

### Public Notice – Board of Education Online Public Meeting


A public meeting of the Board of Education for School District 62 (Sooke) **will be held on September 22, 2020 at 7:00 pm.**

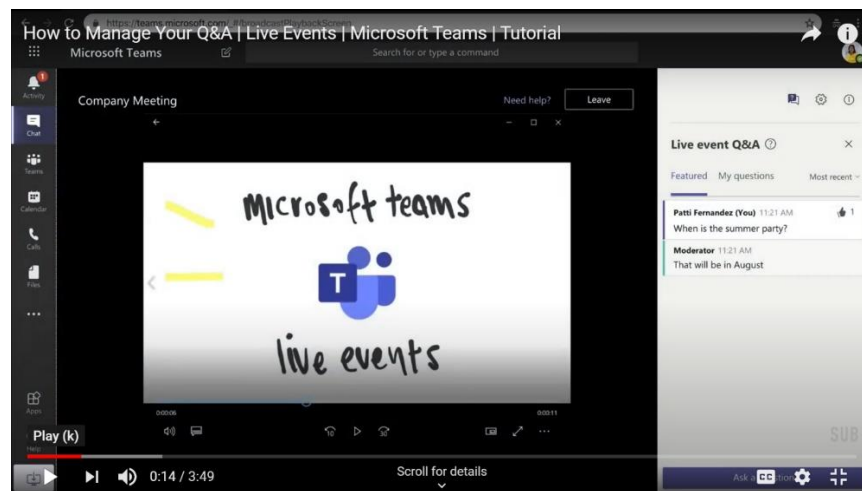
Requirements that limit the size of public gatherings due to the COVID-19 pandemic mean this meeting will proceed differently than they have in the past. The meeting will be conducted online via MS teams. We encourage members of the public to join the LIVE Event.

To participate in the meeting please click on this link: [PublicBoardMeeting-September-22-2020](https://teams.microsoft.com/join/1c7b989-ebb1-4479-b750-c86c9bc98d84)

To guide you, the following is information on how to join a live event in MS Teams.

<https://support.office.com/en-us/article/attend-a-live-event-in-teams-a1c7b989-ebb1-4479-b750-c86c9bc98d84>

- Anyone who has the link can attend the online meeting without logging in to MS Teams.
- Members of the public have the opportunity to ask questions related to agenda items discussed at the meeting:
  - Select the **Q&A**  function on the right side of the screen.
  - When asking a question using the Q&A function, please identify yourself. **Anonymous questions will not be responded to.**
  - Members of the media can direct their questions to the Communications Manager at School District 62 for response following the meeting.



We appreciate your patience as we move to holding these meetings virtually. For those who are unable to join the meetings, they will be recorded and audio will be available upon request following the meeting by emailing [kross@sd62.bc.ca](mailto:kross@sd62.bc.ca).

If you have questions regarding the meeting and how to access it that aren't answered in the link above please email [info@sd62.bc.ca](mailto:info@sd62.bc.ca).



**BOARD OF EDUCATION  
PUBLIC MEETING  
By Live Event**  
[PublicBoardMeeting-September-22-2020](#)  
**September 22, 2020 – 7:00 p.m.**

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**A G E N D A**

**1. CALL TO ORDER AND ACKNOWLEDGMENT OF FIRST NATIONS TERRITORIES**

*Sooke School District acknowledges the traditional territories of the Coast Salish: T'Sou-ke Nation Scia'new Nation and Nuu-chah-nulth: Pacheedaht Nation. We also recognize some of our schools reside on the traditional territory of the Esquimalt Nation and Songhees Nation.  
(words gifted by the three nations SD62 works with)*

**2. AGENDA**

2.1 Call for amendments and additional items

Motion Requested: That the Board of Education adopt the public meeting agenda of September 22, 2020, as presented (or as amended).

**3. MINUTES**

3.1 Call for amendments to minutes

Motion Requested: That the minutes of the September 1, 2020 meeting be adopted as presented (or as amended).

**4. INFORMATIONAL ITEMS AND ANNOUNCEMENTS**

4.1 Board Chair Update – Ravi Parmar

4.2 Return to School Update – Scott Stinson & Harold Cull

**5. EDUCATIONAL PRESENTATIONS**

**6. CORRESPONDENCE & DELEGATIONS**

6.1 Correspondence:

a. Environmental Educators Provincial Specialist Association -Letter to School Trustees of SD 62

6.2 Standing Delegations (STA, CUPE, PVP, SPEAC, CPF, Students) – 5 minutes each

**7. FINANCE, FACILITIES AND SERVICES**

7.1 Audit Committee – Meeting of September 15, 2020 – Wendy Hobbs

Motion Requested: That the Board of Education of School District 62 (Sooke) approve the 19/20 financial statements as presented at the Audit Committee meeting of September 15, 2020.

Motion Requested: That the Board of Education of School District 62 (Sooke) receive the report from the Audit Committee meeting of September 15, 2020.

- 7.2 Resources Committee – Meeting of September 15, 2020 – Bob Beckett  
Motion Requested: That the Board of Education of School District 62 (Sooke) receive the report from the Resources Committee meeting of September 15, 2020.

## **8. EDUCATION PROGRAM**

- 8.1 Education-Policy Committee – Meeting of September 8, 2020 – Bob Phillips  
Motion Requested: That the Board of Education of School District 62 (Sooke) direct staff to explore the expansion of outdoor learning/education for all SD62 students with the intent to understand the resources required to support, develop and implement increased outdoor learning opportunities. The exploration of these opportunities would include: researching outdoor learning/education in other jurisdictions, conducting consultations/surveys with stakeholders' groups including our First Nations partners, and student engagement at all grade levels. Furthermore, staff will provide their findings for discussion at future Education and Policy Committee meetings.

Motion Requested: That the Board of Education of School District 62 (Sooke) receive the report from the Education-Policy Committee meeting of September 8, 2020.

## **9. STUDENTS**

## **10. FOUNDATIONS & GOVERNANCE**

- 10.1 Board Calendar – Ravi Parmar  
10.2 Calendar – Scott Stinson
- Education-Policy Committee Meeting – October 6, 2020
  - Resources Committee Meeting – October 13, 2020
  - SPEAC Meeting – October 21, 2020
  - Board Meeting – October 27, 2020

## **11. ADMINISTRATION**

- 11.1 Superintendent's Report – Scott Stinson

## **12. PERSONNEL**

## **13. UPCOMING EVENTS**

- Non-Instructional Day – September 28, 2020  
Orange Shirt Day – September 30, 2020  
VISTA Fall Conference – October 3, 2020  
BCSTA Chairs Meeting – October 15, 2020

## **14. FUTURE ITEMS**

## **15. QUESTION PERIOD**

Members of the public have the opportunity to ask questions related to agenda items discussed at tonight's meeting using the QA function in MS Teams. Individuals must identify themselves and ask questions directed to the Chair. Members of the media can direct their questions to the Manager, Communications for response following the meeting.

## **16. ADJOURNMENT**

**MINUTES**  
**BOARD OF EDUCATION**  
**PUBLIC MEETING**  
**LIVE MS Teams Event**  
**September 1, 2020 – 7:00 p.m.**

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TRUSTEES: Ravi Parmar, Board Chair                      Bob Beckett, Vice-Chair  
Bob Phillips    Margot Swinburnson  
Allison Watson     Dianna Seaton  
Wendy Hobbs

STAFF: Scott Stinson, Superintendent  
Harold Cull, Secretary-Treasurer  
Stephanie Hedley-Smith, Associate Superintendent  
Dave Strange, Associate Superintendent  
Paul Block, Associate Superintendent  
Dan Haley, Executive Director, HR  
Farzaan Nusserwanji, Executive Director, IT  
Steve Tonnesen, Manager IT Operations

REGRETS:

SECRETARY: Kristina Ross

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**1. CALL TO ORDER**

The meeting was called to order at 7:11 p.m. by the Board Chair. Ravi Parmar acknowledged the traditional territories of the First Nations.

**2. AGENDA**

2.1 Call for amendments and additional items:

87.        MOVED Dianna Seaton/Bob Phillips  
            That the Board of Education of School District 62 (Sooke) adopt the agenda of  
            September 1, 2020 as presented.  
            CARRIED

**3. MINUTES**

3.1 Call for amendments to minutes:

88.        MOVED Bob Phillips/Dianna Seaton  
            That the Board of Education of School District 62 (Sooke) adopt the minutes of  
            the June 23, 2020 meeting as presented.  
            CARRIED

#### 4. INFORMATIONAL ITEMS AND ANNOUNCEMENTS

##### 4.1 Board Chair Update – Ravi Parmar

The Board Chair thanked all staff, students and families of School District 62 for their support and patience during this unprecedented time. He acknowledged the promotion of Farzaan Nusserwanji, Executive Director IT, and thanked the IT team for its continued support. The District will continue to hold its public meeting virtually via MS Teams, looking to the Public Health Officer for future direction.

##### 4.2 Verbal Update on K-12 Restart Plan – Scott Stinson

Scott Stinson provided an update to the Board of Education on the developing Stage 2 Restart Plan. It includes:

- In Class Learning (over 80% of District students indicated that they will return);
- Gradual Transition Through Remote Learning (approximately 12% preferred this method of learning);
- Distributed Learning (approximately 4% of District students preferred this method of learning); and
- Homeschooling (approximately 2% of District students preferred this method of learning-this number may change now there is a remote learning option).

#### 5. EDUCATIONAL PRESENTATIONS

#### 6. CORRESPONDENCE & DELEGATIONS

##### 6.1 Correspondence:

##### a. Letter from FNEESC – Re: Mandatory First Peoples’ Course in the BC K-12 Graduation Program – June 29, 2020

89. MOVED Dianna Seaton/Allison Watson

That the Board of Education of School District 62 (Sooke) receive the Letter from FNEESC and in response send a letter of support for Mandatory First Peoples’ Course in the BC K-12 Graduation Program to the Minister of Education.

CARRIED

##### b. CUPE BC Seamless Day Proposal – August 12, 2020

90. MOVED Wendy Hobbs/Allison Watson

That the Board of Education of School District 62 (Sooke) receive the information from CUPE BC and refer it to the Superintendent to be brought forward to a future Resources Committee Meeting, following the introduction of a Board Policy to deal with childcare.

CARRIED

##### c. Black Lives in SD62 – Educational Materials – June 12, 2020

91. MOVED Bob Phillips/Allison Watson

That the Board of Education of School District 62 (Sooke) receive the correspondence regarding Black Lives in SD 62.

CARRIED

##### 6.2 Standing Delegations (STA, CUPE, PVP, SPEAC, CPF, Students) – 5 minutes each STA – Jennifer Anderson

Jennifer Anderson spoke to the Board of Education regarding feedback that the STA has surrounding the K-12 Restart Plan. Further, she indicated that STA will be surveying members regarding mental health concerns.

CUPE – Amber Leonard

Amber Leonard thanked those CUPE members who worked over the summer to provide a safe, clean and healthy environment for staff members' and students' return. CUPE intends to launch a membership engagement campaign in the new school year, and looks forward to working with the District on the CUPE BC Seamless Day Proposal.

PVP – Jim Lamond

Jim Lamond updated the Board of Education on the activities in the District. They included: Savory Elementary School repaved parking lot; District Fast Track Summer Learning success rate (96%); Colwood Elementary Staff Planning Day, John Stubbs Memorial nature playground installation; Royal Bay Secondary School Expansion Project; and the movement of portables to Belmont Secondary School.

SPEAC – Cendra Beaton

Cendra Beaton thanked the Board of Education, and the Leadership Team, for its work on the K-12 Restart Plan. SPEAC communicated with a large number of District families who required clarification on the Restart Plan. Further details pertaining to the start of the school year will be provided by individual schools.

Canadian Parents for French – Amanda Culver

Amanda Culver indicated that CPF also communicated with a large number of District families regarding the restart and concerns that families had. She indicated that the CPF Annual General Meeting is occurring virtually on September 19, 2020.

Students

No delegation.

**7. FINANCE, FACILITIES AND SERVICES**

**7.1 Report on the Resources Committee – Meeting held on August 26, 2020**

Trustee Hobbs provided the Board of Education with an overview of the Resources Committee Meeting.

92. MOVED Wendy Hobbs/Bob Phillips  
That the Board of Education of School District 62 (Sooke) receive the report from the Resources Committee meeting of August 26, 2020.  
CARRIED

**8. EDUCATION PROGRAM**

**8.1 Report on the Education Policy Committee – Meeting held on August 25, 2020**

Trustee Phillips provided the Board of Education with an overview of the Education Policy Committee Meeting.

93. MOVED Bob Phillips/Allison Watson  
That the Board of Education of School District 62 (Sooke) approve BAA course Automotive Service and Repair 11.  
CARRIED
94. MOVED Bob Phillips/Dianna Seaton  
That the Board of Education of School District 62 (Sooke) approve BAA course Automotive Service and Repair 12.

CARRIED

95. MOVED Bob Phillips/Dianna Seaton  
That the Board of Education of School District 62 (Sooke) receive the report from the Education Policy Committee meeting of August 25, 2020.  
CARRIED (Allison Watson absent)

**9. STUDENTS**

**10. FOUNDATIONS & GOVERNANCE**

**11. ADMINISTRATION**

**11.1 Superintendent's Report – Scott Stinson**

Scott Stinson provided an update to the Board of Education connected to the District's Strategic Plan goals of learning, engagement and growth. In addition to developing the K-12 Restart Plan, the District has been engaged in other activities. The Leadership Team has just completed a District Online Training Course: Return to School Through a Trauma Lens. Furthermore, the District has been in constant communication with the Minister of Education, its Partner Groups (STA, CUPE, PVP, SPEAC) and staff during the summer in an effort to maximize district engagement. The Royal Bay Secondary School Expansion has been completed for 2020-2021 school year. In addition, the contract for the Pexsisen Elementary School and the Centre Mountain Lellum Middle School new school build has been awarded. The tentative completion date for the new schools is July 20, 2022.

**12. PERSONNEL**

**13. UPCOMING EVENTS**

September 7, 2020 – Labour Day

**14. FUTURE ITEMS**

**15. QUESTION PERIOD**

Members of the public have the opportunity to ask questions related to agenda items. All media questions can be directed to the Manager, Communications for follow-up and response.

**16. ADJOURNMENT**

The meeting was adjourned at 8:36 p.m.

Certified Correct:

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Chairperson of the Board

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Secretary-Treasurer



**EEPSA**  
Environmental Educators  
Provincial Specialist Association

A Provincial Specialist  
Association of the BC  
Teachers' Federation



Dear School Trustees of SD 62:

We are the Salish Sea chapter of the Environmental Educators Provincial Specialist Association (EEPSA). We are a group of teachers from school districts 61, 62, 63 and 64, working together to help support and engage outdoor environmental education. The Covid-19 pandemic has created challenges for education and many educators are wanting to do more of their teaching outside. We are hearing from teachers and parents who are concerned about the ventilation systems in the schools and who have safety concerns surrounding cohort numbers and the lack of social distancing within the buildings. As Doctor Henry says, "Fewer faces and bigger spaces" is what is required to allow our school systems to stay safe. What better way to find a bigger space with better ventilation and a healthy vitamin-giving, germ-killing environment than to take your class outside?

Our Salish Sea EEPSEA chapter would like to help you develop good systems to support teachers, staff, parents and students to get the most out of their education in a safe and healthy way, outdoors. We have lifelong environmental educators in our midst, and we have developed many strategies and resources for delivering lessons outside. We would love to share these ideas more widely. If you are planning (and we hope you are) to spend money to provide teachers with tools and infrastructure to help take students out of the classroom more, then please let us help you review those items so the money is spent on tools that will be useful to teachers. For example, outdoor seating and covered areas (both temporary and permanent), extra clothing stashes (boots & raingear) that can be checked out and providing tools such as backpacks or buckets with learning materials and safety gear for teachers or students are two things that are top of mind for us as educators.

We are also working to provide professional development, resource documents and materials to help support teachers, including:

- Top ten tips for getting students outside
- Demos and examples of teacher backpack kits or student materials (ie waterproof buckets)
- Activities to do in the school yard, or in your local community or park for all ages
- Risk management tips and making a school-based outdoor safety plan
- Links to outside organizations that have even more ideas!

As an executive, we would like to have a conversation with you about items to be purchased, plans to develop further, and best practices for outdoor education. We would like to work with you to make sure the resources and systems are in place that are needed at this time. We are ready with our solutions. Please contact us at [salishseaeepsa@gmail.com](mailto:salishseaeepsa@gmail.com) or through our



personal school emails to begin a conversation of how we can support you during these unprecedented times.

Warm regards,  
Salish Sea EEPSEA Executive

Chloe Faught (President): [cfaught@saanichschools.ca](mailto:cfaught@saanichschools.ca)  
Kiersten Brookes (Vice President): [kbrookes@sd61.bc.ca](mailto:kbrookes@sd61.bc.ca)  
Gillian Petrini (Secretary) [gpetrini@sd61.bc.ca](mailto:gpetrini@sd61.bc.ca)  
Joanna Linger (Treasurer) [jlinger@saanichschools.ca](mailto:jlinger@saanichschools.ca)  
Dayna Christ-Rowling (Pro-D Chair) [dchristrowling@sd62.bc.ca](mailto:dchristrowling@sd62.bc.ca)  
Lisa Lockerbie (Membership) [llockerbie@sd62.bc.ca](mailto:llockerbie@sd62.bc.ca)  
Greg Barmby (Member at large) [gbarmby@sd61.bc.ca](mailto:gbarmby@sd61.bc.ca)  
Lara Kremler (Member at large) [lkremler@sd61.bc.ca](mailto:lkremler@sd61.bc.ca)



**AUDIT COMMITTEE**  
**School Board Office – Conference Room**  
**3143 Jacklin Road**  
**September 15, 2020 – 4:00 p.m.**

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**A G E N D A**

**1. CALL TO ORDER AND ACKNOWLEDGMENT OF FIRST NATIONS TERRITORIES**

*We are honoured to be meeting on the traditional territories of the Coast Salish, specifically Esquimalt Nation, Songhees Nation, and acknowledge the three nations SD62 works with directly in our schools: Scia'new Nation, Coast Salish, and T'Sou-ke Nation; including the West Coast Pacheedaht Nation, Nuu-chah-nulth.  
 (words gifted by the three nations SD62 works with)*

**2. REPORT** – from June 9<sup>th</sup> as received by the Board on June 23, 2020

**3. PRESENTATIONS**

**4. NEW BUSINESS**

- 4.1 Committee Chair Election – Harold Cull
- 4.2 Audit Findings Report – Lenora Lee (KPMG)
- 4.3 19/20 Financial Statements – Sarah Burden (KPMG)

**Motion Requested:** That the Board of Education of School District 62 (Sooke) approve the 19/20 financial statements as presented at the Audit Committee meeting of September 15, 2020.

- 4.4 Financial Statement Discussion and Analysis - Staff
- 4.5 In-camera meeting with External Auditors – Trustees and Joan Axford only
- 4.6 Internal Audit Findings Report – Organizational Capacity (MNP)
- 4.7 Internal Audit Capital Projects – Audit Plan (MNP)
- 4.8 In-camera meeting with Internal Auditors – Trustees and Joan Axford only

**Motion Requested:** That the Board of Education of School District 62 (Sooke) receive the report from the Audit Committee meeting of September 15, 2020.

**5. ADJOURNMENT**

**6. NEXT MEETING DATE:** November 17, 2020

Audited Financial Statements of

# **School District No. 62 (Sooke)**

And Independent Auditors' Report thereon

June 30, 2020

June 30, 2020

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## MANAGEMENT REPORT

Version: 1734-9989-8006

### Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 62 (Sooke) 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. 62 (Sooke) (called the "Board") is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial statements on a quarterly basis and externally audited financial statements yearly.

The external auditors, KPMG LLP, 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. 62 (Sooke) 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. 62 (Sooke)

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Signature of the Chairperson of the Board of Education

Date Signed

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Signature of the Superintendent

Date Signed

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Signature of the Secretary Treasurer

Date Signed

# School District No. 62 (Sooke)

## Statement of Financial Position

As at June 30, 2020

	2020 Actual	2019 Actual
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	26,020,112	23,395,777
Accounts Receivable		
Due from Province - Ministry of Education	4,372,504	1,699,046
Due from Province - Other	22,773	20,733
Due from First Nations	528,739	
Other (Note 3)	533,215	619,554
Portfolio Investments (Note 5)	-	133,447
<b>Total Financial Assets</b>	<b>31,477,343</b>	<b>25,868,557</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities		
Due to Province - Other	21,793	333,793
Other (Note 5)	14,597,575	8,362,856
Unearned Revenue (Note 6)	3,327,542	4,317,878
Deferred Revenue (Note 7)	1,408,495	1,380,559
Deferred Capital Revenue (Note 8)	197,712,052	186,713,865
Employee Future Benefits (Note 9)	4,513,103	3,946,934
<b>Total Liabilities</b>	<b>221,580,560</b>	<b>205,055,885</b>
<b>Net Debt</b>	<b>(190,103,217)</b>	<b>(179,187,328)</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 10)	322,201,769	284,540,111
Restricted Assets (Endowments) (Note 12)	673,449	642,839
Prepaid Expenses (Note 4)	3,758,600	2,913,147
Other Assets	-	100,000
<b>Total Non-Financial Assets</b>	<b>326,633,818</b>	<b>288,196,097</b>
<b>Accumulated Surplus (Deficit) (Note 22)</b>	<b>136,530,601</b>	<b>109,008,769</b>

Contractual Obligations (Note 16)

Contractual Rights (Note 17)

Contingent Assets (Note 18)

Contingent Liabilities (Note 19)

Approved by the Board

\_\_\_\_\_  
Signature of the Chairperson of the Board of Education

\_\_\_\_\_  
Date Signed

\_\_\_\_\_  
Signature of the Superintendent

\_\_\_\_\_  
Date Signed

\_\_\_\_\_  
Signature of the Secretary Treasurer

\_\_\_\_\_  
Date Signed

# School District No. 62 (Sooke)

Statement of Operations  
Year Ended June 30, 2020

	2020 Budget (Note 20) \$	2020 Actual \$	2019 Actual \$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	139,882,030	<b>150,729,507</b>	138,267,744
Other		<b>9,000</b>	22,000
Municipal Grants Spent on Sites	582,000	<b>1,242,000</b>	350,000
Tuition	6,970,260	<b>6,413,919</b>	7,023,433
Other Revenue	5,666,841	<b>4,164,566</b>	5,075,789
Rentals and Leases	388,500	<b>358,415</b>	436,237
Investment Income	386,992	<b>434,036</b>	393,681
Amortization of Deferred Capital Revenue	7,369,239	<b>7,456,218</b>	7,328,966
Amortization of Deferred Capital Revenue - for lease	61,477	<b>61,477</b>	61,477
<b>Total Revenue</b>	<b>161,307,339</b>	<b>170,869,138</b>	158,959,327
<b>Expenses (Note 21)</b>			
Instruction	119,633,827	<b>115,785,537</b>	109,963,400
District Administration	4,951,476	<b>4,623,740</b>	4,272,160
Operations and Maintenance	19,922,284	<b>19,920,711</b>	20,849,356
Transportation and Housing	3,069,966	<b>3,047,928</b>	3,003,259
<b>Total Expense</b>	<b>147,577,553</b>	<b>143,377,916</b>	138,088,175
<b>Surplus (Deficit) for the year, before endowment contributions</b>	<b>13,729,786</b>	<b>27,491,222</b>	20,871,152
<b>Endowment Contributions</b>		<b>30,610</b>	
<b>Surplus (Deficit) for the year</b>	<b>13,729,786</b>	<b>27,521,832</b>	20,871,152
<b>Accumulated Surplus (Deficit) from Operations, beginning of year</b>		<b>109,008,769</b>	88,137,617
<b>Accumulated Surplus (Deficit) from Operations, end of year</b>		<b>136,530,601</b>	109,008,769

# School District No. 62 (Sooke)

## Statement of Changes in Net Debt

Year Ended June 30, 2020

	2020 Budget (Note 20) \$	2020 Actual \$	2019 Actual \$
<b>Surplus (Deficit) for the year</b>	13,729,786	<b>27,521,832</b>	20,871,152
<b>Effect of change in Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets	(2,010,017)	<b>(45,915,188)</b>	(30,539,108)
Amortization of Tangible Capital Assets	8,141,113	<b>8,253,530</b>	8,138,805
<b>Total Effect of change in Tangible Capital Assets</b>	6,131,096	<b>(37,661,658)</b>	(22,400,303)
Acquisition of Prepaid Expenses		<b>(1,601,783)</b>	(694,853)
Use of Prepaid Expenses		<b>756,330</b>	793,873
Acquisition of Other Assets			(100,000)
Use of Other Assets		<b>100,000</b>	
Endowment Contributions		<b>(30,610)</b>	
<b>Total Effect of change in Other Non-Financial Assets</b>	-	<b>(776,063)</b>	(980)
<b>(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)</b>	<u>19,860,882</u>	<b>(10,915,889)</b>	(1,530,131)
<b>Net Remeasurement Gains (Losses)</b>			
<b>(Increase) Decrease in Net Debt</b>		<b>(10,915,889)</b>	(1,530,131)
<b>Net Debt, beginning of year</b>		<b>(179,187,328)</b>	(177,657,197)
<b>Net Debt, end of year</b>		<b>(190,103,217)</b>	(179,187,328)



# School District No. 62 (Sooke)

Statement of Cash Flows  
Year Ended June 30, 2020

	2020 Actual	2019 Actual
	\$	\$
<b>Operating Transactions</b>		
Surplus (Deficit) for the year	27,521,832	20,871,152
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(3,117,898)	206,254
Prepaid Expenses	(745,453)	(980)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	5,922,720	2,135,821
Unearned Revenue	(990,337)	(834,238)
Deferred Revenue	27,936	292,186
Employee Future Benefits	566,169	479,968
Amortization of Tangible Capital Assets	8,253,530	8,138,805
Amortization of Deferred Capital Revenue	(7,456,218)	(7,328,966)
Recognition of Deferred Capital Revenue Spent on Sites	(25,285,205)	(19,891,360)
Deferred Capital Revenue Transferred to Revenue	(1,029,310)	(1,392,966)
Amortization of Deferred Capital Revenue - for lease	(61,477)	(61,477)
<b>Total Operating Transactions</b>	<b>3,606,289</b>	<b>2,614,199</b>
<b>Capital Transactions</b>		
Tangible Capital Assets Purchased	(25,635,105)	(20,378,480)
Tangible Capital Assets -WIP Purchased	(20,280,083)	(10,160,628)
<b>Total Capital Transactions</b>	<b>(45,915,188)</b>	<b>(30,539,108)</b>
<b>Financing Transactions</b>		
Capital Revenue Received	44,830,397	30,255,904
Endowment Contributions	(30,610)	
<b>Total Financing Transactions</b>	<b>44,799,787</b>	<b>30,255,904</b>
<b>Investing Transactions</b>		
Investments in Portfolio Investments	133,447	(1,586)
<b>Total Investing Transactions</b>	<b>133,447</b>	<b>(1,586)</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>2,624,335</b>	<b>2,329,409</b>
<b>Cash and Cash Equivalents, beginning of year</b>	<b>23,395,777</b>	<b>21,066,368</b>
<b>Cash and Cash Equivalents, end of year</b>	<b>26,020,112</b>	<b>23,395,777</b>
<b>Cash and Cash Equivalents, end of year, is made up of:</b>		
Cash	9,879,298	12,112,279
Cash Equivalents	16,140,814	11,283,498
	<b>26,020,112</b>	<b>23,395,777</b>

## **NOTE 1            AUTHORITY AND PURPOSE**

The School District, established on April 12, 1946 operates under authority of the *School Act* of British Columbia as a corporation under the name of "The Board of Education of School District No. 62 (Sooke)", and operates as "School District No. 62 (Sooke)." 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. 62 (Sooke) is exempt from federal and provincial corporate income taxes.

