

SCHOOL DISTRICT 63 (SAANICH)

FINANCE, FACILITIES & TECHNOLOGY COMMITTEE

Agenda

Committee Members: Trustee Martin, Chair
Trustee McMurphy
Trustee VanWell

Staff Support: Jason Reid, Secretary-Treasurer
Dave Eberwein, Superintendent of Schools
Megan Cimaglia, Director of Finance
Rob Lumb, Director of Facilities
Cody Henschel, Director of Information Technology

Partner Representatives: Michael MacEwan, STA
Nola Welsh, CUPE
David Mark, SAA
James Taylor, COPACS

Other Attendees:

Tuesday, September 14, 2021
10:30 am

A. PRESENTATIONS AND QUESTIONS

No Items.

B. ITEMS FOR DISCUSSION

No Items.

C. ITEMS FOR RECOMMENDATION

1. 2020/21 Financial Statements

Staff Recommendation:

That the Board approve the internal restriction of accumulated operating surplus as presented in note 12 in the 2020/21 financial statements.

Staff Recommendation:

That the Board approve transfer of \$82,250 from accumulated operating surplus to local capital, as presented in schedule 1 in the 2020/21 financial statements.

Staff Recommendation:

That the Board approve the 2020/21 Financial Statements.

2. Tapestry Depicting Historical Farms

Staff Recommendation:

That the tapestry be gifted to the Sidney Museum, with the expectation the museum will share the full history of the Saanich Peninsula relating to the WSANEC people and European settlement as depicted in the tapestry.

3. CDC Neighbourhood Learning Centre Lease Bylaw

That the Board approve the Children's Development Centre (CDC) Neighbourhood Learning Centre Lease Bylaw as presented:

(i) First Reading of CDC Neighbourhood Learning Centre Lease Bylaw

Staff Recommendation:

That the Board approve the first reading of the School District No. 63 (Saanich) CDC Neighbourhood Learning Centre Lease Bylaw 2021.

(ii) Second Reading of CDC Neighbourhood Learning Centre Lease Bylaw

Staff Recommendation:

That the Board approve the second reading of the School District No. 63 (Saanich) CDC Neighbourhood Learning Centre Lease Bylaw 2021.

(iii) Motion to Read for a Third Time

Staff Recommendation:

That the Board approve the reading of the School District No. 63 (Saanich) CDC Neighbourhood Learning Centre Lease Bylaw 2021 at this Board Meeting for a third time.

(iv) Third and Final Reading of CDC Neighbourhood Learning Centre Lease Bylaw

Staff Recommendation:

That the Board approve the third and final reading, pass and adopt the School District No. 63 (Saanich) CDC Neighbourhood Learning Centre Lease Bylaw 2021.

4. Business Company

Staff Recommendation:

That the Board direct staff to commence the process of dissolving the School District No. 63 Business Company and its subsidiary companies.

D. ITEMS FOR INFORMATION

1. KELSET Traffic Study

E. FUTURE AGENDA ITEMS

No Items.

To: Finance, Facilities and Technology Committee

Prepared By: Jason Reid
Secretary Treasurer

Subject: 2020/21 Financial Statements

Date: September 2, 2021

Purpose

The purpose of this briefing note is to:

- 1) Provide information relevant for the Committee's review and the Board's approval of the 2020/21 financial statements including fund transfers to local capital and internal restriction of accumulated operating surplus;
- 2) advise on the implementation of new ministry financial management policies; and
- 3) advise on the next steps in the adoption of the 2021/22 Amended Budget.

Financial Statement Discussion and Analysis

A Financial Statement Discussion and Analysis ("FSD&A") has been prepared to supplement the financial statements by providing additional information and analysis so readers can more fully understand the school district's 2020/21 financial performance.

The FSD&A is included in the committee package and should be reviewed in conjunction with the committee's review of the financial statements. The FSD&A will be published on the school district's website along with the audited financial statements, once approved by the Board.

Status of Financial Audit

The audit of the 2020/21 Financial Statements is substantially complete and KPMG LLP reports that they expect to issue an unqualified audit opinion following approval of the financial statements by the Board.

New Financial Management Policies

On May 28, 2021, the Ministry of Education announced two new financial management policies. These new policies implement certain recommendations from the report of the Funding Model Review panel.

The first new policy, the [K-12 Public Education Financial Planning and Reporting Policy](#) directs boards to develop multi-year financial plans that identify how funding and resources will support board strategic plans, operational needs of school districts and improved educational outcomes for students. Boards will use the financial planning and reporting requirements in this Policy to demonstrate how financial resources are used to support boards' strategic planning and operational needs to enhance student educational outcomes. The Ministry has confirmed implementation will be phased in over the next year with the first multi-year plan for the 2022/23 fiscal year being submitted by June 30, 2022. Staff will review implementation requirements this fall and consider if any revisions to policies or procedures are required.

The second new policy, the [K-12 Public Education Accumulated Operating Surplus Policy](#) is intended to create consistency, transparency and accountability for the use and reporting of operating funding that is not used in the year in which it was provided. This ministry policy includes certain requirements for Board policies, most of which are already reflected in Board policies [19 – Accumulated Operating Surplus](#) and [2 – Role of the Board](#) (as policy 2 relates to accountabilities and responsibilities for community engagement). The new policy requirement relating to the management of inter-fund transfers is not specifically addressed in Board policy, and staff will develop recommendations for policy revisions later in the fall.

The new operating surplus policy states that all appropriations of accumulated operating surplus require a Board motion (separate from a motion to approve the financial statements), which is consistent with historical practice in Saanich. Ministry staff clarified that fund transfers from the operating fund to local capital should also be approved by Board motion. Approval of fund transfers to local capital by a specific motion has not been the historical practice in Saanich, and implementation is discussed below.

Fund Transfers to Local Capital

New ministry policy requires that transfers to local capital be approved by specific motion, which has not been the historical practice in Saanich. The ministry policy further states transfers from operating funds to local capital must be made only for specific initiatives that have a clear linkage to boards' strategic goals, that address capital assets investment, or that meet the specified needs of the school district. This stated purpose of local capital transfers is consistent with practice in Saanich.

Fund transfers are presented in schedule 1 following the notes to the financial statements. Most fund transfers relate to the expenditure of operating budget for purchases that meet the accounting criteria for asset recognition. For example, as most IT infrastructure budget expenditures meet the criteria for asset recognition, the resulting assets and fund balances are transferred into the capital fund. As these transfers relate to the financial presentation of approved expenditures that have already occurred, the fund transfer itself is not a transaction that requires approval.

Transfers from the operating fund to local capital differs because they represent funds designated for the future purchase of capital assets. In Saanich, these transfers in 2020/21 relate only to the allocation of a portion of lease revenues designated for future renewal of leased space. This practice of allocating a designated portion of annual lease revenues to local capital was a decision approved by the Board to ensure childcare portables and other leased exclusive use space can be renewed and sustained long term. The current monthly lease rate for a childcare portable is \$1,100 per month, and \$500 of this amount is allocated to local capital for future asset renewal. While these continuing allocations were approved by the Board, it is also good practice to approve the related annual transfer to local capital in the financial statements. For the year-ended June 30, 2021, the amount of this transfer is \$82,250.

Internal Restriction of Accumulated Surplus (Operating Fund)

Internal restriction of accumulated surplus is reported in note 12 of the financial statements and is approved by Board motion, prior to the Board's approval of the 2020/21 financial statements.

Multi-year funding of projects and programs requires the allocation of prior year revenues to fund future expenditures and is achieved through budgetary appropriation of accumulated operating surplus. This appropriation of June 30, 2021 accumulated operating surplus effectively includes these balances as a source of revenue (for budgetary purposes) in the 2021/22 Amended Budget. Multi-year funding of projects and programs applies in the following circumstances:

- School surplus balances – schools historically carry-forward unspent operating budget as they are expected to fund equipment replacement and other initiatives that span more than one fiscal year. These carry-forwards have historically been limited to 10% of operating budget, except for unusual circumstances.
- Continuing project – budget allocated to a discrete project in-progress that continues beyond the end of the fiscal year. This includes equipment purchased with 2020/21 budget, which does not arrive until after fiscal year-end.
- Targeted funding – funding externally restricted for a specific purpose and not fully spent by the end of the year.
- Timing differences – funding is received but the related expenditures occur in the following fiscal year. For example, most of the instructional services balance occurs because for certain programs funding and some of the related costs occur in different fiscal years (ex. Dual credit program, Hairstylist program, etc).

Accumulated operating surplus and proposed appropriation of accumulated operating surplus as at June 30, 2021 (with 2020 comparatives) is presented in the table below.

| | June 2021 | June 2020 | Change |
|--|------------------|------------------|------------------|
| District Activities (multi-year funding) | 984,527 | 886,264 | 98,263 |
| School Activities (multi-year funding) | 694,213 | 868,429 | (174,216) |
| Learning Impacts of Pandemic | 234,849 | - | 234,849 |
| Appropriated for Budget in following year | 2,757,247 | 3,066,022 | (308,775) |
| Total Internally Restricted | 4,670,836 | 4,820,715 | (149,879) |
| Contingency Reserve (Unappropriated Surplus) | 723,702 | 700,000 | 23,702 |
| Unrestricted Surplus | 1,522,170 | 1,157,363 | 364,807 |
| Total Accumulated Surplus | 6,916,708 | 6,678,078 | 238,630 |

Carry-forward balances for school and district activities are presented in more detail in **Appendix 1**.

Accumulated operating surplus grew from \$6,678,078 at the beginning of the year to \$6,906,510 as at June 30, 2021. As described in the FSD&A, this growth exceeded the forecast expectation reflected in 2021/22 budget planning that accumulated operating surplus would decline below \$6 million. This occurred primarily because of increased grant and other revenues, and because actual employee benefit costs were below forecast.

Funding for the learning impacts of the pandemic in 2021/22 are included in carry-forward as these funds were received as operating funding in the 2020/21 fiscal year.

As actual results were more favourable than the forecast informing 2021/22 budget planning, there is an additional \$1,522,170 in unrestricted accumulated surplus available to fund increased contingency reserve and/or additional expenditures. My recommendation is allocation of residual unrestricted accumulated surplus be revisited in October following confirmation of fall enrolment and funding. The district is experiencing net enrolment growth relative to forecast necessitating additional enrolling divisions; however, enrolment remains uncertain and could fluctuate through September possibly creating budget pressure as occurred last fall. Allocation of unrestricted surplus to rebuild the contingency reserve will also be important to reducing the risk of future budget sustainability.

2021/22 Budget Contingency Reserve

In order to protect the school district from financial risk associated with forecasting uncertainty and unforeseen circumstances, a contingency reserve is established per Board Policy 2050. When adopting the Preliminary Budget for 2020/21, to maintain program stability the Board allocated \$1 million from contingency reserve to fund program costs, reducing the contingency reserve balance from \$1.7 million to \$0.7 million.

To ensure program stability going forward it is important to rebuild the contingency reserve, and to also reduce the funding of ongoing expenditures with accumulated surplus. There are a number of risks that may impact future revenues including potential moderation in enrolment growth, and the selection of a provincially approved on-line learning schools. Another important consideration is that actual financial performance in 2020/21 exceeded budget and forecast due to a number of non-recurring factors including the release of holdback funding, lower medical/dental plan usage during the pandemic, increased conservatism in revenue budget/forecast due to uncertainty (example: international enrolment), and remote learning program savings (relative to budget) applied to staffing costs in excess of funded enrolment in the operating fund.

My recommendation in October will be to increase the contingency reserve significantly; however, funding available will be dependent on final enrolment.

Adoption of the 2021/22 Amended Budget – Next Steps

Each year the Board approves an Amended Annual Budget (before the end of February) reflecting changes that result from:

- analysis of prior year audited results and confirmation of available accumulated operating surplus;
- confirmation of fall enrolment and resulting funding and staffing costs; and
- other circumstances that have arisen subsequent to the adoption of the preliminary budget.

In October, I will provide updates on enrolment, funding and cost pressures and the related impact on budgetary balance for the 2021/22 Amended Budget.

Board Approval of 2020/21 Financial Statements**Staff Recommendations:**

- That the Board approve the internal restriction of accumulated operating surplus as presented in note 12 in the 2020/21 financial statements.
- That the Board approve transfer of \$82,250 from accumulated operating surplus to local capital, as presented in schedule 1 in the 2020/21 financial statements.
- That the Board approve the 2020/21 Financial Statements.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Jason Reid".

Jason Reid
Secretary-Treasurer

JR/klg

Attachments: Appendix 1: District and School Surplus Balances

**Appendix 1: District and School Surplus Balances
As at June 30, 2021**

| | June 2021 | June 2020 | Change |
|--|------------------|------------------|------------------|
| District Activities (multi-year funding) | 984,527 | 886,264 | 98,263 |
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| Learning Impacts of Pandemic | 234,849 | - | 234,849 |
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| Total Internally Restricted | 4,670,836 | 4,820,715 | (149,879) |
| Contingency Reserve (Unappropriated Surplus) | 723,702 | 700,000 | 23,702 |
| Unrestricted Surplus | 1,522,170 | 1,157,363 | 364,807 |
| Total Accumulated Surplus | 6,916,708 | 6,678,078 | 238,630 |

| Internally Restricted for District Activities | | | |
|---|-----------------------------|-----------------------------|---------------|
| | June 2021 Budget CFWD | June 2020 Budget CFWD | Change |
| Information Technology - IT Infrastructure | 127,714 | 133,375 | (5,661) |
| Finance - Projects | 8,700 | - | 8,700 |
| Instructional Services - Programs | 220,445 | 249,169 | (28,724) |
| Learning and Innovation - Programs | 109,815 | 74,842 | 34,973 |
| Indigenous Education - Programs | 184,186 | 112,428 | 71,758 |
| Diversity and Inclusion - Programs | 198,860 | 133,903 | 64,957 |
| Diversity and Inclusion - Jordan's Principle | - | 11,583 | (11,583) |
| Early Learning Programs | 6,176 | 9,830 | (3,654) |
| Facilities - Classroom Portables | - | 157,684 | (157,684) |
| Facilities - Projects | 121,631 | - | 121,631 |
| Superintendent - Equipment | 5,000 | - | 5,000 |
| H&S - OHS Projects | 2,000 | 3,450 | (1,450) |
| Total District Activities (multi-year funding) | 984,527 | 886,264 | 98,263 |

| Internally Restricted for District Activities | | | | |
|--|-------------------|-----------------------------|------------------------------------|-----------------------------|
| | BUDGET | June 2021 Budget CFWD | % Surplus Relative to Budget | June 2020 Budget CFWD |
| Brentwood Elementary | 574,880 | 32,295 | 5.6% | 41,923 |
| Cordova Bay Elementary | 354,190 | 35,419 | 10.0% | 42,393 |
| Deep Cove Elementary | 373,259 | 16,024 | 4.3% | - |
| Children's Development Centre (Note 1) | 546,676 | 95,984 | 17.6% | 47,934 |
| Keating Elementary | 506,197 | 36,132 | 7.1% | 41,058 |
| Lochside Elementary | 765,754 | 7,039 | 0.9% | - |
| Prospect Lake Elementary | 553,129 | 4,859 | 0.9% | - |
| Kelset Elementary | 661,633 | 37,401 | 5.7% | 53,822 |
| Sidney Elementary | 671,842 | 29,530 | 4.4% | 26,630 |
| Stelly's Secondary | 1,160,869 | 60,943 | 5.2% | 68,587 |
| Claremont Secondary | 1,634,411 | - | 0.0% | 152,586 |
| Parkland Secondary | 1,025,715 | 66,743 | 6.5% | 38,244 |
| North Saanich Middle | 785,161 | 26,795 | 3.4% | 19,171 |
| Royal Oak Middle | 848,156 | 26,014 | 3.1% | 19,035 |
| Bayside Middle | 741,188 | 62,331 | 8.4% | - |
| ILC and Continuing Education | 504,068 | 50,407 | 10.0% | 46,368 |
| International Program | 2,855,352 | - | 0.0% | 64,113 |
| SIDES (allocate May funding to 21/22 staffing) | 2,213,252 | 106,297 | 4.8% | 206,565 |
| School Activities (multi-year funding) | 16,775,732 | 694,213 | | 868,429 |

Note 1: CDC Carryforward exceeds 10% due to savings over two budget years to fund furniture and equipment for the new building.



**Financial Statement
Discussion and Analysis**

For the Year Ended June 30, 2021

Saanich School District
Financial Statement Discussion & Analysis
For the Year Ended June 30, 2021

The following is a discussion and analysis of the Saanich School District's financial performance for the fiscal year ended June 30, 2021. This report is a summary of the district's financial activities based on currently known facts, decisions, or conditions. The results of the current year are discussed in comparison with the prior year and budget. This report should be read in conjunction with the district's financial statements.

OVERVIEW OF THE SCHOOL DISTRICT

The Saanich School District serves about 8,000 student FTE in: 14 neighborhood schools (8 elementary schools, 3 middle schools, and 3 secondary schools); the Children's Development Centre; the South Island Distance Education School (SIDES); the Individual Learning Centre (ILC), the Continuing Education program; and the Saanich International Student Program.

Strategic Plan 2020 guides the Board of Education and its employees and partners in delivering educational programs through the period 2017/18 to 2021/22. The Strategic Plan is organized around the following four themes:

- Student Success;
- Diversity and Inclusion;
- Relationships and Partnerships; and
- Operational Excellence.

The Board of Education has begun the process to develop its next strategic plan with community consultation planned to occur in the fall of 2021. Under the *School Act* and Policy 2 (Role of the Board), the Board is responsible for the improvement of student achievement, and the strategic plan is the means to achieving this objective.

UNDERSTANDING SCHOOL DISTRICT FINANCIAL PERFORMANCE

Annual surplus and accumulated surplus¹ are key financial statement performance indicators; however, interpreting the meaning of these figures in BC school districts is complicated by the use of fund accounting and deferral accounting. The use of fund accounting means the financial statements of school districts are a consolidation of three separate funds (operating, special purpose and capital), and each of these funds differs with respect to the methods of accounting used and the legislative and other constraints on budgeting and financial results. This means financial performance can only be fully understood by reviewing each fund separately. Financial performance for each fund is reported in the supplementary schedules that follow the notes to the financial statements.

¹ Annual surplus is the extent to which annual revenues exceed expenses. If annual expenses exceed revenues the result is referred to as an annual deficit. An accumulated surplus position is the extent to which revenues from all previous years have exceeded expenses from all previous years. An accumulated deficit position occurs when expenses from all previous years exceed revenues from all previous years. When an accumulated deficit occurs, it means future revenues are needed to pay for past expenditures.

Saanich School District
Financial Statement Discussion & Analysis
For the Year Ended June 30, 2021

| | |
|---|--|
| <p>Operating Fund</p> <p>2021 Revenues: \$81.8 million</p> | <p>Annual program revenues and expenditures are reported within the operating fund and special purpose fund (see below). Annual and accumulated surplus within the operating fund are important indicators of financial performance and financial health for school districts. This is because school districts are not permitted to budget for or incur an <u>accumulated</u> deficit position. This means when a school district has accumulated operating surplus available it can be used to budget for future expenditures and to reduce financial risk associated with unforeseen circumstances.</p> |
| <p>Special Purpose Fund</p> <p>2021 Revenues: \$15.0 million</p> | <p>The special purpose fund includes targeted grants and school generated revenues that are restricted for a specific purpose. Annual and accumulated surplus is always zero because revenues are recognized only as related expenditures occur (deferral method of accounting). If expenditures for a program within the special purpose fund exceed available revenues, the resulting deficit is transferred to the operating fund, reducing accumulated operating surplus.</p> |
| <p>Capital Fund</p> <p>2021 Capital Funding Spent: \$6.3 million</p> <p>2021 Capital Assets Purchased: \$8.0 million</p> | <p>The capital fund reports investment in and financing activities related to capital assets. Capital contributions (funding) from the Province are accounted for using the deferral method of accounting, whereby recognition of revenue is spread out over the life of the related capital assets to match with amortization expense, which reflects the use of the asset over its life. This means capital fund revenues are not a reflection of funding actually received in a given year, and annual surplus (deficit) in the capital fund is not a meaningful indicator of annual financial performance.</p> |

FINANCIAL HIGHLIGHTS

As reported in the consolidated statement of operations (statement 2), for the year ended June 30, 2021 the district's revenues exceeded its expenses resulting in an annual surplus of \$345,534 (2020 result was a surplus of \$1,724,492). This was comprised of the combined financial results of the operating fund and the capital fund as follows:

| Annual Surplus (Deficit) | June 30, 2021 | June 30, 2020 |
|--------------------------|----------------|------------------|
| Operating Fund | 238,630 | 1,437,525 |
| Capital Fund | 106,904 | 286,967 |
| Combined | 345,534 | 1,724,492 |

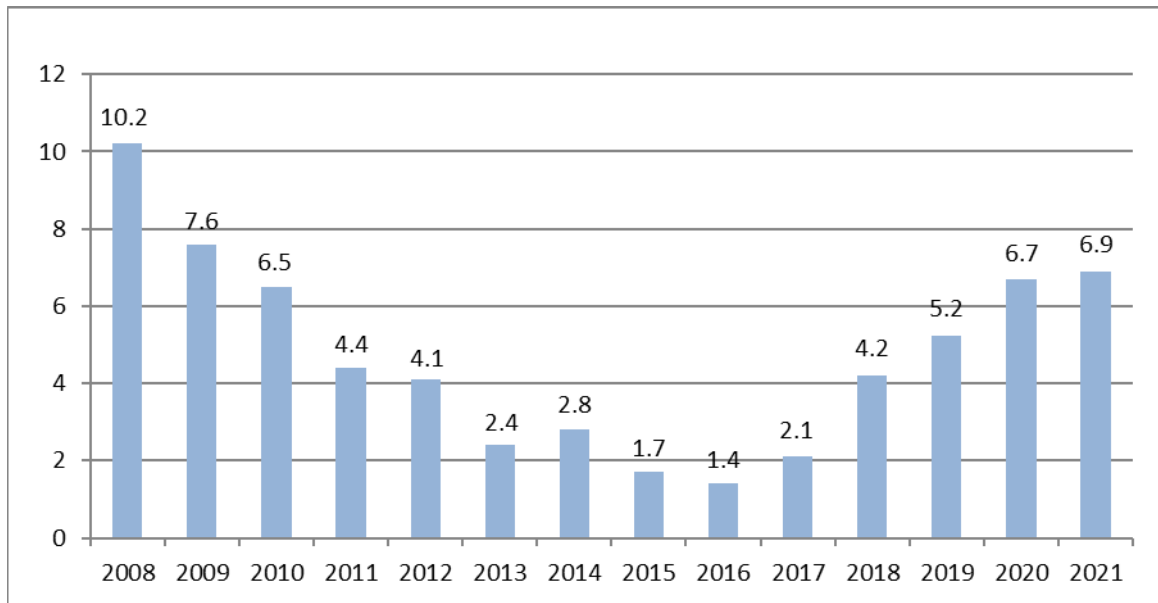
In the operating fund, annual surplus of \$238,630 resulted in an increase to accumulated operating surplus from \$6,678,078 at the beginning of the year to \$6,916,708 as at June 30, 2021.

Saanich School District
Financial Statement Discussion & Analysis
For the Year Ended June 30, 2021

This result exceeded the forecast expectation reflected in 2021/22 budget planning (spring 2021) that accumulated operating surplus would decline below \$6 million. This occurred primarily because of increased grant and other revenues, and because actual employee benefit costs were below forecast.

Historical accumulated operating surplus from 2008 to 2021 is presented in Exhibit 1.

Exhibit 1: Accumulated Operating Surplus (\$ millions) by Fiscal Year

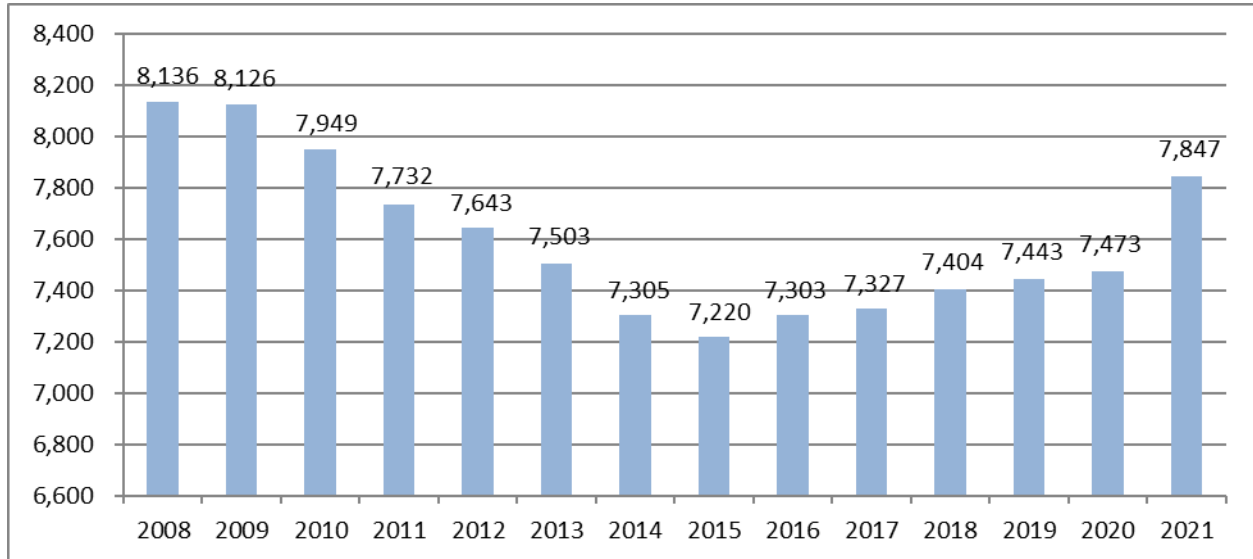


Provincial operating grants, which comprise approximately 85% of total operating fund revenues, are determined largely based on student enrolment. In BC, funding increases or decreases with enrolment to a greater degree than program costs vary with enrolment. This means that when enrolment declines financial pressure results, and when enrolment grows there is generally increased financial flexibility. While enrolment growth beginning in 2016 (see Exhibit 2) contributed to accumulated surplus growth beginning in 2017, the Board has also increased accumulated operating surplus by building appropriate contingency reserves (per Board Policy 19) to reduce financial risk and to protect future program stability.

