265,000
Total Proceeds on Land Disposal	<u>865,000</u>
Cost of Land	- 2,050
Total Gain on Disposal of Land	<u>\$ 862,950</u>

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017

NOTE 12 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, 2015, the Teachers' Pension Plan has about 45,000 active members and approximately 36,000 retired members. As of December 31, 2015, the Municipal Pension Plan has about 189,000 active members, including approximately 24,000 from school districts.

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

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

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2015, indicated a \$2,224 million funding surplus for basic pension benefits on a going concern basis. The school district paid \$6,527,591 for employer contributions to the plans for the year ended June 30, 2017 (2016: \$7,187,195)

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

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017

NOTE 13 ACCUMULATED SURPLUS

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

	2017	2016
Invested in tangible capital assets	\$28,025,880	\$ 28,727,653
Operating surplus	2,656,789	585,582
Local capital surplus	2,262,527	939,551
	\$32,945,196	\$ 30,252,786

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2017, were as follows:

- Operating Funds of \$1,004,338 were transferred to Local Capital

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

School Supply Accounts	\$77,938
District Programs/Initiatives	602,764
Student Learning Grant	363,840
Aboriginal Education	124,081
Unallocated – Future Years Budgets	1,488,166
Total operating surplus restricted for future operations	\$2,656,789

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

Future Information Technology Reserve	\$507,527
Vehicles and Extra-Curricular Fleet	310,000
Multi-Function Devices and Other Equipment Initiatives	180,000
GP Vanier Seismic Project Contribution Agreement	350,000
Board Office Prepaid Rent and Updates	915,000
Total operating surplus restricted for future operations	\$2,262,527

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017

NOTE 14 BUDGET FIGURES

Budget figures included in the Financial Statements are the amended budget approved by the Board through adoption of an amended annual budget on January 24, 2017. While Public Sector Accounting Standards require the presentation of the originally planned budget, an amended budget based on more accurate enrolment numbers was approved by the Board and filed with the Ministry of Education on January 24, 2017. Significant changes between the original and amended budget are as follows:

Revenue	Original Budget 2016/17	Amended Budget 2016/17	Change
Provincial Grants Ministry of Education	\$ 71,893,505	\$ 76,122,800	\$ (4,229,295)
Provincial Grants Other	-	-	-
Tuition	3,797,500	2,437,500	1,360,000
Other Revenue	2,804,538	2,754,538	50,000
Rentals and Leases	201,508	203,220	(1,712)
Investment Income	87,000	117,000	(30,000)
Amortization of Deferred Capital Revenue	3,358,590	3,336,465	22,125
Total Revenue	\$ 82,142,641	\$ 84,971,523	\$ (2,828,882)
Expenses			
Instruction	\$ 65,344,684	\$ 68,207,419	\$ (2,862,735)
District Administration	2,383,413	2,415,685	(32,272)
Operations and Maintenance	13,597,052	13,506,914	90,138
Transportation and Housing	1,800,736	1,825,699	(24,963)
Debt Services	-	20,400	(20,400)
Total expense	\$ 83,125,885	\$ 85,976,117	\$ (2,850,232)
Surplus (Deficit) for the year	\$ (983,244)	\$ (1,004,594)	\$ (21,350)
Budgeted Retirement of Deficit	-	115,264	(115,264)
Budgeted Surplus (Deficit) for the year	\$ (983,244)	\$ (889,330)	\$ (93,914)

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017

NOTE 15 CONTRACTUAL OBLIGATIONS

The School District has entered into multiple-year contracts for the construction of tangible capital assets, specifically the structural seismic mitigation to G.P. Vanier Secondary. These contractual obligations will become liabilities in the future when the terms of the contracts are met. The capital project funding agreement estimates the maximum potential project funding to be \$33,812,305. As of June 30, 2017 \$14,230,253 has been spent and recorded as work in progress with an expected project completion date of August 31, 2018.

On May 23, 2017 the School District entered into a multiple-year contract for transportation services. This contract commences September 1, 2017 for a minimum duration of five years. Assuming that factors relating directly to pricing remain consistent with the 2016/17 school year, contractual costs can be estimated and incrementally increased by at least 2.5% annually based on the contract terms.

Contractual Obligations	2018	2019	2020	2021	2022
Transportation Contract	\$1,799,895	\$1,844,893	\$1,891,015	\$1,938,290	\$1,986,748
	<u>\$1,799,895</u>	<u>\$1,844,893</u>	<u>\$1,891,015</u>	<u>\$1,938,290</u>	<u>\$1,986,748</u>

NOTE 16 CONTINGENCIES

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

NOTE 17 ASSET RETIREMENT OBLIGATION

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

NOTE 18 EXPENSE BY OBJECT

	2017	2016
Salaries and benefits	\$67,340,023	\$67,414,855
Services and supplies	13,878,660	13,113,488
Amortization	5,796,620	5,330,941
	<u>\$87,015,303</u>	<u>\$85,859,284</u>

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017

NOTE 19 ECONOMIC DEPENDENCE

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

NOTE 20 RISK MANAGEMENT

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

The Board ensures that the School District has identified its risks and ensures that management monitors and controls them.

a) Credit risk:

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

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

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

b) Market risk:

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

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

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. The School District is exposed to interest rate risk through its investments. It is management's opinion that the School District is not exposed to significant interest rate risk as it invests primarily in GIC's.

c) Liquidity risk:

Liquidity risk is the risk that the School District will not be able to meet its financial obligations as they become due.

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017

NOTE 20 RISK MANAGEMENT (continued)

The School District manages liquidity risk by continually monitoring actual and forecasted cash flows from operations and anticipated investing activities to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the School District's reputation.

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

NOTE 21 CASH AND CASH EQUIVALENTS

	2017	2016
School Generated Funds	\$ 803,421	\$ 794,449
District Funds	13,360,290	6,824,049
Funds Restricted for the Teacher Salary Deferral Program	202,661	119,942
BC Ministry of Finance Central Deposit Program	6,314,488	7,203,390
Total Cash and Cash Equivalents	\$20,680,860	\$14,941,830

NOTE 22 COMPARATIVE FIGURES

Certain 2015/16 comparative figures have been reclassified to conform to the current year's financial statement presentation.

School District No. 71 (Comox Valley)

Schedule 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2017

	Operating Fund	Special Purpose Fund	Capital Fund	2017 Actual	2016 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	585,582		29,667,204	30,252,786	31,922,424
Changes for the year					
Surplus (Deficit) for the year	3,075,545		(383,135)	2,692,410	(1,669,638)
Interfund Transfers	(1,004,338)		1,004,338	-	
Local Capital	2,071,207	-	621,203	2,692,410	(1,669,638)
Net Changes for the year	2,656,789	-	30,288,407	32,945,196	30,252,786
Accumulated Surplus (Deficit), end of year - Statement 2					

School District No. 71 (Comox Valley)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2017

	2017 Budget (Note 14) \$	2017 Actual \$	2016 Actual \$
Revenues			
Provincial Grants			
Ministry of Education	73,165,643	74,588,011	71,025,441
Tuition	2,437,500	2,576,687	2,670,160
Other Revenue	524,538	674,889	654,518
Rentals and Leases	203,220	146,028	153,534
Investment Income	117,000	158,546	139,345
Total Revenue	<u>76,447,901</u>	<u>78,144,161</u>	<u>74,642,998</u>
Expenses			
Instruction	63,400,519	61,553,889	61,909,832
District Administration	2,415,685	2,366,648	2,322,849
Operations and Maintenance	8,691,262	9,303,069	8,702,747
Transportation and Housing	1,825,699	1,845,010	1,826,629
Total Expense	<u>76,333,165</u>	<u>75,068,616</u>	<u>74,762,057</u>
Operating Surplus (Deficit) for the year	<u>114,736</u>	<u>3,075,545</u>	<u>(119,059)</u>
Budgeted Appropriation (Retirement) of Surplus (Deficit)	<u>115,264</u>		
Net Transfers (to) from other funds			
Local Capital	(230,000)	(1,004,338)	
Total Net Transfers	<u>(230,000)</u>	<u>(1,004,338)</u>	<u>-</u>
Total Operating Surplus (Deficit), for the year	<u>-</u>	<u>2,071,207</u>	<u>(119,059)</u>
Operating Surplus (Deficit), beginning of year		585,582	704,641
Operating Surplus (Deficit), end of year		<u>2,656,789</u>	<u>585,582</u>
Operating Surplus (Deficit), end of year			
Internally Restricted		1,168,623	585,582
Unrestricted		1,488,166	
Total Operating Surplus (Deficit), end of year		<u>2,656,789</u>	<u>585,582</u>

School District No. 71 (Comox Valley)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source
Year Ended June 30, 2017