The COVID 19 outbreak was declared a pandemic by the World Health Organization in March 2020 and has had a significant financial, market and social dislocating impact worldwide. Under direction of the Provincial Health Officer, all schools suspended in-class instruction in March 2020 and the District remained open to continue to support students and families in a variety of ways. Parents were given the choice to send their children back to school on a gradual and part-time basis beginning June 1 with new health and safety guidelines. The ongoing impact of the pandemic presents uncertainty over future cash flows, may have a significant impact on future operations including decreases in revenue, impairment of receivables, reduction in investment income and delays in completing capital project work. As the situation is dynamic and the ultimate duration and magnitude of the impact are not known, an estimate of the future financial effect on the District is not practicable at this time.

## **NOTE 2            SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

### **a) Basis of Accounting**

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

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

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

### **b) Basis of Consolidation**

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

The School District has entered into trust activities with some employees; these are described in Note 13.

**NOTE 2          SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)****c) Cash and Cash Equivalents**

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

**d) Accounts Receivable**

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

**e) Portfolio Investments**

Portfolio investments include investments in GIC's that have a maturity of greater than 3 months at the time of acquisition. GIC's are reported at cost.

**f) Unearned Revenue**

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

**g) Deferred Revenue and Deferred Capital Revenue**

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

Funding received for the acquisition of depreciable tangible capital assets is recorded as deferred capital revenue and amortized over the life of the asset acquired as revenue in the statement of operations. This accounting treatment is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer contains a stipulation that creates a liability in which case the transfer is recognized as revenue over the period that the liability is extinguished.

**NOTE 2            SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)****h) Employee Future Benefits**

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

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, retirement/severance, and death benefits. The benefits cost is actuarially determined using the projected unit credit method pro-rated on service and using management's best estimate of expected salary escalation, termination rates, retirement rates and mortality. The discount rate used to measure obligations is based on the cost of borrowing. The cumulative unrecognized actuarial gains and losses are amortized over the expected average remaining service lifetime (EARSLS) of active employees covered under the plan.

The most recent valuation of the obligation was performed at March 31, 2019 and projected to March 31, 2022. The next valuation will be performed at March 31, 2022 for use at June 30, 2022. For the purposes of determining the financial position of the plans and the employee future benefit costs, a measurement date of March 31 was adopted for all periods subsequent to July 1, 2004.

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

**i) Liability for Contaminated Sites**

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. A liability for remediation of contaminated sites is recognized when a site is not in productive use and all the following criteria are met:

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

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

**NOTE 2            SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)****j) Tangible Capital Assets**

The following criteria apply:

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

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

**k) Capital Leases**

Leases that, from the point of view of the lessee, transfer substantially all the benefits and risks incident 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.

**l) Prepaid Expenses**

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

**NOTE 2      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*continued*)****m) Funds and Reserves**

Certain amounts, as approved by the Board are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund when approved (see Note 14 – Interfund Transfers and Note 22 – Accumulated Surplus).

**n) Revenue Recognition**

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

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

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

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

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

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

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

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

**NOTE 2      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)****o) Expenditures**

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

**Categories of Salaries**

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

**Allocation of Costs**

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

**p) Endowment Contributions**

Endowment contributions are reported as revenue on the Statement of Operations when received. Investment income earned on endowment principal is recorded as deferred revenue if it meets the definition of a liability and is recognized as revenue in the year related expenses (disbursements) are incurred. If the investment income earned does not meet the definition of a liability, it is recognized as revenue in the year it is earned. Endowment assets are reported as restricted non-financial assets on the Statement of Financial Position.

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)****q) 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. The School District does not have any derivative financial instruments.

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. Transaction costs are incremental costs directly attributable to the acquisition or issue of a financial asset or a financial liability. The School District has not invested in any equity instruments that are actively quoted in the market and has not designated any financial instruments to be recorded at fair value. The School District has no instruments in the fair value category.

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

**r) 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, rates for amortization and estimated employee future benefits. Actual results could differ from those estimates.

**NOTE 3 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES**

	June 30, 2020	June 30, 2019
Due from Federal Government	\$ 211,051	\$ 193,754
Payroll accounts receivable	7,496	50,787
School site acquisition charges receivable	109,190	106,236
Other accounts receivable	205,477	268,777
	<b>\$ 533,215</b>	<b>\$ 619,554</b>

**NOTE 4 PREPAID LEASE**

The School District prepaid a long-term lease to the Federal Government for the use of the John Stubbs Memorial School site for 50 years. This lease started on July 1, 2005 and ends on June 30, 2055.

The unamortized balance of the lease represents \$2,156,817 (2019: \$2,218,294) of the prepaid expenses.



**NOTE 5      ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

	June 30, 2020	June 30, 2019
Trade payables	\$ 8,757,292	\$ 3,739,502
Salaries and benefits payable	4,983,382	3,988,899
Accrued vacation pay	856,901	634,455
	<u>\$ 14,597,575</u>	<u>\$ 8,362,856</u>

**NOTE 6      UNEARNED REVENUE**

	June 30, 2020	June 30, 2019
Balance, beginning of year	\$ 4,317,878	\$ 5,152,116
Increase:		
Tuition fees collected	5,423,583	6,318,844
	<u>5,423,583</u>	<u>6,318,844</u>
Decrease:		
Tuition fees recognized	(6,413,919)	(7,023,433)
Academy fees recognized	-	(125,590)
Rental revenue recognized	-	(4,059)
	<u>(6,413,919)</u>	<u>(7,153,082)</u>
Net change for the year	(990,336)	(834,238)
Balance, end of year	<u>\$ 3,327,542</u>	<u>\$ 4,317,878</u>

Unearned revenue includes tuition collected from International students for school terms beginning on or after September 8, 2020. Due to COVID-19 and associated restrictions by the Government of Canada, only students with a study permit application approved on or before March 18, 2020 are able to enter Canada to study. This creates uncertainty regarding students who have paid tuition before June 30, 2020 but do not have approved permits to attend school in Canada. Subsequent to June 30, 2020, tuition refunds of \$19,800 were requested to be repaid. Unearned revenue includes approximately \$1,324,000 of tuition collected by the District for which it is uncertain if students will be able to complete their studies either in person or online, and may result in future refunds of unearned revenue.

**NOTE 7 DEFERRED REVENUE**

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

	June 30, 2020	June 30, 2019
Balance, beginning of year	\$ 1,380,559	\$ 1,088,373
Increase:		
Provincial Grants - Ministry of Education	16,952,943	16,036,111
Other revenue	3,359,261	4,132,928
Investment income	23,580	17,460
	<u>20,335,784</u>	<u>20,186,499</u>
Decrease:		
Transfers to revenue	<u>(20,307,848)</u>	<u>(19,894,313)</u>
	<u>(20,307,848)</u>	<u>(19,894,313)</u>
Net change for the year	27,936	292,186
Balance, end of year	<u>\$ 1,408,495</u>	<u>\$ 1,380,559</u>

**NOTE 8 DEFERRED CAPITAL REVENUE**

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

	June 30, 2020	June 30, 2019
<b>Deferred Capital Revenue Subject to Amortization</b>		
Balance, beginning of year	\$ 176,954,600	\$ 181,655,964
Increases:		
Transfer from deferred capital revenue – capital additions	349,900	440,266
Transfer from deferred capital revenue – work in progress	1,741,945	2,248,813
	<u>2,091,845</u>	<u>2,689,079</u>
Decreases:		
Amortization of deferred capital revenue	(7,456,218)	(7,328,966)
Amortization of long term lease	(61,477)	(61,477)
	<u>(7,517,695)</u>	<u>(7,390,443)</u>
Net change for the year	(5,425,850)	(4,701,364)
<b>Balance, end of year</b>	<b>\$ 171,528,750</b>	<b>\$ 176,954,600</b>
<b>Deferred Capital Revenue - Work In Progress</b>		
Balance, beginning of year	\$ 7,233,345	\$ 800,177
Increases:		
Transfer from deferred capital revenue - unspent	18,674,283	8,681,981
	<u>18,674,283</u>	<u>8,681,981</u>
Decreases:		
Transfer to deferred capital revenue subject to amortization	(1,741,945)	(2,248,813)
	<u>(1,741,945)</u>	<u>(2,248,813)</u>
Net change for the year	16,932,338	6,433,168
<b>Balance, end of year</b>	<b>\$ 24,165,683</b>	<b>\$ 7,233,345</b>

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

	June 30, 2020	June 30, 2019
<b>Deferred Capital Revenue - Unspent</b>		
Balance, beginning of year	\$ 2,525,920	\$ 2,676,589
Increases:		
Provincial Grants - Ministry of Education	43,665,985	29,381,381
Provincial Grants – Other	-	19,593
Other	1,118,167	825,896
Investment income	46,245	29,034
	<u>44,830,837</u>	<u>30,255,904</u>
Decreases:		
Transfer to deferred capital revenue – capital additions	(349,900)	(440,266)
Transfer to deferred capital revenue – work in progress	(18,674,283)	(8,681,981)
Transfer to revenue – site purchases	(25,285,205)	(19,891,360)
Transfer to revenue – expensed costs	(1,029,310)	(1,392,966)
	<u>(45,338,698)</u>	<u>(30,406,573)</u>
Net change for the year	(508,301)	(150,669)
Balance, end of year	<u>\$ 2,017,619</u>	<u>\$ 2,525,920</u>
<b>Total Deferred Capital Revenue Balance, end of year</b>	<u>\$ 197,712,052</u>	<u>\$ 186,713,865</u>

**NOTE 9 EMPLOYEE FUTURE BENEFITS**

Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime and death benefits. Funding is provided when the benefits are paid and accordingly, there are no plan assets. Although no plan assets are uniquely identified, the School District has provided for the payment of these benefits.

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

	June 30, 2020	June 30, 2019
Discount rate - April 1	2.50%	2.75%
Discount rate - March 31	2.25%	2.50%
Long-term salary growth - April 1	2.50% + seniority	2.50% + seniority
Long-term salary growth - March 31	2.50% + seniority	2.50% + seniority
EARSL - March 31	9.6 years	9.6 years

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

	June 30, 2020	June 30, 2019
<b>Reconciliation of Accrued Benefit Obligation</b>		
Accrued benefit obligation - April 1	\$ 5,027,590	\$ 4,281,261
Service cost	479,614	357,304
Interest cost	131,388	122,347
Benefit payments	(276,496)	(201,357)
Actuarial loss (gain)	(137,683)	468,035
Accrued benefit obligation - March 31	\$ 5,224,414	\$ 5,027,590
<b>Reconciliation of Funded Status at End of Fiscal Year</b>		
Accrued benefit obligation - March 31	\$ 5,224,414	\$ 5,027,590
Market value of Plan Assets - March 31	-	-
Funded Status - Deficit	(5,224,414)	(5,027,590)
Employer contributions after measurement date	32,139	50,423
Benefits expense after measurement date	(157,359)	(152,751)
Unamortized net actuarial loss	836,531	1,182,984
Accrued benefit liability - June 30	\$ (4,513,103)	\$ (3,946,934)
<b>Reconciliation of Change in Accrued Benefit Liability</b>		
Accrued benefit liability - July 1	\$ 3,946,934	\$ 3,466,965
Net expense for fiscal year	824,381	672,506
Employer contributions	(258,212)	(192,537)
Accrued benefit liability - June 30	\$ 4,513,103	\$ 3,946,934
<b>Components of Net Benefit Expense</b>		
Service cost	\$ 486,056	\$ 387,882
Interest cost	129,555	124,607
Amortization of net actuarial loss	208,770	160,017
Net benefit expense for fiscal year	\$ 824,381	\$ 672,506

**NOTE 10 TANGIBLE CAPITAL ASSETS**

Net Book Value	June 30, 2020	June 30, 2019
Sites	\$ 112,696,073	\$ 87,410,868
Buildings	175,033,534	179,428,110
Buildings - WIP	23,761,543	7,184,008
Furniture & Equipment	7,639,702	7,418,039
Furniture & Equipment - WIP	404,140	148,709
Vehicles	2,502,966	2,620,722
Computer Software	-	-
Computer Hardware	163,811	329,655
<b>Total</b>	<b>\$ 322,201,769</b>	<b>\$ 284,540,111</b>

**June 30, 2020**

<b>Cost:</b>	Balance at July 1, 2019	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2020
Sites	\$ 87,410,868	\$ 25,285,205	\$ -	\$ -	\$ 112,696,073
Buildings	271,707,168	-	-	2,064,898	273,772,066
Buildings - WIP	7,184,008	18,642,433	-	(2,064,898)	23,761,543
Furniture & Equipment	11,056,714	-	(284,531)	1,382,219	12,154,402
Furniture – WIP	148,709	1,637,650	-	(1,382,219)	404,140
Vehicles	4,778,816	349,900	(554,406)	-	4,574,310
Computer Software	-	-	-	-	-
Computer Hardware	967,023	-	(275,604)	-	691,419
Computer Hardware - WIP	-	-	-	-	-
<b>Total</b>	<b>\$ 383,253,306</b>	<b>\$ 45,915,188</b>	<b>\$ (1,114,541)</b>	<b>\$ -</b>	<b>\$ 428,053,953</b>

<b>Accumulated Amortization:</b>	Balance at July 1, 2019	Amortization	Disposals	Transfers (WIP)	Balance at June 30, 2020
Sites	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	92,279,058	6,459,474	-	-	98,738,532
Furniture & Equipment	3,638,675	1,160,556	(284,531)	-	4,514,700
Vehicles	2,158,094	467,656	(554,406)	-	2,071,344
Computer software	-	-	-	-	-
Computer hardware	637,368	165,844	(275,604)	-	527,608
<b>Total</b>	<b>\$ 98,713,195</b>	<b>\$ 8,253,530</b>	<b>\$ (1,114,541)</b>	<b>\$ -</b>	<b>\$ 105,852,184</b>

**NOTE 10 TANGIBLE CAPITAL ASSETS (continued)****June 30, 2019**

<b>Cost:</b>	Balance at July 1, 2018	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2019
Sites	\$ 67,519,508	\$ 19,891,360	\$ -	\$ -	\$ 87,410,868
Buildings	268,713,719	(21,336)	-	3,014,785	271,707,168
Buildings - WIP	1,641,472	8,557,321	-	(3,014,785)	7,184,008
Furniture & Equipment	10,066,119	-	(576,678)	1,567,273	11,056,714
Furniture - WIP	112,675	1,603,307	-	(1,567,273)	148,709
Vehicles	4,304,384	508,456	(34,024)	-	4,778,816
Computer Software	13,764	-	(13,764)	-	-
Computer Hardware	1,215,597	-	(248,574)	-	967,023
Computer Hardware - WIP	-	-	-	-	-
<b>Total</b>	<b>\$ 353,587,238</b>	<b>\$ 30,539,108</b>	<b>\$ (873,040)</b>	<b>\$ -</b>	<b>\$ 383,253,306</b>

<b>Accumulated Amortization:</b>	Balance at July 1, 2018	Amortization	Disposals	Transfers (WIP)	Balance at June 30, 2019
Sites	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	85,870,192	6,408,866	-	-	92,279,058
Furniture & Equipment	3,159,211	1,056,142	(576,678)	-	3,638,675
Vehicles	1,737,958	454,160	(34,024)	-	2,158,094
Computer Software	12,389	1,375	(13,764)	-	-
Computer Hardware	667,680	218,262	(248,574)	-	637,368
<b>Total</b>	<b>\$ 91,447,430</b>	<b>\$ 8,138,805</b>	<b>\$ (873,040)</b>	<b>\$ -</b>	<b>\$ 98,713,195</b>

Work in progress (WIP) includes buildings, furniture and equipment and computer hardware that have not been amortized. Amortization of these assets will commence when the assets are put into service.

**Contributed tangible capital assets**

Contributed capital assets are recognized at fair market value at the date of contribution. The value of contributed assets received during the year is \$0 (2019 - \$22,673).

**NOTE 11      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, 2018, the Teachers' Pension Plan has about 48,000 active members and approximately 38,000 retired members. As of December 31, 2018, the Municipal Pension Plan has about 205,000 active members, including approximately 26,000 from school districts.

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

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

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

The School District paid \$9,670,510 for employer contributions to the plans for the year ended June 30, 2020 (2019: \$9,534,064).

The next valuation for the Teachers' Pension Plan will be as at December 31, 2020, with results available in 2021. The next valuation for the Municipal Pension Plan will be as at December 31, 2021, with results available in 2022.

Employers participating in the plans record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plans record accrued liabilities and accrued assets for each plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plans.



**NOTE 12 RESTRICTED ASSETS – ENDOWMENT FUNDS**

Donors have provided endowment contributions with a restriction that the original contribution should not be spent. These endowments have been invested in high interest savings accounts bearing interest at 1.45%.

Other than the Victor Chen Memorial endowment, the endowments were established to provide scholarships and bursaries for one or more deserving graduate or undergraduate students in full time attendance at Edward Milne Community School. The Victor Chen Memorial endowment was established to provide annual scholarships in perpetuity to a student or students from the Westshore planning to study engineering.

Name of Endowment	Balance July 1, 2019	Contributions	Balance June 30, 2020
Cal Meyer	\$ 609,285	\$ -	\$ 609,285
Sooke Women's Institute	17,554	-	17,554
Derochie	10,000	-	10,000
STARR	6,000	-	6,000
Victor Chen Memorial	-	30,610	30,610
Total	\$ 642,839	\$ 30,610	\$ 673,449

**NOTE 13 TRUSTS UNDER ADMINISTRATION**

The School District is in a trustee relationship with employees under the deferred salary leave plan and the teachers' summer savings plan.

As at June 30, 2020, the District held the following funds in place, as directed by agreement with the employees. These amounts have not been included in the cash or accounts payable balances in the financial statements:

	June 30, 2020	June 30, 2019
Deferred Salary Leave Plan	\$ 88,954	\$ 61,331
Teachers' Summer Savings Plan	1,235,602	906,730
Total	\$ 1,324,556	\$ 968,061

**NOTE 14 INTERFUND TRANSFERS**

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2020, were as follows:

- Transfer to the capital fund for tangible capital assets purchased from the operating fund \$0
- Transfer to the capital fund for tangible capital assets work in progress from the operating fund \$521,201

**NOTE 15 RELATED PARTY TRANSACTIONS**

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

**NOTE 16 CONTRACTUAL OBLIGATIONS**

The School District has entered into a number of multiple-year contracts for the delivery of services and the construction of tangible capital assets. These contractual obligations will become liabilities in the future when the terms of the contracts are met. Disclosure relates to the unperformed portion of the contracts.

	2021	2022	2023	2024	2025	Thereafter
Premises leases	\$ 227,786	\$ 227,786	\$ 23,920	\$ -	\$ -	\$ -
Copier leases	95,989	92,878	56,400	30,013	5,176	-
Total	\$ 323,775	\$ 320,664	\$ 80,320	\$ 30,013	\$ 5,176	\$ -

The School District has entered into contracts related to capital projects with a remaining cost of approximately \$10,151,157.

Subsequent to June 30, 2020, the School District awarded the Pexsisen Elementary and Centre Mountain Lellum Middle School capital project totaling \$57,977,283.

**NOTE 17 CONTRACTUAL RIGHTS**

Contractual rights are rights to economic resources arising from contracts or agreements that will result in revenues and assets in the future. The School District's contractual rights arise because of contracts entered into for the leasing of School District property. The following table summarizes the contractual rights of the School District for future assets.

	2021	2022	2023	2024	2025	Thereafter
Future lease/rental revenue	\$72,919	\$79,056	\$68,400	\$68,400	\$68,400	\$205,200
Total	\$72,919	\$79,056	\$68,400	\$68,400	\$68,400	\$205,200

**NOTE 18 CONTINGENT ASSETS**

Contingent assets are possible assets arising from existing conditions or situations involving uncertainty. That uncertainty will ultimately be resolved when one or more future events not wholly within the School District's control occurs, or fails to occur. Resolution of the uncertainty will confirm the existence or non-existence of an asset.

At this time the School District has determined that there are no contingent assets.

**NOTE 19 CONTINGENT LIABILITIES**

The nature of the School District's activities is such that there is usually litigation pending or in process at any time. With respect to unsettled claims at June 30, 2020, management believes the School District has valid defenses and appropriate insurance coverage in place. In the event any claims are successful, management believes that such claims are not expected to have a material effect on the School District's financial position.

**NOTE 20 BUDGET FIGURES**

Budget figures included in the financial statements were approved by the Board through the adoption of an amended annual budget bylaw on February 25, 2020. The original budget was adopted on May 28, 2019. The original and amended budgets are presented below.

	2020 Amended Annual Budget \$	2020 Annual Budget \$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	139,882,030	122,268,149
Municipal Grants Spent on Sites	582,000	-
Tuition	6,970,260	6,996,209
Other Revenue	5,666,841	5,120,651
Rentals and Leases	388,500	388,500
Investment Income	386,992	232,530
Amortization of Deferred Capital Revenue	7,369,239	7,389,098
Amortization of Deferred Capital Revenue - for long term lease	61,477	61,477
<b>Total Revenue</b>	<u>161,307,339</u>	<u>142,456,614</u>
<b>Expenses</b>		
Instruction	119,633,827	115,370,855
District Administration	4,951,476	4,895,314
Operations and Maintenance	19,922,284	19,710,702
Transportation and Housing	3,069,966	3,082,812
<b>Total Expense</b>	<u>147,577,553</u>	<u>143,059,683</u>
Net Revenue (Expense)	<u>13,729,786</u>	<u>(603,069)</u>
Budgeted Allocation (Retirement) of Surplus (Deficit)	2,061,497	-
Budgeted Surplus (Deficit), for the year	<u>15,791,283</u>	<u>(603,069)</u>

**NOTE 21 EXPENSE BY OBJECT**

	June 30, 2020	June 30, 2019
Salaries and benefits	\$ 117,260,286	\$ 109,553,503
Services and supplies	17,864,100	20,395,867
Amortization	8,253,530	8,138,805
<b>Total</b>	<b>\$ 143,377,916</b>	<b>\$ 138,088,175</b>

**NOTE 22 ACCUMULATED SURPLUS**

	June 30, 2020	June 30, 2019
Total Internally Restricted Fund Balances	\$ 7,192,890	\$ 5,795,361
Special Purpose Fund – endowments	673,449	642,839
Invested in Tangible Capital Assets	128,664,262	102,570,569
<b>Total Accumulated Surplus</b>	<b>\$ 136,530,601</b>	<b>\$ 109,008,769</b>

The Internally Restricted Fund Balances are composed of an Internally Restricted Operating Fund balance and an Internally Restricted Capital Fund balance. The Internally Restricted Operating Fund balance represents the amount of funds committed for planned future years' operating activities. The Internally Restricted Capital Fund balance represents the balance from the Local Capital Reserve. The use of Local Capital is entirely at the discretion of the School District. Appropriations from Local Capital are made to finance projects as determined by the Board.

	June 30, 2020	June 30, 2019
Internally Restricted – Operating Fund		
Due to nature of constraints on funds	\$ 2,674,114	\$ 222,554
Due to operations spanning the school year	1,917,197	1,838,943
Due to unanticipated unusual expenses	2,601,579	2,654,118
<b>Total Internally Restricted – Operating Fund</b>	<b>7,192,890</b>	<b>4,715,615</b>
Internally Restricted – Capital Fund		
Local capital reserve	-	1,079,746
<b>Total Internally Restricted – Capital Fund</b>	<b>-</b>	<b>1,079,746</b>
<b>Total Internally Restricted Fund Balances</b>	<b>\$ 7,192,890</b>	<b>\$ 5,795,361</b>

**NOTE 23 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 24 RISK MANAGEMENT

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

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

### a) Credit risk

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

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

It is management's opinion that the School District is not exposed to significant credit risk associated with its cash deposits and investments as they are placed in recognized British Columbia institutions and the School District invests solely in guaranteed investment certificates with a fixed maturity date.

### b) Market risk

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

#### i. Currency risk

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

#### ii. Interest rate risk

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 solely in Guaranteed Investment Certificates that have a fixed maturity.

### c) Liquidity risk

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

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

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

There have been no changes to risk exposures from 2019 related to credit, market or liquidity risks.