In 2020/21 the district experienced significant net enrolment growth attributable to the pandemic. This was driven by significant enrolment growth at SIDES (online learning), which was only partially offset by pandemic related enrolment decline in neighbourhood schools. While not reflected in Exhibit 2, the district also experienced a significant decline in international student enrolment and related tuition revenues.

Saanich School District
Financial Statement Discussion & Analysis
For the Year Ended June 30, 2021

Exhibit 2: Funded FTE Enrolment by Fiscal Year



For budget planning purposes the district is conservatively forecasting that enrolment will return closer to pre-pandemic levels over the next few years, and that longer term the number of school-age children in the district will likely stabilize and may decline.

Capital Investment

During the year ended June 30, 2021, the district invested \$8.0 million in capital additions that were funded by: Provincial capital funding (\$6.3 million), ministry restricted capital² (\$0.2 million), the operating fund (\$1.2 million), and the special purpose fund (\$0.3 million). Capital additions during the year included the following projects:

| Project | Total Budgeted Cost | Invested in 2021/22 | Completion Date |
|--|---------------------|---------------------|-----------------|
| Children’s Development Centre Replacement | \$4.3m | \$2.5m | Fall 2021 |
| Portables for Child Care (MCFD Child Care Capital Funding) | \$3.2m | \$1.4m | Winter 2021 |
| Dust Extraction Equipment Replacement | \$1.4m | \$0.8m | Fall 2020 |
| Computer Hardware Upgrades | \$0.8m | \$0.8m | Ongoing |
| Roof Replacements | \$0.6m | \$0.5m | Ongoing |
| School Buses | \$0.4m | \$0.4m | Ongoing |

² Ministry restricted capital is generated primarily from capital project savings and proceeds of asset dispositions that are allocated to the Minister of Education pursuant to the School Act.

Saanich School District
Financial Statement Discussion & Analysis
For the Year Ended June 30, 2021

2020/21 Significant Financial Events

In 2020/21, the pandemic was the most significant event impacting school district operations resulting in numerous financial impacts including the following:

- **Enrolment and Funding** – Enrolment at SIDES (on-line learning) increased significantly with 2020/21 enrolment 102% or 604 FTE higher than was forecasted in the preliminary budget. This was partially offset by a 4% or 287 FTE decline in neighbourhood school enrolment relative to preliminary budget. While enrolment based funding increased overall, net financial pressure resulted because of the need for more staff at SIDES and because staffing levels were maintained in neighbourhood schools as enrolment fluctuation occurred following school start-up.
- **International Program Enrolment and Revenues** – travel restrictions implemented at the onset of the pandemic had a significantly negative impact on 2020/21 international program enrolment and revenues. Actual enrolment during the year was approximately 140 FTE in comparison to 320 FTE in 2019/20.
- **Targeted Pandemic Funding** – in 2020/21 the district received \$3.6 million in funding from the Federal and Provincial governments targeted to pandemic costs including additional educational program and health and safety costs. This funding and related costs were reported in the special purpose fund.
- **Educational Programs** – the district implemented a remote learning program as an alternative to in-person instruction, and additional program supports to engage students learning remotely and to support transition back into in-person learning. Targeted pandemic funding was also used to fund neighbourhood school staffing in excess of funded enrolment.
- **Health and Safety** – additional health and safety measures were implemented in 2020/21 including: enhanced cleaning, personal protective equipment, plexiglass barriers, improved hand hygiene, upgraded HVAC filters, increased fresh air circulation, and modified school schedules to implement limited cohort sizes (this required additional staffing including for supervision and transportation).

Saanich School District
Financial Statement Discussion & Analysis
For the Year Ended June 30, 2021

FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT

In this section, actual results are compared to the prior year and budget (where applicable) in more detail. For the statement of operations, the analysis is performed for each of the three funds.

Statement of Financial Position (All Funds)

The table below includes explanations for significant variances in the consolidated statement of financial position (statement 1) relative to the prior year.

| | 2021 | 2020 | Analysis of Variance |
|-------------------------------|-------------|-------------|--|
| Cash | 21,776,190 | 22,220,286 | Decreased by \$0.4 million due to the construction security deposit, and the timing of cash receipts and disbursements offsetting \$0.3 million growth in accumulated surplus. |
| Construction Security Deposit | 421,300 | - | Increased by \$0.4 million due to a required construction security deposit with the District of Saanich related to the replacement of the Children's Development Centre. |
| Unearned Revenue | 4,194,914 | 3,290,886 | Increased by \$0.9 million due to increased international program enrolment for 2021/22 relative to 2020/21. |
| Tangible Capital Assets | 149,456,681 | 147,721,235 | Increased by \$1.7 million due to capital investment (\$8.0 m) offset by amortization of capital assets (\$6.3m). |

Saanich School District
Financial Statement Discussion & Analysis
For the Year Ended June 30, 2021

Statement of Operations by Fund – Operating Fund

| | Amended Budget 2020/21 | Actual 2020/21 | Actual 2019/20 | Actual 2018/19 |
|---|---------------------------|-------------------|-------------------|-------------------|
| Revenues | 79,229,157 | 81,844,847 | 78,169,407 | 78,720,301 |
| Expenses and fund transfers | <u>85,183,533</u> | <u>81,606,217</u> | <u>76,731,882</u> | <u>77,677,739</u> |
| Surplus (Deficit) | (5,954,376) | 238,630 | 1,437,525 | 1,042,562 |
| remove surplus carry-forwards | <u>1,754,693</u> | | | |
| Annual Operating Surplus (Deficit) | (4,199,683) | 238,630 | 1,437,525 | 1,042,562 |
| Opening Accumulated Surplus | <u>6,678,078</u> | <u>6,678,078</u> | <u>5,240,553</u> | <u>4,197,991</u> |
| Closing Accumulated Surplus | 2,478,395 | 6,916,708 | 6,678,078 | 5,240,553 |

The 2020/21 Amended Budget included as a source of funding appropriation of \$5,954,376 in accumulated operating surplus comprised of: \$1,754,693 for district and school program carry-forwards, and \$4,199,683 to balance the 2020/21 budget. While a sustainable appropriation of accumulated surplus to balance the budget should be below \$1 million, this larger appropriation was necessary to maintain program continuity while reflecting the potential financial impact of the pandemic.

Appropriation of accumulated surplus for carry-forwards is a mechanism for funding initiatives and programs that span more than one fiscal year. When comparing actual results to budget it is important to understand that carry-forward balances are reflected as expenditures in the budget, and that actual expenditures will always be lower than budget by the amount that carry-forward balances are maintained at year-end. While carry-forward balances may increase or decrease, it is expected that they will be maintained over time. As shown in the table above, if the opening carry-forward balances had remained unchanged during the year, the adjusted budgeted operating deficit would be \$4,199,683. Actual results, a surplus of \$238,630, exceeded this amount by \$4,438,313. This difference consisted primarily of grant and other revenues exceeding budget by \$2.6 million; teacher salary costs \$1.0 million being below budget, and benefit costs being below budget by \$1.0 million.

Detailed information on the operating fund is presented in schedules 2 to 2C following the notes to the financial statements. Revenues, expenditures and accumulated operating surplus are analysed in greater detail below.

Saanich School District
Financial Statement Discussion & Analysis
For the Year Ended June 30, 2021

Operating Fund Revenues

A high level summary of operating fund revenues is presented below and explanations of significant variances follows. A more detailed presentation of operating revenues is presented in schedule 2A following the notes to the financial statements.

| | Amended Budget 2020/21 | Actual 2020/21 | Amended Budget 2019/20 | Actual 2019/20 |
|---|---------------------------|-------------------|---------------------------|-------------------|
| Grant Revenue | 73,041,921 | 74,419,663 | 65,146,418 | 66,403,355 |
| Tuition Revenue (International Program) | 1,627,500 | 2,024,160 | 4,744,000 | 4,698,186 |
| Other Revenue | 3,970,465 | 4,826,084 | 6,681,827 | 6,334,392 |
| Rentals and Leases | 390,000 | 357,692 | 380,000 | 378,889 |
| Investment Income | 200,000 | 217,248 | 350,000 | 354,585 |
| | | | | |
| Total Revenues | 79,229,157 | 81,844,847 | 77,302,245 | 78,169,407 |

Grant Revenues:

Budgeted grant revenues in 2020/21 were \$7.9 million higher than the 2019/20 budget primarily due to: increased funding rates (\$2.7 million), September enrolment growth (\$1.7 million), and grant reductions in 2019/20 (prior year) related to strike savings (\$3.5 million).

Actual 2020/21 grant revenues exceeded 2020/21 budget by \$1.4 million because Graduated Adult and February/May enrolment based funded exceeded budget (\$0.7 million), “holdback” funding announced in April and June (\$0.2 million), reduced reclassification of enrolment to Local Education Agreement in other revenues (\$0.2 million), and other grant adjustments.

Tuition Revenues:

Budgeted tuition revenues in 2020/21 were \$3.1 million below 2019/20 budget due to the negative impact of the pandemic, which reduced budgeted enrolment from 320 FTE in 2019/20 to 110 FTE in 2020/21. Actual 2020/21 tuition revenues were \$0.4 million above budget as enrolment in 2020/21 (approx. 140 FTE) exceeded budgeted enrolment by approximately 30 FTE.

Other Revenues:

Budgeted other revenues in 2020/21 were \$2.7 million below 2019/20 budget due the negative impact of the pandemic reducing international student homestay fee revenues (\$2.2 million), and reducing miscellaneous and school generated revenues (\$0.5 million). Actual 2020/21 revenues exceeded budget by \$0.9 million primarily because homestay fees exceeded budget (\$0.4 million), and miscellaneous and school generated revenues exceeded budget (\$0.5 million). It is

Saanich School District
Financial Statement Discussion & Analysis
For the Year Ended June 30, 2021

common for miscellaneous revenues to exceed budget, as it includes unbudgeted grants which vary from year to year.

Operating Fund Expenses

Expenses in the financial statements are presented both by object (category of expense) and by function (program). Operating fund expenses are presented below using each method with explanations of significant variances following. A more detailed presentation of operating expenses is presented in schedules 2B and 2C following the notes to the financial statements.

Analysis of Variances by Object

| Operating Fund Expenditure by Object | Amended Budget 2020/21 | Actual 2020/21 | Amended Budget 2019/20 | Actual 2019/20 |
|--|------------------------|-------------------|------------------------|-------------------|
| Salaries | | | | |
| Teachers | 35,211,960 | 34,200,530 | 30,362,789 | 30,506,920 |
| Principals and Vice Principals | 4,523,136 | 4,492,357 | 4,328,314 | 4,408,634 |
| Education Assistants | 5,488,364 | 5,257,581 | 5,176,360 | 4,733,578 |
| Support Staff | 8,674,131 | 8,571,844 | 7,861,798 | 7,963,113 |
| Other Professionals | 3,122,822 | 3,146,791 | 2,854,243 | 2,919,741 |
| Substitutes | 2,933,843 | 3,069,686 | 2,455,348 | 2,445,883 |
| Total Salaries | 59,954,256 | 58,738,789 | 53,038,852 | 52,977,869 |
| Employee Benefits | 15,167,502 | 14,150,729 | 13,941,284 | 12,903,068 |
| Total Salaries and Benefits | 75,121,758 | 72,889,518 | 66,980,136 | 65,880,937 |
| Service and Supplies expense | 9,564,634 | 7,353,874 | 13,382,286 | 9,081,506 |
| Fund transfers (schedule 2) | 497,141 | 1,362,825 | 480,376 | 1,769,439 |
| Total Service and Supplies and fund transfers | 10,061,775 | 8,716,699 | 13,862,662 | 10,850,945 |
| Total Operating Expenditure | 85,183,533 | 81,606,217 | 80,842,798 | 76,731,882 |

Salaries – Teachers

Budgeted teacher salary expense in 2020/21 was \$4.9 million higher than budgeted expense in 2019/20 due to: wage increases (\$1.2 million), increased teacher positions in 2020/21 by 19 FTE (\$1.6 million), and because 2019/20 (prior year) expenses were lower by \$2.2 million due to the 3 week CUPE job action.

Saanich School District
Financial Statement Discussion & Analysis
For the Year Ended June 30, 2021

Actual teacher salary cost in 2020/21 was \$1.0 million below budget primarily due to increased allocation of federal pandemic funds (relative to budget) to cover operating fund teacher staffing cost in excess of funded enrolment. This increased allocation was possible because the remote learning program (also funded by federal pandemic funds) cost less than had been budgeted.

The district is funded for 60.7 teacher FTE through the Classroom Enhancement Fund (CEF) for the restoration of class size and composition language. The CEF and related costs are reported in the special purpose fund and are not reflected in the operating fund figures reported above. In 2020/21 additional teacher costs including those related to the remote learning program were also reported in the special purpose fund and funded by targeted pandemic funding.

Salaries – Principals and Vice Principals (PVP)

Budgeted PVP salary expense in 2020/21 was higher than budgeted expense in 2019/20 by \$0.2 million primarily due to inflationary and step salary increases (\$0.25 million). Actual 2020/21 expense was consistent with budget.

Salaries – Education Assistants (EA)

Budgeted EA salary expense in 2020/21 exceeded budgeted expense in 2019/20 by \$0.3 million. This net increase was primarily due to: wage increases of \$0.3 million; budgeted FTE reduction in 2020/21 of \$0.2 million; and reduced budget in 2019/20 (prior year) reflecting strike savings (3 week CUPE job action) of \$0.3 million.

In 2020/21 actual expense was below budget by \$0.2 million primarily due to hiring lag and unpaid leaves.

Salaries – Support Staff

Budgeted EA salary expense in 2020/21 exceeded budgeted expense in 2019/20 by \$0.8 million, due to wage increases \$0.4 million, and reduced budget in 2019/20 (prior year) reflecting strike savings (3 week CUPE job action) of \$0.4 million. Actual 2020/21 expense was consistent with budget.

Salaries – Other Professionals

Budgeted other professional salary expense in the 2020/21 amended budget exceeded the 2019/20 amended budget by \$0.3 million primarily due to inflationary and step salary increases (\$0.2 million), and increased educational excluded staff FTE (\$0.1 million) including a new Indigenous Education Coordinator position and increased psychologist FTE. Actual 2020/21 expense was consistent with budget.

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Financial Statement Discussion & Analysis
For the Year Ended June 30, 2021

Salaries –Substitutes

Actual substitute expenditures can exceed budget for two reasons: (1) another budget is used to fund additional substitute expenditure; or (2) replacement cost for illness exceeds budget.

Other budgets are commonly used to fund additional substitute cost. For example, a school or department may use a service and supplies budget to fund additional substitute cost so that teachers can work on curriculum implementation or other projects. Another example is use of support staff salary and benefit budget to fund substitute salaries when a position is vacant. In either of these scenarios, the overage in substitute costs (relative to budget) is offset by an underage in another budget line. However, this is not the case when substitute costs for illness exceeds budget. When actual replacement cost for illness exceeds budget it reduces the overall annual surplus of the school district.

Budgeted substitute salary expense in 2020/21 exceeded budgeted expense in 2019/20 by \$0.5 million primarily due to wage increases (\$0.1 million), increased budget due to more staff and being in a pandemic (\$0.2 million) and because the 2019/20 budget (prior year) was reduced reflecting strike savings (3 week CUPE job action) of \$0.2 million. Actual expense in 2020/21 exceeded budget by \$0.1 million, which is attributed to pandemic related factors.

Employee Benefits

Budgeted employee benefits expense in 2020/21 exceeded budgeted expense in 2019/20 by \$1.2 million primarily due to: benefit costs attributable to increased teacher staffing in 2020/21 (\$0.4 million); benefit costs attributable to wage increases (\$0.5 million); lower budgeted expense in 2019/20 (prior year) due to strike savings (\$0.5 million); and offset by a net benefit plan cost decrease in 2020/21 (\$0.2 million).

Actual expense in 2020/21 was about \$1.0 million below budget due to a number of factors, the most significant being reduced medical and dental plan usage (\$0.6 million) attributable to the pandemic.

Total Service and Supplies and Fund Transfers

For the purpose of this analysis, fund transfers are combined with service and supply expense because fund transfers relate primarily to the purchase of capital assets from service and supply budgets in the operating fund.

It is expected actual service and supply expenditures will be less than budget as most surplus carry-forward balances are included as service and supply expenditure in the budget and are not fully spent. Also, service and supply budgets commonly fund other expenditures such as substitute costs.

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For the Year Ended June 30, 2021

Budgeted expense in 2020/21 was \$3.8 million lower than budgeted expense in 2019/20. The largest contributor to this decrease were reduced international program service and supply budgets due to decreased enrolment (\$2.7 million reduction relating mostly to homestay fees). Other significant contributors were reduction to the IT infrastructure budget by \$250,000 in 2020/21 as a measure to offset the financial impact of the pandemic, and that the 2019/20 budget (prior year) included a one-time allocation of \$650,000 to fund the purchase of portable classrooms.

In 2020/21, actual service and supply expenditures including fund transfers were below budget by \$1.3 million. In recent years this difference has been larger: 19/20 - \$3.0 million (unusually high due to Covid closure); 18/19 - \$2.8 million; and 17/18 - \$1.7 million. This smaller difference in 2020/21 is attributable to international program enrolment exceeding budget by 30 FTE. With this additional enrolment, international service and supply expense exceeded budget by \$0.35 million; whereas in a typical year this would be below budget.

Analysis of Variances by Function

| Operating Fund Expenditure by Function | Amended Budget 2020/21 | Actual 2020/21 | Amended Budget 2019/20 | Actual 2019/20 |
|---|-------------------------------|-----------------------|-------------------------------|-----------------------|
| Instruction | 70,772,816 | 67,638,912 | 66,419,590 | 62,800,277 |
| District Administration | 3,268,476 | 2,949,823 | 2,907,109 | 2,906,935 |
| Operations and Maintenance | 9,250,391 | 8,238,835 | 9,648,093 | 7,973,447 |
| Transportation | 1,394,709 | 1,415,822 | 1,387,630 | 1,281,784 |
| Fund transfer | 497,141 | 1,362,825 | 480,376 | 1,769,439 |
| Total | 85,183,533 | 81,606,217 | 80,842,798 | 76,731,882 |

Instruction – 2020/21 budgeted expenditures exceed 2019/20 budgeted expenditures by \$4.4 million. This reflects the increased staffing budgets (particularly teachers); offset by lower international program service and supply budgets. In 2020/21 instruction expense was less than budget by \$3.1 million and in 2019/20 it was less than budget by \$3.6 million.

District Administration – Actual district administration expense in 2020/21 were lower than budget by \$0.3 million attributable to lower employee benefit cost and lower service and supply expenditures.

Saanich School District
Financial Statement Discussion & Analysis
For the Year Ended June 30, 2021

Operations and Maintenance and Fund Transfer – Fund transfers primarily represent operations and maintenance expenditures that meet the criteria for capitalization. When Operations and Maintenance expense is combined with fund transfers, expenditure was \$0.15 below budget, attributable primarily to employee benefit costs being below budget.

Accumulated Operating Surplus

Understanding the components of accumulated operating surplus is necessary for knowing how much of the balance relates to multi-year funding of programs (surplus carry-forwards) and how much of the balance is available to reduce financial risk associated with unforeseen expenditures or to fund additional expenditures in the future. The components of closing accumulated surplus are presented in the table below:

| | 2020/21 Financial Statements | 2020/21 Amended Budget (Feb 2021) | 2019/20 Financial Statements |
|--|------------------------------------|--|------------------------------------|
| District Activities (multi-year funding) | 984,527 | 886,264 | 886,264 |
| School Activities (multi-year funding) | 694,213 | 868,429 | 868,429 |
| Learning Impacts of Pandemic | 234,849 | - | - |
| Appropriated for Budget in Following Year | 2,757,247 | 4,199,683 | 3,066,022 |
| Total Internally Restricted | 4,670,836 | 5,954,376 | 4,820,715 |
| Contingency Reserve (Unappropriated Surplus) | 723,702 | 723,702 | 700,000 |
| Unrestricted Surplus | 1,522,170 | - | 1,157,363 |
| Total Accumulated Surplus | 6,916,708 | 6,678,078 | 6,678,078 |

The middle column shows how the 2019/20 (prior year) balances were allocated in the 2020/21 amended budget adopted by the Board in February 2021. The 2020/21 Amended Budget included appropriation of \$4,199,683 to fund continuing expenditures. While a sustainable appropriation of surplus to balance the budget should be below \$1 million, this larger appropriation was necessary to maintain program continuity while reflecting the potential financial impact of the pandemic. To facilitate a larger appropriation of accumulated surplus in 2020/21, the contingency reserve was reduced from \$1.7 million to \$0.7 million.

The 2021/22 preliminary budget was balanced through appropriation of \$2,757,247 in forecasted closing accumulated surplus. As actual results in 2020/21 were more favourable than the forecast informing 2021/22 budget planning, there is an additional \$1,522,170 in unrestricted

Saanich School District
Financial Statement Discussion & Analysis
For the Year Ended June 30, 2021

accumulated surplus available to fund increased contingency reserve and/or additional expenditures. Allocation of residual unrestricted accumulated surplus will be revisited in the fall following confirmation of fall enrolment and funding.

Statement of Operations by Fund – Special Purpose Fund

| | Amended Budget 2020/21 | Actual 2020/21 | Amended Budget 2019/20 | Actual 2019/20 |
|-----------------------------|---------------------------|----------------|---------------------------|----------------|
| Provincial Grants | 11,504,487 | 12,936,789 | 8,762,541 | 8,835,766 |
| Other Revenues | 2,863,613 | 2,023,812 | 3,504,000 | 2,732,671 |
| Expenditures | (14,141,752) | (14,702,497) | (12,266,541) | (11,542,984) |
| Fund transfers | (226,348) | (258,104) | - | (25,453) |
| Annual Surplus (Deficit) | - | - | - | - |

Grant revenues and expenditures in the special purpose fund increased significantly with \$3,558,292 in federal and provincial funding received in 2020/21 for pandemic response. Actual revenues exceeded budget because the second instalment of the federal pandemic funding was confirmed following adoption of the budget. This funding was used for pandemic related costs including enhanced educational programs and health and safety (see further description in 2020/21 Significant Financial Events section on page 5).

Other revenues were below budget due to the negative impact of the pandemic on school generated revenues.

Detailed information on the special purpose fund is presented in schedules 3 to 3A following the notes to the financial statements.

Saanich School District
Financial Statement Discussion & Analysis
For the Year Ended June 30, 2021

Statement of Operations by Fund – Capital Fund

| | Amended Budget 2020/21 | Actual 2020/21 | Amended Budget 2019/20 | Actual 2019/20 |
|---|---------------------------|-------------------|---------------------------|-------------------|
| Revenues | 4,784,792 | 4,787,645 | 4,183,304 | 4,519,075 |
| Expenses | 6,301,668 | 6,301,670 | (6,027,000) | (6,027,000) |
| Fund Transfers (capital assets purchased in other funds) | <u>723,489</u> | <u>1,620,929</u> | <u>480,376</u> | <u>1,794,892</u> |
| Change in Accumulated Surplus | (793,387) | 106,904 | (1,363,320) | 286,967 |
| Opening Accumulated Surplus | <u>27,785,801</u> | <u>27,785,801</u> | <u>27,498,834</u> | <u>27,498,834</u> |
| Closing Accumulated Surplus | 26,992,414 | 27,892,705 | 26,135,514 | 27,758,801 |

It is expected that revenues and expenses in the capital fund will be predictable and consistent, as they reflect the recognition of capital funding (as revenue) and the usage of capital assets over their life (as amortization expense).

During the year ended June 30, 2021, the district invested \$8.0 million in capital additions. Further details are presented in the Financial Highlights section.

Within the capital fund the following two balances are important as they represent funds available for future capital investment:

- Local Capital Reserve – this balance forms part of accumulated surplus in the capital fund and represents funds available for future investment in capital assets. These funds are generated primarily from allocation of lease revenues designated for future asset renewal.
- MEd Restricted Capital – this balance forms part of the deferred capital revenue balance in the capital fund and represents funds available for investment in capital assets at the discretion of the Ministry of Education. These funds are generated primarily from capital project savings.

The table below presents the June 30, 2021 closing balances in Local Capital and MEd Restricted Capital and what portion of the balances remains uncommitted for future capital investment.

Saanich School District
Financial Statement Discussion & Analysis
For the Year Ended June 30, 2021

| | Local Capital | MEd Restricted Capital |
|---------------------------------|---------------|------------------------|
| Balance at June 30, 2021 | 244,837 | 47,297 |
| Committed for future investment | 244,837 | 47,297 |
| Uncommitted Balance | - | - |

The local capital balance consists of the accumulated allocation of lease revenues for the future renewal of leased space, and remaining MEd Restricted Capital has been committed to the Children’s Development Centre replacement project.

Detailed information on the capital fund is presented in schedules 4 to 4D following the notes to the financial statements.

CONTACTING THE SCHOOL DISTRICT’S FINANCIAL MANAGEMENT

This financial report is designed to provide the School District’s stakeholders with a general overview of the School District’s finances and to demonstrate the School District’s accountability for the money it receives. If you have questions about this report or need additional financial information, please contact the Office of the Secretary Treasurer at 250-652-7332.