	2017 Budget (Note 14)	2017 Actual	2016 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education			
Operating Grant, Ministry of Education	71,997,368	72,941,075	70,568,109
INAC/LEA Recovery	(174,538)	(134,428)	(174,538)
Other Ministry of Education Grants			
Pay Equity	451,831	451,831	451,831
Funding for Graduated Adults		9,702	11,696
Transportation Supplement	421,375	421,375	
Economic Stability Dividend	29,000	43,559	56,359
Return of Administrative Savings	354,941	354,941	
Carbon Tax Grant	50,000	58,058	56,964
Student Learning Grant		404,434	
Other Ministry of Education Grants	35,666	19,964	30,020
Shoulder Tappers Grant		17,500	25,000
Total Provincial Grants - Ministry of Education	<u>73,165,643</u>	<u>74,588,011</u>	<u>71,025,441</u>
Tuition			
International and Out of Province Students	2,437,500	2,576,687	2,670,160
Total Tuition	<u>2,437,500</u>	<u>2,576,687</u>	<u>2,670,160</u>
Other Revenues			
LEA/Direct Funding from First Nations	174,538	134,428	156,059
Miscellaneous			
Instructional Cafeteria	120,000	113,349	126,489
Other Miscellaneous	230,000	427,112	371,970
Total Other Revenue	<u>524,538</u>	<u>674,889</u>	<u>654,518</u>
Rentals and Leases	<u>203,220</u>	<u>146,028</u>	<u>153,534</u>
Investment Income	<u>117,000</u>	<u>158,546</u>	<u>139,345</u>
Total Operating Revenue	<u>76,447,901</u>	<u>78,144,161</u>	<u>74,642,998</u>

School District No. 71 (Comox Valley)

Schedule of Operating Expense by Object
Year Ended June 30, 2017

Schedule 2B (Unaudited)

	2017 Budget (Note 14)	2017 Actual	2016 Actual
	\$	\$	\$
Salaries			
Teachers	31,803,559	30,595,561	31,037,295
Principals and Vice Principals	4,679,873	4,397,603	4,320,718
Educational Assistants	5,092,306	4,983,160	5,188,426
Support Staff	6,744,491	6,751,786	6,892,404
Other Professionals	1,916,235	1,923,267	1,838,445
Substitutes	2,364,681	2,383,454	2,269,896
Total Salaries	52,601,145	51,034,831	51,547,184
Employee Benefits	13,308,573	13,351,331	13,436,180
Total Salaries and Benefits	65,909,718	64,386,162	64,983,364
Services and Supplies			
Services	3,615,813	2,240,724	2,127,976
Student Transportation	1,941,587	1,980,005	1,998,118
Professional Development and Travel	331,666	415,074	344,412
Dues and Fees	57,117	46,398	91,238
Insurance	193,790	196,028	169,303
Supplies	2,728,896	4,254,445	3,678,819
Utilities	1,554,578	1,549,780	1,368,827
Total Services and Supplies	10,423,447	10,682,454	9,778,693
Total Operating Expense	76,333,165	75,068,616	74,762,057

School District No. 71 (Comox Valley)

Operating Expense by Function, Program and Object

Year Ended June 30, 2017

Schedule 2C (Unaudited)

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	23,821,157	942,788	57,088		132,963	2,009,917	26,963,913
1.03 Career Programs	288,970		149,382			18,776	457,128
1.07 Library Services	362,220	1,949		613,759		11,759	989,687
1.08 Counselling	1,240,221					3,803	1,244,024
1.10 Special Education	3,795,701	258,820	4,187,298	62,236		224,353	8,528,408
1.30 English Language Learning	102,266						102,266
1.31 Aboriginal Education	249,774	112,993	480,540	33,610		20,046	896,963
1.41 School Administration		2,850,579		1,379,374		60,783	4,290,736
1.62 International and Out of Province Students	735,252	115,237	64,412	45,042	195,586	31,431	1,186,960
1.64 Other		115,237	44,440	79,604		2,586	241,867
Total Function 1	30,595,561	4,397,603	4,983,160	2,213,625	328,549	2,383,454	44,901,952
4 District Administration							
4.11 Educational Administration					487,230		487,230
4.40 School District Governance					127,944		127,944
4.41 Business Administration				301,928	637,132		939,060
Total Function 4				301,928	1,252,306		1,554,234
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					199,510		199,510
5.50 Maintenance Operations				4,236,233	102,042		4,338,275
5.52 Maintenance of Grounds							-
5.56 Utilities							-
Total Function 5				4,236,233	301,552		4,537,785
7 Transportation and Housing							
7.41 Transportation and Housing Administration					40,860		40,860
7.70 Student Transportation							-
Total Function 7					40,860		40,860
9 Debt Services							
Total Function 9							
Total Functions 1 - 9	30,595,561	4,397,603	4,983,160	6,751,786	1,923,267	2,383,454	51,034,831

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School District No. 71 (Comox Valley)

Operating Expense by Function, Program and Object

Year Ended June 30, 2017

Schedule 2C (Unaudited)

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2017 Actual	2017 Budget (Note 14)	2016 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	26,963,913	7,560,378	34,524,291	2,293,848	36,818,139	36,805,311	36,771,259
1.03 Career Programs	457,128	129,635	586,763	350,263	937,026	853,654	854,116
1.07 Library Services	989,687	263,887	1,253,574	253,393	1,506,967	1,459,773	1,575,064
1.08 Counselling	1,244,024	296,331	1,540,355	436	1,540,791	1,861,947	1,723,989
1.10 Special Education	8,528,408	2,179,480	10,707,888	141,870	10,849,758	11,671,881	10,931,448
1.30 English Language Learning	102,266	24,046	126,312	198	126,510	108,770	144,387
1.31 Aboriginal Education	896,963	201,969	1,098,932	221,472	1,320,404	1,453,803	1,275,393
1.41 School Administration	4,290,736	976,383	5,267,119	383,240	5,650,359	6,461,445	5,920,046
1.62 International and Out of Province Students	1,186,960	293,914	1,480,874	638,333	2,119,207	2,017,225	1,966,476
1.64 Other	241,867	78,360	320,227	364,501	684,728	706,710	745,654
Total Function 1	44,901,952	12,004,383	56,906,335	4,647,554	61,553,889	63,400,519	61,909,832
4 District Administration							
4.11 Educational Administration	487,230	96,326	583,556	16,515	600,071	682,734	551,139
4.40 School District Governance	127,944	8,909	136,853	111,611	248,464	224,768	222,661
4.41 Business Administration	939,060	190,280	1,129,340	388,773	1,518,113	1,508,183	1,549,049
Total Function 4	1,554,234	295,515	1,849,749	516,899	2,366,648	2,415,685	2,322,849
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	199,510	42,906	242,416	177,963	420,379	441,485	398,185
5.50 Maintenance Operations	4,338,275	1,001,509	5,339,784	1,371,303	6,711,087	6,200,199	6,425,908
5.52 Maintenance of Grounds	-	-	-	179,080	179,080	100,000	116,731
5.56 Utilities	-	-	-	1,992,523	1,992,523	1,949,578	1,761,923
Total Function 5	4,537,785	1,044,415	5,582,200	3,720,869	9,303,069	8,691,262	8,702,747
7 Transportation and Housing							
7.41 Transportation and Housing Administration	40,860	7,018	47,878	-	47,878	71,485	48,435
7.70 Student Transportation	-	-	-	1,797,132	1,797,132	1,754,214	1,778,194
Total Function 7	40,860	7,018	47,878	1,797,132	1,845,010	1,825,699	1,826,629
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	51,034,831	13,351,331	64,386,162	10,682,454	75,068,616	76,333,165	74,762,057

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School District No. 71 (Comox Valley)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2017

	2017 Budget (Note 14) \$	2017 Actual \$	2016 Actual \$
Revenues			
Provincial Grants			
Ministry of Education	2,957,157	3,408,163	3,054,701
Other Revenue	2,230,000	2,714,253	2,680,996
Investment Income		7,251	7,727
Total Revenue	<u>5,187,157</u>	<u>6,129,667</u>	<u>5,743,424</u>
Expenses			
Instruction	4,806,900	5,749,410	5,357,362
Operations and Maintenance	380,257	380,257	380,257
Total Expense	<u>5,187,157</u>	<u>6,129,667</u>	<u>5,737,619</u>
Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>5,805</u>
Net Transfers (to) from other funds			
Other			(5,805)
Total Net Transfers	<u>-</u>	<u>-</u>	<u>(5,805)</u>
Total Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		<u>-</u>	<u>-</u>

School District No. 71 (Comox Valley)
 Changes in Special Purpose Funds and Expense by Object
 Year Ended June 30, 2017

Schedule 3A (Unaudited)