# School District No. 62 (Sooke)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2020

	Operating Fund	Special Purpose Fund	Capital Fund	2020 Actual	2019 Actual
	\$	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	4,715,615	642,839	103,650,315	<b>109,008,769</b>	88,137,617
<b>Changes for the year</b>					
Surplus (Deficit) for the year	2,998,476	30,610	24,492,746	<b>27,521,832</b>	20,871,152
Interfund Transfers					
Tangible Capital Assets - Work in Progress	(521,201)		521,201	-	
<b>Net Changes for the year</b>	<b>2,477,275</b>	<b>30,610</b>	<b>25,013,947</b>	<b>27,521,832</b>	<b>20,871,152</b>
<b>Accumulated Surplus (Deficit), end of year - Statement 2</b>	<b>7,192,890</b>	<b>673,449</b>	<b>128,664,262</b>	<b>136,530,601</b>	109,008,769

# School District No. 62 (Sooke)

Schedule of Operating Operations  
Year Ended June 30, 2020

	2020 Budget (Note 20) \$	2020 Actual \$	2019 Actual \$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	106,364,727	108,492,677	101,395,592
Other		9,000	22,000
Tuition	6,970,260	6,413,919	7,023,433
Other Revenue	895,195	1,040,633	1,003,155
Rentals and Leases	388,500	358,415	436,237
Investment Income	353,875	409,583	351,002
<b>Total Revenue</b>	<b>114,972,557</b>	<b>116,724,227</b>	<b>110,231,419</b>
<b>Expenses</b>			
Instruction	97,891,267	95,814,503	90,280,311
District Administration	4,951,476	4,623,740	4,272,160
Operations and Maintenance	10,646,086	10,707,236	11,373,454
Transportation and Housing	2,619,805	2,580,272	2,549,099
<b>Total Expense</b>	<b>116,108,634</b>	<b>113,725,751</b>	<b>108,475,024</b>
<b>Operating Surplus (Deficit) for the year</b>	<b>(1,136,077)</b>	<b>2,998,476</b>	<b>1,756,395</b>
<b>Budgeted Appropriation (Retirement) of Surplus (Deficit)</b>	<b>2,061,497</b>		
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(925,420)		(46,854)
Tangible Capital Assets - Work in Progress		(521,201)	(1,379,274)
<b>Total Net Transfers</b>	<b>(925,420)</b>	<b>(521,201)</b>	<b>(1,426,128)</b>
<b>Total Operating Surplus (Deficit), for the year</b>	<b>-</b>	<b>2,477,275</b>	<b>330,267</b>
<b>Operating Surplus (Deficit), beginning of year</b>		<b>4,715,615</b>	<b>4,385,348</b>
<b>Operating Surplus (Deficit), end of year</b>		<b>7,192,890</b>	<b>4,715,615</b>
<b>Operating Surplus (Deficit), end of year</b>			
Internally Restricted		<b>7,192,890</b>	<b>4,715,615</b>
<b>Total Operating Surplus (Deficit), end of year</b>		<b>7,192,890</b>	<b>4,715,615</b>

# School District No. 62 (Sooke)

## Schedule of Operating Revenue by Source Year Ended June 30, 2020

	2020 Budget (Note 20)	2020 Actual	2019 Actual
	\$	\$	\$
<b>Provincial Grants - Ministry of Education</b>			
Operating Grant, Ministry of Education	104,464,657	<b>104,954,991</b>	99,820,400
ISC/LEA Recovery	(323,885)	<b>(482,169)</b>	(323,885)
Other Ministry of Education Grants			
Pay Equity	931,052	<b>931,052</b>	931,052
Funding for Graduated Adults	40,000	<b>123,206</b>	79,833
Transportation Supplement	358,365	<b>358,365</b>	358,365
Economic Stability Dividend			124,163
Carbon Tax Grant	45,000	<b>74,695</b>	74,695
Employer Health Tax Grant	837,538	<b>837,538</b>	254,511
Strategic Priorities - Mental Health Grant			31,000
BCTEA - LEA Capacity Building Grant			20,550
Support Staff Wage Increase Funding		<b>435,009</b>	
Teachers' Labour Settlement Funding		<b>1,241,858</b>	
FSA and Monitored Marking	12,000	<b>12,964</b>	12,964
Access Grant			5,000
SRG3 Assessments			2,944
Equity Scan		<b>2,000</b>	4,000
Early Learning Framework Implementation		<b>3,168</b>	
<b>Total Provincial Grants - Ministry of Education</b>	<b>106,364,727</b>	<b>108,492,677</b>	101,395,592
<b>Provincial Grants - Other</b>		<b>9,000</b>	22,000
<b>Tuition</b>			
Continuing Education	110,000	<b>110,568</b>	96,249
International and Out of Province Students	6,860,260	<b>6,303,351</b>	6,927,184
<b>Total Tuition</b>	<b>6,970,260</b>	<b>6,413,919</b>	7,023,433
<b>Other Revenues</b>			
Funding from First Nations	323,885	<b>482,169</b>	353,813
Miscellaneous			
Grants for Crossing Guards	80,000	<b>70,000</b>	70,000
Miscellaneous	138,950	<b>179,482</b>	104,354
Rebates	91,000	<b>43,364</b>	77,832
Reclassified from SGF Discretionary	261,360	<b>133,934</b>	261,360
Careers Program		<b>131,684</b>	135,796
<b>Total Other Revenue</b>	<b>895,195</b>	<b>1,040,633</b>	1,003,155
<b>Rentals and Leases</b>	<b>388,500</b>	<b>358,415</b>	436,237
<b>Investment Income</b>	<b>353,875</b>	<b>409,583</b>	351,002
<b>Total Operating Revenue</b>	<b>114,972,557</b>	<b>116,724,227</b>	110,231,419



# School District No. 62 (Sooke)

Schedule of Operating Expense by Object  
Year Ended June 30, 2020

	2020 Budget (Note 20) \$	2020 Actual \$	2019 Actual \$
<b>Salaries</b>			
Teachers	43,821,569	<b>45,374,538</b>	42,793,923
Principals and Vice Principals	7,591,659	<b>7,555,210</b>	7,043,741
Educational Assistants	8,719,485	<b>9,249,358</b>	7,589,956
Support Staff	11,793,322	<b>11,949,830</b>	11,247,385
Other Professionals	3,897,096	<b>3,871,161</b>	3,278,964
Substitutes	3,820,202	<b>3,227,960</b>	3,536,743
<b>Total Salaries</b>	<b>79,643,333</b>	<b>81,228,057</b>	<b>75,490,712</b>
<b>Employee Benefits</b>	20,796,833	<b>19,106,794</b>	18,440,368
<b>Total Salaries and Benefits</b>	<b>100,440,166</b>	<b>100,334,851</b>	<b>93,931,080</b>
<b>Services and Supplies</b>			
Services	6,222,772	<b>6,144,288</b>	7,156,211
Professional Development and Travel	1,642,837	<b>1,023,952</b>	948,387
Rentals and Leases	268,349	<b>304,088</b>	336,185
Dues and Fees	197,842	<b>176,797</b>	172,222
Insurance	339,580	<b>338,254</b>	335,620
Supplies	5,172,244	<b>3,903,490</b>	4,012,608
Utilities	1,774,044	<b>1,490,826</b>	1,582,711
Bad Debt	50,800	<b>9,205</b>	
<b>Total Services and Supplies</b>	<b>15,668,468</b>	<b>13,390,900</b>	<b>14,543,944</b>
<b>Total Operating Expense</b>	<b>116,108,634</b>	<b>113,725,751</b>	<b>108,475,024</b>

# School District No. 62 (Sooke)

Operating Expense by Function, Program and Object  
Year Ended June 30, 2020

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	36,580,598	209,839	145,894	1,743,976	362,160	1,780,119	40,822,586
1.03 Career Programs	166,151			191,417		8,006	365,574
1.07 Library Services	1,324,216			247,625		30,823	1,602,664
1.08 Counselling	2,080,438					8,408	2,088,846
1.10 Special Education	2,659,849	253,482	8,748,686	88,352	885,049	699,650	13,335,068
1.30 English Language Learning	1,058,392			33,018		373	1,091,783
1.31 Indigenous Education	615,775	135,032	354,778	87,808		10,570	1,203,963
1.41 School Administration		6,696,356		2,215,608		208,261	9,120,225
1.61 Continuing Education				41,087			41,087
1.62 International and Out of Province Students	886,399	260,501		341,987		2,591	1,491,478
<b>Total Function 1</b>	<b>45,371,818</b>	<b>7,555,210</b>	<b>9,249,358</b>	<b>4,990,878</b>	<b>1,247,209</b>	<b>2,748,801</b>	<b>71,163,274</b>
<b>4 District Administration</b>							
4.11 Educational Administration					794,981		794,981
4.40 School District Governance					120,248		120,248
4.41 Business Administration	2,720			493,947	1,378,096	46,731	1,921,494
<b>Total Function 4</b>	<b>2,720</b>	<b>-</b>	<b>-</b>	<b>493,947</b>	<b>2,293,325</b>	<b>46,731</b>	<b>2,836,723</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				111,580	128,300		239,880
5.50 Maintenance Operations				4,338,347	96,886	310,446	4,745,679
5.52 Maintenance of Grounds				511,237			511,237
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,961,164</b>	<b>225,186</b>	<b>310,446</b>	<b>5,496,796</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				120,718	105,441	3,744	229,903
7.70 Student Transportation				1,383,123		118,238	1,501,361
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,503,841</b>	<b>105,441</b>	<b>121,982</b>	<b>1,731,264</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>45,374,538</b>	<b>7,555,210</b>	<b>9,249,358</b>	<b>11,949,830</b>	<b>3,871,161</b>	<b>3,227,960</b>	<b>81,228,057</b>

# School District No. 62 (Sooke)

Operating Expense by Function, Program and Object

Year Ended June 30, 2020

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2020 Actual	2020 Budget (Note 20)	2019 Actual
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	40,822,586	10,167,245	50,989,831	3,345,512	54,335,343	55,969,142	51,395,147
1.03 Career Programs	365,574	92,917	458,491	339,901	798,392	800,686	852,567
1.07 Library Services	1,602,664	405,454	2,008,118	59,147	2,067,265	1,943,470	2,046,162
1.08 Counselling	2,088,846	462,951	2,551,797	3,124	2,554,921	2,278,860	2,256,423
1.10 Special Education	13,335,068	3,256,344	16,591,412	462,156	17,053,568	16,538,054	14,835,831
1.30 English Language Learning	1,091,783	266,651	1,358,434	19,976	1,378,410	1,147,135	1,043,732
1.31 Indigenous Education	1,203,963	308,138	1,512,101	189,178	1,701,279	1,747,250	1,457,292
1.41 School Administration	9,120,225	1,563,436	10,683,661	701,943	11,385,604	12,445,624	11,283,832
1.61 Continuing Education	41,087	4,175	45,262	43,750	89,012	55,134	63,602
1.62 International and Out of Province Students	1,491,478	355,774	1,847,252	2,603,457	4,450,709	4,965,912	5,045,723
<b>Total Function 1</b>	<b>71,163,274</b>	<b>16,883,085</b>	<b>88,046,359</b>	<b>7,768,144</b>	<b>95,814,503</b>	97,891,267	90,280,311
<b>4 District Administration</b>							
4.11 Educational Administration	794,981	140,139	935,120	110,004	1,045,124	995,792	1,071,020
4.40 School District Governance	120,248	5,854	126,102	164,447	290,549	262,088	237,386
4.41 Business Administration	1,921,494	386,143	2,307,637	980,430	3,288,067	3,693,596	2,963,754
<b>Total Function 4</b>	<b>2,836,723</b>	<b>532,136</b>	<b>3,368,859</b>	<b>1,254,881</b>	<b>4,623,740</b>	4,951,476	4,272,160
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	239,880	53,661	293,541	330,205	623,746	654,433	465,299
5.50 Maintenance Operations	4,745,679	1,103,371	5,849,050	1,553,949	7,402,999	7,090,352	6,981,239
5.52 Maintenance of Grounds	511,237	118,602	629,839	304,214	934,053	798,182	2,003,733
5.56 Utilities	-	-	-	1,746,438	1,746,438	2,103,119	1,923,183
<b>Total Function 5</b>	<b>5,496,796</b>	<b>1,275,634</b>	<b>6,772,430</b>	<b>3,934,806</b>	<b>10,707,236</b>	10,646,086	11,373,454
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration	229,903	53,338	283,241	25,983	309,224	278,862	277,113
7.70 Student Transportation	1,501,361	362,601	1,863,962	407,086	2,271,048	2,340,943	2,271,986
<b>Total Function 7</b>	<b>1,731,264</b>	<b>415,939</b>	<b>2,147,203</b>	<b>433,069</b>	<b>2,580,272</b>	2,619,805	2,549,099
<b>9 Debt Services</b>							
<b>Total Function 9</b>	-	-	-	-	-	-	-
<b>Total Functions 1 - 9</b>	<b>81,228,057</b>	<b>19,106,794</b>	<b>100,334,851</b>	<b>13,390,900</b>	<b>113,725,751</b>	116,108,634	108,475,024

# School District No. 62 (Sooke)

## Schedule of Special Purpose Operations

Year Ended June 30, 2020

	2020 Budget (Note 20) \$	2020 Actual \$	2019 Actual \$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	17,279,462	<b>17,164,315</b>	15,937,826
Other Revenue	4,771,646	<b>3,123,933</b>	4,072,634
Investment Income	28,266	<b>19,600</b>	9,443
<b>Total Revenue</b>	<u>22,079,374</u>	<u><b>20,307,848</b></u>	<u>20,019,903</u>
<b>Expenses</b>			
Instruction	21,742,560	<b>19,971,034</b>	19,683,089
Operations and Maintenance	336,814	<b>336,814</b>	336,814
<b>Total Expense</b>	<u>22,079,374</u>	<u><b>20,307,848</b></u>	<u>20,019,903</u>
<b>Special Purpose Surplus (Deficit) for the year, before endowment contributions</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Endowment Contributions</b>		<b>30,610</b>	
<b>Special Purpose Surplus (Deficit) for the year</b>	<u>-</u>	<u><b>30,610</b></u>	<u>-</u>
<b>Total Special Purpose Surplus (Deficit) for the year</b>	<u><u>-</u></u>	<u><u><b>30,610</b></u></u>	<u><u>-</u></u>
<b>Special Purpose Surplus (Deficit), beginning of year</b>		<b>642,839</b>	642,839
<b>Special Purpose Surplus (Deficit), end of year</b>		<u><u><b>673,449</b></u></u>	<u>642,839</u>
<b>Special Purpose Surplus (Deficit), end of year</b>		<b>673,449</b>	642,839
Endowment Contributions		<b>673,449</b>	642,839
<b>Total Special Purpose Surplus (Deficit), end of year</b>		<u><u><b>673,449</b></u></u>	<u>642,839</u>

**School District No. 62 (Sooke)**

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2020

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Rural Education Enhancement Fund
<b>Deferred Revenue, beginning of year</b>	\$ -	\$ -	\$ 18,266	\$ 644,538	\$ 48,614	\$ 2,896	\$ -	\$ 84,222	\$ -
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	336,814	391,077			192,948	44,684	222,543	755,222	242,000
Other				2,304,372				22,338	
Investment Income			18,567		600	100			
	336,814	391,077	18,567	2,304,372	193,548	44,784	222,543	777,560	242,000
<b>Less:</b> Allocated to Revenue	336,814	391,077	16,200	2,173,359	230,387	42,343	222,543	774,757	242,000
<b>Deferred Revenue, end of year</b>	-	-	<b>20,633</b>	<b>775,551</b>	<b>11,775</b>	<b>5,337</b>	-	<b>87,025</b>	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	336,814	391,077			229,787	42,243	222,543	754,119	242,000
Other Revenue				2,173,359				20,638	
Investment Income			16,200		600	100			
	336,814	391,077	16,200	2,173,359	230,387	42,343	222,543	774,757	242,000
<b>Expenses</b>									
Salaries									
Teachers							43,163		90,556
Principals and Vice Principals								35,534	
Educational Assistants		305,527							24,976
Support Staff				6,608	171,553	316	386	87,318	37,185
Other Professionals								161,814	
Substitutes				4,461		16,380	18,392	10,951	8,099
	-	305,527	-	11,069	171,553	16,696	61,941	295,617	160,816
Employee Benefits		85,550		518	41,058	3,727	15,666	65,898	50,982
Services and Supplies	336,814		16,200	2,161,772	17,776	21,920	144,936	413,242	30,202
	336,814	391,077	16,200	2,173,359	230,387	42,343	222,543	774,757	242,000
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>	-	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

**School District No. 62 (Sooke)**

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2020

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Quality Teaching	Nature K	ACE-IT	Academics
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	239,756	-	-	174	130	5,200	-	245,759
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	1,604,033	13,086,808	9,080	26,500	10,800				
Other								30,000	868,021
Investment Income							100		
	1,604,033	13,086,808	9,080	26,500	10,800	-	100	30,000	868,021
<b>Less:</b> Allocated to Revenue	1,577,782	13,326,564	-	26,500	4,445	-	86	30,000	825,990
<b>Deferred Revenue, end of year</b>	<b>26,251</b>	<b>-</b>	<b>9,080</b>	<b>-</b>	<b>6,529</b>	<b>130</b>	<b>5,214</b>	<b>-</b>	<b>287,790</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education	1,577,782	13,326,564		26,500	4,271				
Other Revenue					174			30,000	825,990
Investment Income							86		
	1,577,782	13,326,564	-	26,500	4,445	-	86	30,000	825,990
<b>Expenses</b>									
Salaries									
Teachers	27,541	10,790,740						25,000	49,179
Principals and Vice Principals									15,541
Educational Assistants	172,500								
Support Staff	258,645								40,469
Other Professionals	95,600								
Substitutes	670,400			9,439	2,146				2,987
	1,224,686	10,790,740	-	9,439	2,146	-	-	25,000	108,176
Employee Benefits	280,527	2,535,824		1,514	402			5,000	18,697
Services and Supplies	72,569			15,547	1,897		86		699,117
	1,577,782	13,326,564	-	26,500	4,445	-	86	30,000	825,990
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**School District No. 62 (Sooke)**

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2020

	Ab Ed Commercial Fishing	Art Starts	Donations	Theaters	Horner	GISP	SEY2K	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	11,975	2,731	6,526	62,772	-	7,000	-	1,380,559
<b>Add:</b> Restricted Grants								
Provincial Grants - Ministry of Education							30,434	16,952,943
Other		7,500	97,392	9,713	19,925			3,359,261
Investment Income		201	1,977	2,035				23,580
	-	7,701	99,369	11,748	19,925	-	30,434	20,335,784
<b>Less:</b> Allocated to Revenue	-	4,644	33,757	28,975	9,010	2,732	7,883	20,307,848
<b>Deferred Revenue, end of year</b>	<b>11,975</b>	<b>5,788</b>	<b>72,138</b>	<b>45,545</b>	<b>10,915</b>	<b>4,268</b>	<b>22,551</b>	<b>1,408,495</b>
<b>Revenues</b>								
Provincial Grants - Ministry of Education						2,732	7,883	17,164,315
Other Revenue		4,544	31,943	28,275	9,010			3,123,933
Investment Income		100	1,814	700				19,600
	-	4,644	33,757	28,975	9,010	2,732	7,883	20,307,848
<b>Expenses</b>								
Salaries								
Teachers								11,026,179
Principals and Vice Principals								51,075
Educational Assistants								503,003
Support Staff				125			105	602,710
Other Professionals								257,414
Substitutes							1,519	744,774
	-	-	-	125	-	-	1,624	13,185,155
Employee Benefits				6			256	3,105,625
Services and Supplies		4,644	33,757	28,844	9,010	2,732	6,003	4,017,068
	-	4,644	33,757	28,975	9,010	2,732	7,883	20,307,848
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# School District No. 62 (Sooke)

Schedule of Capital Operations  
Year Ended June 30, 2020

	2020	2020 Actual			2019
	Budget (Note 20)	Invested in Tangible Capital Assets	Local Capital	Fund Balance	Actual
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Provincial Grants					
Ministry of Education	16,237,841	25,072,515		25,072,515	20,934,326
Municipal Grants Spent on Sites	582,000	1,242,000		1,242,000	350,000
Investment Income	4,851		4,853	4,853	33,236
Amortization of Deferred Capital Revenue	7,369,239	7,456,218		7,456,218	7,328,966
Amortization of Deferred Capital Revenue - for lease	61,477	61,477		61,477	61,477
<b>Total Revenue</b>	<b>24,255,408</b>	<b>33,832,210</b>	<b>4,853</b>	<b>33,837,063</b>	<b>28,708,005</b>
<b>Expenses</b>					
Operations and Maintenance	1,248,432	1,090,787		1,090,787	1,454,443
Amortization of Tangible Capital Assets					
Operations and Maintenance	7,690,952	7,785,874		7,785,874	7,684,645
Transportation and Housing	450,161	467,656		467,656	454,160
<b>Total Expense</b>	<b>9,389,545</b>	<b>9,344,317</b>	<b>-</b>	<b>9,344,317</b>	<b>9,593,248</b>
<b>Capital Surplus (Deficit) for the year</b>	<b>14,865,863</b>	<b>24,487,893</b>	<b>4,853</b>	<b>24,492,746</b>	<b>19,114,757</b>
<b>Net Transfers (to) from other funds</b>					
Tangible Capital Assets Purchased	925,420			-	46,854
Tangible Capital Assets - Work in Progress		521,201		521,201	1,379,274
<b>Total Net Transfers</b>	<b>925,420</b>	<b>521,201</b>	<b>-</b>	<b>521,201</b>	<b>1,426,128</b>
<b>Other Adjustments to Fund Balances</b>					
Tangible Capital Assets WIP Purchased from Local Capital		1,084,599	(1,084,599)	-	
<b>Total Other Adjustments to Fund Balances</b>		<b>1,084,599</b>	<b>(1,084,599)</b>	<b>-</b>	
<b>Total Capital Surplus (Deficit) for the year</b>	<b>15,791,283</b>	<b>26,093,693</b>	<b>(1,079,746)</b>	<b>25,013,947</b>	<b>20,540,885</b>
<b>Capital Surplus (Deficit), beginning of year</b>		<b>102,570,569</b>	<b>1,079,746</b>	<b>103,650,315</b>	<b>83,109,430</b>
<b>Capital Surplus (Deficit), end of year</b>		<b>128,664,262</b>	<b>-</b>	<b>128,664,262</b>	<b>103,650,315</b>



# School District No. 62 (Sooke)

Tangible Capital Assets  
Year Ended June 30, 2020

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
<b>Cost, beginning of year</b>	87,410,868	271,707,168	11,056,714	4,778,816		967,023	<b>375,920,589</b>
<b>Changes for the Year</b>							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw	23,137,332			349,900			<b>23,487,232</b>
Deferred Capital Revenue - Other	2,147,873						<b>2,147,873</b>
Transferred from Work in Progress		2,064,898	1,382,219				<b>3,447,117</b>
	<u>25,285,205</u>	<u>2,064,898</u>	<u>1,382,219</u>	<u>349,900</u>	<u>-</u>	<u>-</u>	<b><u>29,082,222</u></b>
Decrease:							
Deemed Disposals			284,531	554,406		275,604	<b>1,114,541</b>
	<u>-</u>	<u>-</u>	<u>284,531</u>	<u>554,406</u>	<u>-</u>	<u>275,604</u>	<b><u>1,114,541</u></b>
<b>Cost, end of year</b>	<u>112,696,073</u>	<u>273,772,066</u>	<u>12,154,402</u>	<u>4,574,310</u>	<u>-</u>	<u>691,419</u>	<b><u>403,888,270</u></b>
<b>Work in Progress, end of year</b>		<u>23,761,543</u>	<u>404,140</u>				<b><u>24,165,683</u></b>
<b>Cost and Work in Progress, end of year</b>	<u>112,696,073</u>	<u>297,533,609</u>	<u>12,558,542</u>	<u>4,574,310</u>	<u>-</u>	<u>691,419</u>	<b><u>428,053,953</u></b>
<b>Accumulated Amortization, beginning of year</b>		92,279,058	3,638,675	2,158,094		637,368	<b>98,713,195</b>
<b>Changes for the Year</b>							
Increase: Amortization for the Year		6,459,474	1,160,556	467,656		165,844	<b>8,253,530</b>
Decrease:							
Deemed Disposals			284,531	554,406		275,604	<b>1,114,541</b>
			<u>-</u>	<u>284,531</u>	<u>-</u>	<u>275,604</u>	<b><u>1,114,541</u></b>
<b>Accumulated Amortization, end of year</b>		<u>98,738,532</u>	<u>4,514,700</u>	<u>2,071,344</u>	<u>-</u>	<u>527,608</u>	<b><u>105,852,184</u></b>
<b>Tangible Capital Assets - Net</b>	<u><b>112,696,073</b></u>	<u><b>198,795,077</b></u>	<u><b>8,043,842</b></u>	<u><b>2,502,966</b></u>	<u><b>-</b></u>	<u><b>163,811</b></u>	<u><b>322,201,769</b></u>

# School District No. 62 (Sooke)

Tangible Capital Assets - Work in Progress  
Year Ended June 30, 2020

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
<b>Work in Progress, beginning of year</b>	7,184,008	148,709			7,332,717
<b>Changes for the Year</b>					
Increase:					
Deferred Capital Revenue - Bylaw	17,146,299	1,461,911			18,608,210
Deferred Capital Revenue - Other	316	65,757			66,073
Operating Fund	411,219	109,982			521,201
Local Capital	1,084,599				1,084,599
	<u>18,642,433</u>	<u>1,637,650</u>	-	-	<u>20,280,083</u>
Decrease:					
Transferred to Tangible Capital Assets	2,064,898	1,382,219			3,447,117
	<u>2,064,898</u>	<u>1,382,219</u>	-	-	<u>3,447,117</u>
<b>Net Changes for the Year</b>	<u>16,577,535</u>	<u>255,431</u>	-	-	<u>16,832,966</u>
<b>Work in Progress, end of year</b>	<u><u>23,761,543</u></u>	<u><u>404,140</u></u>	-	-	<u><u>24,165,683</u></u>

# School District No. 62 (Sooke)

Deferred Capital Revenue  
Year Ended June 30, 2020

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
<b>Deferred Capital Revenue, beginning of year</b>	156,500,171	19,823,784	630,645	<b>176,954,600</b>
<b>Changes for the Year</b>				
Increase:				
Transferred from Deferred Revenue - Capital Additions	349,900			<b>349,900</b>
Transferred from Work in Progress	1,675,872	66,073		<b>1,741,945</b>
	<u>2,025,772</u>	<u>66,073</u>	<u>-</u>	<u><b>2,091,845</b></u>
Decrease:				
Amortization of Deferred Capital Revenue	6,671,868	742,403	41,947	<b>7,456,218</b>
Amortization of Deferred Capital Revenue - for long term lease	61,477			<b>61,477</b>
	<u>6,733,345</u>	<u>742,403</u>	<u>41,947</u>	<u><b>7,517,695</b></u>
<b>Net Changes for the Year</b>	<u>(4,707,573)</u>	<u>(676,330)</u>	<u>(41,947)</u>	<u><b>(5,425,850)</b></u>
<b>Deferred Capital Revenue, end of year</b>	<u>151,792,598</u>	<u>19,147,454</u>	<u>588,698</u>	<u><b>171,528,750</b></u>
<b>Work in Progress, beginning of year</b>	7,233,345			<b>7,233,345</b>
<b>Changes for the Year</b>				
Increase				
Transferred from Deferred Revenue - Work in Progress	18,608,210	66,073		<b>18,674,283</b>
	<u>18,608,210</u>	<u>66,073</u>	<u>-</u>	<u><b>18,674,283</b></u>
Decrease				
Transferred to Deferred Capital Revenue	1,675,872	66,073		<b>1,741,945</b>
	<u>1,675,872</u>	<u>66,073</u>	<u>-</u>	<u><b>1,741,945</b></u>
<b>Net Changes for the Year</b>	<u>16,932,338</u>	<u>-</u>	<u>-</u>	<u><b>16,932,338</b></u>
<b>Work in Progress, end of year</b>	<u>24,165,683</u>	<u>-</u>	<u>-</u>	<u><b>24,165,683</b></u>
<b>Total Deferred Capital Revenue, end of year</b>	<u><b>175,958,281</b></u>	<u><b>19,147,454</b></u>	<u><b>588,698</b></u>	<u><b>195,694,433</b></u>

# School District No. 62 (Sooke)

Changes in Unspent Deferred Capital Revenue  
Year Ended June 30, 2020

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
<b>Balance, beginning of year</b>	56,954	1,949,986	65,757	453,223	-	<b>2,525,920</b>
<b>Changes for the Year</b>						
Increase:						
Provincial Grants - Ministry of Education	43,665,985					<b>43,665,985</b>
Other				1,045,167	73,000	<b>1,118,167</b>
Investment Income		46,245				<b>46,245</b>
Transfer project surplus to MEd Restricted (from) Bylaw	(597,463)	597,463				<b>-</b>
	<u>43,068,522</u>	<u>643,708</u>	<u>-</u>	<u>1,045,167</u>	<u>73,000</u>	<u><b>44,830,397</b></u>
Decrease:						
Transferred to DCR - Capital Additions	349,900					<b>349,900</b>
Transferred to DCR - Work in Progress	18,608,210	316	65,757			<b>18,674,283</b>
Transferred to Revenue - Site Purchases	23,137,332	905,873		1,242,000		<b>25,285,205</b>
Transferred to Revenue - Expensed Costs	1,029,310					<b>1,029,310</b>
	<u>43,124,752</u>	<u>906,189</u>	<u>65,757</u>	<u>1,242,000</u>	<u>-</u>	<u><b>45,338,698</b></u>
<b>Net Changes for the Year</b>	<u>(56,230)</u>	<u>(262,481)</u>	<u>(65,757)</u>	<u>(196,833)</u>	<u>73,000</u>	<u><b>(508,301)</b></u>
<b>Balance, end of year</b>	<u><b>724</b></u>	<u><b>1,687,505</b></u>	<u><b>-</b></u>	<u><b>256,390</b></u>	<u><b>73,000</b></u>	<u><b>2,017,619</b></u>

The discussion and analysis of School District 62's financial performance provides an overall narrative review of the School District's financial activities for the year ended June 30, 2020. The intent of the Financial Statement Discussion and Analysis (FSDA) is to look at the District's performance as a whole. The FSDA should be read in conjunction with the financial statements and note disclosures to enhance the overall understanding of School District 62's performance.