Consolidated Audited Financial Statements of

School District No. 63 (Saanich)

And Independent Auditors' Report thereon

June 30, 2021

School District No. 63 (Saanich)

June 30, 2021

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School District No. 63 (Saanich)

MANAGEMENT REPORT

Version: 9044-8298-6316

Management's Responsibility for the Consolidated Financial Statements

The accompanying consolidated financial statements of School District No. 63 (Saanich) 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 consolidated financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the consolidated 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. 63 (Saanich) (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 regularly throughout the year and externally audited consolidated 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 consolidated financial statements. The external auditors have full and free access to financial management of School District No. 63 (Saanich) 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. 63 (Saanich)

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. 63 (Saanich)

Consolidated Statement of Financial Position

As at June 30, 2021

| | 2021 Actual | 2020 Actual |
|--|----------------------|----------------------|
| | \$ | \$ |
| Financial Assets | | |
| Cash and Cash Equivalents | 21,776,190 | 22,220,286 |
| Accounts Receivable | | |
| Due from Province - Ministry of Education | 794,363 | 928,267 |
| Due from Province - Other | 46,138 | 47,902 |
| Due from First Nations | 1,096,590 | 1,060,895 |
| Other (Note 3) | 1,796,601 | 1,836,422 |
| Portfolio Investments (Note 4) | 202,909 | 197,465 |
| Construction Security Deposit (Note 5) | 421,300 | - |
| Total Financial Assets | 26,134,091 | 26,291,237 |
| Liabilities | | |
| Accounts Payable and Accrued Liabilities | | |
| Other (Note 6) | 9,274,492 | 8,991,890 |
| Unearned Revenue (Note 7) | 4,194,914 | 3,290,886 |
| Deferred Revenue (Note 8) | 1,629,288 | 2,009,398 |
| Deferred Capital Revenue (Note 9) | 121,899,265 | 121,643,187 |
| Employee Future Benefits (Note 10) | 4,088,113 | 3,826,581 |
| Total Liabilities | 141,086,072 | 139,761,942 |
| Net Debt | (114,951,981) | (113,470,705) |
| Non-Financial Assets | | |
| Tangible Capital Assets (Note 11) | 149,456,681 | 147,721,235 |
| Prepaid Expenses | 304,713 | 213,349 |
| Total Non-Financial Assets | 149,761,394 | 147,934,584 |
| Accumulated Surplus (Deficit) (Note 12) | 34,809,413 | 34,463,879 |

Contractual Obligations (Note 13)

Contractual Rights (Note 14)

Contingent Liabilities (Note 15)

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. 63 (Saanich)

Statement 2

Consolidated Statement of Operations

Year Ended June 30, 2021

| | 2021 Budget (Note 16) \$ | 2021 Actual \$ | 2020 Actual \$ |
|---|-----------------------------------|---------------------------------|----------------------|
| Revenues | | | |
| Provincial Grants | | | |
| Ministry of Education | 84,504,479 | 87,228,702 | 75,041,298 |
| Other | 41,200 | 127,750 | 144,900 |
| Federal Grants | | | 52,923 |
| Tuition | 1,627,500 | 2,024,160 | 4,698,186 |
| Other Revenue | 6,798,103 | 6,847,577 | 9,031,088 |
| Rentals and Leases | 390,000 | 357,692 | 378,889 |
| Investment Income | 235,975 | 222,422 | 392,831 |
| Amortization of Deferred Capital Revenue | 4,784,792 | 4,784,790 | 4,516,804 |
| Total Revenue | <u>98,382,049</u> | <u>101,593,093</u> | <u>94,256,919</u> |
| Expenses (Note 17) | | | |
| Instruction | 83,190,365 | 80,361,568 | 73,791,216 |
| District Administration | 3,405,111 | 3,038,162 | 3,153,166 |
| Operations and Maintenance | 16,657,241 | 15,994,160 | 14,094,717 |
| Transportation and Housing | 1,877,095 | 1,853,669 | 1,493,328 |
| Total Expense | <u>105,129,812</u> | <u>101,247,559</u> | <u>92,532,427</u> |
| Surplus (Deficit) for the year | <u>(6,747,763)</u> | <u>345,534</u> | <u>1,724,492</u> |
| Accumulated Surplus (Deficit) from Operations, beginning of year | | 34,463,879 | 32,739,387 |
| Accumulated Surplus (Deficit) from Operations, end of year | | <u><u>34,809,413</u></u> | <u>34,463,879</u> |

School District No. 63 (Saanich)

Consolidated Statement of Changes in Net Debt
Year Ended June 30, 2021

| | 2021 Budget (Note 16) \$ | 2021 Actual \$ | 2020 Actual \$ |
|---|-----------------------------------|------------------------------------|-----------------------------|
| Surplus (Deficit) for the year | <u>(6,747,763)</u> | <u>345,534</u> | <u>1,724,492</u> |
| Effect of change in Tangible Capital Assets | | | |
| Acquisition of Tangible Capital Assets | (622,351) | (8,037,116) | (6,935,522) |
| Amortization of Tangible Capital Assets | 6,301,668 | 6,301,670 | 6,027,000 |
| Total Effect of change in Tangible Capital Assets | <u>5,679,317</u> | <u>(1,735,446)</u> | <u>(908,522)</u> |
| Acquisition of Prepaid Expenses | (250,000) | (304,713) | (213,349) |
| Use of Prepaid Expenses | 213,349 | 213,349 | 254,260 |
| Total Effect of change in Other Non-Financial Assets | <u>(36,651)</u> | <u>(91,364)</u> | <u>40,911</u> |
| (Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses) | <u><u>(1,105,097)</u></u> | <u><u>(1,481,276)</u></u> | <u>856,881</u> |
| Net Remeasurement Gains (Losses) | | | |
| (Increase) Decrease in Net Debt | | <u>(1,481,276)</u> | <u>856,881</u> |
| Net Debt, beginning of year | | <u>(113,470,705)</u> | <u>(114,327,586)</u> |
| Net Debt, end of year | | <u><u>(114,951,981)</u></u> | <u><u>(113,470,705)</u></u> |

School District No. 63 (Saanich)

Consolidated Statement of Cash Flows

Year Ended June 30, 2021

| | 2021 Actual | 2020 Actual |
|---|--------------------|--------------------|
| | \$ | \$ |
| Operating Transactions | | |
| Surplus (Deficit) for the year | 345,534 | 1,724,492 |
| Changes in Non-Cash Working Capital | | |
| Decrease (Increase) | | |
| Accounts Receivable | 139,794 | 469,258 |
| Prepaid Expenses | (91,364) | 40,911 |
| Increase (Decrease) | | |
| Accounts Payable and Accrued Liabilities | 282,602 | (266,360) |
| Unearned Revenue | 904,028 | (1,914,685) |
| Deferred Revenue | (380,110) | 325,430 |
| Employee Future Benefits | 261,532 | 209,099 |
| Amortization of Tangible Capital Assets | 6,301,670 | 6,027,000 |
| Amortization of Deferred Capital Revenue | (4,784,790) | (4,516,804) |
| Construction Works Deposit | (421,300) | |
| Total Operating Transactions | 2,557,596 | 2,098,341 |
| Capital Transactions | | |
| Tangible Capital Assets Purchased | (2,680,120) | (2,636,575) |
| Tangible Capital Assets -WIP Purchased | (5,356,996) | (4,298,947) |
| Total Capital Transactions | (8,037,116) | (6,935,522) |
| Financing Transactions | | |
| Capital Revenue Received | 5,040,868 | 6,311,857 |
| Total Financing Transactions | 5,040,868 | 6,311,857 |
| Investing Transactions | | |
| Proceeds on Disposal of Portfolio Investments | (5,444) | 6,419 |
| Total Investing Transactions | (5,444) | 6,419 |
| Net Increase (Decrease) in Cash and Cash Equivalents | (444,096) | 1,481,095 |
| Cash and Cash Equivalents, beginning of year | 22,220,286 | 20,739,191 |
| Cash and Cash Equivalents, end of year | 21,776,190 | 22,220,286 |
| Cash and Cash Equivalents, end of year, is made up of: | | |
| Cash | 10,037,731 | 11,639,653 |
| Cash Equivalents | 11,738,459 | 10,580,633 |
| | 21,776,190 | 22,220,286 |

SCHOOL DISTRICT No. 63 (SAANICH)
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 1 AUTHORITY AND PURPOSE

The school district 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. 63 (Saanich)", and operates as "School District No. 63 (Saanich)". A board of education ("Board") is elected for a four-year term and 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. 63 (Saanich) 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 school 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, 2020 and full-time beginning September 1, 2020 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 school 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

The consolidated 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(m).

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

As noted in notes 2(g) and 2(m), 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 that:

- government transfers, which do not contain a stipulation that creates a liability, be recognized as revenue by the recipient when approved by the transferor and the eligibility criteria have been met in accordance with public sector accounting standard PS3410; and
- externally restricted contributions be recognized as revenue in the period in which the resources are used for the purpose or purposes specified in accordance with public sector accounting standard PS3100.

SCHOOL DISTRICT No. 63 (SAANICH)
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

a) Basis of Accounting (continued)

As a result, revenue recognized in the statement of operations and certain related deferred capital revenue would be recorded differently under Canadian Public Sector Accounting Standards.

b) Basis of Consolidation

These consolidated financial statements reflect the assets, liabilities, revenues, and expenses of the reporting entity, which is comprised of all controlled entities. School District No. 63 Business Company is 100 percent owned by the school district. The transactions of the Business Company are accounted for using the consolidation method. Inter-departmental transactions and organizational transactions have been eliminated.

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

The school district has investments in Guaranteed Investment Certificates (GICs) with terms to maturity of greater than one year. GICs 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 (m).

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.

SCHOOL DISTRICT No. 63 (SAANICH)
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

g) Deferred Revenue and Deferred Capital Revenue (continued)

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.

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, early retirement, retirement/severance, vacation, overtime and death benefits. The benefits cost is actuarially determined using the projected unit credit method pro-rated on service and using management's best estimate of expected salary escalation, termination rates, retirement rates and mortality. The discount rate used to measure obligations is based on the cost of borrowing. The cumulative unrecognized actuarial gains and losses are amortized over the expected average remaining service lifetime (EARSL) 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. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when a site is not in productive use and all the following criteria are met:

- an environmental standard exists;
- contamination exceeds the environmental standard;
- the school district:
 - is directly responsible; or
 - accepts responsibility;

SCHOOL DISTRICT No. 63 (SAANICH)
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

i) Liability for Contaminated Sites (continued)

- 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 remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for a contaminated site.

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 as well as interest costs that are directly attributable to the acquisition or construction of the asset.
- Donated tangible capital assets are recorded at their fair market value on the date of donation, except in circumstances where fair value cannot be reasonably determined, which are then recognized at nominal value. Transfers of capital assets from related parties are recorded at carrying value.
- Work-in-progress is recorded as an acquisition to the applicable asset class at substantial completion.
- Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the school district to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the Consolidated 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 consolidated 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. Work in progress is not amortized until available for productive use. It is management's responsibility to determine the appropriate useful lives for tangible capital assets. These useful lives are reviewed on a regular basis or if significant events initiate the need to revise. Estimated useful life is as follows:

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

SCHOOL DISTRICT No. 63 (SAANICH)
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

k) Prepaid Expenses

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

l) 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 12 – Accumulated Surplus).

m) Revenue Recognition

Revenues are recognized 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 that are government transfers 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.

SCHOOL DISTRICT No. 63 (SAANICH)
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

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

n) Expenditures

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

Categories of Salaries

- Principals and Vice-Principals employed under an administrative officer contract are categorized as Principals and Vice-Principals.
- Superintendents, Assistant Superintendents, Secretary-Treasurers, Directors of Instruction, 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 indigenous 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.

o) Financial Instruments

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

Financial instruments consist of cash and cash equivalents, accounts receivable, portfolio investments, construction security deposit, and accounts payable and accrued liabilities. 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.

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

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

SCHOOL DISTRICT No. 63 (SAANICH)
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

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

p) Measurement Uncertainty

Preparation of consolidated 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 consolidated financial statements and revenues and expenses during the reporting periods. Areas requiring the use of management estimates relate to the potential impairment of assets, liabilities for contaminated sites, rates for amortization and estimated employee future benefits. Actual results could differ from those estimates.

q) Future Changes in Accounting Policies

PS 3280 Asset Retirement Obligations issued August 2018 establishes standards for recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of tangible capital assets and is effective July 1, 2022. A liability will be recognized when, as at the financial reporting date:

- (a) there is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- (b) the past transaction or event giving rise to the liability has occurred;
- (c) it is expected that future economic benefits will be given up; and
- (d) a reasonable estimate of the amount can be made.

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

Management is in the process of assessing the impact of adopting this standard on the school district's financial results.

PS 3400 Revenue issued November 2018 establishes standards on how to account for and report on revenue and is effective July 1, 2023. Specifically, it differentiates between revenue arising from transactions that include performance obligations, referred to as "exchange transactions", and transactions that do not have performance obligations, referred to as "non-exchange transactions".

Revenue from transactions with performance obligations should be recognized when (or as) the school district satisfies a performance obligation by providing the promised goods or services to a payor.

Revenue from transactions with no performance obligations should be recognized when a school district:

- (a) has the authority to claim or retain an inflow of economic resources; and
- (b) identifies a past transaction or event that gives rise to an asset.

SCHOOL DISTRICT No. 63 (SAANICH)
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

q) Future Changes in Accounting Policies (continued)

This standard may be applied retroactively or prospectively. Management is in the process of assessing the impact of adopting this standard on the school district's financial results.

NOTE 3 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES

| | June 30, 2021 | June 30, 2020 |
|---------------------------------|---------------|---------------|
| | \$ | \$ |
| Due from Federal Government | 127,003 | 135,624 |
| Other | 165,560 | 31,430 |
| BCPSEA and PEBT benefit surplus | 1,504,038 | 1,669,368 |
| | 1,796,601 | 1,836,422 |

NOTE 4 PORTFOLIO INVESTMENTS

| | June 30, 2021 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| Investments measured at cost: | \$ | \$ |
| GIC's | 202,909 | 197,465 |

NOTE 5 CONSTRUCTION SECURITY DEPOSIT

The school district paid a deposit to District of Saanich as security for performance of various obligations during construction in progress at Children's Development Centre. The District expects to complete all works and services required and be refunded the deposit when construction is complete in 2022.

SCHOOL DISTRICT No. 63 (SAANICH)
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 6 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES – OTHER

| | June 30, 2021 | June 30, 2020 |
|-------------------------------|---------------|---------------|
| | \$ | \$ |
| Trade payables | 1,221,884 | 1,611,726 |
| Salaries and benefits payable | 7,529,650 | 6,987,742 |
| Accrued vacation pay | 522,958 | 392,422 |
| | 9,274,492 | 8,991,890 |

NOTE 7 UNEARNED REVENUE

| | June 30, 2021 | June 30, 2020 |
|-------------------------------------|---------------|---------------|
| | \$ | \$ |
| Balance, beginning of year | 3,290,886 | 5,205,571 |
| Changes for the year: | | |
| Increase: | | |
| Tuition fees collected | 2,638,747 | 2,161,930 |
| Homestay fees collected | 1,431,545 | 1,128,956 |
| Decrease: | 4,070,292 | 3,290,886 |
| Tuition fees recognized as revenue | (2,024,160) | (3,438,591) |
| Homestay fees recognized as revenue | (1,142,104) | (1,766,980) |
| Net changes for the year | 904,028 | (1,914,686) |
| Balance, end of year | 4,194,914 | 3,290,886 |

SCHOOL DISTRICT No. 63 (SAANICH)
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 8 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, 2021 | June 30, 2020 |
|----------------------------|---------------|---------------|
| | \$ | \$ |
| Balance, beginning of year | 2,009,398 | 1,683,968 |
| Changes for the year: | | |
| Increase: | | |
| Provincial Grants | 12,807,466 | 9,552,162 |
| Other | 1,809,786 | 2,827,638 |
| Investment Income | 5,796 | 35,975 |
| | 14,623,048 | 12,415,775 |
| Decrease: | | |
| Transfers to Revenue | (14,960,601) | (11,568,437) |
| Recovered | (42,557) | - |
| CUPE Strike Savings | - | (521,908) |
| Net changes for the year | (380,110) | 325,430 |
| Balance, end of year | 1,629,288 | 2,009,398 |

SCHOOL DISTRICT No. 63 (SAANICH)
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 9 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, 2021 | June 30, 2020 |
|---|----------------|----------------|
| Balance, deferred capital revenue, subject to amortization, beginning of year | \$ 117,559,660 | \$ 113,925,993 |
| Changes for the year: | | |
| Increase: | | |
| Capital Additions | 1,241,135 | 1,447,310 |
| Transfer from work in progress | 4,601,084 | 6,703,161 |
| Decrease: | | |
| Amortization | (4,784,790) | (4,516,804) |
| Net changes for the year | 1,057,429 | 3,633,667 |
| Balance, deferred capital revenue, subject to amortization, end of year | 118,617,089 | 117,559,660 |
| Balance, deferred capital revenue, not subject to amortization, beginning of year | 2,540,315 | 5,458,018 |
| Transfer from unspent deferred capital revenue – work in progress | 5,257,302 | 3,785,458 |
| Transfer completed projects to deferred capital revenue | (4,601,084) | (6,703,161) |
| Balance, deferred capital revenue not subject to amortization, end of year | 3,196,533 | 2,540,315 |
| <hr/> | | |
| Balance, unspent deferred capital revenue, beginning of year | 1,543,212 | 464,123 |
| Changes for the year: | | |
| Increase: | | |
| Provincial Grants, Ministry of Education | 4,495,535 | 3,148,300 |
| Provincial Grants, Other | 98,634 | 2,277,475 |
| Investment income | 1,598 | 27,814 |
| Receivable from Ministry of Education – COA Draws | 445,101 | 858,268 |
| Decrease: | | |
| Transferred to DCR – Capital Additions | (1,241,135) | (1,447,310) |
| Transferred to DCR – Work in Progress | (5,257,302) | (3,785,458) |
| Net changes for the year | (1,457,569) | 1,079,089 |
| Balance, unspent deferred capital revenue, end of year | 85,643 | 1,543,212 |
| Balance, end of year | 121,899,265 | 121,643,187 |

SCHOOL DISTRICT No. 63 (SAANICH)
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 10 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.

| | June 30, 2021 | June 30, 2020 |
|--|---------------|---------------|
| Reconciliation of Accrued Benefit Obligation | | |
| | \$ | \$ |
| Accrued Benefit Obligation – April 1 | 4,473,535 | 4,411,254 |
| Service Cost | 369,981 | 350,595 |
| Interest Cost | 104,894 | 112,958 |
| Benefit Payments | (352,277) | (424,612) |
| Actuarial Loss | (98,013) | 23,340 |
| | 4,498,120 | 4,473,535 |
| Reconciliation of Funded Status at End of Fiscal Year | | |
| Accrued Benefit Obligation – March 31 | 4,498,120 | 4,473,535 |
| Market Value of Plan Assets – March 31 | - | - |
| Funded Status – Deficit | (4,498,120) | (4,473,535) |
| Employer Contributions After Measurement Date | 166,148 | 161,477 |
| Benefits Expense After Measurement Date | (121,320) | (118,719) |
| Unamortized Net Actuarial Loss | 365,179 | 604,196 |
| | (4,088,113) | (3,826,581) |
| Reconciliation of Change in Accrued Benefit Liability | | |
| Accrued Benefit Liability – July 1 | 3,826,581 | 3,617,482 |
| Net expense for Fiscal Year | 618,480 | 605,164 |
| Employer Contributions | (356,948) | (396,065) |
| | 4,088,113 | 3,826,581 |
| Components of Net Benefit Expense | | |
| | \$ | \$ |
| Service Cost | 369,572 | 355,441 |
| Interest Cost | 107,904 | 110,942 |
| Amortization of Net Actuarial (Gain)/Loss | 141,004 | 138,781 |
| Net Benefit Expense (Income) | 618,480 | 605,164 |

SCHOOL DISTRICT No. 63 (SAANICH)
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 10 EMPLOYEE FUTURE BENEFITS (continued)

The significant actuarial assumptions adopted for measuring the school district's accrued benefit obligations are:

| | June 30, 2021 | June 30, 2020 |
|------------------------------------|----------------------|----------------------|
| Discount Rate – April 1 | 2.25% | 2.50% |
| Discount Rate – March 31 | 2.50% | 2.25% |
| Long Term Salary Growth – April 1 | 2.50% + seniority | 2.50% + seniority |
| Long Term Salary Growth – March 31 | 2.50% + seniority | 2.50% + seniority |
| EARSL – March 31 | 10.5 years | 10.5 years |

NOTE 11 TANGIBLE CAPITAL ASSETS

Net Book Value:

| | Net Book Value 2021 | Net Book Value 2020 |
|--|------------------------|------------------------|
| | \$ | \$ |
| Sites | 6,088,418 | 6,088,418 |
| Buildings | 131,658,480 | 131,912,001 |
| Buildings - Work in Progress | 3,153,760 | 2,502,927 |
| Furniture & Equipment | 5,487,892 | 4,553,400 |
| Furniture & Equipment - Work in Progress | 42,776 | 550,878 |
| Vehicles | 1,070,075 | 721,765 |
| Computer Software | 55,357 | 79,653 |
| Computer Hardware | 1,899,923 | 1,312,193 |
| Total | 149,456,681 | 147,721,235 |

June 30, 2021

| Cost: | Opening Cost | Additions | Disposals | Transfers | Total 2021 |
|-----------------------|--------------------|------------------|----------------|-------------|--------------------|
| | \$ | \$ | \$ | \$ | \$ |
| Sites | 6,088,418 | - | - | - | 6,088,418 |
| Buildings | 217,550,901 | 962,971 | - | 3,881,752 | 222,395,624 |
| Work in Progress | 2,502,927 | 4,532,585 | - | (3,881,752) | 3,153,760 |
| Furniture & Equipment | 6,640,573 | 266,036 | 219,097 | 1,332,513 | 8,020,025 |
| Work in Progress | 550,878 | 824,411 | - | (1,332,513) | 42,776 |
| Vehicles | 1,504,763 | 498,786 | 335,124 | - | 1,668,425 |
| Computer Software | 121,484 | - | - | - | 121,484 |
| Computer Hardware | 1,822,986 | 952,327 | 191,109 | - | 2,584,204 |
| Total | 236,782,930 | 8,037,116 | 745,330 | - | 244,074,716 |

SCHOOL DISTRICT No. 63 (SAANICH)
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 11 TANGIBLE CAPITAL ASSETS (continued)

| Accumulated Amortization: | Opening Accumulated Amortization | Additions | Disposals | Transfers | Total 2021 |
|------------------------------|--|------------------|------------------|-----------|-------------------|
| | \$ | \$ | \$ | \$ | \$ |
| Sites | - | - | - | - | - |
| Buildings | 85,638,900 | 5,098,244 | - | - | 90,737,144 |
| Furniture & Equipment | 2,087,173 | 664,057 | (219,097) | - | 2,532,133 |
| Vehicles | 782,998 | 150,476 | (335,124) | - | 598,350 |
| Computer Software | 41,831 | 24,296 | - | - | 66,127 |
| Computer Hardware | 510,793 | 364,597 | (191,109) | - | 684,281 |
| Total | 89,061,695 | 6,301,670 | (745,330) | - | 94,618,035 |

June 30, 2020

| Cost: | Opening Cost | Additions | Disposals | Transfers | Total 2020 |
|-----------------------|--------------------|------------------|------------------|-------------|--------------------|
| | \$ | \$ | \$ | \$ | \$ |
| Sites | 6,088,418 | - | - | - | 6,088,418 |
| Buildings | 210,681,959 | 1,017,582 | - | 5,851,360 | 217,550,901 |
| Work in Progress | 5,297,903 | 3,056,384 | - | (5,851,360) | 2,502,927 |
| Furniture & Equipment | 6,013,632 | 861,041 | 1,085,900 | 851,800 | 6,640,573 |
| Work in Progress | 160,115 | 1,242,563 | - | (851,800) | 550,878 |
| Vehicles | 1,782,815 | 17,792 | 295,844 | - | 1,504,763 |
| Computer Software | 275,923 | 10,697 | 165,136 | - | 121,484 |
| Computer Hardware | 1,271,783 | 729,463 | 178,260 | - | 1,822,986 |
| Total | 231,572,548 | 6,935,522 | 1,725,140 | - | 236,782,930 |

| Accumulated Amortization: | Opening Accumulated Amortization | Additions | Disposals | Transfers | Total 2020 |
|------------------------------|--|------------------|------------------|-----------|-------------------|
| | \$ | \$ | \$ | \$ | \$ |
| Sites | - | - | - | - | - |
| Buildings | 80,701,088 | 4,937,812 | - | - | 85,638,900 |
| Furniture & Equipment | 2,571,709 | 601,364 | 1,085,900 | - | 2,087,173 |
| Vehicles | 900,558 | 178,284 | 295,844 | - | 782,998 |
| Computer Software | 151,783 | 55,184 | 165,136 | - | 41,831 |
| Computer Hardware | 434,697 | 254,356 | 178,260 | - | 510,793 |
| Total | 84,759,835 | 6,027,000 | 1,725,140 | - | 89,061,695 |

SCHOOL DISTRICT No. 63 (SAANICH)
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 12 ACCUMULATED SURPLUS

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

| | June 30, 2021 | June 30, 2020 |
|-------------------------------------|---------------|---------------|
| | \$ | \$ |
| Invested in tangible capital assets | 27,647,868 | 27,626,069 |
| Local capital surplus | 244,837 | 159,732 |
| Operating surplus | 6,916,708 | 6,678,078 |
| | 34,809,413 | 34,463,879 |

Inter-fund transfers between the operating, special purpose and capital funds for the year ended June 30, 2021, were as follows:

- \$1,180,881 was transferred from the operating fund and \$258,104 was transferred from the special purpose fund totaling \$1,438,985 to the capital fund for the purchase of capital assets.
- \$99,694 tangible capital asset work in progress was transferred from the operating fund to the capital fund.
- \$82,250 was transferred from the operating fund to the local capital fund for future purchases of capital assets.

The operating surplus has been internally restricted (appropriated) by the Board for the 2021/2022 budget.

| | June 30, 2021 |
|---------------------------------------|----------------------|
| | \$ |
| School Activities | 694,213 |
| District Activities | 984,527 |
| Learning Impacts of Pandemic | 234,849 |
| Appropriated for 2021/22 Budget | 2,757,247 |
| Subtotal Internally Restricted | 4,670,836 |
| Unrestricted Operating Surplus | 2,245,872 |
| Total Available for Future Operations | 6,916,708 |

SCHOOL DISTRICT No. 63 (SAANICH)
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 13 CONTRACTUAL OBLIGATIONS

The school district has entered into contracts related to capital projects with a remaining cost of approximately \$1,397,269.