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Spectal Education Equipment	Scholarships and Bursaries	Service Delivery Transformation	School Generated Funds	Strong Start	Ready, Set, Learn
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	-	24,467	641,874	39,195	706,549	-	-
Add: Restricted Grants	380,257	1,419,701	-	-	39,367	-	2,584,185	161,227	39,200
Provincial Grants - Ministry of Education	-	-	-	-	5,904	-	-	-	-
Other	-	-	-	-	45,271	-	-	-	-
Investment Income	-	-	-	-	64,643	-	-	-	-
Less: Allocated to Revenue	380,257	1,419,701	-	10,919	64,643	-	2,584,185	161,227	39,200
Deferred Revenue, end of year	-	-	-	13,548	622,502	39,195	705,965	161,227	39,200
Revenues	380,257	1,419,701	-	10,919	58,739	-	2,584,769	161,227	39,200
Provincial Grants - Ministry of Education	-	-	-	-	5,904	-	-	-	-
Other Revenue	-	-	-	-	64,643	-	-	-	-
Investment Income	-	-	-	-	45,271	-	-	-	-
Expenses	380,257	1,419,701	-	10,919	64,643	-	2,584,769	161,227	39,200
Salaries	-	-	-	-	-	-	-	-	-
Teachers	-	967,944	-	-	-	-	-	-	-
Principals and Vice Principals	-	-	-	-	-	-	-	-	-
Educational Assistants	-	233,369	-	-	-	-	-	-	-
Support Staff	-	-	-	-	-	-	-	-	-
Substitutes	-	-	-	-	-	-	-	-	-
Employee Benefits	259,056	1,201,313	-	-	-	-	-	120,013	30,592
Services and Supplies	31,713	218,388	-	-	-	-	-	27,484	8,608
Net Revenue (Expense) before Interfund Transfers	89,488	1,419,701	-	10,919	64,643	-	2,584,769	13,730	-
Interfund Transfers	380,257	-	-	10,919	64,643	-	2,584,769	161,227	39,200
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 71 (Comox Valley)
 Changes in Special Purpose Funds and Expense by Object
 Year Ended June 30, 2017

	OLEP	Community LINK	Coding and Curriculum Implementation	Priority Measures	Professional Development	Deferred Salary	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		33,196			75,314		1,520,595
Add: Restricted Grants							
Provincial Grants - Ministry of Education	195,944	600,980	83,411	732,343		15,373	3,613,063
Other Investment Income					66,673	1,347	2,705,598
Less: Allocated to Revenue	195,944	600,980	83,411	732,343	66,673	16,720	6,325,912
Deferred Revenue, end of year	195,944	487,276	891	712,748	55,372	16,720	6,129,667
	-	146,900	82,520	19,595	86,615	-	1,716,840
Revenues							
Provincial Grants - Ministry of Education	195,944	487,276	891	712,748		15,373	3,408,163
Other Revenue					55,372	1,347	2,714,253
Investment Income	195,944	487,276	891	712,748	55,372	16,720	6,129,667
Expenses							
Salaries							
Teachers							1,564,998
Principals and Vice Principals	20,005			597,054			20,005
Educational Assistants		244,041					477,410
Support Staff		7,121					416,782
Substitutes		345					345
Employee Benefits	20,005	251,507		597,054			2,479,540
Services and Supplies	4,600	67,834		115,694			474,321
	171,339	167,935	891		55,372	16,720	3,175,806
	195,944	487,276	891	712,748	55,372	16,720	6,129,667
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-

School District No. 71 (Comox Valley)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2017

	2017	2017 Actual			2016
	Budget (Note 14)	Invested in Tangible Capital Assets	Local Capital	Fund Balance	Actual
	\$	\$	\$	\$	\$
Revenues					
Other Revenue				-	15,000
Gain (Loss) on Disposal of Tangible Capital Assets		862,950		862,950	
Amortization of Deferred Capital Revenue	3,336,465	4,570,935		4,570,935	3,788,224
Total Revenue	<u>3,336,465</u>	<u>5,433,885</u>	-	<u>5,433,885</u>	<u>3,803,224</u>
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	4,435,395	5,796,620		5,796,620	5,330,941
Debt Services					
Capital Lease Interest	20,400		20,400	20,400	28,667
Total Expense	<u>4,455,795</u>	<u>5,796,620</u>	<u>20,400</u>	<u>5,817,020</u>	<u>5,359,608</u>
Capital Surplus (Deficit) for the year	<u>(1,119,330)</u>	<u>(362,735)</u>	<u>(20,400)</u>	<u>(383,135)</u>	<u>(1,556,384)</u>
Net Transfers (to) from other funds					
Local Capital	230,000		1,004,338	1,004,338	
Capital Loan Payment				-	5,805
Total Net Transfers	<u>230,000</u>	-	<u>1,004,338</u>	<u>1,004,338</u>	<u>5,805</u>
Other Adjustments to Fund Balances					
District Portion of Proceeds on Disposal		(865,000)	865,000	-	
Tangible Capital Assets Purchased from Local Capital		308,422	(308,422)	-	
Tangible Capital Assets WIP Purchased from Local Capital		15,516	(15,516)	-	
Principal Payment					
Capital Lease		202,024	(202,024)	-	
Total Other Adjustments to Fund Balances		<u>(339,038)</u>	<u>339,038</u>	-	
Total Capital Surplus (Deficit) for the year	<u>(889,330)</u>	<u>(701,773)</u>	<u>1,322,976</u>	<u>621,203</u>	<u>(1,550,579)</u>
Capital Surplus (Deficit), beginning of year		28,727,653	939,551	29,667,204	31,217,783
Capital Surplus (Deficit), end of year		<u>28,025,880</u>	<u>2,262,527</u>	<u>30,288,407</u>	<u>29,667,204</u>

School District No. 71 (Comox Valley)

Tangible Capital Assets
Year Ended June 30, 2017

Schedule 4A (Unaudited)

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	14,153,939	155,417,715	602,555	698,610	-	4,285,302	175,158,121
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		1,713,491					1,713,491
Local Capital			49,095	67,937		191,390	308,422
Transferred from Work in Progress		559,424					559,424
Decrease:							
Disposed of	2,050						
Deemed Disposals			466,082	60,303			2,050
Cost, end of year	2,050		466,082	60,303			526,385
Work in Progress, end of year	14,151,889	157,690,630	185,568	706,244		4,476,692	528,435
Cost and Work in Progress, end of year	14,151,889	171,939,502	318,721	706,244		4,476,692	177,211,023
Accumulated Amortization, beginning of year		74,815,283	516,434	265,759		1,681,048	77,278,524
Changes for the Year							
Increase: Amortization for the Year		4,853,905	39,455	70,244		833,016	5,796,620
Decrease:							
Deemed Disposals			466,082	60,303			526,385
Accumulated Amortization, end of year		79,669,188	89,807	275,700		2,514,064	82,548,759
Tangible Capital Assets - Net	14,151,889	92,270,314	228,914	430,544		1,962,628	109,044,289

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School District No. 71 (Comox Valley)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2017

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	2,625,636	23,279			2,648,915
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	12,167,144	109,874			12,277,018
Local Capital	15,516				15,516
	<u>12,182,660</u>	<u>109,874</u>	-	-	<u>12,292,534</u>
Decrease:					
Transferred to Tangible Capital Assets	559,424				559,424
	<u>559,424</u>	-	-	-	<u>559,424</u>
Net Changes for the Year	<u>11,623,236</u>	<u>109,874</u>	-	-	<u>11,733,110</u>
Work in Progress, end of year	<u>14,248,872</u>	<u>133,153</u>	-	-	<u>14,382,025</u>

School District No. 71 (Comox Valley)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2017

	Bylaw Capital \$	Other Provincial \$	Other Capital \$	Total Capital \$
Deferred Capital Revenue, beginning of year	63,292,913	5,325,234		68,618,147
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	1,713,491			1,713,491
Transferred from Work in Progress	559,424			559,424
	<u>2,272,915</u>	-	-	<u>2,272,915</u>
Decrease:				
Amortization of Deferred Capital Revenue	3,886,187	684,748		4,570,935
	<u>3,886,187</u>	<u>684,748</u>	-	<u>4,570,935</u>
Net Changes for the Year	<u>(1,613,272)</u>	<u>(684,748)</u>	-	<u>(2,298,020)</u>
Deferred Capital Revenue, end of year	<u>61,679,641</u>	<u>4,640,486</u>	-	<u>66,320,127</u>
Work in Progress, beginning of year	2,632,215			2,632,215
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	12,277,018			12,277,018
	<u>12,277,018</u>	-	-	<u>12,277,018</u>
Decrease				
Transferred to Deferred Capital Revenue	559,424			559,424
	<u>559,424</u>	-	-	<u>559,424</u>
Net Changes for the Year	<u>11,717,594</u>	-	-	<u>11,717,594</u>
Work in Progress, end of year	<u>14,349,809</u>	-	-	<u>14,349,809</u>
Total Deferred Capital Revenue, end of year	<u>76,029,450</u>	<u>4,640,486</u>	-	<u>80,669,936</u>

School District No. 71 (Comox Valley)

Changes in Unspent Deferred Capital Revenue
Year Ended June 30, 2017

Schedule 4D (Unaudited)

	Bylaw Capital	MEEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	9,163	83,676	-	-	-	92,839
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	13,981,346	-	113,400	-	-	13,981,346
Provincial Grants - Other	13,981,346	-	113,400	-	-	14,094,746
Decrease:						
Transferred to DCR - Capital Additions	1,713,491	-	-	-	-	1,713,491
Transferred to DCR - Work in Progress	12,277,018	-	-	-	-	12,277,018
	13,990,509	-	-	-	-	13,990,509
Net Changes for the Year	(9,163)	-	113,400	-	-	104,237
Balance, end of year	-	83,676	113,400	-	-	197,076

School District No. 71 (Comox Valley)

607 Cumberland Road
Courtenay, B.C. V9N 7G5
Fax (250) 334 4472
Telephone: (250) 334-5528

Office of the Superintendent of Schools

Briefing Note – Recommended Changes to the Board Procedural Bylaw and Policy Formation and Review

September 26, 2017

Background

During a review of the Board Procedural Bylaw, it was determined that some changes were required to ensure board work was properly communicated and also to realign the proper flow of board meetings. As such some realignment of agenda items were made.