## THE SCHOOL DISTRICT

The District has approximately 11,400 students and serves the communities of Sooke, Port Renfrew, Metchosin, Highlands, Langford and Colwood. Surrounded by forests, ocean, mountains and lakes, we are located a short distance from Victoria, the capital city of the province of British Columbia. The District is one of the fastest growing school districts in the province.

The governing body of the School District is a Board of Education of seven school trustees who are each elected for a four-year term. The day-to-day matters are managed by the administrative staff of the School District, headed by the Superintendent of schools.

### Our Vision

We honour student voice and choice through engaging, purposeful and experiential learning in a safe and respectful community.

### Our Values

– Relationships – Choice – Respect – Integrity – Trust – Safety

## FINANCIAL HIGHLIGHTS

The financial statements provide these insights into the results of this year's operations:

### COVID-19

The COVID-19 outbreak was declared a pandemic by the World Health Organization in March 2020 and has had a significant financial, market and social dislocating impact worldwide. Under direction of the Provincial Health Officer, all schools suspended in-class instruction in March 2020 and the District remained open to continue to support students and families in a variety of ways. Parents were given the choice to send their children back to school on a gradual and part-time basis beginning June 1 with new health and safety guidelines.

Although the uncertain nature of the pandemic made it extremely difficult to project what the financial and operational impacts on the District would be, it became increasingly likely that the pandemic would impact the finances and operations of the District in 2020/21. To maintain existing infrastructure and program services for the next fiscal (2020/21), the Board approved a one-time reserve threshold of 4% of operating expenses - an increase from the reserve threshold of 2% of operating expenses stated in the reserve policy. To build up the reserve available for 2020/21, the District focused on core services and restricted non-essential expenditures for the remainder of the 2019/20 school year. Combined with the restricted in-class instruction in the fourth quarter, this resulted in Operating Fund savings in services and supplies, employee benefits, and substitutes salaries.

### Operating Fund

- For the fiscal year 2019/20, the District Operating Fund had a surplus of \$2,477,275 (\$116,724,227 in revenues and \$114,246,952 in total expense and capital asset purchases). When added to the balance at the beginning of the year, the accumulated surplus in the Operating Fund ended the year with a balance of \$7,192,890.
- This year-end balance is fully restricted for the following purposes:
  - Due to the nature of constraints on funds: \$ 479,356
  - Due to operations spanning the school year: \$ 1,917,197
  - Due to unanticipated unusual expenses: \$ 4,796,337

### Special Purpose Funds

- Special Purpose Funds had \$20,307,848 in total expenditures – an increase of 1% (\$0.3M) from the prior year.

### Capital Fund

- The District had \$45,915,188 in tangible capital asset additions in the year – an increase of 50% (\$15.4M) from the prior year.

## OVERVIEW OF FINANCIAL STATEMENTS

The District's financial statements include a Statement of Financial Position (Statement 1), Statement of Operations (Statement 2), Statement of Changes in Net Financial Assets (Debt) (Statement 4), Statement of Cash Flows (Statement 5), and note disclosures.

These statements present aggregated information and serve as a means by which the District demonstrates its accountability for the resources, obligations and financial affairs for which it is responsible. They report information required to make assessments of and judgments on government financial operations and management.

As the Statement of Financial Position and Statement of Operations will be of particular concern to the users of the financial statements, the focus of this discussion and analysis will be on these two statements.

## STATEMENT OF FINANCIAL POSITION

The statement of financial position reports the financial position of the District at the financial statement date. Four key figures help describe the financial position of the District at the financial statement date: financial assets; non-financial assets; liabilities; and accumulated surplus or deficit.

	FY20	FY19	INCR / (DECR)	INCR /
FINANCIAL POSITION	ACTUAL	ACTUAL	FROM	(DECR)
(in \$ thousands)	A	B	C = A-B	D = C/B
			PRIOR YEAR	%
TOTAL FINANCIAL ASSETS	31,477	25,869	5,609	22%
TOTAL NON FINANCIAL ASSETS	326,634	288,196	38,438	13%
TOTAL ASSETS	358,111	314,065	44,047	14%
TOTAL LIABILITIES	221,581	205,056	16,525	8%
ACCUMULATED SURPLUS	136,531	109,009	27,522	25%

The **financial assets** are assets that could be used to discharge existing liabilities or finance future operations and are not for consumption in the normal course of operations (such as inventory). As at the statement date, the District had financial assets of \$31.5M which is a 22% (\$5.6M) increase from the \$25.9M held the prior year.

The **non-financial assets** of the District are assets that are, by nature, normally for use in service provision and include purchased, constructed, contributed, developed or leased capital assets, and prepaid expenses. As at the statement date, the District had non-financial assets of \$326.6M which is a 13% (\$38.4M) increase from the \$288.2M held the prior year.

The **liabilities** are present obligations of the District to others arising from past transactions or events, the settlement of which is expected to result in the future sacrifice of economic benefits. As at the statement date, the District had liabilities of \$221.6M which is an 8% (\$16.5M) increase from the \$205.1M held the prior year.

The **accumulated surplus or deficit** of the District is calculated as the sum of the total assets less the liabilities of the District. This indicator represents the net assets of the District.

	FY20	FY19	INCR / (DECR)	INCR /
ACCUMULATED SURPLUS / (DEFICIT)	ACTUAL	ACTUAL	FROM	(DECR)
(in \$ thousands)	A	B	C = A-B	D = C/B
			PRIOR YEAR	%
ENDOWMENTS	673	643	31	5%
INVESTED IN CAPITAL ASSETS	128,664	102,571	26,094	25%
LOCAL CAPITAL	-	1,080	(1,080)	-100%
OPERATING - RESTRICTED	7,193	4,716	2,477	53%
TOTAL ACCUMULATED SURPLUS	136,531	109,009	27,522	25%

As at the statement date, the District had an accumulated surplus of \$136.5M which is a 25% (\$27.5M) increase from the \$109.0M held the prior year. The increase largely is a result of the two elementary school site acquisitions (one in Royal Bay and the other in south Langford) along with site development costs for the Pexsisen Elementary and Centre Mountain Lellum Middle School.



## STATEMENT OF FINANCIAL POSITION METRICS

The following are some statement of financial position metrics that indicate the financial health of the District.

**Working capital ratio / Current ratio** is an indication of the ability of the District to meet its current financial obligations from the liquid assets it has at a point in time. The ratio is calculated as current assets divided by current liabilities.

If the ratio is less than 1.0, then the District may have trouble paying back creditors. If the ratio is greater than 1.0, then the District has working capital and may have the potential to invest and grow.

The District had a ratio of 1.55 as at June 30 2020, which is consistent with the prior year and significantly less than the current ratio of 3.10 of all the school districts in the province noted in the 2010 Office of the Auditor General Report on Management of Working Capital by Colleges and School Districts. The District's current ratio is also consistent with neighbouring districts SD61 (1.34) and SD63 (1.54) from 2018/19.

**Cash asset ratio** is a measure of the District's ability to pay its short-term obligations. The ratio is calculated as cash and cash equivalents divided by total current liabilities. The District had a ratio of 1.22 as at June 30 2020 which is a slight decrease over the 1.38 ratio from the prior year. The District's ratio is within the Office of the Comptroller General of BC suggested ratio of greater than 1.0 and is consistent with neighbouring districts SD61 (1.27) and SD63 (1.25) from 2018/19.

				INCR / (DECR)
		FY20	FY19	FROM
	STATEMENT OF FINANCIAL POSITION METRICS (in \$ thousands)	ACTUAL	ACTUAL	PRIOR YEAR
	<b>CURRENT ASSETS</b>			
	CASH AND CASH EQUIVALENTS	\$ 26,020	\$ 23,396	\$ 2,624
	ACCOUNTS RECEIVABLE	\$ 5,457	\$ 2,339	\$ 3,118
	PORTFOLIO INVESTMENTS	\$ -	\$ 133	\$ (133)
	PREPAID EXPENSES (excluding the prepaid lease)	\$ 1,602	\$ 695	\$ 907
	OTHER ASSETS	\$ -	\$ 100	\$ (100)
<b>A</b>	<b>TOTAL CURRENT ASSETS</b>	<b>\$ 33,079</b>	<b>\$ 26,663</b>	<b>\$ 6,416</b>
	<b>CURRENT LIABILITIES</b>			
	ACCOUNTS PAYABLE	\$ 14,619	\$ 8,697	\$ 5,923
	UNEARNED REVENUE	\$ 3,328	\$ 4,318	\$ (990)
	DEFERRED REVENUE (SPF BALANCES)	\$ 1,408	\$ 1,381	\$ 28
	DEFERRED CAPITAL REVENUE (UNSPENT)	\$ 2,018	\$ 2,526	\$ (508)
<b>B</b>	<b>TOTAL CURRENT LIABILITIES</b>	<b>\$ 21,373</b>	<b>\$ 16,921</b>	<b>\$ 4,452</b>
	<b>WORKING CAPITAL</b>			
	LONG TERM LIABILITIES: EMPLOYEE FUTURE BENEFITS	\$ 4,513	\$ 3,947	\$ 566
	ACCUMULATED SURPLUS - LOCAL CAPITAL	\$ -	\$ 1,080	\$ (1,080)
	ACCUMULATED SURPLUS - OPERATING FUND - RESTRICTED	\$ 7,193	\$ 4,716	\$ 2,477
<b>C = A-B</b>	<b>TOTAL WORKING CAPITAL</b>	<b>\$ 11,706</b>	<b>\$ 9,742</b>	<b>\$ 1,964</b>
<b>D = A/B</b>	<b>CURRENT RATIO = CURRENT ASSETS / CURRENT LIABILITIES</b>	<b>1.5477</b>	<b>1.5758</b>	<b>-0.03</b>
	<b>CASH ASSET RATIO = CASH AND CASH EQUIVALENTS / CURRENT LIAB</b>	<b>1.2174</b>	<b>1.3826</b>	<b>-0.17</b>

## STATEMENT OF OPERATIONS

The Statement of Operations reports the surplus or deficit from operations in the accounting period. The statement displays the cost of District services provided in the period, the revenues it has recognized in the period and the difference between them.

The Statement of Operations consolidates all revenues and expenses by function reported for the Operating (Schedule 2), Special Purpose (Schedule 3) and Capital funds (Schedule 4).

The Operating Fund is where the majority of the District's operations are reported. As this will be of particular concern to the users of the financial statements, considerable focus and analysis is provided on the Operating Fund.

### OPERATING FUND

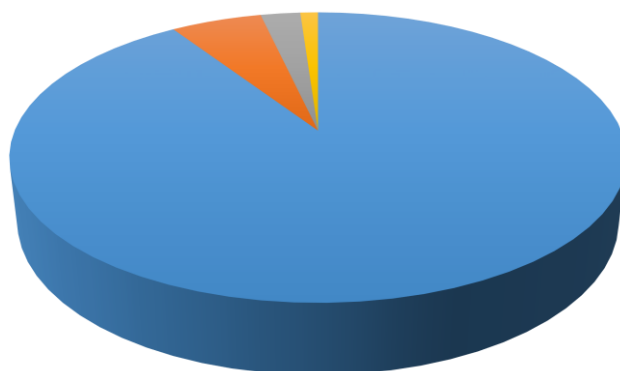
The Operating Fund is comprised of four components: revenues, expenses, tangible capital assets purchased, and operating surplus or deficit. The summary schedule for the Operating Fund can be found in Schedule 2 – the Schedule of Operating Operations in the financial statements.

### REVENUES

The summary schedule for the District operating revenues can be found in Schedule 2A – the Schedule of Operating Revenue by Source.

The most significant District operating revenues are generated from three sources: the operating grant, international tuition, and other Ministry of Education grants.

### OPERATING REVENUE ALLOCATION



MOE OPERATING GRANTS (89.9%)

OTHER PROVINCIAL FUNDING (3.5%)

INTERNATIONAL TUITION (5.4%)

OTHER (1.2%)

The District's operating revenues of \$116.7M increased by 6% (\$6.5M) over the prior year. Against a budget of \$115.0M, the \$116.7M in revenues resulted in savings of 2% (\$1.8M).

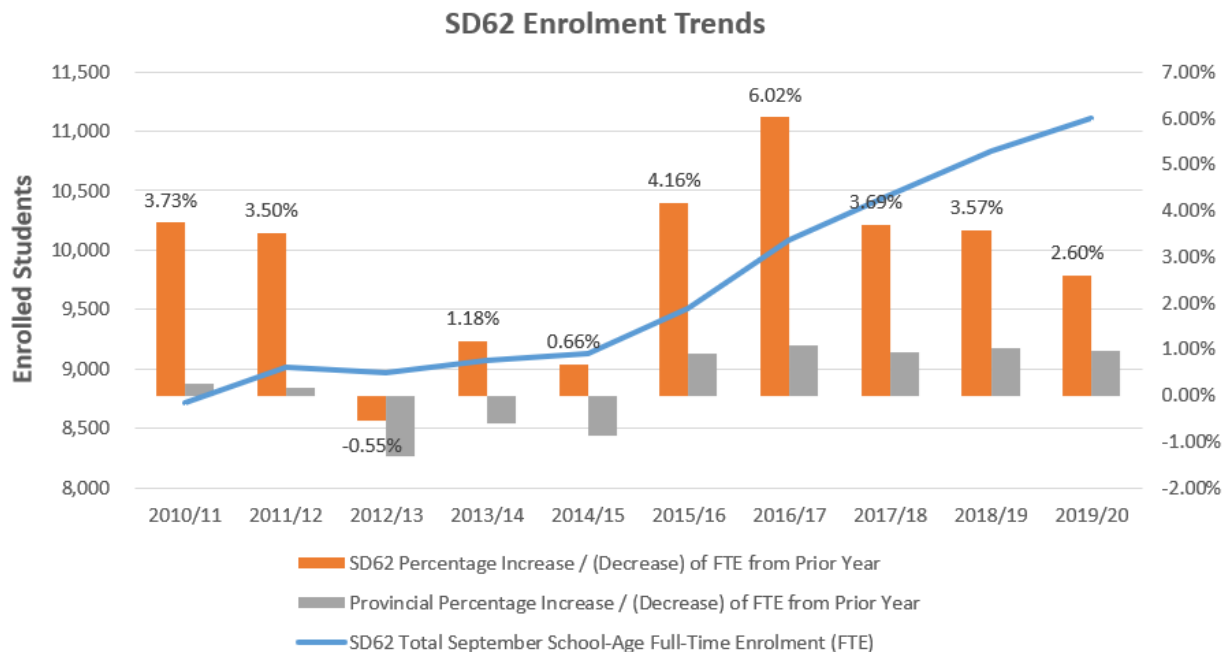
	BUDGET	ACTUAL	ACTUAL	SAVINGS /	SAVINGS /	INCR / (DECR)	INCR /
	FY20	FY20	FY19	(PRESSURE)	(PRESSURE) %	FROM	(DECR)
				FY20	FY20	PRIOR YEAR	%
OPERATING REVENUES (in \$ thousands)	A	B	C	D = A-B	E = D/A	F = B-C	G = F/C
MOE OPERATING GRANTS	104,465	104,955	99,820	490	0%	5,135	5%
OTHER PROVINCIAL FUNDING	2,224	4,029	1,921	1,805	81%	2,108	110%
NET LEA FUNDING	-	-	30	-	100%	(30)	(100%)
CONTINUING ED TUITION	110	111	96	1	1%	14	15%
INTERNATIONAL TUITION	6,860	6,303	6,927	(557)	(8%)	(624)	(9%)
MISCELLANEOUS	571	558	649	(13)	(2%)	(91)	(14%)
RENTALS AND LEASES	389	358	436	(30)	(8%)	(78)	(18%)
INVESTMENT INCOME	354	410	351	56	16%	59	17%
TOTAL OPERATING REVENUES	114,973	116,724	110,231	1,752	2%	6,493	6%

The \$1.8M in savings was largely from other provincial funding (\$1.8M) and the Operating Grant (\$0.5M) offset by a pressure from International Tuition (\$0.6M).

## Operating Grant

The Funding Allocation System allocates the General Operating Grants using individual district enrolments and specific factors that apply to each school district.

As highlighted in the graph below, enrolment has significantly increased over the past decade.



For the past four years, the District has seen enrolment increases of between 2.5% to 6.0% over the prior year compared to enrolment increases of between 0.9% to 1.1% province-wide.

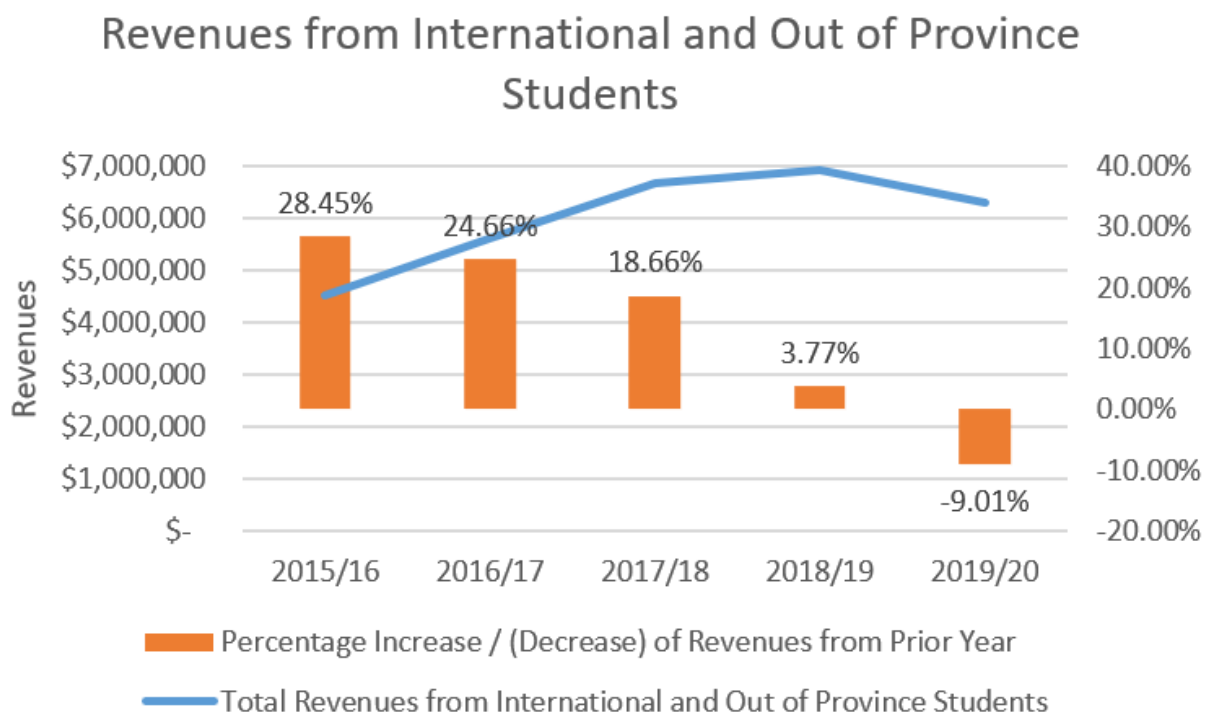
The upward trajectory of student enrolment continued in the 2019/20 school year. As detailed in the table below, there was a 3.7% (505.75 FTE) increase in total enrolment from the prior year.

	BUDGET	ACTUAL	ACTUAL	SAVINGS / (PRESSURE)	SAVINGS / (PRESSURE) %	INCR / (DECR)	INCR /
	FY20	FY20	FY19	FY20	FY20	FROM	(DECR)
	A	B	C	D = B-A	E = D/A	PRIOR YEAR	%
ENROLMENT (in FTE)						F = B-C	G = F/C
SEPTEMBER							
STANDARD (REGULAR) SCHOOLS	10,700.81	10,700.81	10,443.63	-	0.0%	257.19	2.5%
CONTINUING EDUCATION	17.81	17.81	21.00	-	0.0%	(3.19)	-15.2%
ALTERNATE SCHOOLS	258.00	258.00	243.00	-	0.0%	15.00	6.2%
DISTRIBUTED LEARNING	137.00	137.00	124.69	-	0.0%	12.31	9.9%
HOME SCHOOLING & COURSE CHALLENGES	6.00	6.00	6.00	-	0.0%	-	0.0%
DESIGNATED STUDENTS	727.00	727.00	655.00	-	0.0%	72.00	11.0%
ENGLISH LANGUAGE LEARNING	681.00	681.00	551.00	-	0.0%	130.00	23.6%
ABORIGINAL EDUCATION	1,205.00	1,205.00	1,173.00	-	0.0%	32.00	2.7%
ADULT EDUCATION	11.81	11.81	12.88	-	0.0%	(1.06)	-8.3%
TOTAL SEPTEMBER COUNT	13,744.44	13,744.44	13,230.19	-	0.0%	514.25	3.9%
FEBRUARY COUNT	136.00	211.50	213.38	75.50	55.5%	(1.88)	-0.9%
MAY COUNT	46.00	46.00	52.63	-	0.0%	(6.63)	-12.6%
TOTAL ENROLMENT	13,926.44	14,001.94	13,496.19	75.50	0.5%	505.75	3.7%

The increased enrolment resulted in a 5% (\$5.1M) increase in the operating grant from the prior year. There were savings of \$0.5M due to the February count being higher than budgeted.

### International Tuition

The International Program experienced a decline in revenues from the prior year for the first time in a number of years. At \$6.3M for 2019/20, revenues decreased by 9% (\$0.6M) from the prior year.



The International Program cost \$4.5M in expenses to generate the \$6.3M in revenues – for net revenues of \$1.9M in 2019/20. This is consistent with the \$1.9M in net revenues generated in the prior year. The funds generated from the International Program go to support discretionary programs in the District.

### Other Provincial Funding

There was an increase of \$2.1M in other Ministry of Education grants from the prior year largely due to two new grants to address wage increases as a result of collective agreement settlements: Support Staff (\$0.4M) and Teachers (\$1.2M). Against a budget of \$2.2M, the \$4.0M in other provincial funding revenues resulted in savings of 81% (\$1.8M) which largely was due to the aforementioned grants for collective agreement settlements. Both of these grants were issued after the budget had been finalized.

## EXPENSES

The summary schedule for the District operating expenses can be found in Schedule 2B (the Schedule of Operating Expense by Object) and Schedule 2C (the Schedule of Operating Expense by Function, Program and Object).

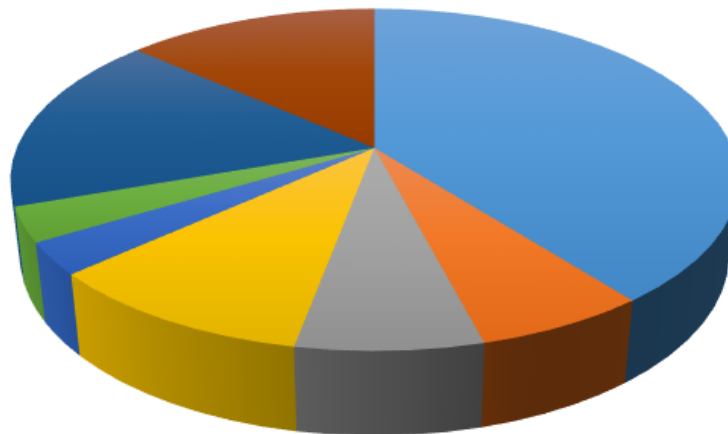
The provincial averages are taken from data available to the public on the Ministry of Education financial reporting website. At the time of issuance of this report, the provincial actuals for fiscal 2020 were not yet available, as such the provincial budgets for fiscal 2020 were used for comparative purposes.

### Expenses by Type (Object)

The District's spending allocations by object were in line with provincial averages - with 88.2% of its expenses on salaries and benefits (Province = 88.1%) and 11.8% on services and supplies (Province = 11.9%).

The chart below further details spending allocations for the District in the year compared to provincial averages.

### FY20 EXPENSES BY OBJECT



<span style="color: #4F81BD;">■</span> TEACHER SALARIES (SD62=39.9%; Prov=42.1%)	<span style="color: #C85A3D;">■</span> PVP SALARIES (SD62=6.6%; Prov=5.7%)
<span style="color: #808080;">■</span> EA SALARIES (SD62=8.1%; Prov=8.0%)	<span style="color: #FFD700;">■</span> SUPPORT STAFF SALARIES (SD62=10.5%; Prov=9.1%)
<span style="color: #0056B3;">■</span> OTHER PROF. SALARIES (SD62=3.4%; Prov=2.7%)	<span style="color: #4CAF50;">■</span> SUBSTITUTE SALARIES (SD62=2.8%; Prov=3.2%)
<span style="color: #003366;">■</span> EMPLOYEE BENEFITS (SD62=16.8%; Prov=17.3%)	<span style="color: #8B4513;">■</span> TOTAL SERVICES AND SUPPLIES (SD62=11.8%; Prov=11.9%)

The District's operating expenditures of \$113.7M increased by 4.8% (\$5.3M) over the prior year. Against a budget of \$116.1M, the \$113.7M in expenditures resulted in savings of 2.1% (\$2.4M).