The following table summarizes other contractual obligations of the school district:

| \$ | | | | | | |
|----------------------------|---------|---------|---------|---------|---------|------------|
| Contractual Obligations | 2022 | 2023 | 2024 | 2025 | 2026 | Thereafter |
| Various purchase contracts | 188,950 | 197,234 | 205,093 | 197,656 | 206,306 | - |

NOTE 14 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 lease of surplus district properties. The following table summarizes the contractual rights of the school district for future assets:

| \$ | | | | | | |
|--------------------|---------|---------|---------|---------|---------|------------|
| Contractual Rights | 2022 | 2023 | 2024 | 2025 | 2026 | Thereafter |
| Leases of Property | 518,654 | 187,707 | 201,334 | 226,939 | 151,958 | 460,805 |

NOTE 15 CONTINGENT LIABILITIES

The school district, in conducting its usual business activities, is involved in various legal claims and litigation. In the event any unsettled claims are successful, management believes that such claims are not expected to have a material effect on the school district's financial position, and accordingly, no provision has been made in these financial statements for any liability that may result. Any losses arising from these actions will be recorded in the year in which the related litigation is settled.

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

SCHOOL DISTRICT No. 63 (SAANICH)
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 16 BUDGET FIGURES

Budget figures included in the consolidated financial statements were approved by the Board through the adoption of an amended annual budget bylaw on February 17, 2021. The original annual budget was adopted on June 10 2020. The original and amended budgets are presented below.

| | 2021 Amended Annual Budget | 2021 Annual Budget |
|--|---------------------------------------|-------------------------------|
| Revenues | | |
| | \$ | \$ |
| Provincial Grants | 84,545,679 | 78,405,348 |
| Tuition | 1,627,500 | 2,235,000 |
| Other Revenue | 6,798,103 | 8,832,690 |
| Rentals and Leases | 390,000 | 400,000 |
| Investment Income | 235,975 | 378,000 |
| Amortization of Deferred Capital Revenue | 4,784,792 | 4,450,000 |
| Total Revenue | 98,382,049 | 94,701,038 |
| Expenses | | |
| Instruction | 83,190,365 | 78,654,923 |
| District Administration | 3,405,111 | 3,232,749 |
| Operations and Maintenance | 16,657,241 | 15,001,887 |
| Transportation and Housing | 1,877,095 | 1,669,296 |
| Total Expense | 105,129,812 | 98,558,855 |
| Net Revenue (Expense) | (6,747,763) | (3,857,817) |
| Budgeted Allocation of Surplus | 5,954,376 | 2,803,958 |
| Budgeted Surplus (Deficit) for the year | (793,387) | (1,053,859) |

NOTE 17 EXPENSE BY OBJECT

| | <u>June 30, 2021</u> | <u>June 30, 2020</u> |
|-----------------------|----------------------|----------------------|
| | \$ | \$ |
| Salaries and benefits | 84,374,269 | 74,271,504 |
| Services and supplies | 10,571,620 | 12,233,923 |
| Amortization | 6,301,670 | 6,027,000 |
| | 101,247,559 | 92,532,427 |

SCHOOL DISTRICT No. 63 (SAANICH)
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 18 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, 2020, the Teachers' Pension Plan has about 49,000 active members and approximately 40,000 retired members. As of December 31, 2020, the Municipal Pension Plan has about 220,000 active members, including approximately 28,000 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.

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 \$7,000,030 for employer contributions to the plans for the year ended June 30, 2021 (2020: \$6,127,573).

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

SCHOOL DISTRICT No. 63 (SAANICH)
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 19 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. Related parties also include key management personnel and close family members. 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 20 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 consolidated financial statements have been prepared on a going concern basis.

NOTE 21 RISK MANAGEMENT

The School District has exposure to the following risks from its use of financial instruments: credit risk, market risk and liquidity risk. The Board ensures that the School District has identified its risks and ensures that management monitors and controls them.

a) Credit Risk

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

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

b) Market Risk

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

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

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. The school district is exposed to interest rate risk through its investments. It is management's opinion that the school district is not exposed to significant interest rate risk as they invest solely in guaranteed investment certificates that have a maturity date of no more than 3 years.

SCHOOL DISTRICT No. 63 (SAANICH)
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 21 RISK MANAGEMENT (continued)

c) Liquidity Risk

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

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

Risk Management and insurance services for all school districts in British Columbia are provided by the Risk Management Branch of the Ministry of Finance. There have been no changes to risk exposure from 2020 related to credit, market or liquidity risks.

School District No. 63 (Saanich)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2021

| | Operating Fund | Special Purpose Fund | Capital Fund | 2021 Actual | 2020 Actual |
|---|-------------------|-------------------------|-------------------|-------------------|------------------|
| | \$ | \$ | \$ | \$ | \$ |
| Accumulated Surplus (Deficit), beginning of year | 6,678,078 | | 27,785,801 | 34,463,879 | 32,739,387 |
| Changes for the year | | | | | |
| Surplus (Deficit) for the year | 1,601,455 | 258,104 | (1,514,025) | 345,534 | 1,724,492 |
| Interfund Transfers | | | | | |
| Tangible Capital Assets Purchased | (1,180,881) | (258,104) | 1,438,985 | - | |
| Tangible Capital Assets - Work in Progress | (99,694) | | 99,694 | - | |
| Local Capital | (82,250) | | 82,250 | - | |
| Net Changes for the year | 238,630 | - | 106,904 | 345,534 | 1,724,492 |
| Accumulated Surplus (Deficit), end of year - Statement 2 | 6,916,708 | - | 27,892,705 | 34,809,413 | 34,463,879 |

School District No. 63 (Saanich)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2021

| | 2021 Budget (Note 16) | 2021 Actual | 2020 Actual |
|---|-----------------------------|---------------------------|--------------------|
| | \$ | \$ | \$ |
| Revenues | | | |
| Provincial Grants | | | |
| Ministry of Education | 72,999,992 | 74,291,913 | 66,205,532 |
| Other | 41,200 | 127,750 | 144,900 |
| Federal Grants | | | 52,923 |
| Tuition | 1,627,500 | 2,024,160 | 4,698,186 |
| Other Revenue | 3,970,465 | 4,826,084 | 6,334,392 |
| Rentals and Leases | 390,000 | 357,692 | 378,889 |
| Investment Income | 200,000 | 217,248 | 354,585 |
| Total Revenue | <u>79,229,157</u> | <u>81,844,847</u> | <u>78,169,407</u> |
| Expenses | | | |
| Instruction | 70,772,816 | 67,638,912 | 62,800,277 |
| District Administration | 3,268,476 | 2,949,823 | 2,906,935 |
| Operations and Maintenance | 9,250,391 | 8,238,835 | 7,973,447 |
| Transportation and Housing | 1,394,709 | 1,415,822 | 1,281,784 |
| Total Expense | <u>84,686,392</u> | <u>80,243,392</u> | <u>74,962,443</u> |
| Operating Surplus (Deficit) for the year | <u>(5,457,235)</u> | <u>1,601,455</u> | <u>3,206,964</u> |
| Budgeted Appropriation (Retirement) of Surplus (Deficit) | <u>5,954,376</u> | | |
| Net Transfers (to) from other funds | | | |
| Tangible Capital Assets Purchased | (396,003) | (1,180,881) | (1,163,812) |
| Tangible Capital Assets - Work in Progress | | (99,694) | (513,489) |
| Local Capital | (101,138) | (82,250) | (92,138) |
| Total Net Transfers | <u>(497,141)</u> | <u>(1,362,825)</u> | <u>(1,769,439)</u> |
| Total Operating Surplus (Deficit), for the year | <u>-</u> | <u>238,630</u> | <u>1,437,525</u> |
| Operating Surplus (Deficit), beginning of year | | 6,678,078 | 5,240,553 |
| Operating Surplus (Deficit), end of year | | <u>6,916,708</u> | <u>6,678,078</u> |
| Operating Surplus (Deficit), end of year | | | |
| Internally Restricted (Note 12) | | 4,670,836 | 4,820,715 |
| Unrestricted | | 2,245,872 | 1,857,363 |
| Total Operating Surplus (Deficit), end of year | | <u>6,916,708</u> | <u>6,678,078</u> |

School District No. 63 (Saanich)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2021

| | 2021 Budget (Note 16) \$ | 2021 Actual \$ | 2020 Actual \$ |
|--|-----------------------------------|----------------------|----------------------|
| Provincial Grants - Ministry of Education | | | |
| Operating Grant, Ministry of Education | 72,902,887 | 73,777,669 | 69,978,199 |
| ISC/LEA Recovery | (3,048,231) | (2,886,687) | (3,281,144) |
| Other Ministry of Education Grants | | | |
| Pay Equity | 377,315 | 377,315 | 377,315 |
| Funding for Graduated Adults | 428,000 | 542,078 | 352,018 |
| Student Transportation Fund | 280,000 | 280,000 | 280,000 |
| Carbon Tax Grant | | | 55,579 |
| Employer Health Tax Grant | | | 584,971 |
| Support Staff Wage Increase Funding | | | 290,827 |
| Teachers' Labour Settlement Funding | 2,031,443 | 2,031,443 | 838,764 |
| Early Career Mentorship Funding | 155,000 | 155,000 | |
| FSA Scorer Grant | 13,769 | 12,964 | 12,964 |
| Equity Scan and Access Grants | | | 2,000 |
| Early Learning Framework | 2,131 | 2,131 | 2,131 |
| Strike Savings Returned To Ministry of Education | | | (3,288,092) |
| Operating Grant Enrolment Adjustment | (142,322) | - | - |
| Total Provincial Grants - Ministry of Education | 72,999,992 | 74,291,913 | 66,205,532 |
| Provincial Grants - Other | 41,200 | 127,750 | 144,900 |
| Federal Grants | | - | 52,923 |
| Tuition | | | |
| International and Out of Province Students | 1,627,500 | 2,024,160 | 4,698,186 |
| Total Tuition | 1,627,500 | 2,024,160 | 4,698,186 |
| Other Revenues | | | |
| Funding from First Nations | 3,048,231 | 2,886,687 | 3,281,144 |
| Miscellaneous | | | |
| Miscellaneous and School Generated | 115,973 | 603,610 | 356,077 |
| Cafeteria | 68,000 | 125,874 | 111,259 |
| Reading Recovery | 52,261 | 62,628 | 82,941 |
| Textbook Deposits and Distance Ed Fees | 75,000 | 98,350 | 101,790 |
| International and Out of Province Homestay Fees | 611,000 | 1,040,241 | 2,388,307 |
| Community Use | - | 8,694 | 12,874 |
| Total Other Revenue | 3,970,465 | 4,826,084 | 6,334,392 |
| Rentals and Leases | 390,000 | 357,692 | 378,889 |
| Investment Income | 200,000 | 217,248 | 354,585 |
| Total Operating Revenue | 79,229,157 | 81,844,847 | 78,169,407 |

School District No. 63 (Saanich)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object
Year Ended June 30, 2021

| | 2021 Budget (Note 16) | 2021 Actual | 2020 Actual |
|-------------------------------------|-----------------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| Salaries | | | |
| Teachers | 35,211,960 | 34,200,530 | 30,506,920 |
| Principals and Vice Principals | 4,523,136 | 4,492,357 | 4,408,634 |
| Educational Assistants | 5,488,364 | 5,257,581 | 4,733,578 |
| Support Staff | 8,674,131 | 8,571,844 | 7,963,113 |
| Other Professionals | 3,122,822 | 3,146,791 | 2,919,741 |
| Substitutes | 2,933,843 | 3,069,686 | 2,445,883 |
| Total Salaries | 59,954,256 | 58,738,789 | 52,977,869 |
| Employee Benefits | 15,167,502 | 14,150,729 | 12,903,068 |
| Total Salaries and Benefits | 75,121,758 | 72,889,518 | 65,880,937 |
| Services and Supplies | | | |
| Services | 2,979,979 | 2,950,331 | 4,650,249 |
| Professional Development and Travel | 745,260 | 478,829 | 516,389 |
| Rentals and Leases | 125,012 | 105,124 | 92,429 |
| Dues and Fees | 342,400 | 353,722 | 336,159 |
| Insurance | 172,000 | 157,887 | 167,891 |
| Supplies | 3,600,403 | 1,773,681 | 1,960,575 |
| Utilities | 1,599,580 | 1,534,300 | 1,357,814 |
| Total Services and Supplies | 9,564,634 | 7,353,874 | 9,081,506 |
| Total Operating Expense | 84,686,392 | 80,243,392 | 74,962,443 |

School District No. 63 (Saanich)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2021

| | Teachers Salaries | Principals and Vice Principals Salaries | Educational Assistants Salaries | Support Staff Salaries | Other Professionals Salaries | Substitutes Salaries | Total Salaries |
|---|----------------------|---|---------------------------------------|------------------------------|------------------------------------|-------------------------|-------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 1 Instruction | | | | | | | |
| 1.02 Regular Instruction | 26,763,637 | 755,821 | 185,412 | 529,436 | | 2,438,959 | 30,673,265 |
| 1.03 Career Programs | 264,474 | | 121,456 | 53,727 | | | 439,657 |
| 1.07 Library Services | 752,940 | | | 312,901 | | 63,010 | 1,128,851 |
| 1.08 Counselling | 778,470 | 26,307 | | | | 9,438 | 814,215 |
| 1.10 Special Education | 3,884,310 | 225,314 | 4,655,183 | 199,689 | 745,442 | 196,789 | 9,906,727 |
| 1.30 English Language Learning | 715,842 | | | | | 9,671 | 725,513 |
| 1.31 Indigenous Education | 313,842 | 155,559 | 295,530 | 28,006 | 50,149 | 17,849 | 860,935 |
| 1.41 School Administration | | 3,189,053 | | 1,719,295 | | 16,205 | 4,924,553 |
| 1.62 International and Out of Province Students | 617,106 | 140,303 | | 324,273 | 164,385 | | 1,246,067 |
| Total Function 1 | 34,090,621 | 4,492,357 | 5,257,581 | 3,167,327 | 959,976 | 2,751,921 | 50,719,783 |
| 4 District Administration | | | | | | | |
| 4.11 Educational Administration | | | | 39,457 | 782,532 | | 821,989 |
| 4.40 School District Governance | | | | | 121,691 | | 121,691 |
| 4.41 Business Administration | | | | 359,680 | 719,105 | 436 | 1,079,221 |
| Total Function 4 | - | - | - | 399,137 | 1,623,328 | 436 | 2,022,901 |
| 5 Operations and Maintenance | | | | | | | |
| 5.41 Operations and Maintenance Administration | 109,909 | | | 116,375 | 464,784 | 44,236 | 735,304 |
| 5.50 Maintenance Operations | | | | 3,777,437 | | 155,567 | 3,933,004 |
| 5.52 Maintenance of Grounds | | | | 462,165 | | | 462,165 |
| 5.56 Utilities | | | | | | | - |
| Total Function 5 | 109,909 | - | - | 4,355,977 | 464,784 | 199,803 | 5,130,473 |
| 7 Transportation and Housing | | | | | | | |
| 7.41 Transportation and Housing Administration | | | | 56,979 | 98,703 | | 155,682 |
| 7.70 Student Transportation | | | | 592,424 | | 117,526 | 709,950 |
| Total Function 7 | - | - | - | 649,403 | 98,703 | 117,526 | 865,632 |
| 9 Debt Services | | | | | | | |
| Total Function 9 | - | - | - | - | - | - | - |
| Total Functions 1 - 9 | 34,200,530 | 4,492,357 | 5,257,581 | 8,571,844 | 3,146,791 | 3,069,686 | 58,738,789 |

School District No. 63 (Saanich)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2021

| | Total Salaries | Employee Benefits | Total Salaries and Benefits | Services and Supplies | 2021 Actual | 2021 Budget (Note 16) | 2020 Actual |
|---|-------------------|-------------------|-----------------------------|-----------------------|-------------------|--------------------------|-------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 1 Instruction | | | | | | | |
| 1.02 Regular Instruction | 30,673,265 | 7,397,137 | 38,070,402 | 2,065,414 | 40,135,816 | 41,479,187 | 34,544,016 |
| 1.03 Career Programs | 439,657 | 114,096 | 553,753 | 401,733 | 955,486 | 1,083,701 | 1,089,640 |
| 1.07 Library Services | 1,128,851 | 279,084 | 1,407,935 | 58,113 | 1,466,048 | 1,428,050 | 1,293,564 |
| 1.08 Counselling | 814,215 | 195,158 | 1,009,373 | 347 | 1,009,720 | 1,160,736 | 1,363,621 |
| 1.10 Special Education | 9,906,727 | 2,570,485 | 12,477,212 | 453,670 | 12,930,882 | 14,758,387 | 11,401,491 |
| 1.30 English Language Learning | 725,513 | 174,365 | 899,878 | 1,526 | 901,404 | 804,966 | 939,589 |
| 1.31 Indigenous Education | 860,935 | 169,732 | 1,030,667 | 53,716 | 1,084,383 | 1,274,835 | 1,021,577 |
| 1.41 School Administration | 4,924,553 | 1,117,976 | 6,042,529 | 104,450 | 6,146,979 | 6,055,557 | 5,806,078 |
| 1.62 International and Out of Province Students | 1,246,067 | 303,250 | 1,549,317 | 1,458,877 | 3,008,194 | 2,727,397 | 5,340,701 |
| Total Function 1 | 50,719,783 | 12,321,283 | 63,041,066 | 4,597,846 | 67,638,912 | 70,772,816 | 62,800,277 |
| 4 District Administration | | | | | | | |
| 4.11 Educational Administration | 821,989 | 154,530 | 976,519 | 65,661 | 1,042,180 | 1,105,498 | 993,684 |
| 4.40 School District Governance | 121,691 | 6,193 | 127,884 | 67,142 | 195,026 | 198,120 | 207,455 |
| 4.41 Business Administration | 1,079,221 | 247,580 | 1,326,801 | 385,816 | 1,712,617 | 1,964,858 | 1,705,796 |
| Total Function 4 | 2,022,901 | 408,303 | 2,431,204 | 518,619 | 2,949,823 | 3,268,476 | 2,906,935 |
| 5 Operations and Maintenance | | | | | | | |
| 5.41 Operations and Maintenance Administration | 735,304 | 129,164 | 864,468 | 351,957 | 1,216,425 | 1,453,228 | 1,142,934 |
| 5.50 Maintenance Operations | 3,933,004 | 958,027 | 4,891,031 | 40,160 | 4,931,191 | 5,633,169 | 4,929,128 |
| 5.52 Maintenance of Grounds | 462,165 | 123,593 | 585,758 | 170,970 | 756,728 | 784,414 | 692,104 |
| 5.56 Utilities | - | - | - | 1,334,491 | 1,334,491 | 1,379,580 | 1,209,281 |
| Total Function 5 | 5,130,473 | 1,210,784 | 6,341,257 | 1,897,578 | 8,238,835 | 9,250,391 | 7,973,447 |
| 7 Transportation and Housing | | | | | | | |
| 7.41 Transportation and Housing Administration | 155,682 | 36,164 | 191,846 | 19,695 | 211,541 | 201,651 | 176,129 |
| 7.70 Student Transportation | 709,950 | 174,195 | 884,145 | 320,136 | 1,204,281 | 1,193,058 | 1,105,655 |
| Total Function 7 | 865,632 | 210,359 | 1,075,991 | 339,831 | 1,415,822 | 1,394,709 | 1,281,784 |
| 9 Debt Services | | | | | | | |
| Total Function 9 | - | - | - | - | - | - | - |
| Total Functions 1 - 9 | 58,738,789 | 14,150,729 | 72,889,518 | 7,353,874 | 80,243,392 | 84,686,392 | 74,962,443 |

School District No. 63 (Saanich)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2021

| | 2021 Budget (Note 16) | 2021 Actual | 2020 Actual |
|---|-----------------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| Revenues | | | |
| Provincial Grants | | | |
| Ministry of Education | 11,504,487 | 12,936,789 | 8,835,766 |
| Other Revenue | 2,827,638 | 2,021,493 | 2,696,696 |
| Investment Income | 35,975 | 2,319 | 35,975 |
| Total Revenue | 14,368,100 | 14,960,601 | 11,568,437 |
| Expenses | | | |
| Instruction | 12,417,549 | 12,722,656 | 10,990,939 |
| District Administration | 136,635 | 88,339 | 246,231 |
| Operations and Maintenance | 1,326,367 | 1,674,842 | 305,814 |
| Transportation and Housing | 261,201 | 216,660 | - |
| Total Expense | 14,141,752 | 14,702,497 | 11,542,984 |
| Special Purpose Surplus (Deficit) for the year | 226,348 | 258,104 | 25,453 |
| Net Transfers (to) from other funds | | | |
| Tangible Capital Assets Purchased | (226,348) | (258,104) | (25,453) |
| Total Net Transfers | (226,348) | (258,104) | (25,453) |
| Total Special Purpose Surplus (Deficit) for the year | - | - | - |
| Special Purpose Surplus (Deficit), beginning of year | | | |
| Special Purpose Surplus (Deficit), end of year | | - | - |

School District No. 63 (Saanich)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2021

| | Annual Facility Grant | Learning Improvement Fund | Special Education Equipment | Scholarships and Bursaries | Service Delivery Transformation | School Generated Funds | Strong Start | Ready, Set, Learn | OLEP |
|---|-----------------------------|---------------------------------|-----------------------------------|----------------------------------|---------------------------------------|------------------------------|-----------------|-------------------------|---------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Deferred Revenue, beginning of year | - | 36,670 | 5,509 | - | 41,969 | 1,604,346 | - | 12,613 | - |
| Add: Restricted Grants | | | | | | | | | |
| Provincial Grants - Ministry of Education | 305,814 | 257,923 | | | | | 96,000 | 19,600 | 153,792 |
| Other | | | | 39,412 | | 1,770,374 | | | |
| Investment Income | | | | 5,796 | | | | | |
| | 305,814 | 257,923 | - | 45,208 | - | 1,770,374 | 96,000 | 19,600 | 153,792 |
| Less: Allocated to Revenue | 305,814 | 253,570 | 5,509 | 41,731 | 41,969 | 1,982,081 | 96,000 | 14,837 | 132,368 |
| Recovered | | | | | | | | | |
| Deferred Revenue, end of year | - | 41,023 | - | 3,477 | - | 1,392,639 | - | 17,376 | 21,424 |
| Revenues | | | | | | | | | |
| Provincial Grants - Ministry of Education | 305,814 | 253,570 | 5,509 | | 41,969 | | 96,000 | 14,837 | 132,368 |
| Other Revenue | | | | 39,412 | | 1,982,081 | | | |
| Investment Income | | | | 2,319 | | | | | |
| | 305,814 | 253,570 | 5,509 | 41,731 | 41,969 | 1,982,081 | 96,000 | 14,837 | 132,368 |
| Expenses | | | | | | | | | |
| Salaries | | | | | | | | | |
| Teachers | | | | | | | | | 20,453 |
| Principals and Vice Principals | | | | | | | | | |
| Educational Assistants | | 205,599 | | | | | | | 44,196 |
| Support Staff | | | | | | | 53,909 | | 765 |
| Other Professionals | | | | | | | | | |
| Substitutes | | | | | | | | | 727 |
| | - | 205,599 | - | - | - | - | 53,909 | - | 66,141 |
| Employee Benefits | | 47,288 | | | | | 13,910 | | 12,485 |
| Services and Supplies | 305,814 | 683 | 5,509 | 41,731 | 34,213 | 1,965,425 | 28,181 | 14,837 | 53,742 |
| | 305,814 | 253,570 | 5,509 | 41,731 | 34,213 | 1,965,425 | 96,000 | 14,837 | 132,368 |
| Net Revenue (Expense) before Interfund Transfers | - | - | - | - | 7,756 | 16,656 | - | - | - |
| Interfund Transfers | | | | | | | | | |
| Tangible Capital Assets Purchased | | | | | (7,756) | (16,656) | | | |
| | - | - | - | - | (7,756) | (16,656) | - | - | - |
| Net Revenue (Expense) | - | - | - | - | - | - | - | - | - |

School District No. 63 (Saanich)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2021

| | CommunityLINK | Classroom Enhancement Fund - Overhead | Classroom Enhancement Fund - Staffing | Classroom Enhancement Fund - Remedies | First Nation Student Transportation | Mental Health in Schools | Changing Results for Young Children | Safe Return to School Grant | Federal Safe Return to Class Fund |
|---|---------------|---------------------------------------|---------------------------------------|---------------------------------------|-------------------------------------|--------------------------|-------------------------------------|-----------------------------|-----------------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Deferred Revenue, beginning of year | - | - | 42,557 | - | 215,619 | 28,500 | 21,615 | - | - |
| Add: Restricted Grants | | | | | | | | | |
| Provincial Grants - Ministry of Education | 412,568 | 848,635 | 6,049,112 | 987,367 | 41,363 | 52,000 | 25,000 | 562,652 | 2,995,640 |
| Other | | | | | | | | | |
| Investment Income | | | | | | | | | |
| | 412,568 | 848,635 | 6,049,112 | 987,367 | 41,363 | 52,000 | 25,000 | 562,652 | 2,995,640 |
| Less: Allocated to Revenue | 412,568 | 848,635 | 6,049,112 | 987,367 | 137,583 | 57,556 | 35,609 | 562,652 | 2,995,640 |
| Recovered | | | 42,557 | | | | | | |
| Deferred Revenue, end of year | - | - | - | - | 119,399 | 22,944 | 11,006 | - | - |
| Revenues | | | | | | | | | |
| Provincial Grants - Ministry of Education | 412,568 | 848,635 | 6,049,112 | 987,367 | 137,583 | 57,556 | 35,609 | 562,652 | 2,995,640 |
| Other Revenue | | | | | | | | | |
| Investment Income | | | | | | | | | |
| | 412,568 | 848,635 | 6,049,112 | 987,367 | 137,583 | 57,556 | 35,609 | 562,652 | 2,995,640 |
| Expenses | | | | | | | | | |
| Salaries | | | | | | | | | |
| Teachers | | | 4,839,290 | 65,927 | | 14,550 | 14,593 | | 1,450,493 |
| Principals and Vice Principals | 58,279 | 144,557 | | | | | | | |
| Educational Assistants | | 194,235 | | | | 10,738 | | | 26,114 |
| Support Staff | 267,613 | 77,694 | | | 51,885 | | | 235,239 | 338,278 |
| Other Professionals | | 71,564 | | | | | | | 14,792 |
| Substitutes | | 190,000 | | 741,511 | | | | | 48,061 |
| | 325,892 | 678,050 | 4,839,290 | 807,438 | 51,885 | 25,288 | 14,593 | 235,239 | 1,877,738 |
| Employee Benefits | 83,072 | 158,585 | 1,209,822 | 179,929 | 12,392 | 5,060 | 3,898 | 67,520 | 509,729 |
| Services and Supplies | 3,604 | 12,000 | | | 29,835 | 27,208 | 17,118 | 216,164 | 461,681 |
| | 412,568 | 848,635 | 6,049,112 | 987,367 | 94,112 | 57,556 | 35,609 | 518,923 | 2,849,148 |
| Net Revenue (Expense) before Interfund Transfers | - | - | - | - | 43,471 | - | - | 43,729 | 146,492 |
| Interfund Transfers | | | | | | | | | |
| Tangible Capital Assets Purchased | | | | | (43,471) | | | (43,729) | (146,492) |
| | - | - | - | - | (43,471) | - | - | (43,729) | (146,492) |
| Net Revenue (Expense) | - | - | - | - | - | - | - | - | - |