During the review it was also identified that the Policy Formation and Review (Board Operations 1-5) required some changes to align with the bylaw.

The following segment of the policy illustrates the changes made to the Policy Formation and Review policy:

Policy Formation and Revision

1. The creation of any new policy must come at either the direction of the Board of Education or through a need identified by senior management as a result of the ongoing revision and review of policy. ~~Board policies shall not be developed that infringe on the delegated authority of management as established under Board Policy 2-1 – *Delegation of Authority*.~~
2. A trustee wishing to recommend a new policy or an amendment to an existing policy shall give notice of motion for the new policy or amendment to policy for placement on a subsequent board meeting agenda.
3. Should any external agency or partner group wish to suggest a district policy, the request for the development of that policy should be in writing to the Board of Education. The request should be a brief statement of philosophy and direction which would enable the board to understand the need and adjustments required to district practice if the new policy was adopted. The board may refer the request to the superintendent of schools to consider the development of an administrative procedure, rather than a board policy.

Through the addition of point 2, the policy process clearly indicates how a trustee would recommend a new policy or policy amendment. Deleting the last sentence in point 1 eliminates redundancy as if the board chooses to take back a delegated item, it would simply require a change to Policy 2.1.

Implications

None. The Board Procedural Bylaw is now updated.

Conclusion

The recommended changes reflect the process used by the board in its procedures for governance.

The modifications made to the Policy Formation and Review policy clarifies how the board operationalizes policy development, policy review and policy amendments.

Recommendation

THAT School District No. 71 (Comox Valley) Board Procedural Bylaw 2017 receive its first reading.

THAT School District No. 71 (Comox Valley) Board Procedural Bylaw 2017 receive its second reading.

THAT the Board unanimously agree to suspend the requirements of the School Act and the Board's Procedural Bylaw 2015.2 to have the third and final reading of the Board's Procedural Bylaw 2017 at a subsequent meeting.

THAT School District No. 71 (Comox Valley) Board Procedural Bylaw 2017 receive its third and final reading.

And,

THAT the Board of Education receive and approve the changes to the Policy Formation and Review.

School District No. 71 (Comox Valley)

Board Procedural Bylaw, 2015-2 2017

Board Approved Update: ~~October 27, 2015~~

DRAFT to the September 26, 2017 Regular Board Meeting

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WHEREAS the *School Act* requires that the Board of Education establish procedures governing conduct of its meetings;

THEREFORE this Bylaw provides rules and regulations for governing the procedure at meetings of the Board of Education, School District No. 71 (Comox Valley) and matters relating thereto.

1. Definitions

For purposes of this Bylaw the words used shall have their ordinary meaning save and except the words following, which shall have the meaning herein set out, namely:

"Act" - shall mean the *School Act* and amendments thereto;

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"Board" - shall mean the Board of Education, School District No. 71 (Comox Valley);

"Chairperson" or "Chair" - shall mean the Chairperson of the Board, or the Chairperson of any committee of the Board;

"Closed" or "In-Camera" - shall mean any meeting from which the public and the media are excluded as the matter(s) to be considered are of a confidential nature.

Moved down [1]: "Meeting" . . . shall mean any regular meeting of the Board;¶

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"Committee of the Whole Board" - shall mean any closed or in-camera meeting from which the public and the media are excluded as the matter(s) to be considered are of a confidential nature.

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"Meeting" - shall mean any regular meeting of the Board;

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"Regulation" - shall mean the School Regulation;

"Secretary-Treasurer" - shall mean the Secretary-Treasurer of the Board;

"Special Meeting" - shall mean any meeting of the Board which is not a regular meeting of the Board;

"Superintendent" - shall mean the Superintendent of Schools for School District No. 71 (Comox Valley)

Deleted: "School Trustee Written Report" . . . shall be a written report voluntarily provided by a Trustee to be included in the Regular Meeting Agenda that highlights their activities on behalf of the Board since the last report. The content of Trustee written reports shall be limited to the mandate of Board of Education. Each Trustee may speak to their written report for a maximum two (2) minutes.¶

¶
Wherever the singular or masculine is used in this Bylaw, it shall be considered as if the plural or feminine has been used where the context so requires.¶

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~~"Senior Leadership" - shall mean the Superintendent of Schools (CEO), Assistant Superintendent, Secretary Treasurer, Director of Operations, Director of Finance, Director of Information Technology, Director of Human Resources, Director of Instruction (Student Services), Director of Instruction (Health and Safety), Director of Instruction (K-12).~~

Wherever the singular or masculine is used in this Bylaw, it shall be considered as if the plural or feminine has been used where the context so requires.

Meetings—Generally

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~~**Board Quorum**—a Quorum of the Board shall be a majority of the trustees holding office at the time of the meeting.~~

~~**Rules of Order**—Where these Rules are silent and where not inconsistent with these Rules, the most recent edition of *Robert's Rules of Order* shall apply to the conduct of meetings, provided, further, that where both these Rules and *Robert's Rules of Order* are silent, the *School Act* shall apply over the Rule in question.~~

~~The board may adopt a procedural Rule for one or more meetings by resolution of a majority of two-thirds of the trustees present at the meeting. A Rule other than the requirement for notice of meetings may be suspended by unanimous consent of the trustees present.~~

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~~Under the order of "Question Period" questions may be put to the Chair or, through the Chair, to any other board member or executive officer of the board, relating to any matter connected with the business of the board.~~

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~~Meetings of the board shall be either regular meetings or special meetings. The Chairperson shall preside, when present, at all meetings of the board and generally shall fulfill the duties usually performed by a Chairperson. If the Chairperson is absent from the meeting, the Vice-Chairperson shall preside.~~

~~If both the Chairperson and the Vice-Chairperson are absent from the meeting, the members present at the meeting shall elect one of their number to act as Chairperson of the meeting.~~

~~**Regular Meetings** of the board shall be held on the fourth Tuesday of the month, provided that the board may, with two-thirds majority vote of members present at any meeting of the board, dispense with the holding of any regular meeting of the board or arrange for the holding of such regular meeting at some other time.~~

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~~The Education Committee shall meet on the second Tuesday of the month, provided that the board may, with two-thirds majority vote of members present at any meeting of the board,~~

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dispense with the holding of any Education Committee or arrange for the holding of such Education Committee at some other time.

~~The Board shall meet monthly with the District Superintendent.~~

~~Special Meetings of the board may be called by the Chairperson or, in the absence of the Chairperson, the Vice-Chairperson, or by the Secretary-Treasurer on request of a majority of the board. Only the business for which the meeting was called shall be conducted at the meeting. The secretary-treasurer will be responsible for advising all members of the board and the public of date, time and location of special meetings.~~

~~The board expects the superintendent of schools, assistant superintendent and secretary-treasurer to attend all regular and special meetings.~~

2. Inaugural Meeting

The last regular meeting held in November of each year shall be considered an inaugural meeting. The first order of business shall be to elect a Chairperson and Vice-Chairperson of the board. During an election year the board will delay board elections until the completion of appeal timelines by using an extraordinary meeting for selection.

The inaugural meeting shall be convened by the secretary-treasurer, who shall be interim Chairperson until such time as the board Chairperson has been elected.

The secretary-treasurer shall call for nominations for board Chairperson and conduct a vote by ballot in which that person receiving a clear majority shall be elected board Chairperson. If no person receives a clear majority, further ballots shall be taken until the same is achieved.

The newly-elected board Chairperson shall assume the chair and call for nominations for the election of a board Vice-Chairperson in the same manner as for the election of the Chairperson.

3. Regular Board Meetings and Education Committee Meetings of the Whole

All regular In-Camera Board Meetings shall commence at the hour of 6:00 pm, with the public portion of the meeting to commence at 7:00 pm. All Education Committee Meetings shall commence at 6:30 pm and both shall adjourn not later than the hour of 9:00 pm. Meetings may continue to a specified or unspecified time, provided that the members present at the meeting unanimously resolve continuation.

All regular meetings and Education Committee meetings shall be open to attendance by the media and by the general public.