	BUDGET	ACTUAL	ACTUAL	SAVINGS /	SAVINGS /	INCR / (DECR)	INCR /
	FY20	FY20	FY19	(PRESSURE)	(PRESSURE) %	FROM	(DECR)
				FY20	FY20	PRIOR YEAR	%
EXPENSES (in \$ thousands)	A	B	C	D = A-B	E = D/A	F = B-C	G = F/C
TEACHERS SALARIES	43,822	45,375	42,794	(1,553)	(3.5%)	2,581	6.0%
PVP SALARIES	7,592	7,555	7,044	36	0.5%	511	7.3%
EA SALARIES	8,719	9,249	7,590	(530)	(6.1%)	1,659	21.9%
SUPPORT STAFF SALARIES	11,793	11,950	11,247	(157)	(1.3%)	702	6.2%
OTHER PROFESSIONAL SALARIES	3,897	3,871	3,279	26	0.7%	592	18.1%
SUBSTITUTES SALARIES	3,820	3,228	3,537	592	15.5%	(309)	(8.7%)
EMPLOYEE BENEFITS	20,797	19,107	18,440	1,690	8.1%	666	3.6%
TOTAL SERVICES AND SUPPLIES	15,668	13,391	14,544	2,278	14.5%	(1,153)	(7.9%)
TOTAL OPERATING EXPENSES	116,109	113,726	108,475	2,383	2.1%	5,251	4.8%

The \$2.4M in savings was largely from services and supplies (\$2.3M), employee benefits (\$1.7M), and substitutes salaries (\$0.6M) offset by pressures in teacher salaries (\$1.6M), EA salaries (\$0.5M) and support staff salaries (\$0.2M).

The \$1.6M teacher salaries pressure, \$0.5M EA salaries pressure, and \$0.2M support staff salaries is largely due to wage increases as a result of collective agreement settlements.

The \$2.3M savings from services and supplies is largely from international program homestay expenses (\$0.5M), school supply budgets (\$0.2M), utilities (\$0.4M), school generated funds, and discretionary expenses (\$0.3M).

The \$1.7M savings from benefits is due to the District average employee benefit rate (23.5%) being lower than anticipated (26.1%). These benefits savings were largely due to restrictions on dental and health services due to COVID-19.

The \$0.6M savings from substitutes salaries is largely due to no in-class instruction in the months of April and May 2020 due to COVID-19.

These savings created flexibility in the budget to address other strategic priorities of the District and expected enrolment growth.

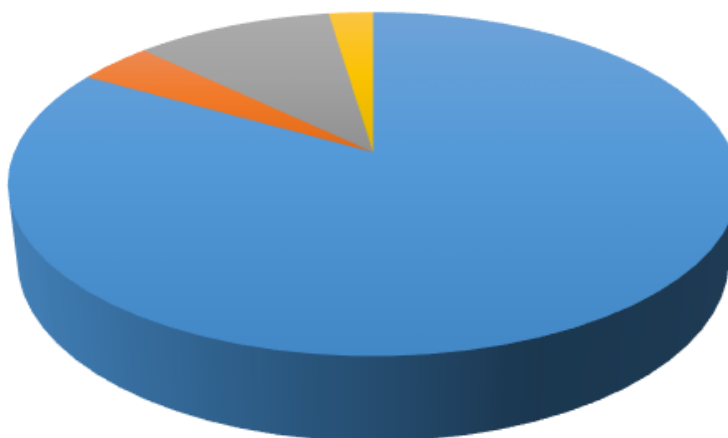
## Expenses by Function

The District's expenditures can be categorized by the following functions: Instruction; District Administration; Operations and Maintenance; and Transportation. The functions are defined as follows:

- The **Instruction** function incorporates all programs related to the instruction of students.
- The **District Administration** function incorporates the cost of all programs related to district governance and district administration of educational, business, human resource and labour relations activities.
- The **Operations and Maintenance** function incorporates all programs related to the district's responsibility for the operation, maintenance and safety of sites, buildings, and equipment.
- The **Transportation** function incorporates programs involving the transportation of students.

Over 84% of the District's expenses are categorized under the Instruction function.

### FY20 EXPENSES BY FUNCTION



**INSTRUCTION**  
(SD62=84%; Prov=83%)

**OPERATIONS AND MAINTENANCE**  
(SD62=9%; Prov=11%)

**TRANSPORTATION**  
(SD62=2%; Prov=2%)

**DISTRICT ADMINISTRATION**  
(SD62=4%; Prov=4%)

The District's expense allocations are generally in line with the Provincial averages, however the District's expenditures are slightly more heavily allocated towards Instruction and less in Operations and Maintenance than other Districts.



	BUDGET	ACTUAL	ACTUAL	SAVINGS /	SAVINGS /	INCR / (DECR)	INCR /
	FY20	FY20	FY19	(PRESSURE)	(PRESSURE) %	FROM	(DECR)
				FY20	FY20	PRIOR YEAR	%
EXPENSES BY FUNCTION (in \$ thousands)	A	B	C	D = A-B	E = D/A	F = B-C	G = F/C
INSTRUCTION	97,891	95,815	90,280	2,077	2%	5,534	6%
DISTRICT ADMINISTRATION	4,951	4,624	4,272	328	7%	352	8%
OPERATIONS AND MAINTENANCE	10,646	10,707	11,373	(61)	(1%)	(666)	(6%)
TRANSPORTATION	2,620	2,580	2,549	40	2%	31	1%
TOTAL OPERATING EXPENSES	116,109	113,726	108,475	2,383	2%	5,251	5%

### Instruction

The District's \$95.8M expenditures on Instruction for the year was an increase of \$5.5M over the prior year. The \$5.5M increase was largely from Regular Instruction (\$2.9M – mostly teacher salaries and benefits), and Special Education (\$2.2M – mostly education assistant salaries and benefits).

Against a budget of \$97.9M, the \$95.8M expenditures resulted in savings of 2% (\$2.1M). The savings were largely driven by services and supplies (\$1.8M) and employee benefits (\$1.4M) offset by a \$1.4M pressure in salaries.

### District Administration

The District's \$4.6M expenditures on District Administration for the year was an increase of 8% (\$0.4M) over the prior year. The increase is largely due to exempt staff wage increases and two new positions in the Human Resources Department.

Against a budget of \$4.9M, the \$4.6M expenditures resulted in a savings of 7% (\$0.3M). The savings was largely driven by a vacancy in the Finance Department, and lower bad debt expenses, legal expenses, and benefits than budgeted.

### Operations and Maintenance

The District's \$10.7M expenditures on Operations and Maintenance for the year was a decrease of 6% (\$0.7M) over the prior year. This was largely due to the field upgrades at Happy Valley Elementary and Poirier Elementary in the prior year having completed. Against a budget of \$10.6M, the \$10.7M expenditures resulted in an insignificant pressure of 1% (\$0.1M).

### Transportation

The District's \$2.6M expenditures on Transportation for the year was consistent with the prior year and on budget.

## TANGIBLE CAPITAL ASSETS PURCHASED AND WORK IN PROGRESS

The amount of tangible capital assets purchased and tangible capital assets that are a work in progress can be found in Schedule 2 – the Schedule of Operating Operations in the financial statements. The District spent \$521,200 on tangible capital assets including portables and bleachers at Dunsmuir Middle School.

## ACCUMULATED SURPLUS (DEFICIT)

Pursuant to *Section 156(12)* of the *School Act*, school districts must obtain prior approval from the Minister before incurring deficits in the operating fund. The District's year end position as reflected in the table below is a nil unrestricted surplus.

OPERATING FUND SURPLUS		
FOR THE FISCAL YEAR ENDING JUNE 30 2020		
		FINAL AMOUNT
<b>A</b>	OPERATING SURPLUS, BEGINNING OF YEAR	\$ 4,715,615
<b>B</b>	OPERATING SURPLUS, FOR THE YEAR 2019/20	\$ 2,477,275
<b>C = A+B</b>	<b>OPERATING SURPLUS, END OF YEAR</b>	<b>\$ 7,192,890</b>
INTERNALLY RESTRICTED SURPLUS		
Due to nature of constraints on funds		
	Indigenous Education	\$ 45,971
	Discretionary School Generated Funds	\$ 134,351
	School budget balances	\$ 268,697
	Various unspent grants	\$ 30,337
	Budgeted 2020-21 shortfall	\$ 2,194,758
	<b>Total - Due to nature of constraints on funds</b>	<b>\$ 2,674,114</b>
Due to operations spanning the school year		
	IT Dept	\$ 176,137
	Careers	\$ 83,108
	Curriculum	\$ 50,000
	Inclusive Education Services	\$ 169,142
	English Second Dialect	\$ 1,708
	Transportation	\$ 50,432
	Rental revenue	\$ 120,000
	Emergency supplies	\$ 9,898
	VOIP	\$ 40,000
	EMCS theatre seats	\$ 109,849
	Transportation Safety Committee	\$ 30,791
	Electric buses	\$ 232,577
	Sewage hookups	\$ 488,146
	Port Renfrew update	\$ 75,000
	Other FY20 enhancements	\$ 5,409
	COVID 19 Incremental Expenditures	\$ 275,000
	<b>Total - Due to operations spanning the school year</b>	<b>\$ 1,917,197</b>
Due to unanticipated unusual expenses		
	Total accumulated financial reserves remaining	\$ 2,601,579
	<b>Total - Due to unanticipated unusual expenses</b>	<b>\$ 2,601,579</b>
<b>D</b>	<b>TOTAL INTERNALLY RESTRICTED SURPLUS</b>	<b>\$ 7,192,890</b>
<b>E = C-D</b>	<b>UNRESTRICTED SURPLUS</b>	<b>\$ -</b>

The total Operating Fund financial reserve of \$4,796,337 is 4.00% of the \$119,930,423 Operating Fund expenses currently budgeted for the year ended June 30 2021. As such, the financial reserve is compliant with the 4% threshold established by the Board in response to the COVID-19 pandemic.

## **SPECIAL PURPOSE FUNDS**

All restricted contributions received, with the exception of capital contributions and unearned revenues (tuition, rentals, etc.) must be reported as special purpose funds. Revenues are recognized when the stipulation or restriction the contribution is subject to is met.

The following table compares the most material expenditures for the year to the prior year of the special purpose funds.

	FY20 ACTUAL	FY19 ACTUAL	INCR / (DECR) FROM PRIOR YEAR	INCR / (DECR) %
SPECIAL PURPOSE FUNDS (in \$ thousands)	A	B	C = A-B	D = C/B
ANNUAL FACILITIES GRANT	337	337	-	0%
LEARNING IMPROVEMENT FUND	391	382	9	2%
SCHOOL GENERATED FUNDS	2,173	3,112	(939)	-30%
STRONG START	230	228	2	1%
OFFICIAL LANGUAGES IN EDUCATION PROTOCOL	223	242	(19)	-8%
COMMUNITY LINK	775	818	(44)	-5%
ACADEMIES	826	791	35	4%
CLASSROOM ENHANCEMENT FUND	14,904	13,610	1,294	10%
RURAL EDUCATION ENHANCEMENT FUND	242	230	12	5%
OTHER	207	271	(64)	-24%
TOTAL SPECIAL PURPOSE FUNDS EXPENSES	20,308	20,020	288	1%
CAPITAL PURCHASES	-	-	-	100%
TOTAL SPECIAL PURPOSE FUNDS	20,308	20,020	288	1%

The District's \$20.3M expenditures on Special Purpose Funds for the year was a 1% (\$0.3M) increase over the prior year. There was a \$1.3M increase in Classroom Enhancement Fund expenditures offset by a \$0.9M decrease in school generated funds expenditures as a result of the impact of COVID-19.

## CAPITAL FUND

The District's tangible capital asset additions of \$45,915,188 for the year was a 50% (\$15.4M) increase from the prior year. The increase is largely due to an increase in Expansion Program purchases from the prior year.

	FY20 ACTUAL	FY19 ACTUAL	INCR / (DECR) FROM PRIOR YEAR	INCR / (DECR) %
	A	B	C = A-B	D = C/B
CAPITAL ADDITIONS (in \$ thousands)				
CAPITAL FUND				
EXPANSION PROGRAM	42,336	26,380	15,956	60%
SCHOOL ENHANCEMENT PROGRAM	1,040	1,228	(188)	-15%
SEISMIC MITIGATION PROGRAM	0	449	(449)	-100%
CARBON NEUTRAL CAPITAL PROGRAM	36	27	9	33%
BUS ACQUISITION PROGRAM	352	462	(110)	-24%
ANNUAL FACILITIES GRANT	382	121	260	215%
CLASSROOM ENHANCEMENT FUND	-	217	(217)	-100%
PLAYGROUNDS	97	107	(10)	-9%
LOCAL CAPITAL	1,085	99	985	991%
OTHER	66	23	43	190%
OPERATING FUND	521	1,426	(905)	-63%
SPECIAL PURPOSE FUND	-	-	-	100%
TOTAL CAPITAL ADDITIONS	45,915	30,539	15,376	50%

Some of the more significant capital projects include:

- **Expansion Program (EXP)** – in 2019/20 the District acquired two elementary school sites with a total cost of \$17.5M: one in south Langford and the other in Royal Bay. Also, \$13.9M was spent continuing the Royal Bay Secondary expansion project and \$10.9M was spent on site development and design for the Pexsisen Elementary and Centre Mountain Lellum Middle School.
- **School Enhancement Program (SEP)** - \$1.0M was spent on energy upgrade work at Dunsmuir Middle.
- **Annual Facilities Grant (AFG)** – \$0.4M was spent on roof replacements at Wishart Elementary and Sangster Elementary.
- **Local Capital** – the remaining \$1.1M of Local Capital was spent on the procurement and preparation of additional portables in the District.
- **Operating Fund** – there were \$0.5M in Operating Fund tangible capital asset purchases including bleachers at Dunsmuir Middle School and portables at various schools in the District.

## RISKS AND UNCERTAINTIES

The following list are some of the significant financial risks that the District is aware of that could negatively affect operations:

- **Enrolment** – Enrolment drives the District's revenues and an inaccurate estimation of future enrolment could result in either an over or under deployment of resources. Additionally, an inaccurate estimation of future enrolment could further exacerbate the capacity issues the District is currently experiencing.
- **Staff benefit rates** – Benefit rates fluctuate from year to year dependent on staff usage so are difficult to accurately predict. In 2019/20, the District benefit rate decreased by 0.9% from the prior year (2019/20= 23.52%; 2018/19= 24.43%). A one per cent fluctuation in \$80M in salaries amounts to \$800,000.
- **Utilities** – Expenditures on utilities fluctuate based on usage, and usage typically depends on the weather which, even for the Farmers' Almanac, is impossible to predict.
- **Leave liability** – Leave balances (such as unused vacation balances) are recorded in the year they are earned. The larger the balance, the larger the expense. It is difficult to predict with accuracy across the District exactly how many vacation days staff plan on using in any given year.
- **Salary differential** – A component of the Operating Grant is the supplement for salary differential which provides additional funding to districts with average teacher salaries higher than the provincial average. In 2019/20, the District received \$268,393 more than the prior year (FY20=\$1,900,558; FY19=\$1,632,165).
- **COVID-19** - The ongoing impact of the pandemic presents uncertainty over future cash flows, may have a significant impact on future operations including decreases in revenue, impairment of receivables, reduction in investment income and delays in completing capital project work. Examples of the more significant operational impacts include the International Student Program, Academies Program, and Transportation Department. As the situation is dynamic and the ultimate duration and magnitude of the impact are not known, an estimate of the future financial effect on the District is not practicable at this time.

## **Committee Report of Audit Committee Meeting via MS Teams (Public) September 15, 2020**

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**Present:** Wendy Hobbs, Trustee (Committee Chair)  
Bob Phillips, Trustee (Committee Member)  
Joan Axford, External Community Rep (Committee Member)  
Scott Stinson, Superintendent & CEO  
Harold Cull, Secretary Treasurer

**Guests:** Lenora Lee, KPMG  
Sarah Burden, KPMG  
Adam Taylor, Partner, MNP  
Alan Cosgrave, Partner, MNP  
David Lee Bonar, Manager, Financial Planning & Analysis

### **1. CALL TO ORDER AND ACKNOWLEDGEMENT OF FIRST NATIONS TERRITORIES**

*The meeting was called to order at 4:07 pm by the Committee Chair. Wendy Hobbs acknowledged that we are honoured to be meeting on the traditional territories of the Coast Salish, specifically Esquimalt Nation, Songhees Nation and acknowledge the three nation SD 62 works with directly in our schools; Scia'new Nation, Coast Salish, and T'Sou-ke Nation; including the West Coast Pacheedaht Nation Nuu-chah-nulth. (words gifted by the three Nations SD62 works with)*

### **2. COMMITTEE REPORT**

The Committee Report for the June 9, 2020 Audit Committee Meeting was reviewed by the committee members.

### **3. PRESENTATIONS**

There were no presentations.

### **4. NEW BUSINESS**

#### **4.1 Committee Chair Election – Harold Cull**

The Secretary-Treasurer thanked the Audit Committee for their service and called for nominations for the Audit Committee Chair. Wendy Hobbs was nominated for the position of Chair of Audit Committee and was declared elected by acclamation.

#### **4.3 19/20 Financial Statements – Sarah Burden (KPMG)**

Sarah Burden provided an overview of the 19/20 Financial Statements to the Audit Committee. The Committee asked a number of questions regarding the statements and accompanying notes that staff were able to answer.

That the Board of Education of School District 62 (Sooke) approve the 19/20 financial statement as presented at the Audit Committee meeting of September 15, 2020.

**4.4 Financial Statement Discussion and Analysis – Staff**

Staff reviewed the Financial Statement Discussion and Analysis document. The Audit Committee asked a number of questions regarding savings from substitute salaries and the financial ratios used in the District's analysis. Furthermore, the Committee discussed how to reflect the funding required for the 20/21 budgeted shortfall in revenue, instead of showing as unanticipated due to the pandemic.

**5. ADJOURNMENT:** The meeting adjourned at 6:00 p.m.

**6. NEXT MEETING DATE:** November 17, 2020



**RESOURCES COMMITTEE**  
**School Board Office**  
**Via MS Teams**  
**September 15, 2020 – 6:00 p.m.**

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**A G E N D A**

**1. CALL TO ORDER AND ACKNOWLEDGMENT OF FIRST NATIONS TERRITORIES**

*We are honoured to be meeting on the traditional territories of the Coast Salish, specifically Esquimalt Nation, Songhees Nation, and acknowledge the three nations SD62 works with directly in our schools: Scia'new Nation, Coast Salish, and T'Sou-ke Nation; including the West Coast Pacheedaht Nation, Nuuchahnulth.  
(words gifted by the three nations SD62 works with)*

**2. REPORT**

**3. PRESENTATIONS (10 min.)**

**4. NEW BUSINESS**

- 4.1 Catchment Review – Windy Beadall
- 4.2 Royal Bay Expansion Update – Windy Beadall
- 4.3 Transportation – Tracey Syrota
- 4.4 Safe Return to School Funding - Harold Cull

**5. ADJOURNMENT**

**6. NEXT MEETING DATE:** October 13, 2020





## Committee Report of Resources Committee Meeting via MS Teams August 26,2020

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**Present:**

- Bob Beckett, Trustee (Committee Chair)
- Wendy Hobbs, Trustee (Committee Member – **Acting Chair**)
- Allison Watson, Trustee (Committee Member)
- Ravi Parmar, Trustee
- Margot Swinburnson, Trustee
- Krista Leakey, SPVPA
- Bruce Woodcock, CUPE
- Amanda Dowhy, SPEAC
- Scott Stinson, Superintendent & CEO
- Harold Cull, Secretary Treasurer
- Stephanie Hedley-Smith, Associate Superintendent
- Dan Haley, Executive Director, HR
- Farzaan Nusserwanji, Executive Director, IT
- Nora Reid, Strategic HR Manager
- Steve Tonnesen, Manager, IT

### 1. **CALL TO ORDER AND ACKNOWLEDGEMENT OF FIRST NATIONS TERRITORIES**

*The meeting was called to order at 7:00 pm by the A/Committee Chair, Wendy Hobbs acknowledged that we are honoured to be meeting on the traditional territories of the Coast Salish, specifically Esquimalt Nation, Songhees Nation and acknowledge the three nation SD 62 works with directly in our schools; Scia'new Nation, Coast Salish, and T'Sou-ke Nation; including the West Coast Pacheedaht Nation Nuu-chah-nulth. (words gifted by the three Nations SD62 works with)*

### 2. **COMMITTEE REPORT**

It was recognized that the Committee Report for the June 9, 2020 Resources Committee Meeting was presented and accepted by the Board at their June 23<sup>rd</sup> meeting.

### 3. **PRESENTATIONS**

There were no presentations.

### 4. **NEW BUSINESS**

#### 4.1 Return to School Plan – Safety/Transportation

- The Committee reviewed the safety and transportation portions of the District's Return to School plan as presented at the Education Policy Committee meeting of August 25th

- The District has communicated the overall plan to the public and now is in the process of gathering feedback on the plan as it continues to be revised to meet the needs of the District
- Staff will be asking registered riders to confirm if transportation services are still required given the current return plan
- Once the riders are confirmed, the Transportation Department will update the routes, communicate any changes to the riders in order for transportation services to begin on September 14th

#### 4.2 19/20 Financial Year End Summary

- Staff provided the Committee with an update of the unaudited financial results for the 19/20 year as compared to the quarter 3 forecast shared with the Committee in May
- The District was projecting a surplus of \$1.294 m for the year and actual results were \$2.477 m with the variance largely due to the unexpected benefit savings as a result of the pandemic
- The expected accumulated surplus of \$4.198 m (3.45% of expenditures) ended up being \$4.797 m (4%) as contemplated by the Board as they approved a 4% contingency for the end of the year only
- The Committee also discussed the financial risks (enrolment, pandemic, growth) and the potential impact these risks could have on the 20/21 year

#### 4.3 HR Plan Update and Priorities

- Staff presented the revised HR Operational Plan based on the following goals:
  - 1) Attraction and Recruitment
  - 2) Engagement and Wellness
  - 3) Performance and Growth
- The HR work completed to date was also discussed as well as the upcoming work planned for the next year
- The Plan's priorities were also highlighted:
  - a) Competencies
  - b) On-off boarding
  - c) Recruitment
  - d) Engagement
  - e) Performance
  - f) Workforce Planning
  - g) Recognition
- It was confirmed that there is structural funding within the budget to implement the HR Operational Plan

#### 4.4 IT Plan Update

- Staff provided an update on the IT projects started and completed over the summer
- The Executive also provided 2 options for the Committee to comment on in regards to providing student devices

**Option 1** – focus on getting secondary schools to a 1:1 ratio (students to devices)

**Option 2** – move to a baseline at each school level:

- Elementary = K to 2 1:4; 3 to 5 1:3
- Middle = 1:2
- Secondary = 1:2

- The Committee asked about breakage and replacement rates required to maintain the proposed ratios
- The potential costs of each option were discussed and the impact on the budget in regards to sustainability
- Staff were also asked if students could bring in their own devices and the impacts around controlling these devices were also discussed
- Option 2 (equity) was the favorable option and seemed to be more aligned with the District's Strategic Plan
- The consensus was to start with Option 2 and work towards getting to the ratios considered in Option 1

#### 4.5 Capital Project Summary Update

- Staff reviewed the capital projects completed over the summer and the great work completed by our staff was recognized by the Committee

### 5. **ADJOURNMENT AND NEXT MEETING DATE:** September 15, 2020

## **Committee Info Note**

### **Resource Committee Meeting**

#### **September 15, 2020**

#### **Agenda Item: 4.1 Catchment Review: Catchment Options**

**Background:** The Board had requested that District staff begin the process of re-drawing school catchment boundaries for the school district primarily as a result of two new schools coming on-line in September of 2020. In the month of April, the Board of Education adopted the attached “Catchment Review Guiding Principles” to help guide and direct the District’s catchment review process. The Consultation group gathered information from the public through “Thoughtexchange” and reported the results to the Board.

The members of the Consultation Group, has reviewed many variations of catchment changes with the following context:

- Policy F-502 “School Catchment Areas and Student Placement”, allows the Board to review catchment areas “as required”
- The School Act, section 75 (1) and (2) says that “a board must establish for each school ... a catchment area ...”. Therefore, we are required by legislation to establish catchment boundaries for new schools.
- Part of the process will require extensive public consultation.
- The catchment review process will take into consideration future school expansions in order to minimize impact to student transitions

Staff are bringing forward two options for Resource Committee input and Board consideration to send out to the public for their input. These options have taken into consideration the Guiding Principles and future expansions.

#### **Option #10 and #20- shared changes**

- Boundary changes to Ruth King, David Cameron, Colwood, Willway and Happy Valley
- Pexsisen<sub>u</sub> will consist of students from Happy Valley, David Cameron and Willway catchments
- Ruth King students who live south of Goldstream and East of Peatt will attend David Cameron
- Colwood students who live north of the Island Highway will attend David Cameron.
- Royal Roads families will attend Colwood.
- Belmont Secondary will have 3 feeder middle schools (Lellum, Spencer and Ecole John Stubbs) and Royal Bay will have 1 (Dunsmuir)
- Consider relocating the District Belmont Zone French Immersion program to Royal Bay

## Option # 10 highlights

- Colwood Elementary population will drop significantly

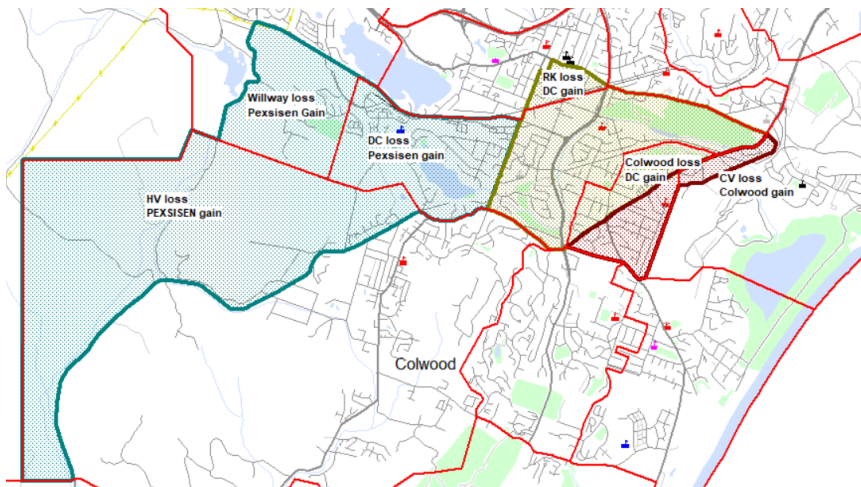
## Option #20 highlights

- Boundary changes to Crystal View.
- Belmont Park families will attend Colwood
- Crystal View population will drop significantly
- Consider relocating the District French Immersion program from Millstream to Crystal View

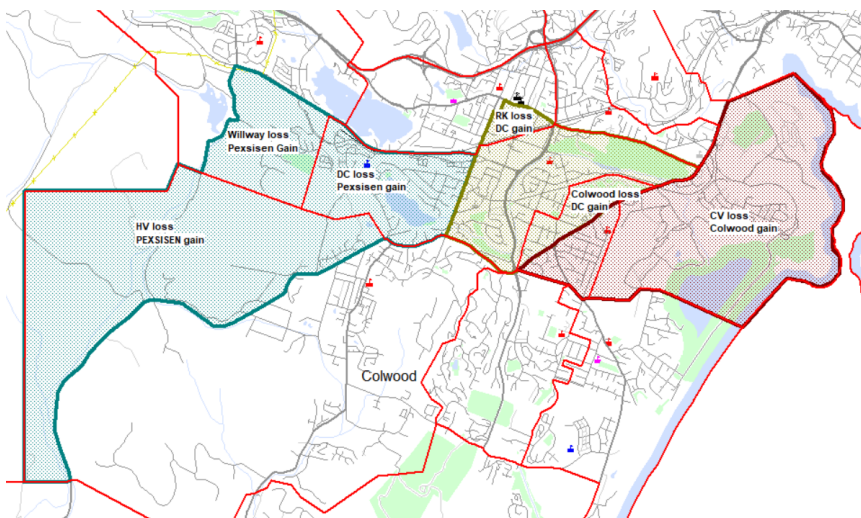
## Next Steps

- Sept. 2020 - Board supports Option #10 and #20
- October 2020 - Thought exchange on these options for public consultation
  - Presentation for input on the 2 options
- December 2020 - Board makes the final decision on the option that will be accepted
- January 2021 - Public is informed of the decision

Option #10- Regular Elementary Map



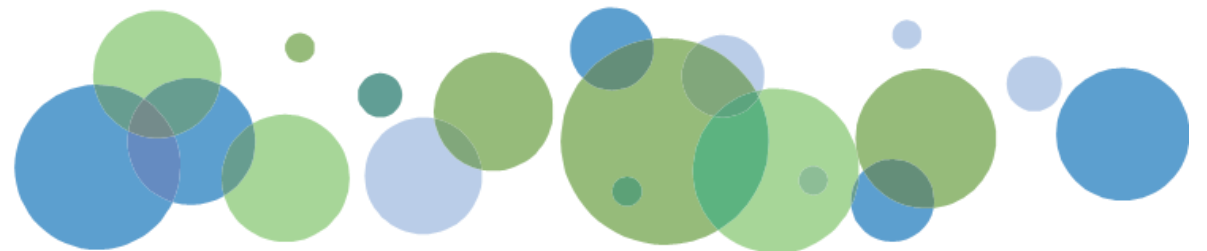
Option #20- Regular Elementary Map





# Background

- ❑ 2 new schools being constructed to open in September 2022.
- ❑ Boundary / catchment lines need to be adjusted to allow room in each of the schools
- ❑ District staff was tasked with redrawing the boundary lines for our schools
- ❑ Consideration was given to the District's long term Capital Plan in terms of trying not to move families more than once.
- ❑ Guiding Principles were adopted by the Board in April 2020. Community input was gathered for this through "thoughtexchange".
- ❑ Staff would like to propose 2 options (#10 and #20) for Resource Committee input and Board consideration to send out for public consultation.