School District No. 63 (Saanich)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2021

Schedule 3A (Unaudited)

| | <u>TOTAL</u> |
|---|-------------------------|
| | \$ |
| Deferred Revenue, beginning of year | 2,009,398 |
| Add: Restricted Grants | |
| Provincial Grants - Ministry of Education | 12,807,466 |
| Other | 1,809,786 |
| Investment Income | 5,796 |
| | <u>14,623,048</u> |
| Less: Allocated to Revenue | 14,960,601 |
| Recovered | 42,557 |
| Deferred Revenue, end of year | <u><u>1,629,288</u></u> |
| Revenues | |
| Provincial Grants - Ministry of Education | 12,936,789 |
| Other Revenue | 2,021,493 |
| Investment Income | 2,319 |
| | <u>14,960,601</u> |
| Expenses | |
| Salaries | |
| Teachers | 6,405,306 |
| Principals and Vice Principals | 202,836 |
| Educational Assistants | 480,882 |
| Support Staff | 1,025,383 |
| Other Professionals | 86,356 |
| Substitutes | 980,299 |
| | <u>9,181,062</u> |
| Employee Benefits | 2,303,690 |
| Services and Supplies | 3,217,745 |
| | <u>14,702,497</u> |
| Net Revenue (Expense) before Interfund Transfers | <u>258,104</u> |
| Interfund Transfers | |
| Tangible Capital Assets Purchased | (258,104) |
| | <u>(258,104)</u> |
| Net Revenue (Expense) | <u><u>-</u></u> |

School District No. 63 (Saanich)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2021

| | 2021 | 2021 Actual | | | 2020 |
|---|---------------------|--|------------------|-----------------|-------------|
| | Budget (Note 16) | Invested in Tangible Capital Assets | Local Capital | Fund Balance | Actual |
| | \$ | \$ | \$ | \$ | \$ |
| Revenues | | | | | |
| Investment Income | - | | 2,855 | 2,855 | 2,271 |
| Amortization of Deferred Capital Revenue | 4,784,792 | 4,784,790 | | 4,784,790 | 4,516,804 |
| Total Revenue | 4,784,792 | 4,784,790 | 2,855 | 4,787,645 | 4,519,075 |
| Expenses | | | | | |
| Amortization of Tangible Capital Assets | | | | | |
| Operations and Maintenance | 6,080,483 | 6,080,483 | | 6,080,483 | 5,815,456 |
| Transportation and Housing | 221,185 | 221,187 | | 221,187 | 211,544 |
| Total Expense | 6,301,668 | 6,301,670 | - | 6,301,670 | 6,027,000 |
| Capital Surplus (Deficit) for the year | (1,516,876) | (1,516,880) | 2,855 | (1,514,025) | (1,507,925) |
| Net Transfers (to) from other funds | | | | | |
| Tangible Capital Assets Purchased | 622,351 | 1,438,985 | | 1,438,985 | 1,189,265 |
| Tangible Capital Assets - Work in Progress | - | 99,694 | | 99,694 | 513,489 |
| Local Capital | 101,138 | | 82,250 | 82,250 | 92,138 |
| Total Net Transfers | 723,489 | 1,538,679 | 82,250 | 1,620,929 | 1,794,892 |
| Total Capital Surplus (Deficit) for the year | (793,387) | 21,799 | 85,105 | 106,904 | 286,967 |
| Capital Surplus (Deficit), beginning of year | | 27,626,069 | 159,732 | 27,785,801 | 27,498,834 |
| Capital Surplus (Deficit), end of year | | 27,647,868 | 244,837 | 27,892,705 | 27,785,801 |

School District No. 63 (Saanich)

Tangible Capital Assets
Year Ended June 30, 2021

| | Sites | Buildings | Furniture and Equipment | Vehicles | Computer Software | Computer Hardware | Total |
|--|------------------|--------------------|----------------------------|------------------|----------------------|----------------------|--------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Cost, beginning of year | 6,088,418 | 217,550,901 | 6,640,573 | 1,504,763 | 121,484 | 1,822,986 | 233,729,125 |
| Changes for the Year | | | | | | | |
| Increase: | | | | | | | |
| Purchases from: | | | | | | | |
| Deferred Capital Revenue - Bylaw | | 854,199 | 5,022 | 366,896 | | | 1,226,117 |
| Deferred Capital Revenue - Other | | | 15,018 | | | | 15,018 |
| Operating Fund | | 108,772 | 215,091 | 88,420 | | 768,598 | 1,180,881 |
| Special Purpose Funds | | | 30,905 | 43,470 | | 183,729 | 258,104 |
| Transferred from Work in Progress | | 3,881,752 | 1,332,513 | | | | 5,214,265 |
| | - | 4,844,723 | 1,598,549 | 498,786 | - | 952,327 | 7,894,385 |
| Decrease: | | | | | | | |
| Deemed Disposals | | | 219,097 | 335,124 | - | 191,109 | 745,330 |
| | - | - | 219,097 | 335,124 | - | 191,109 | 745,330 |
| Cost, end of year | 6,088,418 | 222,395,624 | 8,020,025 | 1,668,425 | 121,484 | 2,584,204 | 240,878,180 |
| Work in Progress, end of year | | 3,153,760 | 42,776 | | | | 3,196,536 |
| Cost and Work in Progress, end of year | 6,088,418 | 225,549,384 | 8,062,801 | 1,668,425 | 121,484 | 2,584,204 | 244,074,716 |
| Accumulated Amortization, beginning of year | | 85,638,900 | 2,087,173 | 782,998 | 41,831 | 510,793 | 89,061,695 |
| Changes for the Year | | | | | | | |
| Increase: Amortization for the Year | | 5,098,244 | 664,057 | 150,476 | 24,296 | 364,597 | 6,301,670 |
| Decrease: | | | | | | | |
| Deemed Disposals | | | 219,097 | 335,124 | - | 191,109 | 745,330 |
| | | | 219,097 | 335,124 | | 191,109 | 745,330 |
| Accumulated Amortization, end of year | | 90,737,144 | 2,532,133 | 598,350 | 66,127 | 684,281 | 94,618,035 |
| Tangible Capital Assets - Net | 6,088,418 | 134,812,240 | 5,530,668 | 1,070,075 | 55,357 | 1,899,923 | 149,456,681 |

School District No. 63 (Saanich)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2021

| | Buildings | Furniture and Equipment | Computer Software | Computer Hardware | Total |
|--|-------------------------|----------------------------|----------------------|----------------------|-------------------------|
| | \$ | \$ | \$ | \$ | \$ |
| Work in Progress, beginning of year | 2,502,927 | 550,878 | - | - | 3,053,805 |
| Changes for the Year | | | | | |
| Increase: | | | | | |
| Deferred Capital Revenue - Bylaw | 2,770,467 | 824,411 | | | 3,594,878 |
| Deferred Capital Revenue - Other | 1,662,424 | | | | 1,662,424 |
| Operating Fund | 99,694 | | | | 99,694 |
| | <u>4,532,585</u> | <u>824,411</u> | <u>-</u> | <u>-</u> | <u>5,356,996</u> |
| Decrease: | | | | | |
| Transferred to Tangible Capital Assets | 3,881,752 | 1,332,513 | | | 5,214,265 |
| | <u>3,881,752</u> | <u>1,332,513</u> | <u>-</u> | <u>-</u> | <u>5,214,265</u> |
| Net Changes for the Year | <u>650,833</u> | <u>(508,102)</u> | <u>-</u> | <u>-</u> | <u>142,731</u> |
| Work in Progress, end of year | <u>3,153,760</u> | <u>42,776</u> | <u>-</u> | <u>-</u> | <u>3,196,536</u> |

School District No. 63 (Saanich)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2021

| | Bylaw Capital | Other Provincial | Other Capital | Total Capital |
|---|--------------------|---------------------|------------------|--------------------|
| Deferred Capital Revenue, beginning of year | \$ 108,187,677 | \$ 8,700,259 | \$ 671,724 | \$ 117,559,660 |
| Changes for the Year | | | | |
| Increase: | | | | |
| Transferred from Deferred Revenue - Capital Additions | 1,226,117 | 15,018 | | 1,241,135 |
| Transferred from Work in Progress | 2,215,383 | 2,385,701 | | 4,601,084 |
| | <u>3,441,500</u> | <u>2,400,719</u> | <u>-</u> | <u>5,842,219</u> |
| Decrease: | | | | |
| Amortization of Deferred Capital Revenue | 4,430,607 | 331,824 | 22,359 | 4,784,790 |
| | <u>4,430,607</u> | <u>331,824</u> | <u>22,359</u> | <u>4,784,790</u> |
| Net Changes for the Year | <u>(989,107)</u> | <u>2,068,895</u> | <u>(22,359)</u> | <u>1,057,429</u> |
| Deferred Capital Revenue, end of year | <u>107,198,570</u> | <u>10,769,154</u> | <u>649,365</u> | <u>118,617,089</u> |
| Work in Progress, beginning of year | 1,517,038 | 1,023,277 | - | 2,540,315 |
| Changes for the Year | | | | |
| Increase | | | | |
| Transferred from Deferred Revenue - Work in Progress | 3,594,878 | 1,662,424 | | 5,257,302 |
| | <u>3,594,878</u> | <u>1,662,424</u> | <u>-</u> | <u>5,257,302</u> |
| Decrease | | | | |
| Transferred to Deferred Capital Revenue | 2,215,383 | 2,385,701 | | 4,601,084 |
| | <u>2,215,383</u> | <u>2,385,701</u> | <u>-</u> | <u>4,601,084</u> |
| Net Changes for the Year | <u>1,379,495</u> | <u>(723,277)</u> | <u>-</u> | <u>656,218</u> |
| Work in Progress, end of year | <u>2,896,533</u> | <u>300,000</u> | <u>-</u> | <u>3,196,533</u> |
| Total Deferred Capital Revenue, end of year | <u>110,095,103</u> | <u>11,069,154</u> | <u>649,365</u> | <u>121,813,622</u> |

School District No. 63 (Saanich)

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue
Year Ended June 30, 2021

| | Bylaw Capital | MEd Restricted Capital | Other Provincial Capital | Land Capital | Other Capital | Total |
|---|------------------|------------------------------|--------------------------------|-----------------|------------------|--------------|
| Balance, beginning of year | \$ - | \$ 153,683 | \$ 1,385,985 | \$ - | \$ 3,544 | \$ 1,543,212 |
| Changes for the Year | | | | | | |
| Increase: | | | | | | |
| Provincial Grants - Ministry of Education | 4,940,636 | | | | | 4,940,636 |
| Provincial Grants - Other | | | 98,634 | | | 98,634 |
| Investment Income | | 1,598 | | | | 1,598 |
| Transfer project surplus to MEd Restricted (from) Bylaw | (119,641) | 119,641 | | | | - |
| | 4,820,995 | 121,239 | 98,634 | - | - | 5,040,868 |
| Decrease: | | | | | | |
| Transferred to DCR - Capital Additions | 1,226,117 | | 15,018 | | | 1,241,135 |
| Transferred to DCR - Work in Progress | 3,594,878 | 227,625 | 1,434,799 | | | 5,257,302 |
| | 4,820,995 | 227,625 | 1,449,817 | - | - | 6,498,437 |
| Net Changes for the Year | - | (106,386) | (1,351,183) | - | - | (1,457,569) |
| Balance, end of year | - | 47,297 | 34,802 | - | 3,544 | 85,643 |

To: Finance, Facilities & Technology Committee

Prepared By: Jason Reid
Secretary Treasurer

Subject: Tapestry Depicting Historical Farms

Date: September 9, 2021

Purpose

The purpose of this briefing note is to recommend gifting to the Sidney Museum a tapestry that is presently on long term loan with the museum.

Background

The school district was recently contacted by the Sidney Museum regarding a tapestry the district loaned to the museum in 1993. The museum wishes to have needed conservation work performed on the tapestry, so it can be preserved and remain in the museum's collection. As funding for restoration cannot be accessed with the school district being the legal owner, the museum has requested the school district gift the tapestry to the museum.

The tapestry depicts historical farms of the Saanich Peninsula, and was created by students at McTavish Elementary as a social studies project in 1958. The tapestry includes a map that shows the approximate locations of settlers on the Saanich Peninsula, circa 1858 – 1874. The loan agreement, an image of the tapestry, and the tapestry pamphlet are included as attachments.

Staff Recommendation

This tapestry depicts the history of European settlement of the Saanich Peninsula and is a reflection of the colonial narrative that was pervasive in education and society at the time it was created. With respect to this reflection, the tapestry is historically significant. It is important to recognize the missing history not depicted in the tapestry connected to the WSANEC people and their connection to this land since time immemorial. For this reason, the Sidney Museum has confirmed their commitment to sharing the full history of the Saanich Peninsula relating to the WSANEC people and European settlement as depicted in the tapestry.

Given the historical significance of the tapestry and the need for conservation work, this tapestry is most appropriately housed in a museum.

Staff Recommendation:

That the tapestry be gifted to the Sidney Museum, with the expectation the museum will share the full history of the Saanich Peninsula relating to the WSANEC people and European settlement as depicted in the tapestry.

Respectfully submitted,



Jason Reid
Secretary-Treasurer

JR/klg

Attachments: Attachment 1 – Tapestry Loan Agreement
Attachment 2 – Image of Tapestry
Attachment 3 – Tapestry Pamphlet



TOWN OF SIDNEY

2440 SIDNEY AVENUE • SIDNEY • VANCOUVER ISLAND • BRITISH COLUMBIA V8L 1Y7
TELEPHONE 656-1184

OUR FILE NO:

YOUR FILE NO:

SIDNEY MUSEUM - MARINE MAMMAL AND HISTORICAL

LOAN AGREEMENT

The below described object(s) has(have) been offered as a loan to the Sidney Museum by:

Name: School District No 63. (Saanich) Telephone: 652-2300

Address: Post Office Box 2000
2125 Keating Cross Road. Saanichton B.C. V0S 1M0
Victoria B.C.

and has(have) been accepted by the Sidney Museum - Marine Mammal and Historical, subject to the conditions on the attached "Loan Agreement Conditions" sheet.

Description of object(s):

Tapstry depicting the historical farms of the Saanich Peninsula

RECEIVED

APR 26 1993

SECRETARY TREASURER

Condition of object(s):

Long Term loan

Loan period: from to

Please Sign attached sheet.

LOAN AGREEMENT CONDITIONS

1. The described property offered to the Sidney Museum - Marine Mammal and Historical will receive the same care given the Museum's regular collections.
2. Unless this loan agreement indicates that the described property is loaned for a specified period of time it may be removed from the Sidney Museum - Marine Mammal and Historical by the lender or his duly authorized agent or legal representative after not less than fourteen days written notice to the Sidney Museum - Marine Mammal and Historical and upon surrender of the lender's copy of this agreement or the delivery of the lender's written order.
3. The Sidney Museum - Marine Mammal and Historical may request removal at any time of the described property by sending written notice by certified mail to the lender at the address shown on the face of this agreement or the last change of address sent by the lender. Failure of the lender to remove the property within thirty days after the termination of the specified period of the loan or within thirty days after the mailing of the notice requesting removal by the lender will constitute authorization to the Sidney Museum - Marine Mammal and Historical to return the described property to the lender by express collect or to deliver it to any warehouse company to be stored for the lender's account, or to otherwise store it in any manner the Sidney Museum - Marine Mammal and Historical may elect at the lender's expense or to continue to retain the described property for Museum purposes.
4. Unless the receipt indicates that the property is loaned for a specified period of time, the term of this loan shall not exceed three years. After the period of the loan has expired and the Sidney Museum - Marine Mammal and Historical has sent the notice requesting removal of the property as set forth in paragraph 3 above, then the Museum may retain the property for Museum purposes.

If after the Sidney Museum - Marine Mammal and Historical retains the property for one year and the described property shall not have been withdrawn by the lender, it is hereby agreed by the lender and the Sidney Museum - Marine Mammal and Historical that the described property shall be the unrestricted property of the Sidney Museum - Marine Mammal and Historical.

5. If the legal ownership of the described property shall change during the pendency of this loan, whether by reason of death, sale, insolvency, gift or otherwise it is the responsibility of the new owner(s) and the lender to notify the Sidney Museum - Marine Mammal and Historical giving full name and address in writing. The new owner(s) may be requested to establish his (their) legal right to receive the described property by proof satisfactory to the Sidney Museum - Marine Mammal and Historical.
6. All damage to the property upon receipt should be indicated in the description. The absence of notation as to condition of the property at the time it was received shall not mean it was in good condition at the time it was received.
7. Acceptance of this loan indicates that the described property may be available at the Sidney Museum - Marine Mammal and Historical to scholars and researchers but does not imply that the property listed will be on extended public display in the Sidney Museum - Marine Mammal and Historical.
8. If any of the conditions to this loan are to be altered, changed, waived or otherwise affected, this must be done in writing on this agreement or by separate subsequent agreement with the Sidney Museum - Marine Mammal and Historical.
9. In signing this agreement the lender(s) certifies that he(they) is(are) the legal owner(s) or authorized agent(s) of the legal owner of the described property in question.

It is specifically understood by the undersigned that this loan is subject to the conditions listed above and that subject thereto the loan can become a gift.

I have read the conditions above and accept them.

Offered by School District No 63 (Seminole)
K. J. Ingram, Secretary Museum Date April 26/93

Received by Calvin Palmateer Date April 15, 1993
for the Sidney Museum -
Marine Mammal and Historical

School District No. 63 (Saanich)

SCHOOL BOARD OFFICE: 2125 KEATING CROSS ROAD, VICTORIA, BRITISH COLUMBIA
Telephone (604) 652-7300 FAX (604) 652-6421

MAILING ADDRESS: POST OFFICE BOX 2000, SAANICHTON, B.C. V0S 1M0

March 30, 1993

Mr. Calvor Palmateer
Sidney Museum
c/o Town of Sidney
2440 Sidney Avenue
Sidney, BC
V8L 1Y7

Dear Mr. Palmateer:

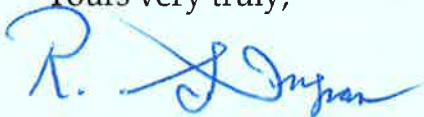
Re: Framed Tapestry of a Map of the Saanich Peninsula

At the Regular Board Meeting of March 29, 1993, the Trustees discussed the loan of the Tapestry to the Sidney Museum.

I am pleased to advise you that the Board is of the opinion that more residents and tourists would have an opportunity to view the Tapestry depicting the historical farms of the Saanich Peninsula at the Sidney Museum, therefore the Board agreed on a long-term loan of the Tapestry to the Sidney Museum.

We trust this arrangement will meet with your approval.

Yours very truly,



R.S. Ingram
Secretary-Treasurer

RSI:rmg

cc: Mrs. H. Phillips

RECEIVED
MAR 31 1993
TOWN OF SIDNEY



SAANICH PENINSULA

CIRCA 1874

T A P E S T R Y M U R A L

Designed by

Students of

Grades 4, 5 and 6

McTAVISH ROAD SCHOOL

-:-:-:-:-

This project was undertaken by the students as a Social Studies project during the Centennial year 1958. They designed and drew the designs on paper, which was transferred to net (placed over a paper map) and later embroidered by both boys and girls. The girls did the more intricate work while the boys did the border.

Thanks for help, encouragement, and information are due chiefly to the following:-

Mr. G. Glover; Mr. P. Brethour; Mr. & Mrs. R. Nismo
Mrs. E. Jones; Mrs. K. T. O'Halloran

The children in Grades 4, 5 and 6 who worked on this project were: Joyce Nunn, Linda Rich, Clifford Tremblay, Diane Currie, Leslie Tremblay, Norman Matling, Lois Myers, Lois Jones, Sharee Powell, Gordon Rickard, Robin Parker, Sandra Soles, Mary Ann O'Halloran, Robbie Jackson, Marion Hastings, Bonnie Davidson, Diane Mason, Myrna Kunn, Teddy Mason, Paul Taylor, Chuck Lovejoy, Colin Hiffa, David Jones, Linda Parker, Wilene Hick, Penny Davis.

MRS. J. P. CHAMBERLIN, Teacher

This map shows approximate locations of most of the original pre-emptions, 1858 - 1874. Where the land changed hands rapidly, the name of the pioneer who developed it has been used. Any Omission or inaccuracy has been caused by difficulties met in checking times and locations.

-:-:-:-:-:-:-

THE RURAL: Lower left side shows Brentwood Bay and the Malahat. Verdier Brothers are logging.

Indian, bear, and hunters express the idea of plentiful game. Ground between the great trees was kept open to facilitate hunting.

Oxen were used for plowing, etc.

This old farm stands on Centre Road.

Mount Arrowsmith and Mount Tzouhalem are in the background.

-:-:-:-:-:-:-

Upper Left shows Mount Tuam on Saltspring Island, with Isaac Cloake's house, hop-garden and young fruit trees alongside. Indians are cooking fish on the beach.

Three pioneers are moving goods in a canoe, the most general form of transport.

A whale is just sounding.

The tree on the bank is an arbutus.

Those at the top left are cedars.

-:-:-:-:-:-:-

The upper right hand corner shows Mount Baker and the Gulf Islands, H.M.S. "Satellite" being in the foreground. The two girls stand near a bank of flowering camass, and there is a small dogwood tree behind the vegetable garden.

The pioneer interior shows a spinning wheel of the type used in the early homes in Saanich.

Cooking was frequently done on open fires at that period.

The black pigs near the man going out to sow seed by hand represent those brought to Brentwood by William Thomson.

St. Stephen's, the first church built at Saanichton, has one tree omitted in order to give a clearer view.

At the lower right is San Juan Island, with the Hudson Bay Company's "BEAVER" on its way to the Fraser.

LIST OF PIONEER FARMS

- | | |
|-------------------------|----------------------|
| 1. I. CLOAKE 18-- | 17. W. TOWNER |
| 2. D. D. MCSHS 1864 | 18. T. LOWE |
| 3. NEWBIGGING | 19. J. SMITH 1859 |
| 4. COLLINS | 20. W. M. BOOTH 1859 |
| 5. C.W. & R. HURTH 1859 | 21. J. EDWARDS |
| 6. W. PAGE 1876 | 22. R. JOHN |
| 7. ROSS 1859 | 23. W. BOOTH 1861 |
| 8. H. WAIN 1859 | 24. S. ROBERTS |
| 9. A. C. ANDERSON 1859 | 25. D. FRASER 1859 |
| 10. D. B. REID | 26. S. MILLS |
| 11. D. McDONALD 1859 | 27. F. IRRIE |
| 12. J. OTTO 1859 | 28. S. BRITHOUR 1873 |
| 13. T. SHAW 1861 | 29. O. OGDANEY 1859 |
| 14. R. BROWN | 30. HAYNE & FLINDER |
| 15. COPELAND | 31. J. A. EULL |
| 16. BRACKLAN-KNE | 32. S. HEINICHEN |

LIST OF PIONEER FARMS

- | | | |
|-------------------------|-------------------------|-------------------|
| 33. J. NEDHAM | 54. E. SCOTT 1859 | 75. J. D. BRYANT |
| 34. G. H. RICHARDS 1859 | 55. T. SKITCH 1859 | 76. G. RICHARDSON |
| 35. W. & C. REAY 1858 | 56. G. HARRISON 1859 | 77. G. FOSTER |
| 36. ALEXANDER | 57. M. TINTE | 78. H. MUNRO |
| 37. M. COLES 1858 | 58. P. BARTLEMAN | 79. T. MITCHELL |
| 38. McTAVISH | 59. W. THOMSON | 80. T. POTTER |
| 39. W. D. GOSSETT 1859 | 60. H. SIMPSON | 81. S. BOSNELL |
| 40. ROBERTSON | 61. R. F. JOHN | 82. ALEXANDER |
| 41. G. HERBER | 62. A. McPHAIL 1855 | 83. H. ESTES |
| 42. J. W. BRADBURY 1865 | 63. D. LIDGATE | 84. G. FOSTER |
| 43. J. PURCO | 64. H. NATHAN | 85. R. FINLAYSON |
| 44. S. PIERCE | 65. W. TURGOOSE | 86. G. S. BUTLER |
| 45. A. J. BENNETT 1859 | 66. H. MCKENZIE | 87. G. RICHARDSON |
| 46. FERGUSON | 67. H. SIMPSON | 88. C. H. DOANE |
| 47. E. SADLER | 68. W. G. WORD | 89. J. EVANS |
| 48. R. S. TATLOW | 69. F. M. ALEXANDER '59 | 90. W. & J. GREIG |
| 49. J. HALDON 1861 | 70. W. J. McDONALD '58 | 91. H. ALEXANDER |
| 50. G. HARRISON | 71. G. DEEKS | 92. E. VERDIER |
| 51. M. TOWNEY | 72. A. VERDIER | 93. J. NOLAND |
| 52. X. MARCOTTE | 73. H. NATHAN | 94. N. ANDREWS |
| 53. J. RICHARD | 74. R. F. JOHN | 95. G. HILLS |

LIST OF PIONEER FARMS

| | | |
|----------------------|-------------------------|------------------------|
| 96. PRITCHARD | 117. WOOD & BROWN | 138. J. FARQUHAR |
| 97. BROWN | 118. A. SCHANK | 139. S. HASELTINE |
| 98. H. LEWIS | 119. J. B. ZIMMERMAN | 140. J. FARQUHAR |
| 99. J. H. DOANE | 120. J. TOD | 141. G. HALCROW 1861 |
| 100. BULLOCK | 121. BAILEY & DURRANCE | 142. A. G. DALLAS |
| 101. J. DURRANCE | 122. W. P. CLARKE | 143. J. T. McILMOYLE |
| 102. SNIDER | 123. WVVROW | 144. X. MARCOTTE |
| 103. J. SAYYEA | 124. G. GARY | 145. D. GREEN 1861-4 |
| 104. T. O'DONNELL | 125. T. J. SKINNER 1858 | 146. J. MILES 1859 |
| 105. G. THOMAS | 126. G. DEANS | 147. J. COLES 1859 |
| 106. B. MILTON | 127. J. WHITE | 148. G. RICHARDSON '61 |
| 107. H. McHUGH | 128. J. STEVENS | 149. J. GRAHAM 1859 |
| 108. F. SPOTTS | 129. R. CASTLETON '62 | 150. C. WALES |
| 109. J. PROVOST | 130. PITTS & CATON | 151. J. PHILIPPS |
| 110. R. GOLLEDGE | 131. B. H. JOHN | 152. S. SANDOVER |
| 111. P. CARTER | 132. M. B. BEGBIE | 153. J. HADDON 1859 |
| 112. MYERS & TREWICK | 133. H. LEWIS | 154. R. S. TATLOW |
| 113. A. MYERS | 134. R. H. ROLLS | 155. M. ROWDEN |
| 114. D. McTAVISH | 135. R. CHEESEMAN | 156. LONG |
| 115. J. STEWART | 136. H. SMITH | 157. C. NEAVES |
| 116. J. HEAL | 137. P. MEDINA | |

To: Finance, Facilities & Technology Committee

Prepared By: Jason Reid
Secretary Treasurer

Subject: CDC Neighbourhood Learning Centre Lease Bylaw Date: September 8, 2021

Background and Purpose

In August 2019, the Board of Education of School District No. 63 (Saanich) (“Board”) and the Minister of Education entered into a capital project funding agreement to replace the Children’s Development Centre (“CDC”) with the addition of a Neighbourhood Learning Centre (“NLC”) to be occupied by Beacon Community Services (“BCS”). BCS programs at the CDC will include programs to strengthen families, support youth, provide fetal alcohol spectrum disorder support and early years programming.