At least forty-eight (48) hours prior to the time of commencement of the regular meeting, the Secretary-Treasurer shall provide all members of the Board with the agenda. The agenda will include the following items:

- minutes of the previous meeting;
- minutes of any special meetings held since the previous regular meeting;

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- copies of ~~Senior Leadership Reports~~;
- copies of ~~Board Committee Reports~~;
- notice of which ~~Board appointees to other bodies~~ will be reporting;
- notice of items of new business to be considered;
- copies of correspondence to be considered.

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The Order of Business—for any regular meeting of the Board shall be as follows, namely:

- Attendance
- Call to Order
- Adoption of Agenda
- ~~Consent Agenda~~
- ~~Board Meeting Minutes~~
- Report of In-Camera Meeting
- Presentation/Delegation
- Education Committee ~~Meeting Report~~
- Strategic Direction ~~(from Strategic Plan)~~ (Senior Leadership Reports)
- Board Committee Reports
- Board Business / Board Appointees to Other Bodies / Correspondence
- ~~School Trustee Written Reports~~
- Public Question Period
- Adjournment

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provided that the ~~board~~ may, by resolution at any regular meeting, suspend the regular order of business or alter or vary the regular order of business.

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~~Consent Agenda includes all matters presented for Board information that does not require any action of the Board. An individual Trustee may request that an item be removed from the Consent Agenda during the Adoption of the Agenda. Any items removed will be done so without debate and will be placed in the Board Business section of the agenda.~~

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New business shall not be considered at any regular meeting unless it arises directly out of correspondence, reports, or other matters arising during the regular order of business, provided that the members present at any regular meeting of the Board may, by unanimous resolution, waive the giving of notice. New business may only be introduced by a member as provided herein through a *Notice of Motion*.

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Referral to Committee of any matter arising during the course of any regular meeting may be made upon resolution of the meeting.

Committee of the Whole Board (Closed / In-Camera) may be called at any regular meeting of the ~~board~~ upon resolution of the meeting, and the regular order of business shall thereupon be suspended until return to regular order of business has been resolved. It is expected that the ~~superintendent of schools, assistant superintendent and secretary-treasurer~~ shall attend meetings of the Committee of the Whole Board. The ~~board~~ may invite other persons to attend all or part of a meeting of the Committee of the Whole Board.

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Except for a record containing a general statement of the nature of the matters discussed, no business transacted at any meeting of the Committee of the Whole Board shall be published,

reported, or otherwise communicated to anyone not present at the meeting without the consent of the meeting to such publication, reporting, or communication being first obtained.

Unfinished business at the time of adjournment shall be dealt with by the board:

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- at the next regularly scheduled meeting; or
- at a special meeting of the board called in the manner provided in this Bylaw.

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4. Special General (Open) and Special Confidential (Closed / In-Camera) Meetings

Notice of, and the agenda for, special meetings shall be provided by the secretary-treasurer to all members of the board at least forty-eight (48) hours in advance of the meeting. Should the matter be of an emergent nature, this requirement may be waived by a vote of a majority of all of the members of the board, which will be considered as the first item of business at the special meeting.

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All special meetings of the board shall be called in accordance with this Bylaw, shall be limited to the purposes set out herein, and shall follow the procedures for regular meetings insofar as those procedures may be applicable.

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Special general (open) meetings are called to consider matters that the Chairperson of the Board (or in the absence of the Chairperson, the Vice-Chairperson), or a majority of board, consider desirable to be dealt with prior to the next regularly scheduled meeting. Such meetings are open to the public, and all the media normally receiving a copy of the agenda for regular board meetings will be advised.

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Special confidential (closed / in-camera) meetings are meetings from which the public and the media are excluded as the matter(s) to be considered are of a confidential nature. No board member shall disclose to the public the proceedings of a confidential meeting unless a resolution has been passed at the confidential meeting to permit disclosure.

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Unless otherwise determined by the board, the following matters shall be considered in a closed / in-camera session:

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- salary claims and adjustments, and the consideration of requests of employees and board officers with respect to collective bargaining procedures;
- accident claims and other matters where board liability may arise;
- legal opinions respecting the liability or interest of the board;
- the conduct, efficiency, discipline, suspension, or termination of employees;
- medical examiners or examinations and medical reports;
- matters pertaining to individual students including the conduct, discipline, suspension, or expulsion of students, truancy, and indigent students;
- personnel matters of a sensitive nature;
- purchase of real property including the designation of new sites, consideration of appraisal reports, consideration of accounts claimed by owners, determination of board offers and expropriation procedures;
- lease, sale, or exchange of real property prior to finalization thereof;
- matters pertaining to the safety, security, or protection of board property;
- such other matters where the board decides that the public interest so requires.

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5. Rules of Order

A Bylaw may be proposed at either a regular meeting of the board or at a special meeting called for the purpose of considering the Bylaw.

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Resolutions may be proposed during the meeting for items properly included in the agenda, provided that any resolution proposed shall relate to the matter under discussion and consideration. Other than a motion to approve the Consent Agenda items, other motions during this item shall be ruled out of order.

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A member of the board shall provide a written Notice of Motion, which includes background information and the resolution wording, at the meeting prior to consideration of the motion. Notice of Motion is required to rescind a board motion, amend something previously adopted, to amend these Procedural Bylaws, to discharge a committee, or to postpone an event already scheduled. New business, which is not germane to an agenda item, may only be introduced by a member through written Notice of Motion, as provided herein, at the meeting prior to consideration of the new business. The board may suspend the Notice of Motion requirement by simple majority vote.

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Notice of Motion, as provided herein, is the preferred method for a member to introduce new business. Notwithstanding that in some cases, new business may be added to the agenda provided forty-eight (48) hours notice has been provided through the Chairperson to members, and that members agree by simple majority vote to suspend the Notice of Motion requirement.

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A resolution shall be presented by motion of a member of the board and shall be seconded by another member of the board before acceptance for discussion or vote. The Chairperson may not move or second a resolution.

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Each member of the board shall normally be entitled to speak only once to any resolution proposed at any regular meeting, and every member of the board present at the meeting shall be entitled to speak before the question is called. The Chairperson shall allow each member of the board a maximum of five (5) minutes to speak per resolution.

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Notwithstanding the foregoing, the mover of the resolution shall have the right to close debate.

The Chairperson shall put the vote when the question is called.

Any member who does not vote for or against the resolution when the vote is put shall be deemed to have abstained, and shall not be counted for purposes of the vote.

The Chairperson has the same right to vote as the other members of the board; in the case of an equality of votes for and against a motion, the question is resolved in the negative, and the Chairperson shall so declare.

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All motions are debatable except:

- a motion for adjournment of debate;
- a motion for adjournment of a meeting;
- a motion to recess;
- a motion to table;
- a motion to suspend rules;
- a motion to limit debate; and,
- a motion to go into Committee of the Whole or closed / in-camera session.

Reconsideration

A question previously dealt with will only be reconsidered if a board member gives Notice of Motion, as provided herein, that a motion to reconsider will be presented at the next regular meeting.

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The Notice of Motion, complete with supporting documentation, must be given to all members of the board either in writing through the secretary-treasurer four (4) days in advance, or with the agenda. A motion ~~of for the board~~ to reconsider must be passed by having a majority of all its members cast an affirmative vote. Provided the motion to reconsider is approved, the original question can be dealt with forthwith.

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No motion other than to postpone consideration of a question, or a procedural motion, shall be repeated during the calendar year except by the reconsideration process. A motion to rescind a duly approved resolution shall follow the reconsideration process.

Bylaws

Bylaws shall only be proposed when at least forty eight (48) hours notice of the intention to propose the bylaw has been given to all members of the Board, provided that the members present at a regular meeting of the board may, by unanimous resolution, waive the giving of notice.

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A bylaw shall receive ~~two three~~ readings before being finally passed and adopted. A proposed bylaw shall not be considered for amendment until it has passed its first reading, and shall not be amended save and except by a new amending bylaw after it has been finally considered and adopted.

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A bylaw may receive its ~~two three~~ readings at a single regular meeting or special meeting of the Board and shall be reconsidered and adopted or rejected at the regular meeting next following the meeting at which it passes its second reading, or at a special meeting called for that purpose, provided that the Board may, by unanimous resolution of the members present at the regular or special meeting of the Board at which it passes its second reading, suspend the requirements of this regulation and reconsider or adopt or reject the bylaw at the same regular or special meeting at which it passes its second reading.

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Notwithstanding the foregoing, consideration of money bylaws in the form specified by the Minister of Education may receive all required readings and be reconsidered and adopted at the same meeting.

6. Policies (Formation and Revision)

~~Policies and amendments to policies shall only be proposed when Notice of Motion, as provided herein, of intention to propose the policy or amendment has been given to all members of the Board.~~

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The creation of any new policy must come at either the direction of the board or through a need identified by senior management as a result of the ongoing revision and review of policy. ~~Board policies shall not be developed that infringe on the delegated authority of management as established under Board Policy 2-1 Delegation of Authority.~~

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A trustee wishing to recommend a new policy or an amendment to an existing policy shall give notice of motion for the new policy or amendment to policy for placement on a subsequent board meeting agenda.