# GUIDING PRINCIPLES

Follow Board Policy F-502

Proximity to feeder schools;

Maximize existing space in all schools

Long-term sustainability

Minimize crossing of major roadways and maximize on current and future safe and active routes to schools.

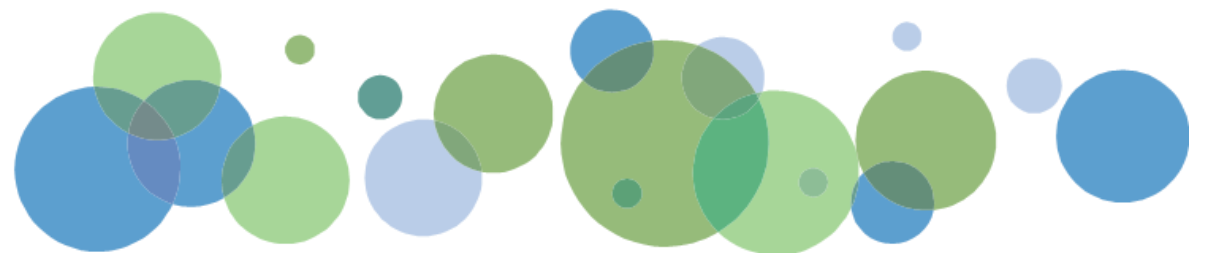
Ensure equity of opportunity and clear K-12 pathways when reviewing programs of choice.

Minimize disruptions to students.

Grandparent students in their own schools.

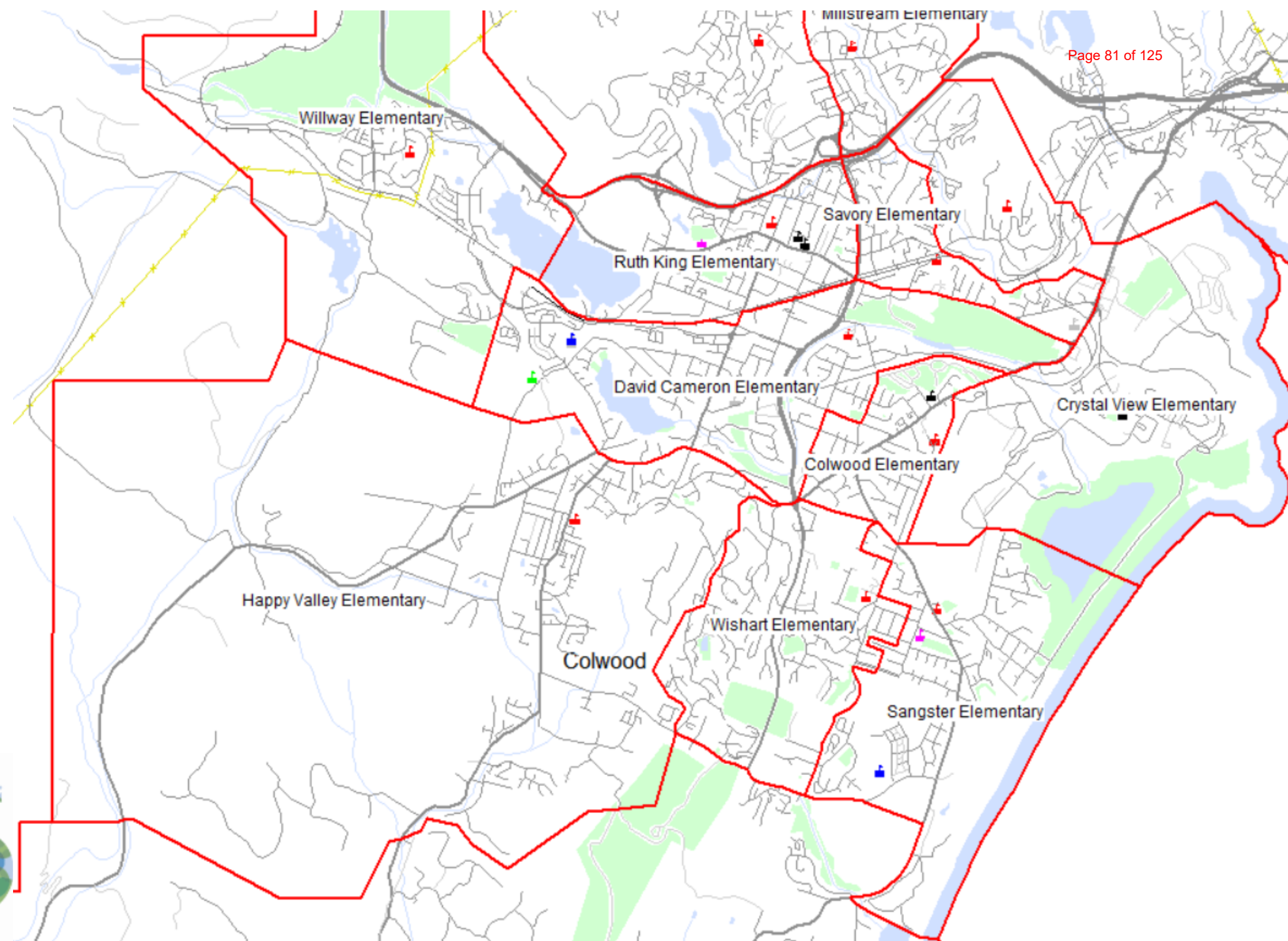
Provide stability and a transparent process with opportunities for robust public engagement.

Use natural boundaries as much as possible.





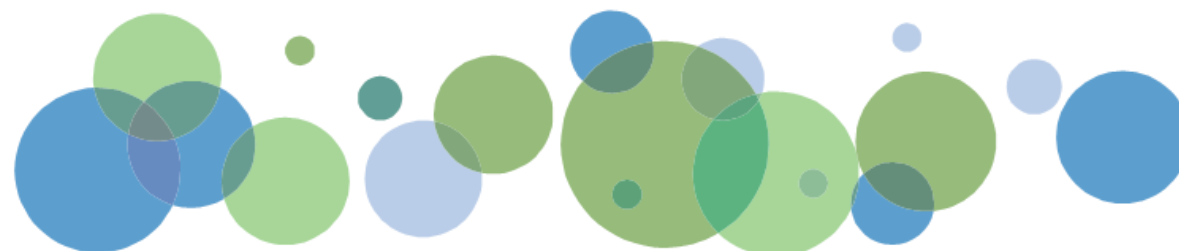
# Current Boundaries in the Westshore Zone



# Proposed Boundary Changes to the following elementary schools

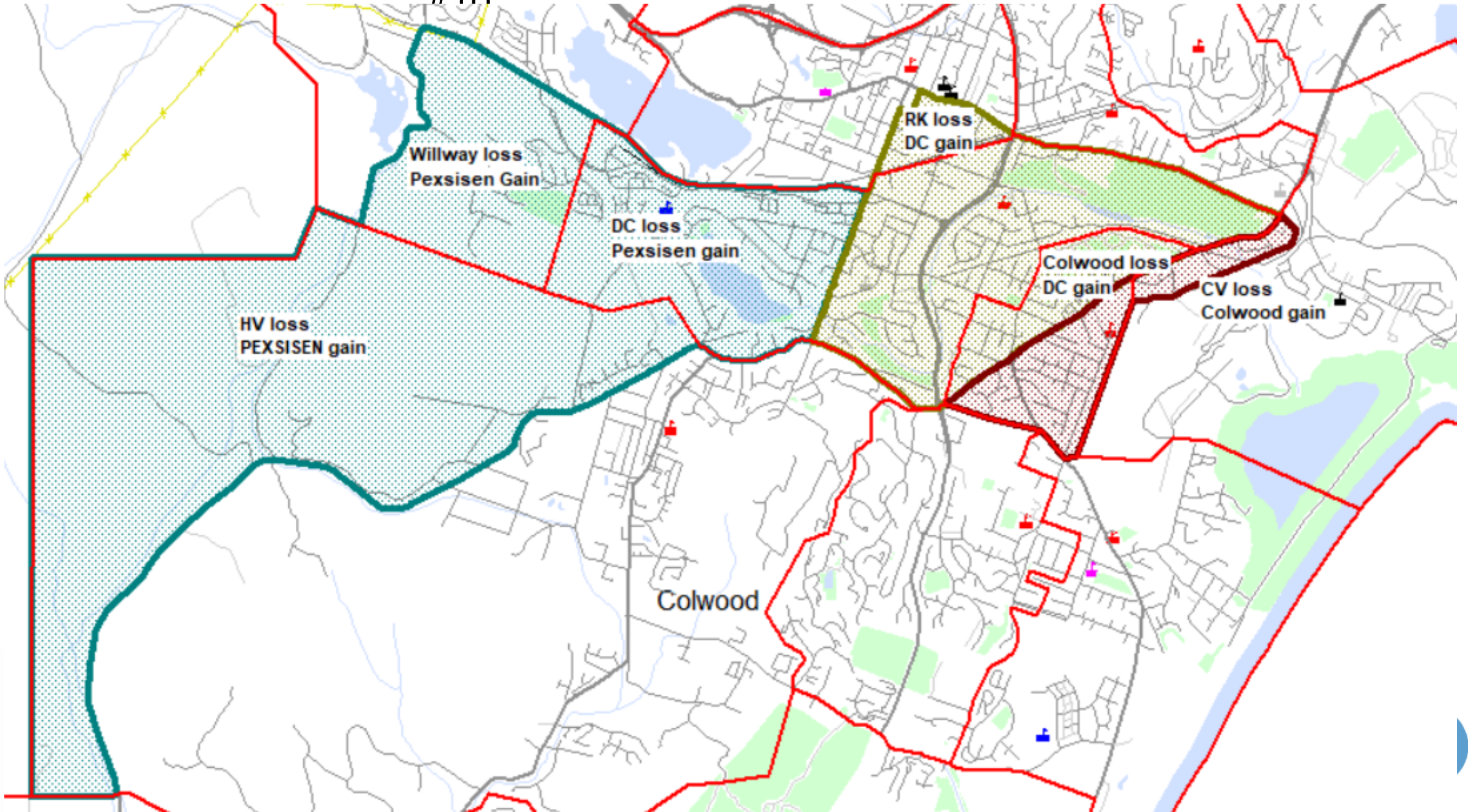
## **Specific to Pexsisen**

- David Cameron
  - Colwood
  - Crystal View
  - Ruth King
  - Willway
- Happy Valley

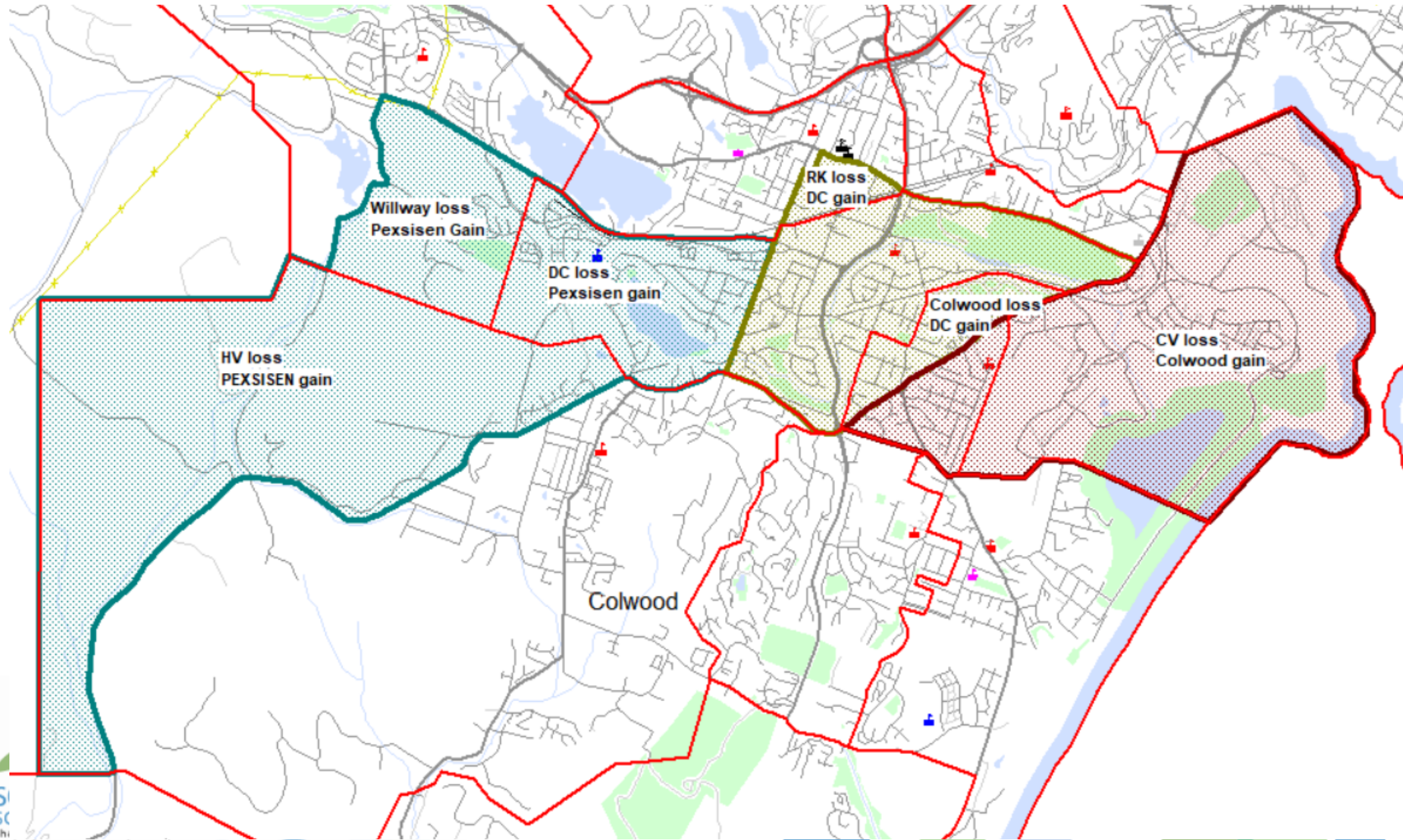


# Regular Elementary Map - Option

#10

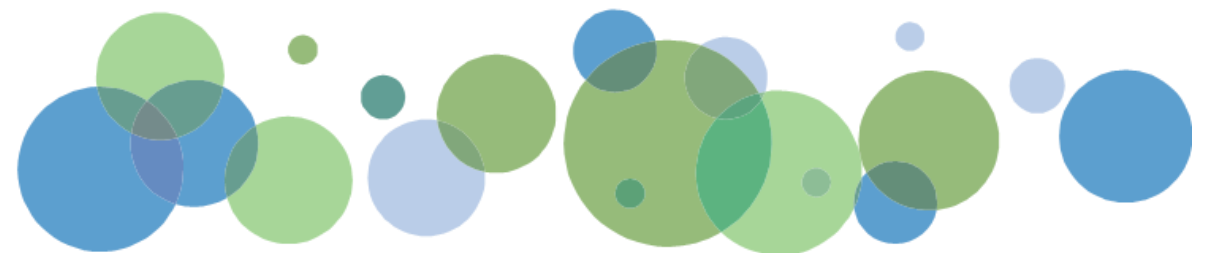


# Regular Elementary Map - Option #20



- **Option #10 and #20- shared changes**

- Boundary changes to Ruth King, David Cameron, Colwood, Willway and Happy Valley
- Pexsisen will consist of students from Happy Valley, David Cameron and Willway catchments
- Ruth King students who live south of Goldstream and East of Peatt will attend David Cameron
- Colwood students who live north of the Island Highway will attend David Cameron.
- Royal Roads families will attend Colwood.

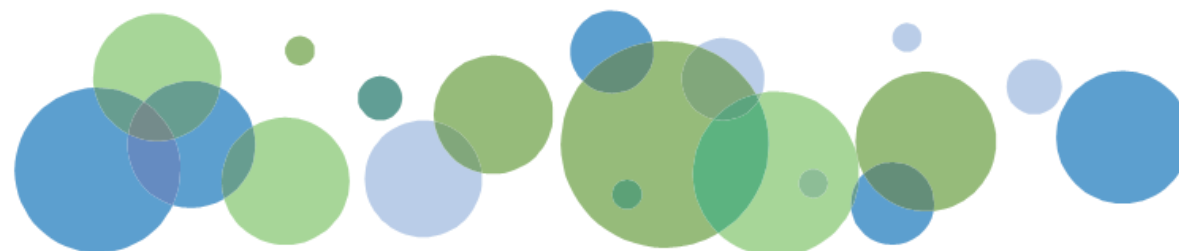


## Option # 10 highlights

- Colwood Elementary population will drop significantly: 25% and due to minimal growth/ development around the area, they do not reach capacity in the foreseeable future, within their catchment lines.

## Option #20 highlights

- Boundary changes to Crystal View.
- Belmont Park families will attend Colwood
- Crystal View population will drop significantly: 30-40% of current population and 50% of capacity. Currently CV is underutilized. Due to growth/ development in the area, they will not reach capacity in the foreseeable future.



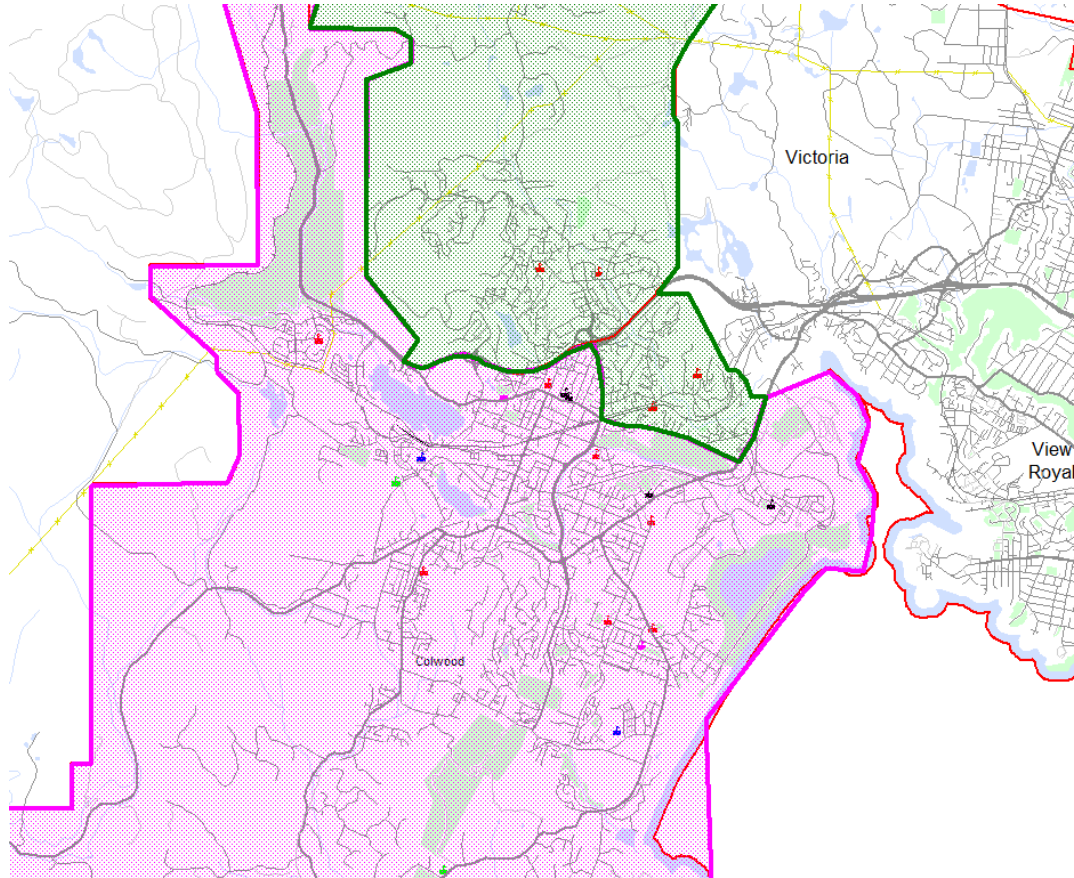
# District Program Considerations- Option #20

## French Immersion- Belmont Zone

- Millstream is over student capacity by 30% with 4 portables on site.
  - Millstream houses the District French Immersion program with approx. 50% of enrolment in this program.
- Lakewood is over student capacity by 30% with 4 portables and has Millstream as its overflow school.
- Consider relocating the District French Immersion program from Millstream to Crystal View.



# OPTION #20: BOUNDARY and SCHOOL CHANGES



## OPTION #20

Millstream- originally Millstream and Lakewood

Proposed program move to CV- North side of the highway and CV and Savory.

Crystal View has capacity if in Option #20 the Belmont Park students are moved to Colwood.

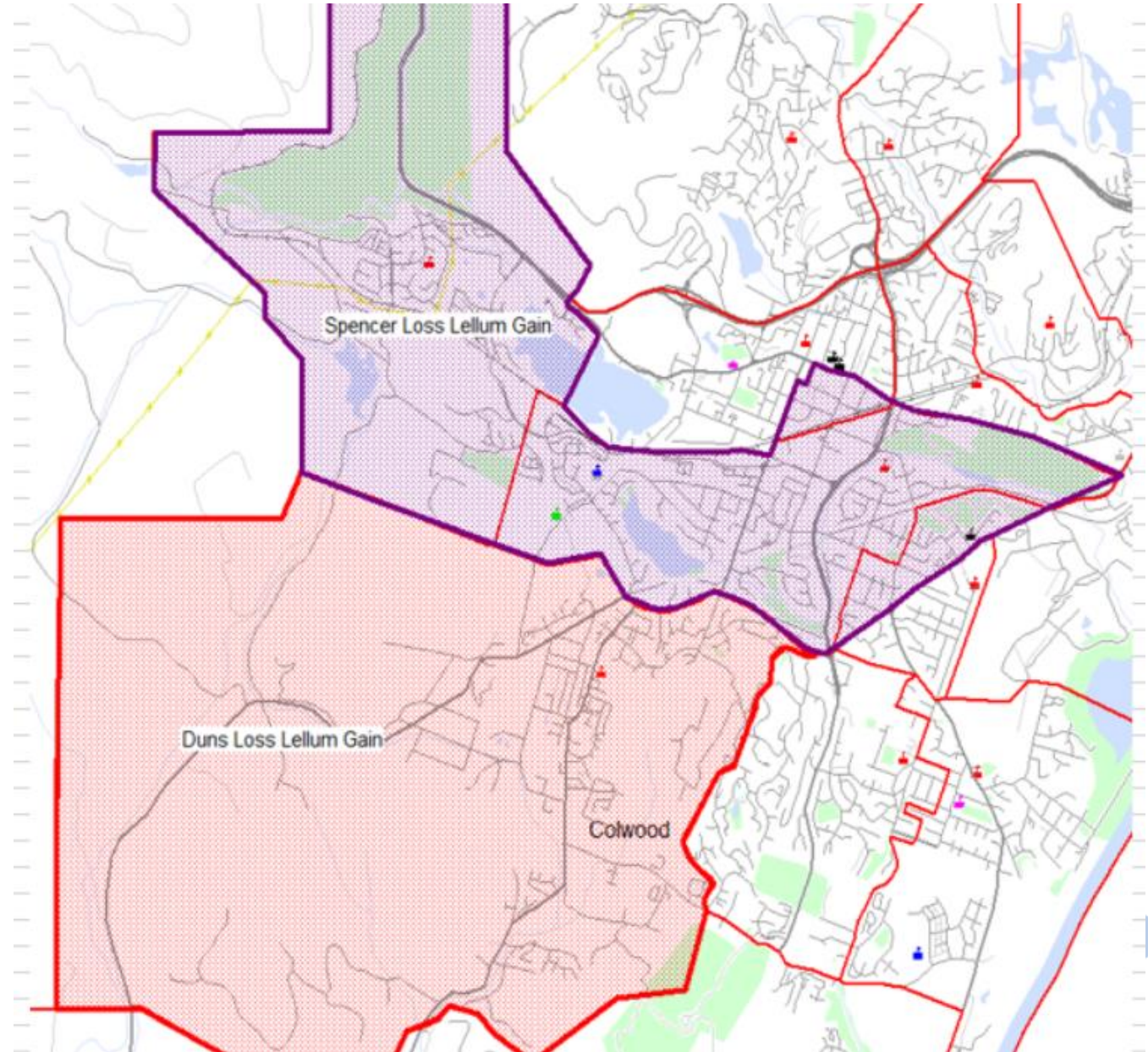




# Regular Middle School Map

Proposed changes to the Middle School boundaries, moved to Centre Mountain Lellum.