Pursuant to the funding agreement, the Board is funding \$500,000 of the capital cost of this project. The Board and BCS intend to enter into a 25 year lease agreement establishing the terms of operating relationship at the CDC and providing for a prepaid lease payment of \$200,000 contributing to the Board’s funding of the capital project.

Ministerial Order M193/08 effective September 3, 2008 requires approval by the Minister for disposal of land or improvements by way of a lease of 10 years or more. The letter sent to the Ministry of Education requesting this approval is included as attachment 1. Ministry approval was received on September 8, 2021, and is included as attachment 2.

Section 65(5) of the School Act requires a board of education to exercise a power with respect to the acquisition or disposal, including through long term lease, only by bylaw. The purpose of this briefing is to recommend the Board’s adoption of the “School District No. 63 (Saanich) CDC Neighbourhood Learning Centre Lease Bylaw 2021” (see attachment 3).

Staff Recommendation

That the Board adopt the attached bylaw through three readings by passing the following motions at the September 22, 2021 Board meeting:

1. That the Board approve the first reading of the School District No. 63 (Saanich) CDC Neighbourhood Learning Centre Lease Bylaw 2021.
2. That the Board approve the second reading of the School District No. 63 (Saanich) CDC Neighbourhood Learning Centre Lease Bylaw 2021.
3. That the Board approve the reading of the School District No. 63 (Saanich) CDC Neighbourhood Learning Centre Lease Bylaw 2021 at this Board Meeting for a third time.

4. That the Board approve the third and final reading, pass and adopt the School District No. 63 (Saanich) CDC Neighbourhood Learning Centre Lease Bylaw 2021.

The motion to approve reading of the Bylaw for a third time (motion #3) must be unanimous for the third reading to occur (motion #4) in the same meeting versus a subsequent meeting.

With respect,

A handwritten signature in blue ink, appearing to read "Jason Reid".

Jason Reid
Secretary Treasurer

JR/klg

- Attachments: 1 – Letter to Ministry of Education (July 7, 2021)
2 – Ministry Approval Letter (Sept 8, 2021)
3 - CDC Neighbourhood Learning Centre Lease Bylaw 2021



SCHOOL DISTRICT 63 (SAANICH)

2125 Keating Cross Road, Saanichton, BC Canada V8M 2A5
Phone: (250) 652-7300 Fax: (250) 652-6421 saanichschools.ca

July 7, 2021

John Woycheshin, Regional Director
Minor Capital Projects Unit
Ministry of Education
PO Box 9151, Stn Prov Govt
Victoria, BC V8W 9H1

Dear Mr. Woycheshin,

Re: Lease of Neighbourhood Learning Centre at the Children's Development Centre on Cordova Bay Road, Victoria, BC to Beacon Community Services

In August 2019, the Board of Education of School District No. 63 (Saanich) ("Board") and the Minister of Education entered into a capital project funding agreement to replace the Children's Development Centre ("CDC") with the addition of a Neighbourhood Learning Centre ("NLC") to be occupied by Beacon Community Services ("BCS"). BCS programs at the CDC will include programs to strengthen families, support youth, provide fetal alcohol spectrum disorder support and early years programming. The decision to partner with BCS at the new CDC was informed through consultation with community partners and leaders in the school district supporting the social and emotional health of students and families.

Pursuant to the funding agreement, the Board is funding \$500,000 of the capital cost of this project. The Board and BCS intend to enter into a 25 year lease agreement establishing the terms of operating relationship at the CDC and providing for a prepaid lease payment of \$200,000 contributing to the Board's funding of the capital project. A letter outlining the proposed lease terms, dated July 22, 2019 and signed by BCS and the school district, is attached for reference.

Pursuant the "*Disposal of Land or Improvements Order*", the purpose of this letter is to request approval from the Minister of Education to enter into a long term lease agreement for NLC space at the CDC. The NLC space is intended for BCS to deliver programs supporting the community, and is therefore surplus to the Board of Education's programs.

Attachment 1

This property is not subject to of a Crown land grant. The civic address of the property is 735 Cordova Bay Road, Saanich, British Columbia, V8Y 1P7 and the legal description is:

Parcel Identifier: 000-057-304

Lot E (DD 381181I), Section 42, Lake District, Plan 18078; and

If you require any further information related to this request, please let me know.

Sincerely,



Jason Reid
Secretary Treasurer

JR/klg

Attachments: Proposed BCS Lease Terms Letter – July 22, 2019

CDC Site Plan

CDC Property Title Search

cc: D. Crowell, Regional Director, Capital Projects Unit, Ministry of Education
R. Lumb, Director of Facilities, Saanich School District



SCHOOL DISTRICT 63 (SAANICH)

2125 Keating Cross Road, Saanichton, BC Canada V8M 2A5
Phone: (250) 652-7300 Fax: (250) 652-6421 www.sd63.bc.ca

July 22, 2019

Mr. Bob Boulter
Beacon Community Services
2723 Quadra Street
Victoria, BC V8T 4E5

Dear Mr. Boulter,

**Re: Proposed Lease of Premises at Children's Development Centre
on Cordova Bay Road, Victoria, BC – Board of Education of School District
No. 63 ("SD63") to Beacon Community Services ("BCS")**

We have discussed the lease of certain premises in the proposed Children's Development Centre by Beacon Community Services. To assist in concluding this arrangement, this letter is to set out the terms on which SD63 is prepared to lease a portion of the new structure housing a Children's Development Centre ("the CDC Facility") to your organization.

We confirm the Ministry of Education (the "MoE") has approved the demolition of the existing building on the Cordova Bay Road site and the construction of the CDC Facility. The MoE will be providing funding for the construction of the CDC Facility, on the condition that SD63 makes a capital contribution of \$500,000.00 to its construction. The anticipated date of completion of construction of the CDC Facility is late 2021 or early 2022. Attached to this letter is a copy of the proposed site plan and main floor plan of the CDC Facility.

SD63 is prepared to lease (the "Lease") a portion of the CDC Facility to BCS on the following terms:

1. **Term** – The term of the Lease (the "Term") will be 25 years, to commence on the 1st day of the month following completion of construction of the CDC Facility and it being ready for occupancy by BCS.
2. **Leased Premises** - The leased premises (the "Premises") will comprise of approximately 60 square meters of the CDC Facility, to be in the location shown on the attached site plan designated as 'BCS (Future Expansion)'.
3. **Basic Rent** – The basic rent for the Premises for the Term will be the sum of \$200,000.00, payable by BCS in advance, upon the same date as SD63 is required to pay its capital contribution of \$500,000.00 to the MoE.

4. **Use of Premises** – BCS will use the Premises only for providing services to children, youth and family with programs and services to enhance their well-being, including, without limitation,
- (a) counselling and outreach work;
 - (b) parent and child mediations;
 - (c) Fetal Alcohol Spectrum Disorder support;
 - (d) early years and literacy/child development activities;
 - (e) group supports for youth/parents including workshops on topics such as healthy nutrition, family budgeting and child development; and
 - (f) evening/weekend programming encouraging and supporting children/ families and increasing social bonds; and
 - (g) administration of related programs and services.

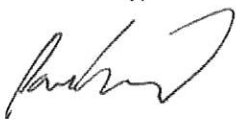
BCS will make no other use of the Premises without the written consent of SD63, which consent may be arbitrarily withheld.

5. **Maintenance Contribution** – In addition to the Basic Rent, BCS shall pay SD63 as additional rent a contribution to the maintenance of the CDC Facility and provide certain utilities to the Premises. This maintenance contribution shall be calculated on the basis of \$75.00 per square meter per annum, adjusted for any increase in the Consumer Price Index for Victoria, BC, from the first day of July, 2020 to the date of commencement of the Term. The maintenance contribution will then be increased annually commencing on the first day of July in each year of the Term by an amount equal to the increase in the Consumer Price Index for Victoria, BC, as determined by Statistics Canada over the preceding 12 month period.
6. **Maintenance of Premises** – SD63 will maintain the Premises in accordance with its normal maintenance schedule for similar properties operated by SD63, and provide electricity, water and heating to the Premises at the expense of SD63. SD63 will also provide basic custodial services, but BCS will be responsible of any cleaning resulting from special events and similar additional use of the Premises. BCS will be responsible for providing internet access or any other utilities required for the Premises. BCS will also be responsible for routine cleaning of the Premises and the repair of any damage to the Premises directly attributable to its use of the Premises.
7. **Insurance** – BCS will maintain, during the term of the Lease and at its sole expense, comprehensive general liability (including Tenant's Legal Liability) insurance against claims for personal injury, death or property damage or loss arising out of all operations of the tenant indemnifying and protecting SD63 and the tenant to a limit of at least \$5,000,000.00 inclusive (or to such limit as SD63 may reasonably require).

8. **Early Termination** – If SD63, in its sole discretion, determines that it requires the Premises for alternate purposes or for any other reason determines it is unable to continue with the Lease of the Premises, it may terminate the Lease upon one year's written notice to BCS, provided that on the date BCS vacates the Premises SD63 shall pay BCS an amount equal to \$667.00 for each month which would have remained in the Term of the Lease after the date of termination.
9. **Leasehold Improvements** – SD63 will provide the Premises ready for occupancy, including the installation of the interior walls shown on the plan attached, including the office, breakout room, galley kitchen and storage. BCS will be responsible to provide all furnishings, signage, appliances and any additional fixtures which it may require for its use of the Premises. Reasonable signage may be affixed to common areas and/or the building exterior with approval of SD63.
10. **Common Areas** – BCS will have access through adjacent SD63 premises for the use of washrooms shown on the attached plan, which washrooms will be maintained by SD63. Note that the location and configuration of washrooms may vary from the attached conceptual plan. SD63 will provide reasonable parking access on the CDC Facility site for BCS and those using its services while recognizing the parking requirements of all occupants and users of the CDC Facility.
11. **Final Form of Lease** – The Lease shall be in a form of lease prepared by SD63, containing the usual terms and conditions contained in a lease of this nature, and incorporating the terms of this letter. The final form of lease shall be subject to the approval of BCS.

If these terms are agreeable to BCS, we ask that you please sign the enclosed copy of this letter and return it to us. We will then prepare the final form of lease for your review.

Yours truly,



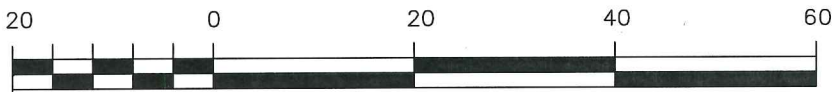
Jason Reid
Secretary Treasurer

AGREED TO AND ACCEPTED THIS 25th DAY OF July, 2019



BEACON COMMUNITY ASSOCIATION (DBA Beacon Community Services)

Site Plan Of:
Lot E (DD 381181-I), Section 42,
Lake District, Plan 18078.
P.I.D. 000-057-304



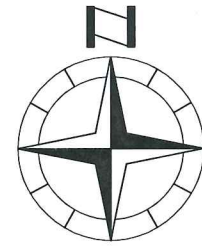
Scale = 1:750

Dated this 25th day of May, 2018.

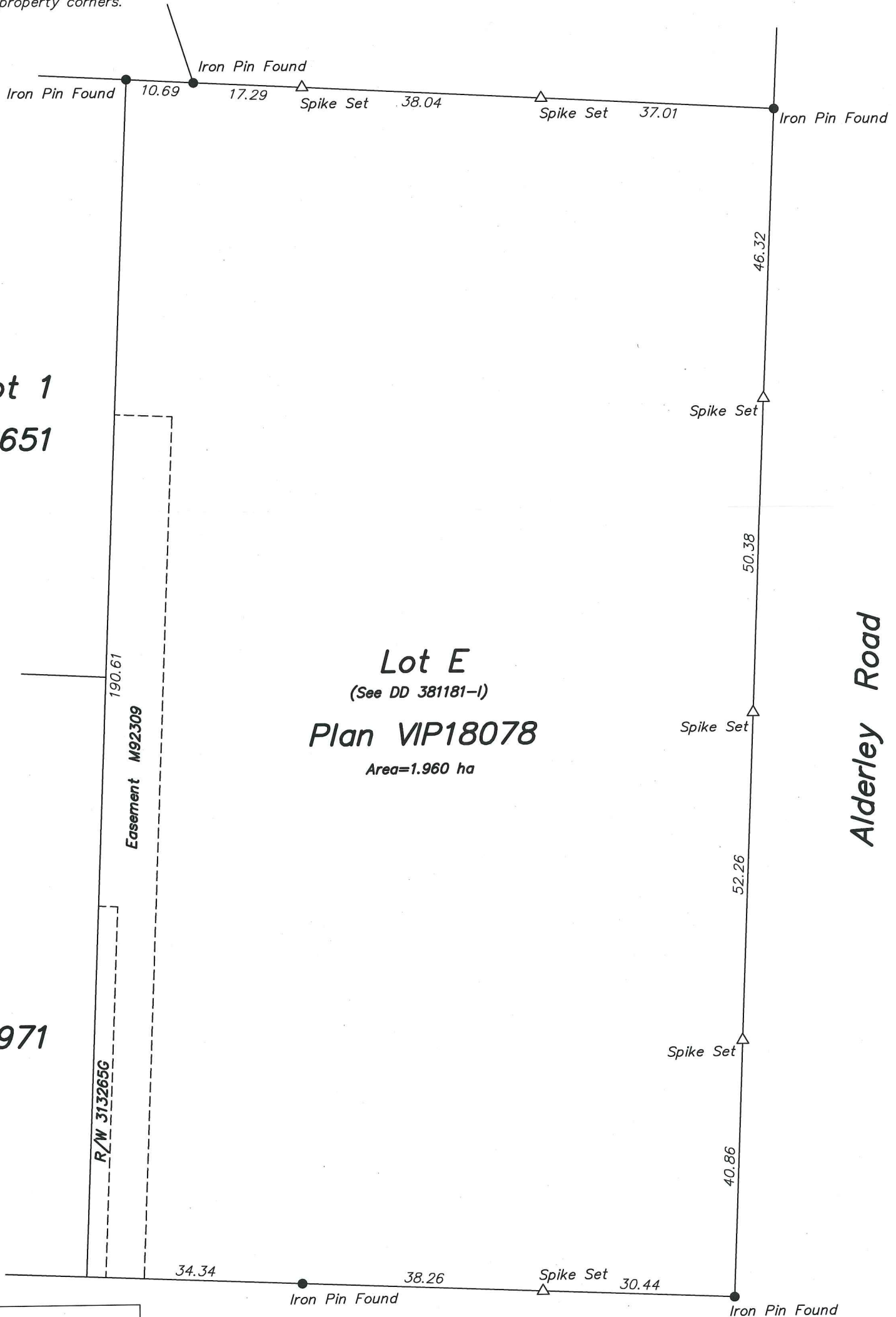
Distances shown are in metres.

This site plan is for building and design purposes and is for the exclusive use of our client.

This document shows the relative location of the surveyed structures and features with respect to the boundaries of the parcel described above. This document shall not be used to define property lines or property corners.



Lot 4
Plan VIP18266



Alderley Road

Lot E
(See DD 381181-I)
Plan VIP18078
Area=1.960 ha

Cordova Bay

Wey Mayenburg Land Surveying Inc.

www.weysurveys.com
#4-2227 James White Boulevard
Sidney, BC V8L 1Z5
Telephone (250) 656-5155
File: 180117\SIT\GH

The subject property is affected by the following registered documents:
313265G, M92309.

TITLE SEARCH PRINT

2021-07-07, 12:50:20

File Reference:

Requestor: Lenore Crichton

CURRENT INFORMATION ONLY - NO CANCELLED INFORMATION SHOWN

| | |
|--|---|
| Title Issued Under | SECTION 172 LAND TITLE ACT |
| Land Title District Land Title Office | VICTORIA VICTORIA |
| Title Number From Title Number | 3811811 3696281 |
| Application Received | 1966-06-20 |
| Application Entered | 1966-06-24 |
| Registered Owner in Fee Simple Registered Owner/Mailing Address: | THE BOARD OF SCHOOL TRUSTEES OF SCHOOL DISTRICT NO. 63 (SAANICH) 2125 KEATING CROSS ROAD VICTORIA, BC V8M 2A5 |
| Taxation Authority | Saanich, The Corporation of the District of |
| Description of Land Parcel Identifier: Legal Description: | 000-057-304 LOT E (DD 381181-I), SECTION 42, LAKE DISTRICT, PLAN 18078 |
| Legal Notations | THIS TITLE MAY BE AFFECTED BY A PERMIT UNDER PART 14 OF THE LOCAL GOVERNMENT ACT, SEE CA8192363 |
| Charges, Liens and Interests Nature: Registration Number: Registration Date and Time: Registered Owner: Remarks: | RIGHT OF WAY 313265G 1965-08-20 15:05 THE CORPORATION OF THE DISTRICT OF SAANICH PART |

TITLE SEARCH PRINT

2021-07-07, 12:50:20

File Reference:

Requestor: Lenore Crichton

Nature: EASEMENT
 Registration Number: M92309
 Registration Date and Time: 1983-09-20 10:57
 Remarks: PART
 APPURTENANT TO THE NORTHERLY 1/2 OF LOT 1, PLAN 651, EXCEPT THAT PART LYING WEST OF A STRAIGHT BOUNDARY INTERSECTING THE NORTH BOUNDARY THEREOF AT A POINT DISTANT 1.85 CHAINS FROM THE NORTH WEST CORNER OF SAID NORTH 1/2 AND THE SOUTH BOUNDARY OF THE SAID NORTH 1/2 AT A POINT DISTANT 1.55 CHAINS FROM THE SOUTH WEST CORNER THEREOF

Nature: STATUTORY RIGHT OF WAY
 Registration Number: CA8633262
 Registration Date and Time: 2020-12-09 15:00
 Registered Owner: THE CORPORATION OF THE DISTRICT OF SAANICH
 Remarks: PART IN PLAN EPP102748

Duplicate Indefeasible Title NONE OUTSTANDING

Transfers NONE

Pending Applications NONE



September 8, 2021

Ref: 249289

Jason Reid
Secretary Treasurer
School District No. 63 (Saanich)
2125 Keating Cross Rd
Saanichton, BC V8M 2A5
Email: jreid@saanichschools.ca

Dear Jason Reid:

I am writing regarding the request from the Saanich Board of Education seeking ministerial approval, under authority of section 5 of the Disposal of Land or Improvements Order, to dispose of a portion of the Children's Development Centre located in the District of Saanich.

I understand that the Saanich School District and Beacon Community Services will be entering into a 25-year lease agreement, whereby Beacon Community Services will occupy the Neighbourhood Learning Centre (NLC) space that was approved for the replacement capital project. The NLC space will be used to deliver a variety of laudable community programs that strengthen families and support youth. Under the lease, Beacon Community Services will provide a prepaid lease payment of \$200,000. The prepaid lease payment by Beacon Community Services will be included as part of the Board of Education's \$500,000 cost share contribution for the capital project.

Enclosed, please find a signed Disposal of Land or Improvements Approval Form, which has been signed by D. Scott MacDonald, Deputy Minister. This signed form will be required by Land Title Office for the registration of the lease on title for the Board-owned property.

Please be aware that the Disposal of Land or Improvements Order also requires boards of education to provide the Ministry with written notification regarding the completion of a property disposal and the allocation of any resulting proceeds between restricted capital funds and local capital funds.

The Disposal of Land or Improvements Order also requires that the Ministry be provided with a copy of a disposal bylaw adopted by the Board in accordance with s. 65 (5) of the *School Act*, once the disposition process is completed.

.../2

A copy of the Disposal of Land or Improvements Order may be found here:

https://www2.gov.bc.ca/assets/gov/education/administration/legislation-policy/legislation/schoollaw/e/m193_08.pdf

If required, a Disposals of Sites and Buildings tool for use in calculating the resulting journal entries for financial statement reporting purposes may be found on the School District Financial Reporting website at:

<http://www2.gov.bc.ca/gov/content/education-training/administration/resource-management/school-district-financial-reporting/financial-statement-reporting>

I wish you every success in finalizing the lease arrangements with Beacon Community Services for its use of the NLC space at the Children's Development Centre.

Sincerely,



Francois Bertrand, Executive Director
Capital Management Branch

Enclosure: Disposal of Land or Improvements Approval Form; Title Search Print

pc: Rob Lumb, Director of Facilities, Saanich School District
Damien Crowell, Regional Director, Capital Projects Unit
Geoff Croshaw, Planning Officer, Capital Projects Unit
John Woycheshin, Regional Director, Capital Programs Unit



DISPOSAL OF LAND OR IMPROVEMENTS

The Board of Education of School District No. 63 (Saanich) is seeking to dispose of land or improvements in accordance with Section 96 (3) of the *School Act* and Section 5 of the Disposal of Land or Improvements Order (M193/08), as follows:

| | | |
|---|---|-------------------------------------|
| <input type="checkbox"/> Sale of Land or/ Improvements | <input type="checkbox"/> Conveyance | <input type="checkbox"/> Dedication |
| <input type="checkbox"/> Exchange | <input checked="" type="checkbox"/> Lease of Land or/ Improvements | <input type="checkbox"/> Other |

Property Description:

The Board of Education of School District No. 63 (Saanich) requests that ministerial approval be granted to dispose of an improvement commonly known as the Children’s Development Centre, in whole or in part, located at 735 Cordova Bay Road in the District of Saanich, and more particularly described as:

Parcel Identifier:
000-057-304

Legal Description:
LOTE E (DD 381181-I) SECTION 42 LAKE DISTRICT PLAN 18078

with boundaries approximately as shown in the attached Subdivision Plan.

The request and supporting documentation have been reviewed and the granting of ministerial approval for the disposal of the Property is recommended.



 ADM, Resource Management Division

Aug 30, 2021

 Date

Approved:



 Deputy Minister

August 30, 2021

 Date

Attachment 3

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 63 (SAANICH) CDC NEIGHBOURHOOD LEARNING CENTRE LEASE BYLAW 2021

WHEREAS a board of education may dispose of land or improvements owned or administered by the board under the authority of Section 96(3) of the School Act, subject to the Orders of the Minister of Education (the “Minister”);

AND WHEREAS the Minister issued Order M193/08 effective September 3, 2008 which requires approval by the Minister for a dispose of land or improvements by way of a lease of 10 years or more;

AND WHEREAS Section 65(5) of the School Act requires a board of education to exercise a power with respect to the acquisition or disposal only by bylaw;

AND WHEREAS:

- (a) the Minister funded replacement of the Children’s Development Centre (“CDC”) including the addition of a neighbourhood learning centre (“NLC”), in which Beacon Community Services (“Beacon”) is to deliver additional services supporting families in the community;
- (b) the Property is facility number 63006;
- (c) the address of the Property is 735 Cordova Bay Road, Victoria, British Columbia, V8Y 1P7 and the legal description is:

Parcel Identifier: 000-057-304
Lot E (DD 381181I), Section 42, Lake District, Plan 18078; and
- (d) The Board of Education of School District No. 63 (Saanich) (the “Board”) and Beacon have agreed that the NLC will be leased to Beacon for a period of 25 years.

NOW THEREFORE be it resolved as a Bylaw of the Board that the Board lease the NLC to Beacon on the terms and subject to the conditions set out the Proposed Lease of Premises letter dated July 22, 2019 (“Letter of Intent”).

BE IT FURTHER resolved that, subject to approval by the Minister, the Secretary-Treasurer be and is hereby authorized, on behalf of the Board, to execute and deliver the Offer to Lease and all related documents required to complete the lease of the NLC to Beacon, commencing October 1, 2021, pursuant to the proposed terms agreed to in the Letter of Intent.