Should any external agency or partner group wish to suggest a district policy, the request for the development of that policy should be in writing to the Board of Education. The request should be a brief statement of philosophy and direction which would enable the board to understand the need and adjustments required to district practice if the new policy was adopted. The board may refer the request to the superintendent of schools to consider the development of an administrative procedure, rather than a board policy.

~~The members present at a regular meeting of the Board may, by unanimous resolution, waive the requirements of this section.~~

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7. Standing Committee

Standing committees of the board shall be established by the board Chairperson, following consultation with each board member and in compliance with the Committee's of the Board policy.

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The Chairperson of the Board shall annually appoint such members of the board and management staff as he/she deems advisable to the standing committees of the board. The membership of such committees may be revised by the Chairperson of the Board, who will so inform the board at the next regular Board meeting.

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Each of the standing committees shall be under direct supervision of a Chairperson or responsible board member, and, where deemed advisable, a Vice-Chairperson may be appointed. The Chairperson of the board may attend meetings of standing committees of which he/she is not an official member, but and shall not be entitled to vote at such meetings.

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No standing committee, other than the Education Committee and Governance – Policy Committee of the Whole shall include more than three (3) members of the Board. The Education Committee is a committee of the whole board; however, it shall be and is chaired by the Vice-Chairperson of the Board. The other rules that pertain to standing committees shall pertain to the Education Committee and the Governance – Policy Committee of the Whole.

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Committee meetings may be called at any time by the Chairperson of the committee for the purpose of dealing with the business of such committee, and the committee may adopt its own ~~procedures~~ Terms of Reference for the dispatch of its business, provided that no resolution shall be passed at any committee meeting, but matters of recommendation for the ~~board~~ shall be brought from the meeting by way of report to a regular meeting for consideration and such action as is deemed advisable. No one other than committee members shall be entitled to attend such meetings without invitation of the Chairperson of the committee.

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8. Reports and Records

Reports and recommendations shall be made to the ~~board~~ at regular meetings by:

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- ~~Senior leadership, or;~~
- for committee matters, the committee Chairperson or a member delegated.

~~Deleted: management~~

All reports to the ~~board~~ for recommendation or action shall be accompanied by all relevant information. Reports for information only need not be complete.

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Minutes of the meetings shall be in summary form and shall contain the form of the motion, ~~and the results of the vote: Carried or Defeated, and a record of how each member voted.~~ Discussion preceding the vote need not be recorded. In matters of general discussion or report where no vote is taken, a brief statement summarizing the ~~purpose~~ of the matter shall suffice unless the meeting otherwise directs.

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9. General

This Bylaw is to be read in conjunction with the provisions of the *School Act* governing School Board meetings. In the event of conflict between this Bylaw and the *Act*, the *Act* shall take precedence.

Read a first time this 27th day of October 2015.
Read a second time this 27th day of October 2015.
Reconsidered, finally passed, and adopted this 27th day of October 2015.

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Chairperson

Secretary-Treasurer

Board Operations 1 – 5

Policy Formation and Review

The primary function of the Board of Education, School District No. 71 (Comox Valley) is to establish a governance framework that clearly articulates how it will exercise its leadership to govern the affairs of the school district. Policies provide effective direction and guidelines for the action of the board, superintendent, staff, students, electors and other agencies. Policies also serve as sources of information and guidelines to all who may be interested in or connected with the operation of the district. Adoption of new board policies or revision of existing policies is solely the responsibility of the board.

Policy development and revision is a function of the Board of Education. Policies and their related regulations provide a guide and direction for the effective operation of the district by setting guiding principles, establishing board procedures that are open and visible, and clarifying roles and responsibilities. The board believes that systematic ongoing review of its policies enhances operational effectiveness and helps to create organization flexibility and adaptability to changing circumstances.

The Board of Education is responsible for the development and implementation of policies governing its own process. While reserving unto itself the authority and responsibility to determine and adopt policies, the board desires to collaborate, where appropriate, with the community to carry out this responsibility.

*Other references: Board Procedural Bylaw – Section 7
Regulation*

A. Policy Formation and Revision

1. The creation of any new policy must come at either the direction of the Board of Education or through a need identified by senior management as a result of the ongoing revision and review of policy. ~~Board policies shall not be developed that infringe on the delegated authority of management as established under Board Policy 2.1 – Delegation of Authority.~~
2. A trustee wishing to recommend a new policy or an amendment to an existing policy shall give notice of motion for the new policy or amendment to policy for placement on a subsequent board meeting agenda.
3. Should any external agency or partner group wish to suggest a district policy, the request for the development of that policy should be in writing to the Board of Education. The request should be a brief statement of philosophy and direction which would enable the board to understand the need

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and adjustments required to district practice if the new policy was adopted. The board may refer the request to the superintendent of schools to consider the development of an administrative procedure, rather than a board policy.

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3. The board shall use, where applicable, the following four stages in its approach to policy making:

Planning

The board, in cooperation with the superintendent, shall assess the need for a policy, as a result of its own monitoring activities or on the suggestion of others, and identify the critical attributes of each policy to be developed.

Development

The board, through the Policy Committee, may develop the policy itself or may delegate the responsibility for development to the superintendent. The process for the development and review of policies will allow for the participation of interested and concerned groups and individuals as appropriate to their circumstances.

Implementation

The board is responsible for the implementation of policies governing its own processes. The superintendent is responsible for the implementation of all policies.

Evaluation

The board, in cooperation with the superintendent, shall evaluate each policy in a timely manner in order to determine whether or not it is meeting its intended purpose.

B. Policy Manual

1. The policy manual shall contain approved board policies, regulations and by-laws.
2. The school district web page shall contain the most up-to-date version of the board policy manual. It is the responsibility of the secretary treasurer to ensure that all approved and or updated policies are placed on the district web page as early as possible following the policy approval.
3. It is the responsibility of the supervisor at each site to ensure staff under their direction are advised of changes to the board policy manual and administrative procedures approved by the superintendent of schools.

School District No. 71 (Comox Valley)

Board of Education

607 Cumberland Road
Courtenay, B.C. V9N 7G5
Fax (250) 334 4472
Telephone (250) 334 5502

September 26, 2017

Summer 2017 – as Board Chair, on behalf of the Board of Education, invitations were extended to local MLA's – Ronna-Rae Leonard (Courtenay – Comox) and Scott Fraser (Alberni - Pacific Rim) inviting each of them to meet with our board. Ms. Leonard and Mr. Fraser have accepted our invitation and we look forward to working with them to enrich and improve funding for public education.

I have also extended an invitation to Minister of Education Rob Fleming. In a conversation with Mr. Fleming, we talked about the many issues facing our district. While we acknowledged the positive, I did bring to his attention the funding formula that has been an on-going challenge for our district. The ministry is embarking on a year long review of how to fund public education and it is important that our board and district provide input into this process. We will be meeting with Mr. Fleming and ministry staff to bring our voice to the table on funding for public education, advocating for full funding of our capital projects/operational needs (such as classrooms, desks, textbooks, paper etc) and will also include the seismic upgrade for Lake Trail School. We hope to meet with Mr. Fleming in the near future and look forward to a positive working relationship.

School District No. 71 (Comox Valley)

Board of Education

607 Cumberland Road
Courtenay, B.C., V9N 7G5
Fax (250) 334-5552
Telephone (250) 334-5528

June 27, 2017

Ms. Ronna-Rae Leonard, MLA
Courtenay/Comox NDP

Email: ronna-rae.leonard.mla@leg.bc.ca

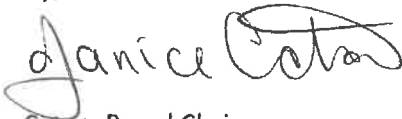
Dear Ms. Leonard:

On behalf of the Board of Education, School District 71 (Comox Valley), we would like to take this opportunity to congratulate you on your recent election representing Courtenay/Comox.

The Board would like to invite you to meet with them collectively to share with you the many initiatives that we have in place which support our students and public education.

We look forward to hearing from you and working with you to arrange a date if you might be available in the Fall of 2017.

Sincerely,



Janice Caton, Board Chair
School District No. 71 (Comox Valley)

JD:dp

School District No. 71 (Comox Valley)

Board of Education

607 Cumberland Road
Courtenay, B.C., V9N7G5
Fax (250) 334-5552
Telephone (250) 334-5528

June 27, 2017

Mr. Scott Fraser MLA
Mid Island - Pacific Rim NDP

Email: scott.fraser.mla@leg.bc.ca

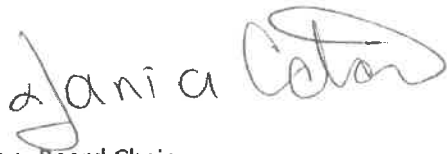
Dear Mr. Fraser:

On behalf of the Board of Education, School District 71 (Comox Valley), we would like to take this opportunity to congratulate you on your recent election representing the Mid-Island – Pacific Rim.