Utilizing the “Family of Schools” model.



# MIDDLE SCHOOLS CHANGES

## Spencer

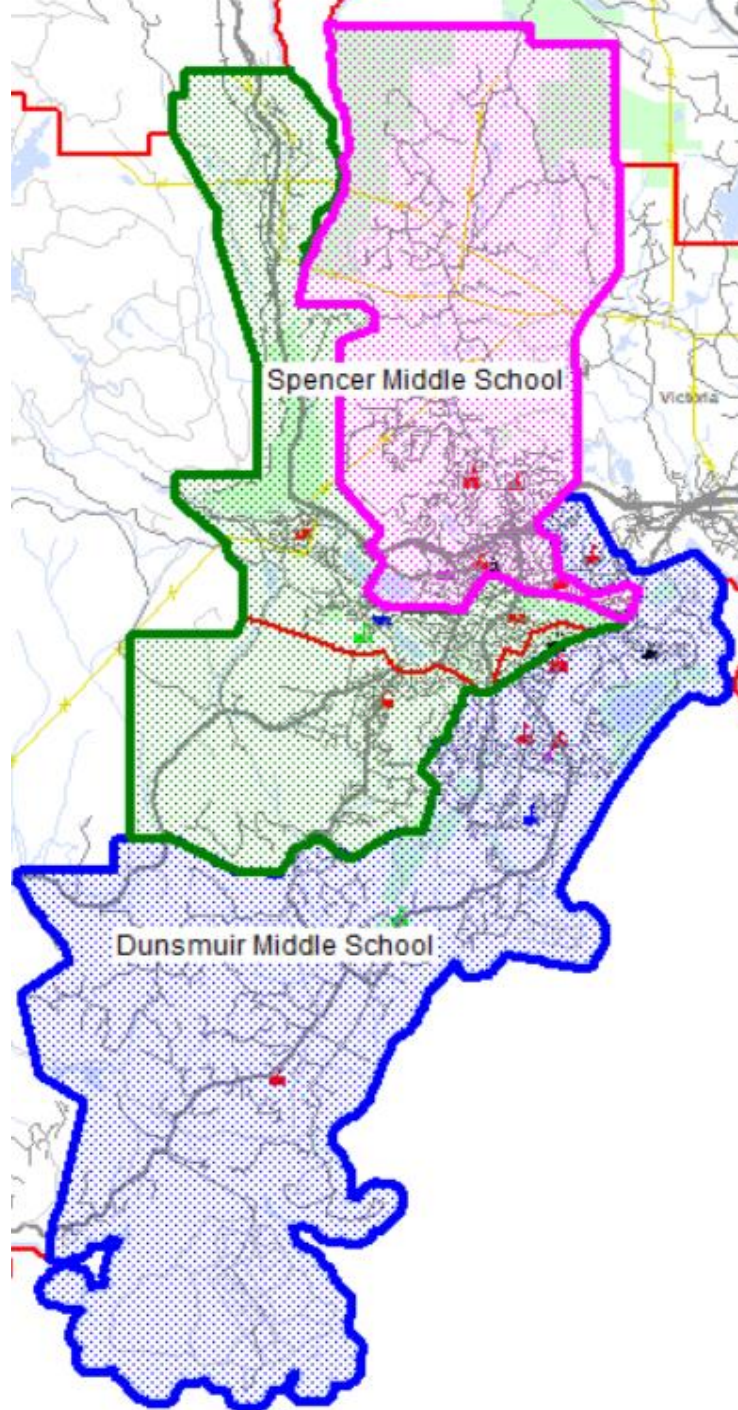
- Lakewood
- Millstream (English)
- Ruth King
- Savory

## Dunsmuir

- Crystal View
- Colwood
- Sangster
- Wishart
- Hans Helgesen

## Centre Mountain Lellum

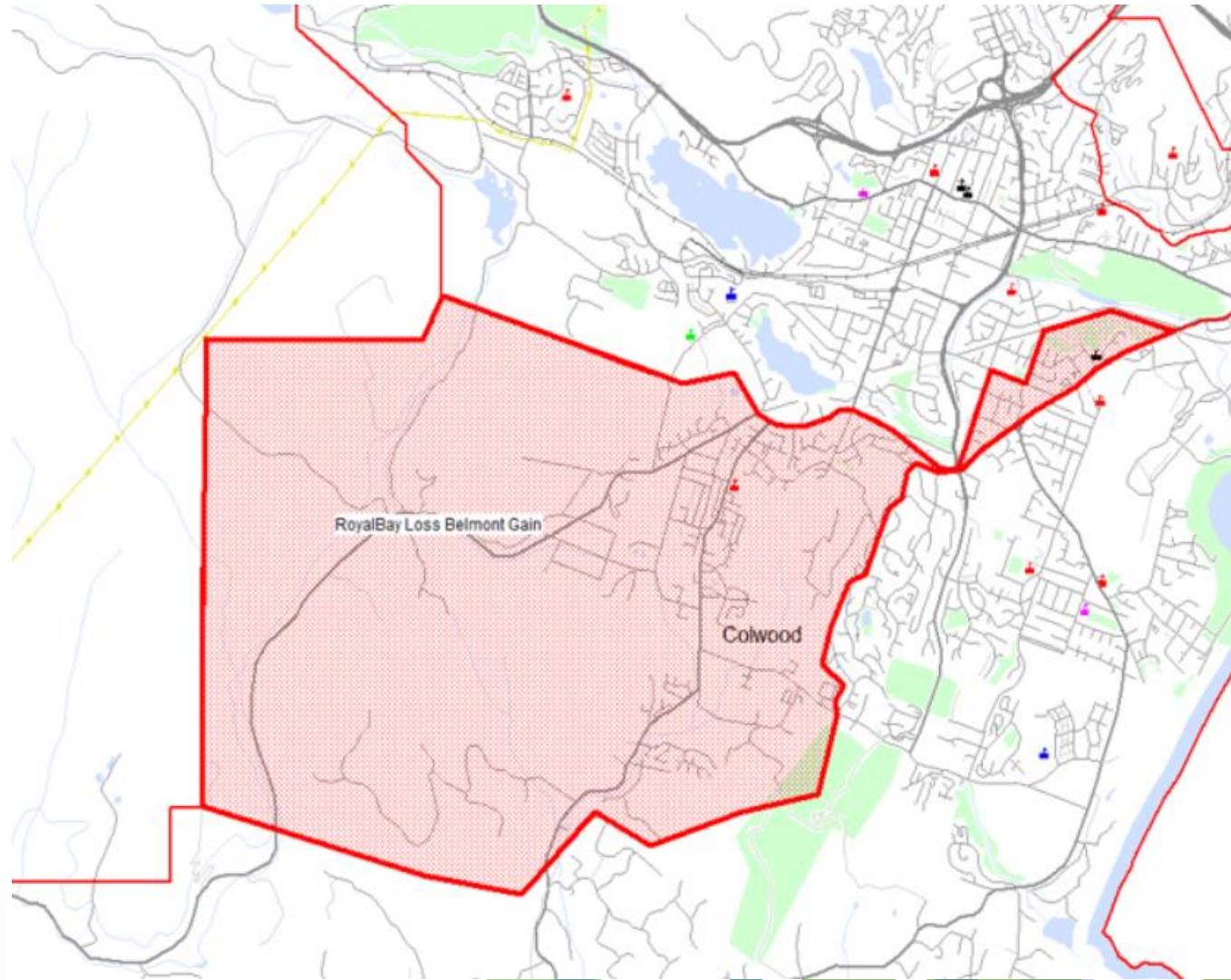
- Pexsisen
- Willway
- Happy Valley
- David Cameron



# Regular Secondary Schools

Proposed changes to the secondary school boundaries

- Loss of Happy Valley and north side of Island Highway to Royal Bay.



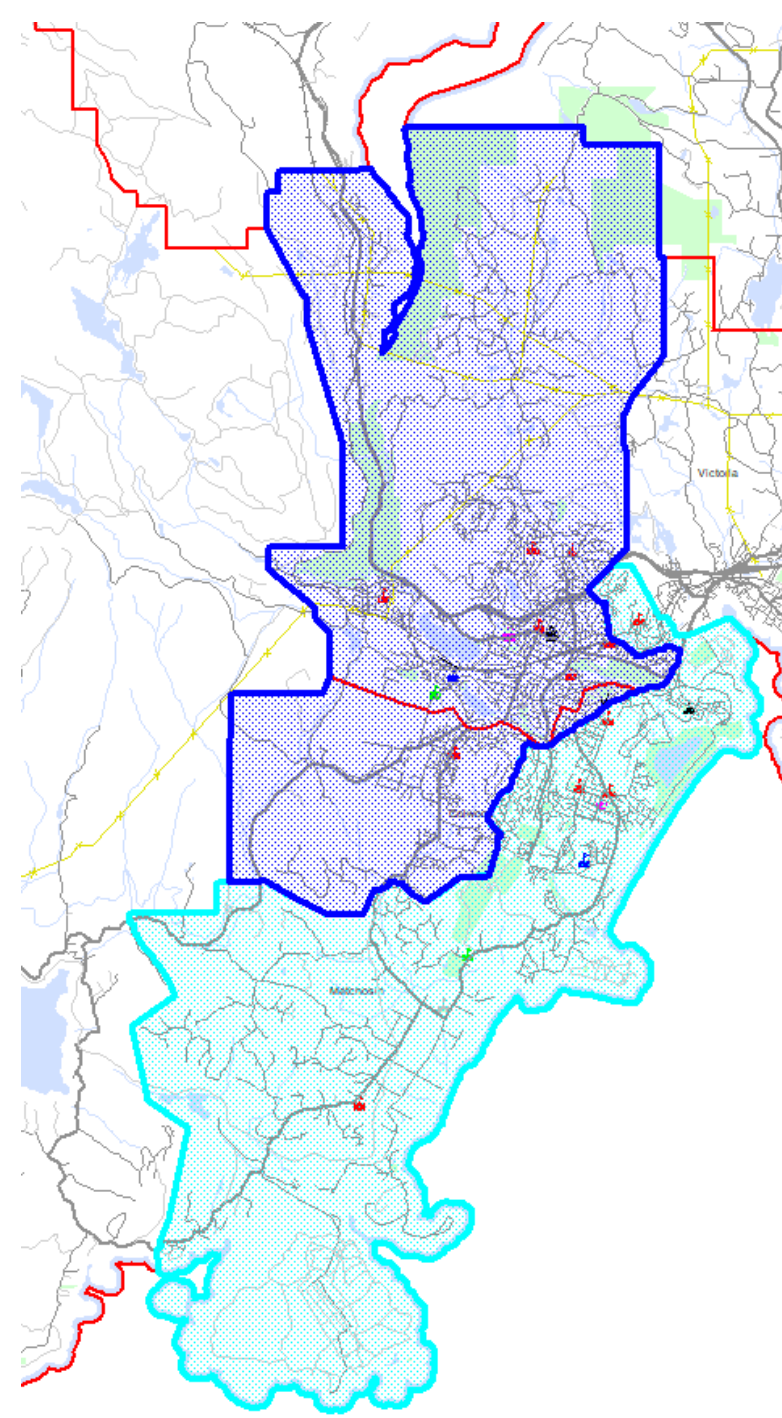
# SECONDARY SCHOOL Catchments

Belmont  
Spencer  
Centre Mountain Lellum  
Ecole John Stubbs Memorial Middle

Royal Bay  
Dunsmuir

\* Belmont population is currently 10% over capacity and continues to grow at approximately 5% per year.

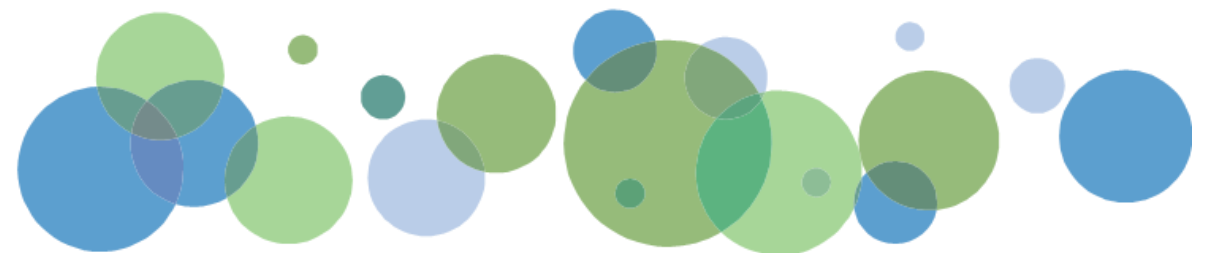
\* Royal Bay is opening in 2020 with a student population of approximately 15% below capacity. This will become lower once we move Happy Valley to the Belmont Family in 2022.

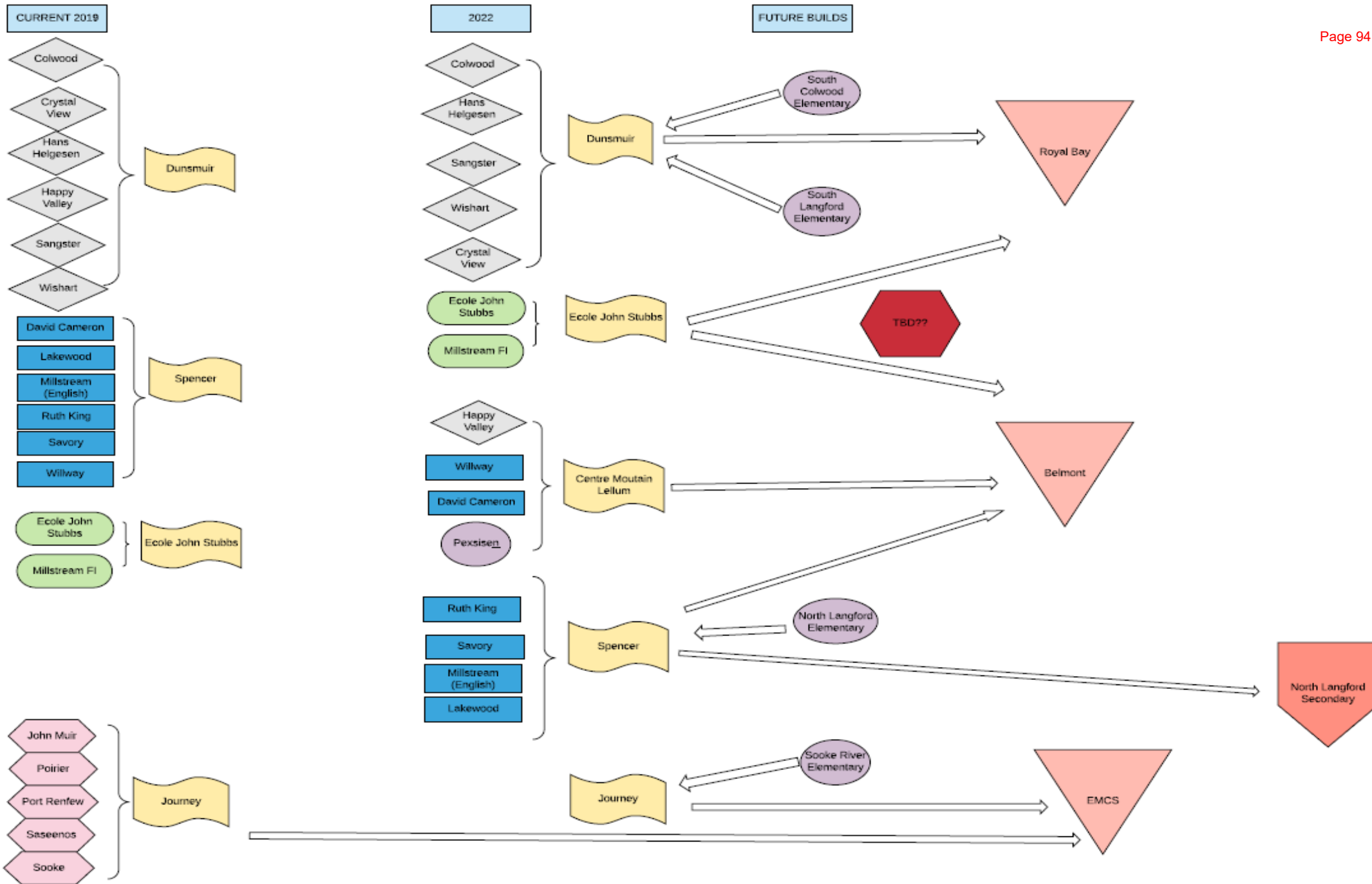


# DISTRICT PROGRAM CHANGES?

## Secondary

- All middle school students attend Ecole John Stubbs Middle
- All Secondary students currently attend Belmont Secondary
- Consider streaming the Ecole John Stubbs Middle school students into Royal Bay as the new school.





# CAPITAL PROJECTS/PI AN

Project	Project Description	Current Status	Date of Approval	Design Complete	Tender Award	Construction Completion	Occupancy
Royal Bay Secondary Expansion	Addition of 600 students	Under construction	Feb. 2018	Complete	Awarded	July, 2020	Sept, 2020
PEXSISEN Elementary	New School (capacity 500)	Under construction	March, 2019	April , 2020	Awarded	May, 2022	Sept, 2022
Centre Mountain Lellum Middle	New School (capacity 700)	Under construction	March, 2019	April, 2020	Awarded	May, 2022	Sept, 2022
Elementary in South Langford	New School (capacity 500)	Seeking approval	TBD				
Elementary in North Langford	New School (capacity 500)	Seeking Approval	TBD				
Secondary in North Langford	New School (capacity 800 to 1,000)	Pending enrolment	TBD				
Elementary at Sooke River	New School (capacity 500)	Pending enrolment	TBD				
Elementary at Royal Bay	New School (capacity 500)	Acquiring property	TBD				



# Next Steps

Sept. 2020 - Board supports Option #10 and #20

October 2020 – Public Opportunity for response

- Thought exchange
- Town Hall through Microsoft Teams
- Email comments to: [catch62@sd62.bc.ca](mailto:catch62@sd62.bc.ca)

December 2020 - Board makes the final decision on the option that will be accepted

January 2021 - Public is informed of the decision





**Committee Info Note**  
**Resource Committee Meeting**  
**September 15, 2020**  
**Agenda Item: 4.4 – Safe Return to School Funding**

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**Background**

- As per the recent government announcements (press release attached), the District is receiving both provincial (\$.873 m) and federal funding (up to ~\$4.600 m) to help funding the District’s Return to School Plan
- The summary of these funding sources can be summarized as follows:

Use	Provincial	Federal – Phase 1	Federal – Phase 2	Total
Masks	\$ .044 m			
Hand Hygiene	\$ .188 m			
IT Equipment	\$ .064 m			
Cleaning Supplies	\$ .105 m			
Cleaning Frequency	\$ .472 m			
<b>Total</b>	<b>\$ .873 m</b>	<b>\$2.088 m</b>	<b>+\$2.233 m</b>	<b>\$5.194 m</b>

**Provincial Funding**

- As discussed at the August Resources Committee meeting, the provincial funding has been spent per the criteria supplied by government:
  - a) Masks have been purchased, received and distributed
  - b) Hand hygiene stations, IT equipment and cleaning supplies have been ordered
  - c) Additional spare custodians hired and temporary postings are being filled

- Since the last Committee meeting, the federal government has announced funding in the amount of \$2.000 b to support the provincial efforts in returning students and staff safely to school
- It has also been announced that BC’s share of the funding is \$242.000 m and that it will be received in two installments (September and January) and is required to be spent prior to the end of the school year
- The provincial government has received the first installment of \$121.000 m and has allocated this amount in the following manner:

\$101.100 m	Public school districts
\$7.800 m	Private school districts
<u>\$12.100 m</u>	Contingency reserve
<b>\$121.000 m</b>	<b>Total first installment</b>

- The contingency has been established in the event that additional funding is required by the system as we head into the flu season
- If it is not required to address unexpected occurrences, it will be released back into the system so the District could receive up to another \$223,000 of the first installment
- Assuming the government does not hold back any of the 2<sup>nd</sup> installment, the District can expect to receive \$2.233 m

**Federal Funding – Uses**

- Both the federal and provincial governments have indicated that there will be flexibility on how districts can use the federal funding with a focus on health and safety measures, more personal protection equipment and increasing the capacity for remote learning
- Further details indicate the intent is to fund the district’s Return to School Plans in the following areas:
  - Staffing
  - Learning Resources
  - Training
  - Equipment & Supplies
  - Before & After School Care
- The District is in the early stages of defining how the money will be spent

- There is a definite need in staffing additional teaching and support positions for the gradual return to school through the remote learning option
- This will take up a significant portion of the funding depending on how long the transition back into the classroom will take
- Other large components of the spending plan include:
  - ✓ replacement salaries for the new hires and existing staff
  - ✓ incremental transportation costs due to additional routes
  - ✓ investment in the District's heating, ventilation and air conditioning (HVAC) systems
  - ✓ barriers to protect students and staff
  - ✓ additional supervision support as the cohort model is implemented
- Staff have reached out to our employee groups for input and we would like to continue that discussion with the Resources Committee

✕ B.C. has declared a state of emergency. Learn about [COVID-19 health issues](#). | [B.C.'s Response to COVID-19](#).  
British Columbia News

## New federal funding builds on plans for a safe back to school

<https://news.gov.bc.ca/23001>

Thursday, September 3, 2020 1:15 PM

[VIEW TRANSLATIONS](#)

**Victoria** - Building on the Province's \$45.6-million investment to support a safe restart for B.C.'s schools, additional funding from the federal government will allow schools to expand health and safety measures, purchase more personal protective equipment (PPE) and increase capacity for remote learning.

“Our province is taking the best, science-based public health advice and planning to have as many children as possible back in classrooms this fall, which is why we have been talking with the federal government about the need for more resources for our schools,” said Rob Fleming, Minister of Education. “We are appreciative of this additional support to provide more resources to districts and independent school authorities, so they can continue providing ongoing learning opportunities in a safe way.”

To support B.C.'s COVID-19 response for K-12 education, the federal government is providing \$242.4 million in one-time funding for the 2020-21 school year, with the first half of the payment expected to be received in September. Funding will be allocated to public school districts based primarily on student enrolment. B.C.'s Ministry of Education is initially allocating \$101.1 million to school districts, \$8.0 million to independent schools and reserving \$12.1 million for emerging COVID-19 related issues between September and December 2020. The ministry is expected to receive up to an additional \$121.2 million in January, which will be allocated out at that time.

On Aug. 26, Fleming directed school districts and independent schools to contact all families in their school communities to confirm if they planned for their child to attend school classes in September or if they would need remote learning options. Over the past week, schools have reported that the majority of students are returning to full-time, in-class instruction. However, some families are looking for remote options and transition programs.

The funding will support school districts to hire and train more teachers and support staff for remote learning; purchase additional software licences, electronic course materials and textbooks; purchase computers or tablets; and create Wi-Fi hubs and internet access in remote and Indigenous communities.

School districts and independent schools will be able to spend the funding in the following areas, based on local needs:

### Learning resources and supports

- Implementation of online and remote learning options
- Hiring additional teachers and staff
- Training for staff
- On-call teachers costs and other on-call staff
- Mental health support for students and staff

## Health and safety

- Increasing staff and covering salary costs for additional hours needed to meet health and safety guidelines in schools
- Improving air systems in schools, such as heating, ventilation and air conditioning improvements, portable air scrubbers and increased utility costs
- Increasing hand hygiene, including additional handwashing and hand sanitizing stations, installing touchless faucets or additional supplies
- Installing plexiglass and other barriers, providing outdoor learning spaces, and adapting classrooms and school buses to minimize physical contact
- Purchasing additional cleaning supplies such as sprayers or fogger machines for frequent cleaning and disinfecting high-touch surfaces
- Purchasing additional masks, face shields or other PPE as needed

## Transportation

- Cover additional transportation costs to have fewer students on buses and/or to accommodate new school schedules and additional routes
- Supporting alternative transportation strategies, such as assisting with gas costs for parents who transport their children to school

## Before- and after-school child care

- Opening up more space and covering the cleaning costs for before- and after-school care so that groups can be smaller and to ensure students can remain within their learning groups
- Additional staff to support before- and after-school care during the pandemic

These one-time provincial and federal COVID-19 funding investments build on the record levels of funding schools are already receiving, with \$546 million of new money in B.C.'s Budget 2020 for K-12 education.

## Quick Facts:

- The federal government has committed to provide provinces and territories \$2 billion in new federal funding to support the adaptation of the education sector to ensure a safe return to class in the fall.
- B.C.'s Ministry of Education has developed a five-stage approach to operate schools, depending on risk of transmission and guidance from the provincial health officer. This helps school districts know what to expect if there is a significant change to school operations required as part of B.C.'s response to the COVID-19 pandemic.

## Learn More:

For more info on back-to-school plans, learning groups and health and safety guidelines, visit: <https://www2.gov.bc.ca/gov/content/education-training/k-12/covid-19-return-to-school>

## **Media Contacts**

### **Ministry of Education**

Government Communications and Public Engagement  
250 356-5963

### **Translations**

Translation files are incoming and will be available shortly.

# Resources Committee Meeting



## Transportation & Safe Return to School Funding

September 15, 2020

# Buses & Dough

## 4.3 Transportation Update

## 4.4 Safe Return to School Funding





# Transportation Update



- **Bussing started on Tuesday**
- **Initial start up hiccups**
- **Staff working hard to resolve issues**
- **Almost 500 registrations over the weekend**
- **New protocols and better routes**
- **Sustainable for the year only**

# Pandemic Funding

Use	Provincial	Federal – Phase 1	Federal – Phase 2	Total
Masks	\$ .044 m			
Hand Hygiene	\$ .188 m			
IT Equipment	\$ .064 m			
Cleaning Supplies	\$ .105 m			
Cleaning Frequency	\$ .472 m			
TBD				
<b>Total</b>	<b>\$ .873 m</b>	<b>\$2.088 m</b>	<b>+\$2.088 m</b>	<b>\$5.049 m</b>

# Safe Return to School Funding

## Federal government funding for SD Six Two:

- \$2.088 m now
- Up to \$2.233 m again in January
- Needs to be spent by June 30
- Lots of flexibility



## What can the funding be used for?

- **Provincial government has indicated the federal funding can be used in the following areas:**
  - Staffing
  - Learning Resources
  - Training
  - Equipment & Supplies
  - Before & After School Care





## Initial thoughts:

### Staffing:

- Remote and distributed learning teachers
- Bus drivers, custodians, lunchtime supervisors
- Replacement for new and existing staff

### Learning Resources:

- School supply budgets
- Technology

## Initial thoughts:

### Training:

- Health & Safety protocols for new staff
- Orientation for new staff

### Equipment:

- Heating, Ventilation & Air Conditioning
- Storage



## Committee Report of Resources Committee Meeting via MS Teams September 15, 2020

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**Present:**

- Bob Beckett, Trustee (Committee Chair)
- Wendy Hobbs, Trustee (Committee Member)
- Allison Watson, Trustee (Committee Member)
- Ravi Parmar, Trustee
- Margot Swinburnson, Trustee
- Krista Leakey, SPVPA
- Ed Berlando, STA
- Bruce Woodcock, CUPE
- Scott Stinson, Superintendent & CEO
- Harold Cull, Secretary Treasurer
- Windy Beadall, District Principal, Capital
- Stanley Joyce, IT
- Nicole Gestwa, IT

### 1. CALL TO ORDER AND ACKNOWLEDGEMENT OF FIRST NATIONS TERRITORIES

*The meeting was called to order at 6:06 pm by the Committee Chair, Bob Beckett acknowledged that we are honoured to be meeting on the traditional territories of the Coast Salish, specifically Esquimalt Nation, Songhees Nation and acknowledge the three nation SD 62 works with directly in our schools; Scia'new Nation, Coast Salish, and T'Sou-ke Nation; including the West Coast Pacheedaht Nation Nuu-chah-nulth. (words gifted by the three Nations SD62 works with)*

### 2. COMMITTEE REPORT

The Committee Report for the August 26, 2020 Resources Committee Meeting was reviewed by the committee members.