This Bylaw may be cited as “School District No. 63 (Saanich) CDC Neighbourhood Learning Centre Lease Bylaw 2021”

Read a first time this 22nd day of September 2021.

Read a second time this 22nd day of September 2021.

Attachment 3

Upon unanimous agreement of the Trustees of the Board in attendance, this Bylaw was read a third time on the 22nd day of September 2021, and passed and adopted this 22nd day of September 2021.

Board Chair

Secretary-Treasurer

I HEREBY CERTIFY this to be a true and original School District No. 63 (Saanich) CDC Neighbourhood Learning Centre Lease Bylaw 2021 adopted by the Board the 22nd day of September 2021.

Secretary-Treasurer

To: Finance, Facilities & Technology Committee

Prepared By: Jason Reid
Secretary Treasurer

Subject: Decision Regarding Dissolution of Business Company

Date: September 7, 2021

Purpose and Background

At the March 2020 regular meeting of the Board of Education, the following motion was carried: *“That staff provide options and implications for the possible dissolution of the Business Company.”*

This matter was considered again in October 2020 – refer to attached briefing note dated September 3, 2021. In October 2020, the Board carried the following motion: *“That decision regarding possible dissolution of the Business Company be deferred until September 2021, or at an earlier date if the implications of dissolution can be clearly understood.”*

School District No. 63 Business Company (the “Business Company”) is a holding company with two subsidiaries:

- Saanich International Distributed Learning Services Inc. (DL Co); and
- Saanich International Student Recruiting Services Inc. (SR Co)

SR Co has been inactive since incorporation, and DL Co has been operating since 2014 as Online Learning Canada (“OLC”). In its first three years of operations, OLC developed an international on-line education program that was profitable and growing. In the spring of 2018, the Ministry revoked the company’s authority to deliver Ministry courses offshore, which negatively impacted the profitability of the company. Following this change, OLC offered two non-Ministry courses for credit (ELL and Going to Canada) and pursued other opportunities to deliver educational programs. Last fall there was more interest in enrolling in these two courses by international students from Saanich and from other school districts, because students were unable to travel due to pandemic travel restrictions. At that time, the impact of the global pandemic on international programs and the importance of having on-line learning as an option had also become a significant area of focus and discussion. As a result, the possible implications of dissolution of the Business Company were not clear.

2020/21 Financial Results and Implications of Dissolution

Significant enrolment did not materialize at OLC last year, in large part because the Ministry recommended and facilitated registration province-wide with School District No. 73 (Kamloops-Thompson)’s Business Company. Having only one school district

Business Company (SD73) granted authority to deliver on-line Ministry courses offshore continues to be an issue for the sector; however, with travel restrictions now lifted it is no longer a pressing issue for the Ministry to address.

The Business Company had an operating loss of \$13,225 for the year-ended June 30, 2021. As a result of this loss, the company no longer has the working capital necessary to operate or to fund statutory costs. The company is in the process of winding down its operations with only a few remaining students completing in September, and no new students are being enrolled. The Business Company is no longer able to fund its statutory costs including audit, legal, insurance, and other costs of winding down operations. As these are also statutory requirements of the school district, the district has recently funded \$15,000 in costs the Business Company was unable to pay.

Following discontinuation of operations, if the structure of the dormant Business Company is maintained, the annual statutory costs are estimated to be approximately \$7,000 to \$10,000 per year (not including staff time). If the company is dissolved, an audit will be required for the period following June 30th, 2021 and there will be legal costs associated with dissolution.

The potential benefit of maintaining the Business Company is the ability to deliver educational programs offshore, and the possibility in the future of delivering Ministry courses for credit offshore.

OLC delivers two non-Ministry courses (ELL and Going to Canada) that help prepare international students prior to their arrival. While these courses do provide a unique competitive advantage when recruiting into Saanich's international program, program demand is already high and is limited by the program's capacity. Therefore, these courses no longer being available is not expected to negatively impact enrolment. However, a downside is that this opportunity for students to begin their preparation prior to arrival will no longer be available.

The Business Company being granted authority to deliver on-line Ministry courses offshore is an unlikely prospect in the near term. However, if in the future a change in government policy does occur, the cost of incorporating a new business company would likely be less than one year of the annual cost of maintaining a dormant corporate structure. For these reasons, the benefit related to potential future opportunities do not outweigh the annual cost of maintaining a dormant corporate structure.

The process for dissolution of the Business Companies is as follows:

1. DL Co would need to wind down operations as there are currently students enrolled in the two courses being offered.
2. DL Co, as the only operating company, would need to settle all of its liabilities including the loan balance with the school district. The amount that remained

- owing to the school district following application of available funds would need to be released and written off by the Board of Education prior to dissolution.
3. The three Business Companies distribute any remaining assets to its sole member, the Board of Education.
 4. The Board of Education, as sole member of the company, passes an ordinary resolution to dissolve each company. The process for dissolving each of the companies is the same; however, dissolution of the subsidiary companies is completed before dissolution of the holding company.
 5. A director of each company swears in an affidavit that the company has no assets or liabilities and has passed a resolution to dissolve.
 6. Each company files with the Registrar of Companies an application for dissolution.

Note that because the Business Company is fully consolidated within the budget and financial statements of the school district, settlement of the net amount owing to the school district will have no budgetary impact of the school district.

Staff Recommendation

That the Board direct staff to commence the process of dissolving the School District No. 63 Business Company and its subsidiary companies.

Respectfully submitted,



Jason Reid
Secretary-Treasurer

JR/klg

Attachments: Briefing Note – Future of the SD63 Business Company (Sept 2020)
School District No. 63 Business Company 2020/21 Annual Report

To: Finance, Facilities and Technology Committee

Prepared By: Jason Reid

Subject: Future of the SD63 Business Company

Date: Sept 3, 2020

Purpose and Background

At the March 2020 regular meeting of the Board of Education the following motion was carried: *“That staff provide options and implications for the possible dissolution of the business company.”*

The School District No. 63 Business Company (Hold Co) and the following subsidiary operating companies were incorporated July 2012:

- Saanich International Distributed Learning Services Inc. (DL Co); and
- Saanich International Student Recruiting Services Inc. (SR Co)

The purpose of a school board business company (established under Part 6.1 of the School Act) is to allow school boards to carry on business outside of BC or beyond its statutory mandate. A business company allows a Board to carry on such activities indirectly, while shielding the school board and Province from potential legal activities arising from those activities.

DL Co began operations in the spring of 2014 as Online Learning Canada (OLC) and achieved positive cashflow by fiscal year 2015/16, and profit of \$20,788 on revenues of \$120,658 in fiscal year 2016/17. A significant component of revenue was the delivery of Distributed Learning (DL) courses for credit in Brazil. In the spring of 2018, the Ministry of Education revoked DL Co’s authorization to deliver Ministry courses outside of Canada pending a broader review of International Distance Education¹. As a result, the company incurred losses in fiscal years 2017/18 and 2018/19 due to revenue loss and refund of course fees. Following this, the operations of DL Co were limited to the delivery of two Board Authorized (BA) courses (ELL and Going to Canada) that focused on preparing international students for their arrival to attend school in Saanich. Based on expected enrolment in these courses, DL Co was expected to be financially sustainable (profitable), but continued to explore other opportunities to improve profitability.

Financial Results for 2019/20

As outlined in the 2019/20 annual report, DL Co pursued a number of opportunities to both enhance services for students entering SISP and to expand programs and improve profitability. However, as result of the pandemic DL Co was unable to generate

¹ In the spring of 2018, the Ministry’s advised that a broader review of International DL would be completed within a few months. This review has not been completed to date.

anticipated revenue and, after incurring a further loss of \$20,163, is now in a difficult financial situation. DL Co was unable to pay loan interest and ended the year with current liabilities exceeding cash on hand. This means that without improved revenues, the company will not be able to settle current obligations.

Options and Implications of Dissolution

To date the scope of the activities in the SD63 business company has been the delivery of DL outside of BC. Legal Counsel has confirmed that delivery of educational programs through DL outside of BC could, in other jurisdictions, be regarded as carrying on a business and should only be undertaken through a business company.

The potential benefits being able to deliver DL outside of BC include:

- The business company earns a profit that benefits the school district;
- The school district, through the activities of business company, is able to enhance the district's international student and other educational programs; and
- Enhancement of the school district's international program provides a competitive advantage that improves recruitment and profitability of the district program.

The business company is not profitable at this time and future profitability is uncertain (discussed further below). However, the development and delivery of the ELL and Going to Canada courses do benefit SISIP by providing a competitive enhancement when recruiting international students, and it benefits schools as international students are better prepared prior to their arrival. Therefore, while the operations of the business company have been a net cost to the district, there have also been program benefits. Given these benefits, if not for the legislative restrictions described, these may have otherwise been costs incurred directly by SISIP.

At this time, the federal government has not yet lifted the restrictions on study permits implemented last spring due to the pandemic. In response, the Ministry recently announced that districts could register international students for DL courses with the School District 73 (Kamloops) business company, which is currently the only school district business company authorized to deliver Ministry courses by DL outside of BC. This is intended to be a bridge before restrictions are eased; however, the significant tuition cost and capacity of the program means this is not an option for districts to bridge students on a large scale.

OLC currently offers two BA courses for credit (non-Ministry courses) and could possibly offer other BA courses. In the past few weeks, several BC school districts have made enquiries about enrolling their students in OLC courses in the fall and these discussions are continuing.

Within the K-12 sector, the impact of the global pandemic on international programs and the importance of having DL as an option has become a significant area of focus. And

the incongruity of only one school district business company being granted authority to deliver Ministry courses by DL outside of BC is in the spotlight.

At this time, OLC is delivering a service to SISP and possibly other school districts that is helping to mitigate the impact of travel restrictions on international student programs. With the evolving nature of the pandemic there is also the possibility that the scope of OLC's programming could be expanded to further mitigate the impact of the pandemic, which could persist for years.

As it is not possible to understand the implications of dissolution at this time, my recommendation is that a decision regarding dissolution be deferred to a future date.

Process for dissolution

Reflecting advice from legal council, the process for dissolution of the business companies is as follows:

1. DL Co would need to wind down operations as there are currently students enrolled in the two courses being offered.
2. DL Co, as the only operating company, would need to settle all of its liabilities including the loan balance with the school district. The amount that remained owing to the school district following application of available funds would need to be released and written off by the Board of Education prior to dissolution.
3. The three business companies distribute any remaining assets to its sole member, the Board of Education.
4. The Board of Education, as sole member of the Company, passes an ordinary resolution to dissolve each company. The process for dissolving each of the companies is the same; however, dissolution of the subsidiary companies is completed before dissolution of the holding company.
5. A director of each company swears in an affidavit that the company has no assets or liabilities and has passed a resolution to dissolve.
6. Each company files with the Registrar of Companies an application for dissolution.

Note that because the business companies are fully consolidated within the budget and financial statements of the school district, settlement of the net amount remaining owing to the school district will not affect the net financial results of the school district.

Potential Cost of Continued Operations

With limited operations, the base annual cost of operating the company is approximately \$25,000 (this includes \$5,600 in annual loan interest to the district). The estimated break-even point (revenues equal costs) reflecting variable course costs is enrollment of 20 students in each of the two courses currently being offered. As noted above, several

school districts have expressed an interest in enrolling their students at OLC, but at this time potential enrolment is uncertain.

If the companies ceased operations and settled liabilities (but were not dissolved), the annual statutory costs (audit and legal) of maintaining the corporate structure would likely be \$5,000 to \$7,000.

If the business company continues to incur an operating loss, ultimately this is a cost to the school district.

Staff Recommendation:

That decision regarding possible dissolution of the business company be deferred until September 2021, or at an earlier date if the implications of dissolution can be clearly understood.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Jason Reid".

Jason Reid
Secretary-Treasurer

JR/klg

SCHOOL DISTRICT NO. 63 BUSINESS COMPANY
2125 Keating Cross Road, Saanichton, B.C., V8M 2A5

**ANNUAL REPORT
FOR FISCAL YEAR ENDED JUNE 30, 2021**

CONTENTS:

1. Business Activities in the Previous Fiscal Year
2. Planned Business Activities
3. Auditor's Report and Financial Statements for the Previous Fiscal year

1. Business Activities in the Previous Fiscal Year

School District No. 63 Business Company (the "**Business Company**") is a holding company and has no active business operations. The Company owns all the issued shares of two British Columbia corporations: Saanich International Distributed Learning Services Inc. ("**Distributed Learning**") and Saanich International Student Recruiting Services Inc. ("**Student Recruiting**").

Distributed Learning was incorporated on July 20, 2012 to provide distance education services in exchange for registration and course fees. For the fiscal year ended June 30, 2021, Distributed Learning lost \$13,225 on gross revenue of \$26,800 in its ninth year of operation.

Distributed Learning has one loan with School District No. 63 (Saanich) of \$120,000 effective April 1, 2020 for a three-year term at an interest rate of 4.7%. The interest payment of \$5,640 was not remitted to the school district on March 31, 2021 as scheduled due to the ongoing challenges of COVID-19 which made it impossible to generate the necessary revenue.

Student Recruiting was incorporated on July 20, 2012 to provide student recruiting services for fees. Student Recruiting did not have any business activities in the fiscal year ended June 30, 2021.

2. Planned Business Activities

The Business Company will continue to be a holding company only, without active business operations.

Due to ongoing challenges at this time, Distributed Learning continues to investigate viable opportunities to generate revenue.

Student Recruiting plans not to be active at this time.

3. Auditor's Report and Financial Statements for Previous Fiscal Year

See attached.

August 25, 2021

Consolidated Financial Statements of

**SCHOOL DISTRICT NO. 63
BUSINESS COMPANY**

And Independent Auditors' Report thereon

Year ended June 30, 2021



KPMG LLP
St. Andrew's Square II
800-730 View Street
Victoria BC V8W 3Y7
Canada
Telephone 250-480-3500
Fax 250-480-3539

INDEPENDENT AUDITORS' REPORT

To the Shareholder of School District No. 63 Business Company

Opinion

We have audited the consolidated financial statements of School District No. 63 Business Company (the Entity), which comprise:

- the consolidated statement of financial position as at June 30, 2021
- the consolidated statement of comprehensive income (loss) for the year then ended
- the consolidated statement of changes in equity for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the Entity as at June 30, 2021, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with International Financial Reporting Standards (IFRS).

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "***Auditors' Responsibilities for the Audit of the Financial Statements***" section of our auditors' report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Material Uncertainty Related to Going Concern

We draw attention to Note 2 in the financial statements, which indicates that the Company has incurred losses for the years ended June 30, 2021 and 2020 and its ability to continue as a going concern is dependent upon its ability to attain profitable operations and generate funds therefrom, and may be reliant on uncommitted financial support from School District No. 63 (Saanich).

As stated in Note 2 in the financial statements, these events or conditions, along with other matters as set forth in Note 2 in the financial statements, indicate that a material uncertainty exists that may cast significant doubt on the Entity's ability to continue as a going concern.

Our opinion is not modified in respect of this matter.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards (IFRS), and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

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



We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group Entity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

KPMG LLP

Chartered Professional Accountants

Victoria, Canada
August 26, 2021

SCHOOL DISTRICT NO. 63 BUSINESS COMPANY

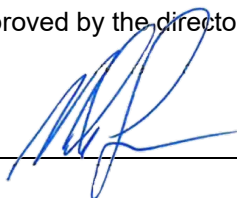
Consolidated Statement of Financial Position

June 30, 2021, with comparative information for 2020

| | 2021 | 2020 |
|--|------------------|------------------|
| Assets | | |
| Current assets: | | |
| Cash | \$ 7,089 | \$ 7,138 |
| Prepaid expenses | 4,357 | 3,942 |
| Total Assets | \$ 11,446 | \$ 11,080 |
| Liabilities | | |
| Current liabilities: | | |
| Accounts payable and accrued liabilities | \$ 13,725 | \$ 8,000 |
| Interest payable | 12,705 | 7,065 |
| Insurance payable | 3,536 | 3,310 |
| Contract liabilities | 2,000 | - |
| | 31,966 | 18,375 |
| Due to School District No. 63 (Saanich) (note 5) | 120,000 | 120,000 |
| Total Liabilities | 151,966 | 138,375 |
| Equity | | |
| Share capital (note 6): | | |
| Authorized: | | |
| 1 common share without par value | | |
| Issued and outstanding: | | |
| 1 common share without par value | 1 | 1 |
| Accumulated deficit | (140,521) | (127,296) |
| Total Equity | (140,520) | (127,295) |
| Total Liabilities and Equity | \$ 11,446 | \$ 11,080 |

The accompanying notes are an integral part of these consolidated financial statements.

Approved by the director:



Director

SCHOOL DISTRICT NO. 63 BUSINESS COMPANY

Consolidated Statement of Comprehensive Income (Loss)

Year ended June 30, 2021, with comparative information for 2020

| | 2021 | 2020 |
|--|---------------|---------------|
| Revenues: | | |
| Course fees and registration | \$ 18,915 | \$ 6,000 |
| Program development | 7,885 | 3,866 |
| | <u>26,800</u> | <u>9,866</u> |
| Expenses: | | |
| General and administrative | 13,725 | 14,011 |
| Professional fees | 20,660 | 10,378 |
| Interest expense | 5,640 | 5,640 |
| | <u>40,025</u> | <u>30,029</u> |
| Net loss and comprehensive loss for the year | \$ (13,225) | \$ (20,163) |

The accompanying notes are an integral part of these consolidated financial statements.

SCHOOL DISTRICT NO. 63 BUSINESS COMPANY

Consolidated Statement of Changes in Equity

Year ended June 30, 2021, with comparative information for 2020

| | Share capital | Accumulated deficit | Total |
|--------------------------|------------------|------------------------|--------------|
| Balance at June 30, 2019 | \$ 1 | \$ (107,133) | \$ (107,132) |
| Net loss for the year | - | (20,163) | (20,163) |
| Balance at June 30, 2020 | 1 | (127,296) | (127,295) |
| Net loss for the year | - | (13,225) | (13,225) |
| Balance at June 30, 2021 | \$ 1 | \$ (140,521) | \$ (140,520) |

The accompanying notes are an integral part of these consolidated financial statements.

SCHOOL DISTRICT NO. 63 BUSINESS COMPANY

Consolidated Statement of Cash Flows

Year ended June 30, 2021, with comparative information for 2020

| | 2021 | 2020 |
|--|-------------|-------------|
| Cash provided by (used in): | | |
| Operating activities: | | |
| Net loss for the year | \$ (13,225) | \$ (20,163) |
| Changes in non-cash working capital: | | |
| Interest payable | 5,640 | 5,640 |
| Prepaid expenses | (415) | (938) |
| Accounts payable and accrued liabilities | 5,725 | 4,500 |
| Contract liabilities | 2,000 | - |
| Insurance payable | 226 | 3,310 |
| | (49) | (7,651) |
| Decrease in cash | (49) | (7,651) |
| Cash, beginning of year | 7,138 | 14,789 |
| Cash, end of year | \$ 7,089 | \$ 7,138 |

The accompanying notes are an integral part of these consolidated financial statements.

SCHOOL DISTRICT NO. 63 BUSINESS COMPANY

Notes to Consolidated Financial Statements

Year ended June 30, 2021

1. Reporting entity:

School District No. 63 Business Company (the "Company") was incorporated on July 16, 2012 to provide educational services. Its address is 10640 McDonald Park Road, Sidney BC. The consolidated financial statements comprise the Company and its wholly-owned subsidiaries, Saanich International Student Recruiting Services Inc. and Saanich International Distributed Learning Services Inc.

2. Going concern:

The Company incurred losses of \$13,225 and \$20,163 for the years ended June 30, 2021 and 2020, respectively, and has an accumulated deficit of \$140,521 as at June 30, 2021. In view of these conditions, the ability of the Company to continue as a going concern is dependent upon its ability to attain profitable operations and generate funds therefrom. The Company is reliant on uncommitted financial support from School District No. 63 (Saanich). These conditions indicate the existence of a material uncertainty that may cast significant doubt about the Company's ability to continue as a going concern. These financial statements do not include any adjustments to the amounts and classification of assets and liabilities that might be necessary should the Company be unable to continue as a going concern. These financial statements are presented on a going concern basis, which assumes that the Company will continue to realize its assets and discharge its liabilities in the normal course of business.

3. Basis of presentation:

(a) Statement of compliance:

These financial statements have been prepared in accordance with International Financial Reporting Standards (IFRS).

(b) Basis of measurement:

These financial statements have been prepared on the historical cost basis. No items in the statement of financial position are presented at fair value.

(c) Functional and presentation currency:

These financial statements are presented in Canadian dollars, which is the Company's functional currency.

(d) Use of estimates:

The preparation of financial statements in conformity with IFRS requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected.

SCHOOL DISTRICT NO. 63 BUSINESS COMPANY

Notes to Consolidated Financial Statements

Year ended June 30, 2021

4. Significant accounting policies:

The accounting policies set out below have been applied consistently to all periods presented in these financial statements.

(a) Transactions eliminated on consolidation:

Intra-group balances and transactions, and any unrealized income and expenses arising from intra-group transactions, are eliminated in preparing the consolidated financial statements. Unrealized losses are eliminated in the same way as unrealized gains, but only to the extent that there is no evidence of impairment.

(b) Financial instruments:

(i) Non-derivative financial assets:

Financial assets are recognized initially on the trade date at which the Company becomes a party to the contractual provisions of the instrument and are measured initially at fair value adjusted for transaction costs less provision for impairment.

Cash is a non-derivative financial asset with payments which is not quoted on an active market. Subsequent to initial recognition, non-derivative financial assets are measured at amortized cost. The provision established against non-derivative financial assets represents lifetime expected credit losses ("ECL") and is updated at each reporting date. Any increase in the provision is recognized in net income or loss for the year. Financial assets are de-recognized when the contractual rights to the cash flows from those assets expire or when the risks and rewards of ownership are transferred to another party.

(ii) Non-derivative financial liabilities:

The Company initially recognizes financial liabilities on the trade date at which the Company becomes a party to the contractual provisions of the instrument and are measured initially at fair value adjusted for transaction costs. The Company derecognizes a financial liability when its contractual obligations are discharged, cancelled or upon expiry.

Other financial liabilities are recognized initially at fair value plus any directly attributable transaction costs.

Subsequent to initial recognition, other liabilities are measured at amortized cost using the effective interest method.

Accounts payable and accrued liabilities, interest payable, insurance payable and Due to School District No.63 (Saanich) are non-derivative financial liabilities.

SCHOOL DISTRICT NO. 63 BUSINESS COMPANY

Notes to Consolidated Financial Statements

Year ended June 30, 2021

4. Significant accounting policies (continued):

(b) Financial instruments (continued):

(iii) Share capital:

Common shares are classified as equity. Incremental costs directly attributable to the issue of common shares are recognized as a deduction from equity, net of any tax effects.

(c) Revenue recognition:

The Company provides distance educational programs for high school students living outside of Canada who are planning to come to British Columbia to attend high school. Each program delivered has been determined to have distinct performance obligations. The services are provided based on contracts with students that include fixed or determinable prices. Contract terms do not include the provision of post-service obligations. Revenue is measured at the fair value of the consideration received or receivable using a "point in time" basis, taking into account contractually defined performance obligations, terms of payment, excluding taxes.

Course fees and registrations are recognized upon the Company satisfying contractually defined performance obligations based on observable outputs such as date of course commencement. Course fees and registrations are recognized using a "point in time" basis.

Program development revenue is earned from services provided to School District No. 63 (Saanich).

Amounts received in advance of the performance of services are classified as contract liabilities until the student begins the course. Amounts recorded in contract liabilities are recognized as revenue in subsequent period.

(d) Foreign currency translation:

Transactions denominated in foreign currencies are recorded in Canadian dollars at exchange rates in effect at the related transaction dates. Monetary assets and liabilities denominated in foreign currencies are adjusted at the balance sheet date to reflect the exchange rate in effect at that date. The resulting exchange gains and losses are included in the determination of earnings or loss.

SCHOOL DISTRICT NO. 63 BUSINESS COMPANY

Notes to Consolidated Financial Statements

Year ended June 30, 2021

5. Due to School District No. 63 (Saanich):

The Company renewed its \$120,000 loan from its parent company School District No. 63 (Saanich) on April 1, 2020 as operating funding for program development and administration costs. The loan bears interest at 4.7% per annum and is payable on March 31, 2023.

In order to meet its business objectives, the Company is dependent on the continuing support of School District No. 63 (Saanich).

6. Share capital:

| | 2021 | 2019 |
|--|------|------|
| Authorized: | | |
| 1 common share with no par value | | |
| Issued: | | |
| 1 common share with no par value | \$ 1 | \$ 1 |
| Under the School Act (British Columbia) the share issued to the School District No. 63 (Saanich) is deemed to be issued without consideration. | | |

7. Deferred tax assets:

Deferred tax assets in respect of tax losses of \$138,243 have not been recognized because it is not yet probable that future taxable profit will be available against which the Company can utilize the benefits. The losses begin to expire in 2033.

8. Financial instruments - risk exposure and management:

In March 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization. The situation is dynamic and the ultimate duration and magnitude of the impact on the economy and the financial effect on the Company is not known at this time. These impacts could include a reduction in revenue and expenses. As the situation is dynamic and the ultimate duration and magnitude are not known, an estimate of the financial effect is not practicable at this time.

Management has overall responsibility for the establishment and oversight of the Company's risk management framework. The Company is exposed to credit and liquidity risk from the use of its financial instruments.

(a) Credit risk:

The Company is at risk of financial loss if it is unable to collect amounts due from receivables. Risk is managed by regular review of outstanding amounts, collection action, and allowance for losses where impairment has been established.

SCHOOL DISTRICT NO. 63 BUSINESS COMPANY

Notes to Consolidated Financial Statements

Year ended June 30, 2021

8. Financial instruments - risk exposure and management (continued):

(b) Liquidity risk:

The Company is exposed to liquidity risk if it encounters difficulty in meeting obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. Risk is managed by holding sufficient cash to meet regular obligations.

9. Related party transactions:

During the period, \$5,700 (2019 - \$2,306) was paid to the Chief Executive Officer for contract services. These transactions were in the normal course of operations and measured at the exchange amount, which is the amount of consideration agreed to by the related party.