The Board would like to invite you to meet with them collectively to share with you the many initiatives that we have in place which support our students and public education.

We look forward to hearing from you and working with you to arrange a date if you might be available in the Fall of 2017.

Sincerely,



Janice Caton, Board Chair
School District No. 71 (Comox Valley)

JD:dp

School District No. 71 (Comox Valley)

Board of Education

607 Cumberland Road
Courtenay, B.C., V9N 7G5
Fax (250) 334-5552
Telephone (250) 334-5528

July 31, 2017

Honourable Rob Fleming
Education Minister
BC Ministry of Education
Email: educ.minister@gov.bc.ca

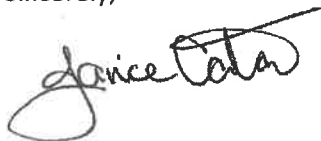
Dear Honourable Minister:

On behalf of the Board of Education, School District 71 (Comox Valley), we would like to take this opportunity to congratulate you on your recent appointment as BC's Minister of Education.

The board would also like to invite you to our district so that we can collectively share with you the many initiatives that we have in place which support our students and public education.

Personally, I would like to thank you for taking the time to call me as board chair. It is important for boards of education to liaise with the Minister of Education in order to share ideas, challenges and to enable understanding of each other's points of view.

Sincerely,



Janice Caton, Board Chair
School District No. 71 (Comox Valley)

JD:dp



September 9, 2017

Mr Jeff Taylor, Principal
Mark R Isfeld High School
1551 Lerwick Road
Courtenay, BC
V9N9B5

Dear Mr Taylor,

As President of the Rotary Club of Comox, I'm writing to inform you about an award that we presented on July 6, 2017.

Our Rotary District 5020 Governor, Tom Carroll visited our club on that date and presented a trophy to members of the Mark R Isfeld Interact Club, in tribute to these Youth Leaders who are Making a Difference in the World. Our Rotary Club is extremely proud of Interact's members for their commitment to giving youth in Honduras a hand up to be successful in getting an education, thereby elevating hopes of ending their families' poverty cycle.

The attached citation detailing their achievements was read by DG Tom.

The funding and projects undertaken by Interact are truly ambitious. Indeed, many Rotary Clubs are challenged to do as much. Through their activities, Interact members develop philanthropic, project management, and leadership skills. Along with their academic learning, what better skills for living could we give these young people?

Mentors Brian Mather and Cathy Snyder are to be commended for their guidance. These two exceptional Rotarians love their Interact involvement and are dedicated to engendering the concepts of giving back and to helping Interact be successful each year.

The Rotary Club of Comox shares your pride in Isfeld Interact. We hope you can display the trophy in a place where other students can be inspired to join in or to exemplify similar values.

Thank you for creating a school environment in which there is room for these kinds of endeavours by your students. We hope their activities will create proud Secondary School memories and promote lifelong dedication to Service above Self.

Sincerely,

A handwritten signature in black ink, appearing to read "Joanne Coyle", is written over a faint, illegible stamp.

Joanne Coyle
2017-2018 President
Rotary Club of Comox

ROTARY CLUB OF COMOX COMBINED CUMBERLAND CENTENNIAL AND COMOX MEETING July 6, 2017

PRESENTATION OF INTERACT TROPHY AND AWARD

As you know, Interact is Rotary International's service club for young people ages 12 to 18. Interact clubs are sponsored by individual Rotary clubs, which provide support and guidance, but they are self-governing and self-supporting. Interact members have opportunity to develop leadership skills while discovering the power of Service above Self.

The Mark R Isfeld Interact Club at Isfeld Secondary School here in the valley, sponsored by the Rotary Club of Comox, is an exceptional club.

I would ask you all to welcome to the front representatives of this great club:

Maya Erickson, Incoming Co-President
Jordana Hadfield, Incoming Co-President
Alyssa Erickson, Past Co-President, and
Tyra Legendre, Co-Treasurer.

In June 2015, the Club accepted the challenge from Comox Rotarian Brian Mather to raise \$10,000 USD to replace part of a school roof in San Nicolas, Honduras that he had seen firsthand on a Rotary mission trip. Over time, the roof had leaked and the ceiling tiles had become moldy. There was asbestos throughout. Through participating in a variety of activities such as bake sales, anti-drinking and driving ad campaigns, doing odd jobs, volunteering at events, gaining the support of other Interact clubs (Vanier, Highland and Carihi), and from Comox Rotary through a District Grant, the money was raised and the work was completed on time for the new Honduras school year. Every penny raised by the students was used on the project.

With labour supplied by the people of San Nicolas, and with the support of the local Honduras Rotary Club, the money was able to be extended to cover a complete school makeover. The entire school roof and interior ceiling was replaced, the whole school received a fresh coat of paint, two additional latrines were added to the existing ones, and 80 school desks were purchased. Talk about "Making a Difference"!

Two Interactors, Kalyssa Heinrich and Michelle Ko, travelled at their own expense to Honduras in April 2016 along with Comox Rotarians Cathy Snyder and Brian Mather to witness the results of their fundraising efforts. While they were there, the group visited other schools with equally dire needs. They decided that there is more to be done – and being an Interact Club that believes "We can do that!" – they set about the task.

This year, the club has just finished a project in the remote community of Rio Negro in Honduras, renovating a building to become a community resource centre attached to the local school. This centre is being provided with books, shelves, and other resources in a combined project with the Rotary Club of Comox. And, as the government provides food for student hot lunches to schools that have kitchens, they also funded a small school to build a lunch kitchen. This was completed in May.

In the past, the Club has worked to create a more environmentally friendly Idle Free zone at their school. Each holiday season, it runs an Anti-Drinking and Driving ad campaign. Hallowe'en sees the students collecting food for the local Food Bank in their "We Scare Hunger" campaign. The Club annually provides a \$500 scholarship award to a grad student who participates in extracurricular activities and has demonstrated service to school and community.

And, of course there is the Alternatives and Opportunities Program that provides education scholarships and support to the poorest of the poor children in and around Tegucigalpa. For eight years, Interact has provided funds and as its largest single donor, this year sent \$6,000 USD that the club raised at their annual Gala Auction.

This is very impressive. I'd like to ask their Rotary mentors to join them: Cathy Snyder, Brian Mather.

As District Governor, it gives me great pleasure to say thank you and bring congratulations from Rotary International and from District 5020 - and to present the Interact Club with this token of esteem for your hard work and dedication. You are truly "Youth Making a Difference".



British Columbia
School Trustees
Association

September 1, 2017

The Honourable Claire Trevena
Minister of Transportation & Infrastructure
PO Box 9055
Victoria, BC
V8W 9E2, Canada

Dear Minister Trevena,

RE: Consultation Before BC Ferries Schedule Changes

During the BC School Trustees Association's spring 2017 Annual General Meeting, our member Boards of Education passed a significant resolution calling for consultation before BC Ferries schedule changes.

The motions passed by our membership follows:

That BCSTA urge the Ministry of Transportation and Infrastructure to consult with local school districts and the Ministry of Education before implementing any BC Ferries schedule changes to determine if there is any significant impact on students.

When ferry schedules were changed in the past, often with several sailings being terminated, it was done without consultation with local school districts. The effects of these decisions were widespread, with fieldtrips, travel between schools for social and cultural opportunities, extra-curricular activities and the ability for specialist teachers and guest speakers to visit schools on the islands all being negatively impacted by these changes.

Furthermore, families wanting to take part in activities now need to leave earlier and stay later, and there is now no assurance that students will be able to board ferries due to limited space. This has also impacted bottom lines, with school districts having to pay more for staff time and travel.

Premier John Horgan's mandate letter to you emphasised the government's commitment to ensuring "that children get access to the quality public education they need to succeed..." With respect to the issues outlined above, and in the spirit of that commitment to students, I invite you to work together with potentially impacted local school districts, along with the Ministry of Education, prior to making future changes to the BC Ferries schedule so that we may minimize negative impacts on students.

Thank you for your consideration of this request. We look forward to hearing from you regarding any possibilities or proposals that you may have surrounding this important concern.

Sincerely,

A handwritten signature in black ink, appearing to read "G B Swan". The signature is fluid and cursive, with the first letters of each name being capitalized and prominent.

Gordon Swan
President
BC School Trustees Association

Enclosure

cc: BCSTA Member Boards of Education

15. CONSULTATION BEFORE BC FERRIES SCHEDULE CHANGES

SUBMITTED BY: SD 71 (Comox Valley)

BE IT RESOLVED:

That BCSTA urge the Ministry of Transportation and Infrastructure to consult with local school districts and the Ministry of Education before implementing any BC Ferries schedule changes to determine if there is any significant impact on students.

RATIONALE:

The ferry schedule was changed and several sailings were eliminated without any consultation process with school districts.