### 3. PRESENTATIONS

There were no presentations.

### 4. NEW BUSINESS

#### 4.1 Catchment Review – Windy Beadall

Scott Stinson and Windy Beadall updated the Resources Committee members on the catchment review process to date and provided two options for consideration. The Resources Committee discussed the two options and the impacts to the proposed catchment changes. Furthermore, they discussed future changes to catchment, as additional schools are built. In conclusion, the Resources Committee

supported the two options moving forward to the Board of Education prior to public consultation. It was also noted that a communications plan is necessary as the consultation process moves forward.

4.2 Royal Bay Expansion Update – Windy Beadall

Windy Beadall updated the Resources Committee members on the completion of the Royal Bay Expansion Project, and provided some pictures of the completed wing. The school successfully opened on Monday with a capacity for 1,400 students.

4.3 Transportation – Harold Cull

Staff provided a summary of the improvements and challenges of the first few days of transportation. The Resource Committee thanked members of the transportation department for their hard work and continued dedication as well as parents and students for their patience.

4.4 Safe Return to School Funding – Harold Cull

Harold Cull provided an overview of the Safe Return to School Funding that the District received from the Ministry of Education and federal government. Potential uses for the funding include: staffing; learning resources; training; and equipment.

5. **ADJOURNMENT AND NEXT MEETING DATE:** October 13, 2020





**EDUCATION-POLICY COMMITTEE**  
**School Board Office**  
**3143 Jacklin Road**  
**Sept. 8, 2020 – 6:00 p.m. via MS Teams**

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**A G E N D A**

1. **CALL TO ORDER AND ACKNOWLEDGMENT OF FIRST NATIONS TERRITORIES**  
*We are honoured to be meeting on the traditional territories of the Coast Salish: T'Sou-ke Nation and Scia'new Nation and Nuu-chah-nulth: Pacheedaht Nation. We also recognize some of our schools reside on the traditional territory of the Esquimalt Nation and Songhees Nation.*
2. **Opening Remarks from Chair, Bob Phillips**
3. **COMMITTEE REPORT** of August 25, 2020 Education Standing Committee meeting (attached)
4. **BAA COURSE PROPOSALS** (attached)
  - a.
5. **REVIEW OF POLICIES/REGULATIONS**
  - a. Policy Work Plan – Scott Stinson
6. **NEW BUSINESS**
  - a. Education Re-Start Update – Scott Stinson
  - b. Expansion of Outdoor Learning Opportunities (attached) – Trustee Allison Watson
7. **FOR INFORMATION**
  - a. Research Project Approval – Lisa Spalding – “The British Columbian Alternative Education Administrator Perspective” – Scott Stinson
  - b. Research Project Approval – Coral Bowman – “Stakeholders Perceptions Regarding Yoga Practice for Children Ages 3 to 8 Years” – Scott Stinson
8. **FOR FUTURE MEETINGS – REVIEW OF POLICIES/REGULATIONS**  
As per Policy Work Plan
9. **ADJOURNMENT AND NEXT MEETING DATE:** Oct. 6, 2020



**COMMITTEE REPORT OF THE  
EDUCATION-POLICY COMMITTEE via MS Teams  
August 25, 2020 – 6:00 p.m.**

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**Present:** Bob Phillips, Trustee (Committee Chair)  
 Dianna Seaton, Trustee (Committee Member)  
 Margot Swinburnson (Committee Member)  
 Ravi Parmar (Trustee)  
 Wendy Hobbs (Trustee)  
 Missy Haynes, STA  
 Lisa Haug, CUPE  
 Cendra Beaton, SPEAC  
 Georgette Walker, SPVPA  
 Scott Stinson, Superintendent and CEO  
 Stephanie Hedley-Smith, Associate Superintendent  
 Dave Strange, Associate Superintendent  
 Paul Block, Associate Superintendent  
 Farzaan Nusserwanji, Exec. Director, IT

**1. CALL TO ORDER AND ACKNOWLEDGMENT OF FIRST NATIONS TERRITORIES**

*We are honoured to be meeting on the traditional territories of the Coast Salish: T'Sou-ke Nation and Scia'new Nation and Nuu-chah-nulth: Pacheedaht Nation. We also recognize some of our schools reside on the traditional territory of the Esquimalt Nation and Songhees Nation.*

**2. Opening Remarks from Chair, Bob Phillips**

**3. COMMITTEE REPORT of June 2, 2020 Education Standing Committee meeting**

The committee report for the June 2, 2020 Education Standing Committee meeting was reviewed by the committee members.

**4. BAA COURSE PROPOSALS**

a. Automotive Service and Repair 11

Dave Strange, on behalf of Paul Block, presented the proposed course to the committee for discussion. Members of the committee discussed the proposed course and engaged in a Q and A.

**Recommendation**

That the Board of Education approval BAA course Automotive Service and Repair 11.

b. Automotive Service and Repair 12

Dave Strange, on behalf of Paul Block, presented the proposed course to the committee for discussion. Members of the committee discussed the proposed course and engaged in a Q and A.

**Recommendation**

That the Board of Education approval BAA course Automotive Service and Repair 12.

**5. REVIEW OF POLICIES/REGULATIONS**

a.

**6. NEW BUSINESS**

a. K-12 Restart Plan – District Update – Scott Stinson

Superintendent Stinson provided an overview of the SD62(Sooke) K - 12 Re-start Plan. Members of the committee discussed the plan and engaged in a Q and A with committee partners and members of the public.

b. Strategic Plan – Year 3 Operational Plan – Scott Stinson

Superintendent Stinson provided an overview of the SD62(Sooke) Strategic Plan – Year 3 Operational Plan. Members of the committee discussed the plan and engaged in a Q and A with committee partners and members of the public.

**7. FOR INFORMATION**

a. Research Project Approval/Partnership – Dr. Jennifer Walinga, RRU – “COPSIN Covid-19 Response” – Scott Stinson

b. Inclusive Education Snapshot: Prevalence Over Time of BC’s K-12 Students with Learning Exceptionalities and Disabilities – UBC School of Nursing – Ravi Parmar

**8. FOR FUTURE MEETINGS – REVIEW OF POLICIES/REGULATIONS**

As per Policy Work Plan – revised document with timelines to come in September

**9. ADJOURNMENT AND NEXT MEETING DATE: Sept. 8, 2020**

To be reviewed	Language update
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Policy No.	Policy Name	Info	Exec Resp.	TimeLine
E-110	Job Descriptions	Update Language or duties. Review for necessity	Dan	March 30 2021
E-123	Probationary Employees	Review second paragraph language to see if this is followed through. Necessity or is it contained in contract?	Dan	oct 30 2020
E-139	Death of An Employee	Review for consistency	Dan	Oct 30 2020
E-140	Employee Absenteeism	There is no E-340- this Policy refers to it. In conjunction with attendance support	Dan	
E-152	Excluded Staff & Administrative Officers- Salaries & Benefits	Title changes (Associate)--includes Director of Instruction. Necessity?	Dan	
E-155	Sexual Harassment and E-154 Personal Harassment	Updated or referral to digital. Why 2 policies? Make into one policy on harassment?	Dan	Dec 30 2020
E-323	Probationary Employees	No E-122 Policy- refers to it. Is it a repeat of the same policy noted above?	Dan	October 30 2020
E-221	Evaluation of Teachers and Report writing	Needs updating. Alignment to Collective Agreement.	Dan	Dec 30 2020
E-241	Leave of Absence- Educational Personnel	Updating?--1990	Dan	March 30 2021

B-349	Specialty Academies	Just thought we would include this in case it needed some review	Dave	Mar-21
C-200	Services to Students wih Special Needs	Review as part of IES review	Dave	Jun-21
C-319	Student Suspension Process	Needs review and updating	Dave	Jan.2021
C-410	Child Abuse	Review	Dave	Mar-21
C-433	HIV Virus (A.I.D.S)	Review - 1987 Review and rescind	Dave	Oct. 2020
B-129	Safe and Healthy Schools	Title changes (Associate)- review "Reporting on school activities"	Dave	
C-210	Placement of Students	Review - 1995-- connected to C-350 Appeals - for currency	Dave	Stephanie Dec.2021
C-314	Alcohol and other Drugs--Possession, Exchange---	Review accuracy and actual follow through	Dave	2022
C-332	Identification, Assessment & Planning-Psych Ed assessments	1991- Review	Dave	2022
C-428	Administration of Medication	Update--1997	Dave	2021
C-429	Anaphylaxis	Is this the latest? Revised 2008	Dave	done
E-530	Smoking	Please review for accuracy. Updated already?	Dave	done

C-220	Student Records	On current list of future agenda items	Farzaan	
F-330	Document Retention	On current list of future agenda items	Farzaan	

To be reviewed	Language update
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Policy No.	Policy Name	Info	Exec Resp.	TimeLine
E-311	Class 2 Licence	???- is this done--review please	Harold	June 30/21
F-201	Energy management	Trustee request to review	Harold	June 30/21
F-221	School Site Acquisition	To use or not to use an Agent	Harold	Reviewed
F-331	School Based Non-Public Funds	Review for accuracy	Harold	Reviewed
D-330	Access to Information	Take another look - Maybe Harold? Consistency with EDIT	Harold/Farzaan	June 30/21
F-300	Use of School Facilities	Review-- 1982	Harold/Glen	June 30/21
F-226	Construction of Fences on School Grounds	Does this need to be changed? Do we actually charge home owners?	Harold/Pete	June 30/21
F-235	Changes to Buildings and Sites	Review consistency with new practices	Harold/Pete	June 30/21
F-100	Transportation	Review Walk Limits-- Plus this was a hot topic at the last Board Meeting in June	Harold/Tracey	June 30/21
B-132	Career Education	References Planning 10 and Grad Transition	Paul	21-Mar
C-211	Challenge and Equivalency	From Nov, 2017 - review for currency	Paul	21-Jan
B-360	School Fees, Supplies and Deposits	Review for consistency	S/D/P	21-Jun
C-230	Elementary-Middle-Secondary Articulation	Consistent with current practice and beliefs	S/D/P	Jun-21
C-309	District and School Codes of Conduct	Review-- "cyber bullying hate messages-- schools reponsibility? School-to-school consistency	S/D/P	21-Jun
C-310	Student Behaviour	Do we need this separate from code of conduct? Regs only/no policy	S/D/P	21-Jun
C-311	Student Attendance	Needs clarity in Admin regs-- when is "too many" absences "too many"- discussions item?	S/D/P	21-Jun
B-330	Learning Assessment	On current list of future agenda items	Scott	Nov. 2020
C-350	Appeals	Review-- connected to Policy C-210 and By-law	Scott	Oct. 2020
C-432	Maintenance of Order	Change to Associate. Review for current language & connection to ??	Scott	Oct. 2020
New	Research	Process for approving research studies in the school district and sharing via Ed-Policy.	Scott	Jun-21
New	Child Care		Scott	Feb. 2021
C-331	Billeting of Students	1996- review?	Scott	Apr. 2021

To be reviewed	Language update
----------------	-----------------

Policy No.	Policy Name	Info	Exec Resp.	TimeLine
D-111	Volunteers in Schools	Admin. Reg. language	Scott	Dec. 2020
D-121	Animals on District Property & In Classrooms	Overall change?	Scott	Jun-21
D-205	Fund Raising	Inclusion of GoFundMe or other crowdsourcing methods	Scott	Jan. 2021

C-411	Band Instrument Rental	Review #6- Scott needs to check out the large instruments-- rescind? No policy/only regulations	Scott/Paul	2021/2022
F-204	Naming of Schools	Update with Truth and Reconciliation perspective-- Aboriginal option?	Scott/Windy	Jun-21
F-502	School Catchment Areas and Student Placement		Scott/Windy	Dec. 2020

B-346	French Language Programs	Combine with B-345 "Core French"?	Stephanie	Feb. 2021
C-329	Field Trips- Curricular and Extra Curricular	Field trip ratios reviewed	Stephanie	Jun-21
C-330	Student Travel	Review--what about students driving themselves? Should it be folded into the Field Trip Policy	Stephanie	Jun-21
F-501	Emergency Preparedness	Review for updated information	Stephanie	Jun-22
New	Police Contact with Students	Process for police interviewing students at school	Stephanie	Nov. 2021
New	International Field Trips		Stephanie	Oct-Nov. 2020
E-222	Performance Review of Administrators	Does not match	Stephanie/Scott	Jun-21
C-316	Breaches of Peace and Order	Is this Part 3 of VTRA? Connection to suspension	Stephanie	
C-210	Placement of students	Updating	Stephanie/Janine	Oct-Nov. 2020



## Education-Policy Committee Meeting September 8, 2020

### Topic:

Expansion of outdoor education opportunities for SD62 Students

### Recommended Motion(s):

That the Board of Education of School District No. 62 (Sooke) direct staff to explore the expansion of outdoor education for all SD62 students with the intent to understand the resources required to support, develop and implement increased outdoor education opportunities. The exploration of these opportunities would include: researching outdoor education in other jurisdictions, conducting consultations/surveys with stakeholder groups, and student engagement at all grade levels. Furthermore, staff provide a report with their findings for a discussion at a future Education and Policy Committee meeting.

### Rationale/Background:

The purpose of this motion is to engage SD62 stakeholders in the strategic plans goal to “develop, support and embrace natural learning spaces and outdoor educational opportunities for students at all levels.” The intent of the survey would be to explore and develop the necessary measures required by each school to move to district wide outdoor educational opportunities.

Canada’s Chief Public Health Officer Dr. Theresa Tam has stated that “people might think that if we get a vaccine then everything goes back to normal the way it was before. That’s not the case... All of the measures we’ve put in place now will still have to continue with the new reality for quite some time,” Though it would be difficult to meet our target to enhance outdoor education for the start of this school year, we can prioritize our planning to meet the challenges posed by covid19 within the next two or three years.

Bonnie Henry has acknowledged and encourages individuals to go outside to reduce the risk of transmitting the virus and that risk of spreading the virus outside is infinitesimally small. In addition, the Provincial COVID-19 Health & Safety Guidelines for K-12 Settings encourages the implementation of outdoor programs as much as possible. A survey will help to expedite our Strategic Plan’s goal to create outdoor learning environments while decreasing the risk of transmission in our schools.

Other important advantages to outdoor education are the substantial social, emotional and physical wellness benefits which present themselves in ordinary times. The overall wellness of our students is particularly important to foster during the straining times of a pandemic.

As a board, we are required to follow the guidance of the Minister of Education while understanding the importance of students remaining in school; it is within these guidelines that we are able to take actions to optimize the health and safety of the students and staff in our district.

### References:

- [SD62 Strategic Plan](#) – Learning: To create and support innovative teaching and learning environments
- Provincial COVID-19 Health & Safety Guidelines for K-12 Settings: Physical and Health Education/Outdoor Programs
- <https://www.ctvnews.ca/health/coronavirus/even-if-there-s-a-vaccine-pandemic-may-persist-for-years-to-come-tam-1.5050584>

- <https://www.cbc.ca/news/canada/british-columbia/please-go-outside-dr-bonnie-henry-says-covid-19-much-less-likely-to-spread-outdoors-1.5550191>
- <http://naturekindergarten.sd62.bc.ca/proposal/>

Submitted by:



Allison Watson, Trustee  
School District No.62 (Sooke)



**Janice Foulger**

**To:** Janice Foulger  
**Subject:** FW: Alternative Education - Master of Education Research Study Query  
**Attachments:** Administrator Recruitment Email.docx; SEMI-STRUCTURED INTERVIEW QUESTIONS.docx; ALTERNATIVE EDUCATION ADMINISTRATOR CONSENT FORM (2).docx

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**From:** Lisa Spalding <lspalding72@gmail.com>  
**Date:** Monday, July 13, 2020 at 8:52 PM  
**To:** Scott Stinson <sstinson@sd62.bc.ca>  
**Subject:** Alternative Education - Master of Education Research Study Query

**CAUTION - EXTERNAL SENDER:** This email originated from outside of School District 62. Do not click links or open attachments unless you have verified the sender and know the content is safe.

Dear Mr. Stinson:

I am a student in the Master of Education in Educational Leadership at Vancouver Island University (VIU) and an alternative teacher in the Sooke School District (62). My research, entitled "The British Columbian Alternative Education Administrator Perspective," aims to add to the understanding around what Vancouver Island alternative education administrators, from 2015-2020, have learned, experienced, and consider to be effective practice in alternative schools. This research will be qualitative and gathered using semi-structured interviews. These interviews will explore why each participant became an alternative education administrator, what he/she learned from staff and mentors in the field, what personal and professional experience he/she gained during their tenure, and what he/she considers to be best practice in the alternate school setting. My hope is that the collected data will reveal themes for a deeper understanding of the alternative environment, which will add to the academic conversation about this learning environment, and assist current and future alternative administrators to benefit from the experience of their colleagues.

Would you be willing to allow your school district alternative administrators, who have tenure or are currently administrators, to participate in a semi-structured qualitative interview? The interviewees will be audio recorded on a Zoom call or given the opportunity to respond to the questions by email. It may take between 1.5 to 2 hours to complete the interview questions.

Before you agree to allow your alternative administrators to participate in my research, please review the attachments which contain the recruitment email script, the consent form, and the list of questions for the interviews. These will assist you in thinking about if you would like your district to participate, who in your district would be best suited for the interviews, and perhaps who would be able to offer a wide knowledge base to contribute to the academic conversation around alternative education.

If you agree to their participation, depending on the information your alternative administrators provide, there may be a risk that he/she may feel vulnerable, as he/she will be talking about personal experiences and memories of the time spent in alternative administration. He/she may feel pressure to conform to the views and opinions that you, as their leader has, in order to please you and maintain a positive relationship in the future. I will minimize these vulnerabilities and risks by starting with an informal getting-to-know you conversation to increase comfort levels. I will also be very clear that I need honest and full disclosure on his/her alternative administrative experience. My hope is that each participant will feel inspired to be as open and thoughtful as possible, sharing wisdom hard earned with future alternative administrators.

In my Master's Thesis, I will change the name of the district, alternative school, and administrator to help identify. If you choose to allow your alternative administrators to participate in my research, I will request that each participant privately give me a pseudonym to be used instead of given names to reduce the likelihood of being identified by future readers. I will make every effort not to directly or indirectly disclose any participant's identity.

The semi-structured qualitative interviews will be either audio recorded on Zoom or completed through email, transcribed, and then analysed using the NVivo 12 software program for themes. Upon completion of transcription, the participant's interview transcript will be emailed to them individually to review. This will allow him/her to review his/her parts in order to make any necessary adjustments. This is just in case he/she meant something other than what was said or in case I did not represent his/her words accurately. I would also like to reassure you that I will make my best effort to withdraw a statement if a member would like me to. Once everyone's review process of their initial transcript is completed and returned to me, I will then code each member's personal identification by using the pseudonym he/she privately provided me at the beginning of our interview. The participant will have two weeks from the time I email the transcripts to respond with changes or retract any personal comments; when that timeline is reached, further changes will not be possible.

Please be aware that any personal information your administrator shares via Zoom or email (consent forms, transcripts, etc.) may be subject to foreign legislation, particularly if their email is stored on an international server like Gmail. In addition to this, NVivo 12 is the software program I will be using for data analysis. As this company is American, it is possible that some or all of the data for analysis may be stored outside of Canada.

When I have one master copy, with all submitted changes and coded names, the individual files of each participant will be deleted. The master then, along with any signed consent forms, will be stored on a password-protected computer in my home office. All of this will then be deleted at the end of my thesis. I predict this will be by the end of December 2021.

The results of this study will be published in my Master's Thesis, and may also be used for conference publications, presentations, and published in peer-reviewed journals. I will provide each participant a link to my thesis when it is published.

Your approval of the participation of your alternative administrators in this study is completely voluntary. You may withdraw your approval to participate in the study at any time, for any reason, and without explanation, until we start the audio recordings or email interviews.

If you are interested in allowing your alternative administrators to participate in my semi-structured qualitative interview research, please send your confirmation to my email at [lspalding72@gmail.com](mailto:lspalding72@gmail.com) and I will begin to reach out to the alternative administrators.

Sincerely,  
Lisa Spalding  
WestShore Centre for Learning and Training  
Grade 9/10 Cohort Program Head  
Humanities and Foods Teacher

## Cover Letter

July 6, 2020

Dear Mr. Stinson,

My name is Coral Bowman and I am conducting, as part of the requirement for a Master's Degree in Global Leadership at Royal Roads University, an applied capstone project. The objective of my capstone project is to explore perceptions, including attitudes and practices, of stakeholders in early childhood care and education regarding yoga practice with children for a specific developmental age range (three to eight years of age).

My credentials with Royal Roads University can be established by contacting Wanda Krause, Program Head, MA in Global Leadership Program, School of Leadership. She can be reached at [Wanda.Krause@royalroads.ca](mailto:Wanda.Krause@royalroads.ca).

School District's on Vancouver Island have been invited to participate in my research as it is thought that Principals / Vice Principals hold certain knowledge pertaining to child development, programming in the early childhood care and education environment, community-based activities for children in British Columbia in general, and yoga practice with children. There are no anticipated risks for participants (Principals/Vice Principals).

I am kindly requesting involvement via an emailed paper survey that can be downloaded and completed and returned to me either by email or mail. It is estimated this activity will take 15-20 minutes to complete. The foreseen questions will be centred around yoga for children in your community (District).

Survey responses will be summarized in the body of the final report using geographical identification (by region) in order to ensure anonymization. At no time will any specific comments be attributed to any individual unless your specific agreement has been obtained beforehand. This project will result in a final report including executive summary that will be available to all participants. It is anticipated that this report may be used to make presentations at conferences and specific journals for publication will be targeted, including but not limited to: The International Journal of Child, Youth, and Family Studies (IJCYFS).

In addition to submitting my final report to Royal Roads University in partial fulfillment for a Master's degree in Global Leadership, I will also be sharing a report describing this project and its accomplishments with key representatives from the Province of British Columbia – Ministry of Education, Ministry of Children and Family Development, the BC Representative for Children and Youth, the Canadian Yoga Alliance, and School Districts (12) on Vancouver Island including – Healthy Schools; SPEAC (Sooke Parents Education Advisory Council).

Please feel free to contact me at any time should you have additional questions regarding the project and its outcomes. You are not compelled to participate in this research project. If you do choose to participate, you are free to withdraw at any time without prejudice. Similarly, if you choose not to participate in this research project, this information will also be maintained in confidence.

Sincerely,  
Coral Bowman, MA, BA  
Email: [coralbowman99@gmail.com](mailto:coralbowman99@gmail.com)  
Telephone: 250-889-1890



**COMMITTEE REPORT OF THE  
EDUCATION-POLICY COMMITTEE via MS Teams  
Sept. 8, 2020 – 6:00 p.m. via MS Teams**

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**Present:** Bob Phillips, Trustee (Committee Chair)  
 Dianna Seaton, Trustee (Committee Member)  
 Margot Swinburnson, Trustee (Committee Member)  
 Ravi Parmar, Trustee  
 Allison Watson, Trustee  
 Missy Haynes, STA  
 Lisa Haug, CUPE  
 Cendra Beaton, SPEAC  
 Georgette Walker, SPVPA  
 Scott Stinson, Superintendent/CEO  
 Stephanie Hedley-Smith, Associate Superintendent  
 Paul Block, Associate Superintendent  
 Dave Strange, Associate Superintendent  
 Farzaan Nusserwanji, Exec. Director of IT

**1. CALL TO ORDER AND ACKNOWLEDGMENT OF FIRST NATIONS TERRITORIES**

*We are honoured to be meeting on the traditional territories of the Coast Salish: T'Sou-ke Nation and Scia'new Nation and Nuu-chah-nulth: Pacheedaht Nation. We also recognize some of our schools reside on the traditional territory of the Esquimalt Nation and Songhees Nation.*

**2. Opening Remarks from Chair, Bob Phillips**

**3. COMMITTEE REPORT of August 25, 2020 Education Standing Committee meeting**

The committee report for the August 25, 2020 Education Standing Committee meeting was reviewed by the committee members.

**4. BAA COURSE PROPOSALS**

No courses were brought forward for consideration at this meeting.

**5. REVIEW OF POLICIES/REGULATIONS**

a. Policy Work Plan – Scott Stinson

Superintendent Stinson gave an update on work done this past year to review current policies and develop a plan for reviewing, updating and/or developing new policies as required. A policy work plan including timelines has been developed with a timeline for presentation to the committee of updated policies and/or new policies. Discussion and questions followed.

6. **NEW BUSINESS**

a. Education Re-Start Update – Scott Stinson

Superintendent Stinson gave a status update on the Education Re-Start plan. Discussion and questions followed.

b. Expansion of Outdoor Learning Opportunities – Trustee Allison Watson

Trustee Watson presented a motion with regards to exploring expansion of outdoor learning, especially in the context of return to school during the global pandemic. Discussion and questions followed. The committee and stakeholders indicated strong support for this work.

**Recommendations:** The following recommendations were made by the committee.

1. The following motion be presented to the Board of Education for consideration:  
That the Board of Education of School District No. 62 (Sooke) direct staff to explore the expansion of outdoor learning/education for all SD62 students with the intent to understand the resources required to support, develop and implement increased outdoor learning opportunities. The exploration of these opportunities would include: researching outdoor learning/education in other jurisdictions, conducting consultations/surveys with stakeholder groups including our First Nations partners, and student engagement at all grade levels. Furthermore, staff will provide their findings for discussion at future Education and Policy Committee meetings.
2. That the Board of Education work with staff to establish timelines for reporting on this work.

7. **FOR INFORMATION**

- a. Research Project Approval – Lisa Spalding – “The British Columbian Alternative Education Administrator Perspective” – Scott Stinson
- b. Research Project Approval – Coral Bowman – “Stakeholders Perceptions Regarding Yoga Practice for Children Ages 3 to 8 Years” – Scott Stinson

8. **FOR FUTURE MEETINGS – REVIEW OF POLICIES/REGULATIONS**

As per Policy Work Plan

9. **ADJOURNMENT AND NEXT MEETING DATE:** Oct. 6, 2020