This has meant:

- a) reduced opportunities for students to take part in field trips.
- b) the inability of students to travel between schools to maximize cultural and social opportunities. For example, in School District 71, there was a time when students from Denman Island and Hornby Island could go back and forth between the 2 islands but this is no longer as accessible as it once was.
- c) as a result of the current ferry schedule, senior secondary students are limited in the extra-curricular activities they can access.
- d) there is a reduced ability for specialist teachers and guest speakers to visit the islands.
- e) when planning field trips, there is no assurance that students will be able to board the ferry. For example, schools and parents may spend money for bus transportation and bookings at venues but students may not be able to make it on the ferry as ferry sailings are crowded now that sailings are less frequent. The field trips schools organize that involve ferry travel (e.g. trips to the recreation centres and museums) usually have to start before the start of the school day (e.g. 7:40 am ferry) and end after the school day ends (e.g. 4:30 pm) so there are increased costs to parents and staff. In addition, students are often tired after a long day.
- f) families wanting to take part in activities that are part of their child's learning plans have to leave earlier and stay later if ferry travel is involved.
- g) increased costs to the school district for staff time/travel.
- h) morning ferry traffic is unpredictable as there are large trucks, construction materials etc. on the ferries and this makes it difficult for staff to ensure that they will arrive on time if they travel to work via ferry.



**THE BOARD OF EDUCATION OF
SCHOOL DISTRICT NO. 58 (NICOLA-SIMILKAMEEN)**

ADMINISTRATION OFFICE

**Stephen McNiven, Superintendent of Schools
Kevin Black, C.P.A., C.G.A., Secretary Treasurer**

P.O. Box 4100, 1550 Chapman Street, Merritt, B.C., V1K 1B8, Phone: (250) 378-5161, Fax: (250) 378-6263

July 4, 2017

School District No. 71 (Comox Valley)
807 Cumberland Road
Courtney, BC
V9N 7G5

Attention: Sheldon Lee, Acting Secretary Treasurer

Dear Mr. Lee:

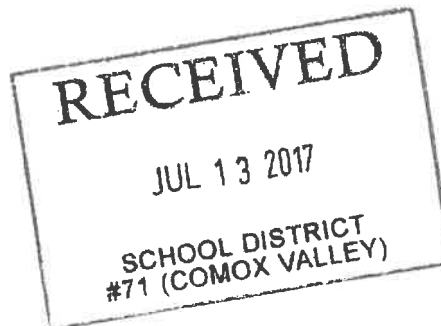
On behalf of School District No. 58 (Nicola-Similkameen) I would like to take this opportunity to thank you, your IT department and their crew, for allowing two of our technicians to come and view your System Center Configuration Manager. We would like to thank in particular, your IT Manager Josh Porter and your SCCM tech Darren Leary.

Your team provided invaluable technical information, tools and insight for our district to utilize as we move forward with the rollout of SCCM. They were exceptionally open and patient with our Techs, answering questions and providing access to understanding firsthand, the system and its capabilities. Our team was very impressed with the professionalism and courtesy extended to them and came away with a greater knowledge and appreciation of the program.

Yours truly,

Kevin Black, C.P.A., C.G.A.
Secretary Treasurer

KB/jy



School District No. 71 (Comox Valley)

Board of Education

607 Cumberland Road
Courtenay, B.C. V9N7G5
Fax (250) 334 4472
Telephone (250) 334 5502

September 26, 2017

2017 Canadian School Board Association and National Trustee Gathering on Aboriginal Education

I recently attended the following sessions:

National Trustee Gathering on Aboriginal Education:

Charlene Bearhead, Education Coordinator, National Inquiry into Murdered and Missing Indigenous Women and Girls, Keynote Address: *Leading the Way Together: Walking Side by Side* – at a pivotal time in Canada's history, education is more important than ever before. Charlene is the former education leader for the National Centre for Truth and Reconciliation. She provided trustees and educators with examples of innovative relational work from across the country and shared not only ideas of how to engage the community but also shared challenges and examples of where we are failing our students. Charlene was honest and did not hesitate to challenge us on the failings of the public education system with many of our Aboriginal students. There is a lot more work that needs to be done as we move forward on a year of Truth and Reconciliation in our schools.

Other speakers included:

Denise Augustine, Director of Aboriginal Education and Learner Engagement, SD 79 (Cowichan)
– *Nuts'amaat Shqwaluwun – One Heart, One Mind*

Don Avison: Closing Plenary: *Aboriginal Education: does the Federal Government have a Better Chance of Getting it Right This Time*

Dr. Scott Benwell and Kaleb Child, Musgam'dzi, Field Liaisons, Aboriginal Education,
Ministry of Education – *Equity in Action* supporting our Aboriginal students.

Canadian School Board Association:

Mohamed Fahmy, Keynote Speaker (CSBA) – is an award winning journalist, unjustly jailed for 438 days in an Egyptian prison. Mohamed spoke about his experience, Middle East politics, ISIS, free speech and the ongoing struggle for human rights. He also talked about the importance of education. I had the privilege of meeting Mr. Fahmy following his session and we discussed how important it is to engage all students; students who do not fit in; and how social media plays a role in disenfranchised youth today. His book titled *“The Marriott Cell”* is well worth reading.

Other speakers included:

David King - former Alberta Minister of Education and Chairman of Councils, Minister of Education, *Minding the “Public” in Public Education*

Corey O'Soup - Advocate for Children and Youth, Government of Saskatchewan, *The Role of Advocacy in Education, Working Together for Positive Outcomes for Indigenous Youth*

Yong Zhao - Distinguished professor and international speaker on innovation within education, Keynote Address: *Perils or Promises: Education in the Age of Smart Machines*

School District No. 71 (Comox Valley)

607 Cumberland Road
Courtenay, B.C. V9N 7G5
Fax (250) 334 4472
Telephone: (250) 334-5528

Office of the Superintendent of Schools

Briefing Note – Student Input and Consultation into the Governance Process

September 26, 2017

Background

The concept of boards of education acquiring information from students to make better informed decisions is relatively common across the province. The practice taken to involve students in supporting or being part of board governance also varies from district to district.

In a scan of school district policies (throughout the province), four (4) formal policies, administrative procedures and guidelines were discovered. District involvement of students ranged from formally appointing a student trustee to providing input into decisions through a district student council, responding to board surveys and other less formal mechanisms.

The board has a number of potential options to consider to enable student input. Examples are:

1. Appoint a Student Trustee (non-voting)
2. Monthly structured Student Roundtable with representation from each secondary school
3. Monthly Ad Hoc Focus Groups (topic dependent) held at each secondary school
4. Intentional sampling of student opinions on school district programming and direction through surveying and round tables/focus groups

Each of these options provides the board with opportunity to access student opinions on a variety of topics. Similarly, each also builds in some limitations.

The board has significant experience with engaging students as prior to the 2016/17 school year, a trustee and the assistant superintendent engaged students in a roundtable format that elicited excellent information that could be used to inform board decisions.

Implications

In determining the option to proceed, the following chart has been developed. Note that this is not an exhaustive list of opportunities or barriers, but provides examples to support board discussion.

Option	Opportunity	Barrier
Appoint Student Trustee	<ul style="list-style-type: none"> • Ensures student participation in governance • Consistent process with same student participating • All trustees engage with student 	<ul style="list-style-type: none"> • Difficult to adopt new process once started • Limits voice of students • Limited involvement as student trustee cannot vote or attend in-camera meetings
<i>Structured Roundtable</i> -- with representation from each secondary school	<ul style="list-style-type: none"> • Involves a larger number of students • Solicits information and opinions from multiple students attending each of the secondary schools • Small group of trustees engage with students 	<ul style="list-style-type: none"> • Not represented at the Board table • May be inconsistent if different students attend • Transportation of students to one site for the roundtable
<i>Structured Focus Groups</i> – Topic dependent & organized at each secondary school	<ul style="list-style-type: none"> • Involves students interested in the topic • Engages (potentially) a large number of students over the year • Small group of trustees engage with students 	<ul style="list-style-type: none"> • Not represented at the Board table • May be inconsistent as different students attend based on interest • Allows targeting of audience that affect them directly
<i>Intentional Sampling of Students</i> -- through surveys and / or focus groups	<ul style="list-style-type: none"> • Opportunity to engage many students at all ages • Easy to implement process • Easy to implement along with focus groups 	<ul style="list-style-type: none"> • No direct trustee involvement with students • Information may not be as rich and detailed

Conclusion

The board has many options available including using more than one option. However, if the goal is to create opportunities for students to provide input into the governance process and advising the board on specific topics, it may be prudent to involve more students in the process. This engagement process would enable the board to receive information from interested students with experience on a particular issue or topic.

Recommendation

THAT the Board of Education direct administration to develop an Administrative Procedure for structured focus groups that define how the board will involve students in the governance process. Accompanying this Administrative Procedure, a yearly planning document will be developed that identifies topics and trustee representation at the focus groups.