10. Capital management:

The Company is not subject to externally imposed capital requirements. Its capital needs and use of capital are determined by its Board of Directors.

11. Date of issue:

These financial statements were approved and authorized for issue by the Board of Directors on August 26, 2021.

Financial Statements of

**SAANICH INTERNATIONAL DISTRIBUTED
LEARNING SERVICES INC.**

And Independent Auditors' Report thereon

Year ended June 30, 2021



KPMG LLP
St. Andrew's Square II
800-730 View Street
Victoria BC V8W 3Y7
Canada
Telephone 250-480-3500
Fax 250-480-3539

INDEPENDENT AUDITORS' REPORT

To the Shareholder of Saanich International Distributed Learning Services Inc.

Opinion

We have audited the financial statements of Saanich International Distributed Learning Services. (the Entity), which comprise:

- the statement of financial position as at June 30, 2021
- the statement of comprehensive income (loss) for the year then ended
- the statement of changes in equity for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at June 30, 2021, and its financial performance and its cash flows for the years then ended in accordance with International Financial Reporting Standards (IFRS).

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "***Auditors' Responsibilities for the Audit of the Financial Statements***" section of our auditors' report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Material Uncertainty Related to Going Concern

We draw attention to Note 2 in the financial statements, which indicates that the Company has incurred losses for the years ended June 30, 2021 and 2020 and its ability to continue as a going concern is dependent upon its ability to attain profitable operations and generate funds therefrom, and may be reliant on uncommitted financial support from School District No. 63 (Saanich).

As stated in Note 2 in the financial statements, these events or conditions, along with other matters as set forth in Note 2 in the financial statements, indicate that a material uncertainty exists that may cast significant doubt on the Entity's ability to continue as a going concern.

Our opinion is not modified in respect of this matter.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards (IFRS), and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

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



We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

KPMG LLP

Chartered Professional Accountants

Victoria, Canada
August 26, 2021

SAANICH INTERNATIONAL DISTRIBUTED LEARNING SERVICES INC.

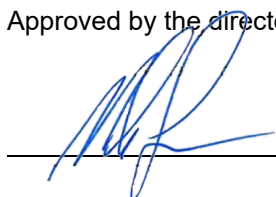
Statement of Financial Position

June 30, 2021, with comparative information for 2020

| | 2021 | 2020 |
|--|------------------|------------------|
| Assets | | |
| Current assets: | | |
| Cash | \$ 6,993 | \$ 7,042 |
| Prepaid expenses | 4,357 | 3,942 |
| Due from Saanich International Student Recruiting Services Inc. (note 5) | 200 | 200 |
| Due from School District No. 63 Business Company (note 5) | 200 | 200 |
| Total Assets | \$ 11,750 | \$ 11,384 |
| Liabilities | | |
| Current liabilities: | | |
| Accounts payable and accrued liabilities | \$ 13,725 | \$ 8,000 |
| Interest payable | 12,705 | 7,065 |
| Insurance payable | 3,536 | 3,310 |
| Contract liabilities | 2,000 | - |
| | 31,966 | 18,375 |
| Due to School District No. 63 (Saanich) (note 6) | 120,000 | 120,000 |
| Total Liabilities | 151,966 | 138,375 |
| Equity | | |
| Share capital (note 7): | | |
| Authorized: | | |
| Unlimited Class A common shares without par value | | |
| Issued and outstanding: | | |
| 100 Class A common shares | 1 | 1 |
| Accumulated deficit | (140,217) | (126,992) |
| Total Equity | (140,216) | (126,991) |
| Total Liabilities and Equity | \$ 11,750 | \$ 11,384 |

The accompanying notes are an integral part of these financial statements.

Approved by the director:



Director

SAANICH INTERNATIONAL DISTRIBUTED LEARNING SERVICES INC.

Statement of Comprehensive Loss

Year ended June 30, 2021, with comparative information for 2020

| | 2021 | 2020 |
|--|--------------------|--------------------|
| Revenues: | | |
| Course fees and registration | \$ 18,915 | \$ 6,000 |
| Program development | 7,885 | 3,866 |
| | <u>26,800</u> | <u>9,866</u> |
| Expenses: | | |
| General and administrative | 13,725 | 14,011 |
| Professional fees | 20,660 | 10,378 |
| Interest expense | 5,640 | 5,640 |
| | <u>40,025</u> | <u>30,029</u> |
| Net loss and comprehensive loss for the year | <u>\$ (13,225)</u> | <u>\$ (20,163)</u> |

The accompanying notes are an integral part of these financial statements.

SAANICH INTERNATIONAL DISTRIBUTED LEARNING SERVICES INC.

Statement of Changes in Equity

Year ended June 30, 2021, with comparative information for 2020

| | Share capital | Accumulated deficit | Total |
|------------------------|------------------|------------------------|--------------|
| Balance, June 30, 2019 | \$ 1 | \$ (106,829) | \$ (106,828) |
| Net loss for the year | - | (20,163) | (20,163) |
| Balance, June 30, 2020 | 1 | (126,992) | (126,991) |
| Net loss for the year | - | (13,225) | (13,225) |
| Balance, June 30, 2021 | \$ 1 | \$ (140,217) | \$ (140,216) |

The accompanying notes are an integral part of these financial statements.

SAANICH INTERNATIONAL DISTRIBUTED LEARNING SERVICES INC.

Statement of Cash Flows

Year ended June 30, 2021, with comparative information for 2020

| | 2021 | 2020 |
|--|-------------|-------------|
| Cash provided by (used in): | | |
| Operating activities: | | |
| Net loss for the year | \$ (13,225) | \$ (20,163) |
| Changes in non-cash working capital: | | |
| Interest payable | 5,640 | 5,640 |
| Prepaid expenses | (415) | (938) |
| Accounts payable and accrued liabilities | 5,725 | 4,500 |
| Contract liabilities | 2,000 | - |
| Insurance payable | 226 | 3,310 |
| | (49) | (7,651) |
| Decrease in cash | (49) | (7,651) |
| Cash, beginning of year | 7,042 | 14,693 |
| Cash, end of year | \$ 6,993 | \$ 7,042 |

The accompanying notes are an integral part of these financial statements.

SAANICH INTERNATIONAL DISTRIBUTED LEARNING SERVICES INC.

Notes to Financial Statements

Year ended June 30, 2021

1. Reporting entity:

Saanich International Distributed Learning Services Inc. (the "Company") was incorporated on July 20, 2012 to provide educational services. Its address is 10640 McDonald Park Road, Sidney, BC.

2. Going concern:

The Company incurred losses of \$13,225 and \$20,163 for the years ended June 30, 2021 and 2020, respectively, and has an accumulated deficit of \$140,217 as at June 30, 2021. In view of these conditions, the ability of the Company to continue as a going concern is dependent upon its ability to attain profitable operations and generate funds therefrom. The Company is reliant on uncommitted financial support from School District No. 63 (Saanich). These conditions indicate the existence of a material uncertainty that may cast significant doubt about the Company's ability to continue as a going concern. These financial statements do not include any adjustments to the amounts and classification of assets and liabilities that might be necessary should the Company be unable to continue as a going concern. These financial statements are presented on a going concern basis, which assumes that the Company will continue to realize its assets and discharge its liabilities in the normal course of business.

3. Basis of presentation:

(a) Statement of compliance:

These financial statements have been prepared in accordance with International Financial Reporting Standards (IFRS).

(b) Basis of measurement:

These financial statements have been prepared on the historical cost basis. No items in the Statement of Financial Position are presented at fair value.

(c) Functional and presentation currency:

These financial statements are presented in Canadian dollars, which is the Company's functional currency.

(d) Use of estimates:

The preparation of financial statements in conformity with IFRS requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected.

SAANICH INTERNATIONAL DISTRIBUTED LEARNING SERVICES INC.

Notes to Financial Statements

Year ended June 30, 2021

4. Significant accounting policies:

The accounting policies set out below have been applied consistently to all periods presented in these financial statements.

(a) Financial instruments:

(i) Non-derivative financial assets:

Financial assets are recognized initially on the trade date at which the Company becomes a party to the contractual provisions of the instrument and are measured initially at fair value adjusted for transaction costs less provision for impairment.

Cash, Due from School District No. 63 Business Company and Due from Saanich International Student Recruiting Services Inc. are non-derivative financial assets with payments which are not quoted on an active market. Subsequent to initial recognition, non-derivative financial assets are measured at amortized cost. The provision established against non-derivative financial assets represents lifetime expected credit losses ("ECL") and is updated at each reporting date. Any increase in the provision is recognized in net income or loss for the year. Financial assets are de-recognized when the contractual rights to the cash flows from those assets expire or when the risks and rewards of ownership are transferred to another party.

(ii) Non-derivative financial liabilities:

The Company initially recognizes financial liabilities on the trade date at which the Company becomes a party to the contractual provisions of the instrument and are measured initially at fair value adjusted for transaction costs. The Company derecognizes a financial liability when its contractual obligations are discharged, cancelled or upon expiry.

Other financial liabilities are recognized initially at fair value plus any directly attributable transaction costs.

Subsequent to initial recognition, other liabilities are measured at amortized cost using the effective interest method.

Accounts payable and accrued liabilities, interest payable, insurance payable and Due to School District No.63 (Saanich) are non-derivative financial liabilities.

(iii) Share capital:

Common shares are classified as equity. Incremental costs directly attributable to the issue of common shares are recognized as a deduction from equity, net of any tax effects.

SAANICH INTERNATIONAL DISTRIBUTED LEARNING SERVICES INC.

Notes to Financial Statements

Year ended June 30, 2021

4. Summary of significant accounting policies (continued):

(b) Revenue recognition:

The Company provides distance educational programs for high school students living outside of Canada who are planning to come to British Columbia to attend high school. Each program delivered has been determined to have distinct performance obligations. The services are provided based on contracts with students that include fixed or determinable prices. Contract terms do not include the provision of post-service obligations. Revenue is measured at the fair value of the consideration received or receivable using a “point in time” basis, taking into account contractually defined performance obligations, terms of payment, excluding taxes.

Course fees and registrations are recognized upon the Company satisfying contractually defined performance obligations based on observable outputs such as date of course commencement. Course fees and registrations are recognized using a “point in time” basis.

Program development revenue is earned from services provided to School District No. 63 (Saanich).

Amounts received in advance of the performance of services are classified as contract liabilities until the student begins the course. Amounts recorded in contract liabilities are recognized as revenue in subsequent period.

(c) Foreign currency translation:

Transactions denominated in foreign currencies are recorded in Canadian dollars at exchange rates in effect at the related transaction dates. Monetary assets and liabilities denominated in foreign currencies are adjusted at the balance sheet date to reflect the exchange rate in effect at that date. The resulting exchange gains and losses are included in the determination of earnings or loss.

5. Due from Saanich International Student Recruiting Services Inc. and School District No. 63 Business Company:

These amounts arose from expenses recoverable in the normal course of business, are unsecured, and are usually settled within 30 days of occurrence.

6. Due to School District No. 63 (Saanich):

The Company renewed its loan with its ultimate parent company School District No. 63 (Saanich) on April 1, 2020 as operating funding for program development and administration costs. The loan bears interest at 4.7% per annum and is payable on March 31, 2023.

In order to meet its business objectives, the Company is dependent on the continuing support of School District No. 63 (Saanich).

SAANICH INTERNATIONAL DISTRIBUTED LEARNING SERVICES INC.

Notes to Financial Statements

Year ended June 30, 2021

7. Share capital:

| | 2021 | 2020 |
|--|------|------|
| Authorized: | | |
| Unlimited Class A common shares with no par value | | |
| Issued: | | |
| 100 Class A common shares issued at \$0.01 per share | \$ 1 | \$ 1 |

8. Deferred tax assets:

Deferred tax assets in respect of tax losses of \$138,092 have not been recognized because it is not yet probable that future taxable profit will be available against which the Company can utilize the benefits. The losses begin to expire in 2033.

9. Financial instruments - risk exposure and management:

In March 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization. The situation is dynamic and the ultimate duration and magnitude of the impact on the economy and the financial effect on the Company is not known at this time. These impacts could include a reduction in revenue and expenses. As the situation is dynamic and the ultimate duration and magnitude are not known, an estimate of the financial effect is not practicable at this time.

Management has overall responsibility for the establishment and oversight of the Company's risk management framework. The Company is exposed to credit risk and liquidity risk from the use of its financial instruments.

(a) Credit risk:

The Company is at risk of financial loss if it is unable to collect amounts due from receivables. Risk is managed by regular review of outstanding amounts, collection action, and allowance for losses where impairment has been established.

(b) Liquidity risk:

The Company is exposed to liquidity risk if it encounters difficulty in meeting obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. Risk is managed by holding sufficient cash to meet regular obligations.

SAANICH INTERNATIONAL DISTRIBUTED LEARNING SERVICES INC.

Notes to Financial Statements

Year ended June 30, 2021

10. Related party transactions:

During the period, \$5,700 (2020 - \$2,306) was paid to the Chief Executive Officer for contract services. These transactions were in the normal course of operations and measured at the exchange amount, which is the amount of consideration agreed to by the related party.

11. Capital management:

The Company is not subject to externally imposed capital requirements. Its capital needs and use of capital are determined by its Board of Directors.

12. Date of issue:

These financial statements were approved and authorized for issue by the Board of Directors on August 26, 2021.

Financial Statements of

**SAANICH INTERNATIONAL STUDENT
RECRUITING SERVICES INC.**

And Independent Auditors' Report thereon

Year ended June 30, 2021



KPMG LLP
St. Andrew's Square II
800-730 View Street
Victoria BC V8W 3Y7
Canada
Telephone 250-480-3500
Fax 250-480-3539

INDEPENDENT AUDITORS' REPORT

To the Shareholder of Saanich International Student Recruiting Services Inc.

Opinion

We have audited the financial statements of Saanich International Student Recruiting Services. (the Entity), which comprise:

- the statement of financial position as at June 30, 2021
- the statement of comprehensive income (loss) for the year then ended
- the statement of changes in equity for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the “financial statements”).

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at June 30, 2021, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRS).

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the “***Auditors' Responsibilities for the Audit of the Financial Statements***” section of our auditors' report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards (IFRS), and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

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

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

KPMG LLP

Chartered Professional Accountants

Victoria, Canada
August 26, 2021

SAANICH INTERNATIONAL STUDENT RECRUITING SERVICES INC.

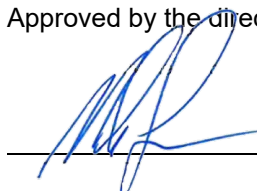
Statement of Financial Position

June 30, 2021, with comparative information for 2020

| | 2021 | 2020 |
|---|--------------|--------------|
| Assets | | |
| Current assets: | | |
| Cash | \$ 50 | \$ 50 |
| Total Assets | \$ 50 | \$ 50 |
| Liabilities | | |
| Current liabilities: | | |
| Due to Saanich International Distributed Learning Services Inc. (note 4) | \$ 200 | \$ 200 |
| Total Liabilities | 200 | 200 |
| Equity | | |
| Share capital (note 5): | | |
| Authorized: | | |
| Unlimited Class A common shares without par value | | |
| Issued and outstanding: | | |
| 100 Class A common shares | 1 | 1 |
| Accumulated deficit | (151) | (151) |
| Total Equity | (150) | (150) |
| Total Liabilities and Equity | \$ 50 | \$ 50 |

The accompanying notes are an integral part of these financial statements.

Approved by the director:



Director

SAANICH INTERNATIONAL STUDENT RECRUITING SERVICES INC.

Statement of Comprehensive Income (Loss)

Year ended June 30, 2021, with comparative information for 2020

| | 2021 | 2020 |
|--|------|------|
| Revenues | \$ - | \$ - |
| Expenses | - | - |
| Net loss and comprehensive loss for the year | \$ - | \$ - |

The accompanying notes are an integral part of these financial statements.

SAANICH INTERNATIONAL STUDENT RECRUITING SERVICES INC.

Statement of Changes in Equity

Year ended June 30, 2021, with comparative information for 2020

| | Share capital | Accumulated deficit | Total |
|--------------------------|------------------|------------------------|----------|
| Balance on June 30, 2019 | \$ 1 | \$ (151) | \$ (150) |
| Net loss for the year | - | - | - |
| Balance at June 30, 2020 | 1 | (151) | (150) |
| Net loss for the year | - | - | - |
| Balance at June 30, 2021 | \$ 1 | \$ (151) | \$ (150) |

The accompanying notes are an integral part of these financial statements.

SAANICH INTERNATIONAL STUDENT RECRUITING SERVICES INC.

Statement of Cash Flows

Year ended June 30, 2021, with comparative information for 2020

| | 2021 | 2020 |
|-------------------------|-------|-------|
| Operating activities: | | |
| Net loss for the year | \$ - | \$ - |
| Increase in cash | - | - |
| Cash, beginning of year | 50 | 50 |
| Cash, end of year | \$ 50 | \$ 50 |

The accompanying notes are an integral part of these financial statements.

SAANICH INTERNATIONAL STUDENT RECRUITING SERVICES INC.

Notes to Financial Statements

Year ended June 30, 2021

1. Reporting entity:

Saanich International Student Recruiting Services Inc. (the "Company") was incorporated on July 20, 2012 to provide start-up funding necessary to incorporate and start the operations of Saanich Distributed Learning Services Inc. Its address is 10640 McDonald Park Road, Sidney, BC.

2. Basis of presentation:

(a) Statement of compliance:

These financial statements have been prepared in accordance with International Financial Reporting Standards (IFRS).

(b) Basis of measurement:

These financial statements have been prepared on the historical cost basis. No items in the statement of financial position are presented at fair value.

(c) Functional and presentation currency:

These financial statements are presented in Canadian dollars, which is the Company's functional currency.

(d) Use of estimates:

The preparation of financial statements in conformity with IFRS requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected.

SAANICH INTERNATIONAL STUDENT RECRUITING SERVICES INC.

Notes to Financial Statements

Year ended June 30, 2021

3. Significant accounting policies:

The accounting policies set out below have been applied consistently to all periods presented in these financial statements.

(a) Financial instruments:

(i) Non-derivative financial assets:

Financial assets are recognized initially on the trade date at which the Company becomes a party to the contractual provisions of the instrument and are measured initially at fair value adjusted for transaction costs less provision for impairment.

Cash are non-derivative financial assets with payments which are not quoted on an active market. Subsequent to initial recognition, non-derivative financial assets are measured at amortized cost. The provision established against non-derivative financial assets represents lifetime expected credit losses ("ECL") and is updated at each reporting date. Any increase in the provision is recognized in net income or loss for the year. Financial assets are de-recognized when the contractual rights to the cash flows from those assets expire or when the risks and rewards of ownership are transferred to another party.

(ii) Non-derivative financial liabilities:

The Company initially recognizes financial liabilities on the trade date at which the Company becomes a party to the contractual provisions of the instrument and are measured initially at fair value adjusted for transaction costs. The Company derecognizes a financial liability when its contractual obligations are discharged, cancelled or upon expiry.

Other financial liabilities are recognized initially at fair value plus any directly attributable transaction costs.

Subsequent to initial recognition, other liabilities are measured at amortized cost using the effective interest method.

The Company has the following non-derivative financial liabilities: due to Saanich International Distributed Learning Services Inc.

(iii) Share capital:

Common shares are classified as equity. Incremental costs directly attributable to the issue of common shares are recognized as a deduction from equity, net of any tax effects.

SAANICH INTERNATIONAL STUDENT RECRUITING SERVICES INC.

Notes to Financial Statements

Year ended June 30, 2021

4. Due to Saanich International Distributed Learning Services Inc.:

These amounts arose from expenses recoverable in the normal course of business, are unsecured, and are usually settled within 30 days of occurrence.

5. Share capital:

| | 2021 | 2020 |
|--|------|------|
| Authorized: | | |
| Unlimited Class A common shares with no par value | | |
| Issued: | | |
| 100 Class A common shares issued at \$0.01 per share | \$ 1 | \$ 1 |

6. Deferred tax assets:

Deferred tax assets in respect of tax losses of \$151 have not been recognized because it is not yet probable that future taxable profit will be available against which the Company can utilize the benefits. The losses begin to expire in 2033.

7. Financial instruments - risk exposure and management:

Management has overall responsibility for the establishment and oversight of the Company's risk management framework. The Company is exposed to liquidity risk from the use of its financial instruments.

Liquidity risk:

The Company is exposed to liquidity risk if it encounters difficulty in meeting obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. Risk is managed by holding sufficient cash to meet regular obligations.

8. Capital management:

The Company is not subject to externally imposed capital requirements. Its capital needs and use of capital are determined by its Board of Directors.

9. Date of issue:

These financial statements were approved and authorized for issue by the Board of Directors on August 26, 2021.



AUDIT

School District No. 63 Business Company

Audit Findings Report

For the year ended June 30, 2021

KPMG LLP, Chartered Professional Accountants

kpmg.ca

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Executive summary

Overview

The purpose of this Audit Findings Report is to assist you, as a member of the Board of Directors, in your review of the financial statements of School District No.63 – Business Company (“the Company”) and its wholly-owned subsidiaries, Saanich International Student Recruiting Services Inc. (“SIRLS”) and Saanich International Distributed Learning Services Inc. (“SIDLS”) (“the Companies”) as at and for the period ended June 30, 2021.

We appreciate the assistance of management and staff in conducting our audit. We trust that this audit findings report is of assistance to you, and we look forward to discussing our findings and answering your questions.

Finalizing the audit

As of the date of this report, we have completed the audit of the financial statements, with the exception of certain remaining procedures, which include:

- obtaining evidence of the Board's approval of the financial statements
- obtaining a signed management representation letter

We will update you on significant matters, if any, arising from the completion of the audit, including the completion of the above procedures. Our auditors' report will be dated upon the completion of any remaining procedures.

Scope of the audit

Our responsibilities

- Our responsibilities in carrying out our audit, as well as management's responsibilities, are set out in the engagement letter dated May 29, 2017.

Materiality

- We determine materiality in order to plan and perform the audit and to evaluate the effects of identified misstatements on the audit and of any uncorrected misstatements on the financial statements.
- Materiality has been determined as follows:
 - \$1,050 (2020 - \$750) School District No.63 – Business Company
 - \$1,050 (2020 - \$750) Saanich International Distributed Learning Services Inc.
 - \$840 (2020 - \$600) Saanich International Student Recruiting Services Inc.

Our audit approach

- The following is a summary of our audit approach:
 - We substantively tested courses and fees revenue, general and administrative and professional expenses, comparing a sample of revenue and expenses to source documentation.
 - We inspected loan agreements for the balances due to School District No. 63 (Saanich), and assessed the accuracy and presentation of the loan obligation and interest expense.
 - We obtained external, direct confirmation from third parties of cash and investment balances held at year-end.
 - We tested the cut-off of transactions occurring near year end for inclusion in the appropriate fiscal year.
 - Disclosures were reviewed for appropriateness of presentation and disclosure under International Financial Reporting Standards.

Matters to discuss

| |
|---|
| Going concern |
| <ul style="list-style-type: none">• The Company has been in operation for 9 years and has a consolidated accumulated deficit of \$140,521. In FY2021, the Company incurred a loss of \$13,225 (2020 - \$26,163).• At June 30, 2021, the Company reported a cash balance of \$7,089 and working capital deficit of \$20,520.• Historically, the Company has been able to maintain liquidity through the financial support from School District 63. However, no formal financial support is guaranteed by the District at this time. In FY2020, the School District renewed the terms of the existing loan to the Company of \$120,000 for a period of 3 years. The new loan is accruing interest at 4.7% and expires on March 31, 2023.• The strategic operations of the Company are under consideration and alternative plans are being investigated as revenues have declined and been subject to volatility due to limitations on the ability to offer BC curriculum online to international students. |
| KPMG comments |
| <ul style="list-style-type: none">• We have assessed the financial liquidity of the Company and access to resources to fund ongoing commitments.• KPMG concludes that the use of the going concern assumption is appropriate in the circumstances, but without committed funding and uncertainty about future student enrolment, material uncertainty exists related to the Company’s ability to continue as a going concern.• An emphasis of matter paragraph has been included in the auditors’ report consistent with previous years highlighting that material uncertainty exists related to the going concern assumption. Further, a note disclosure has been included in the financial statement notes describing to users the nature of the going concern uncertainty. |

Loans from School District No. 63 (the "District") and interest payable

- SIDLS renewed its loan with the District for \$120,000 in 2020 as operating funding for program development and administration costs. The loan bears interest at 4.7% per annum and is payable on March 31, 2023. Interest is payable annually on March 31.

KPMG comments

- KPMG verified the mathematical accuracy of the current year interest payable balance of \$12,705, which represents 27 months of interest owing (April 1, 2019 – June 30, 2021) on the loan.
- The terms of the loan have been disclosed accurately in the notes to the financial statements, including disclosure that the Company is financially dependent on support from the District.

Recognition of Course Fee Revenue

- SIDLS provides educational services to international students through an online learning website. Payment for courses is invoiced and due upon acceptance of the student application. Full payment for courses is made in one lump sum or occasionally in installments for certain student groups.
- Course fees collected during fiscal 2021 were \$18,915. These fees were fully recognized as revenue in the financial statements for the year ended June 30, 2021.

KPMG comments

- Accounting standards for revenue recognition requires that revenue be recognized based on completion of performance obligations for when a customer obtains control of the goods or service offered. Determining the timing of the transfer of control, at a point in time or over time, requires judgement. We considered the application of these standards to the recognition of course fee and program development revenues.
- SIDLS recognizes revenue based on a "point in time" basis as fees charged for course revenues are owing at the date of course commencement. Upon collection of course fees, students are enrolled in the course and provided with all relevant materials with which to complete the course. This includes an online username, password and initiation of the first online meeting with the course facilitator.
- The time lag between collection of fees and access to course material are typically not longer than one week. Course fees are typically non-refundable 21 days after payment, and there have been minimal refunds issued during the Company's history (notwithstanding refunds in 2019 related to Ministry directive to stop offering BC curriculum). Experience to date has not indicated a provision for refunds is necessary. There were no refunds noted during fiscal 2021.
- Management recognized all course fees that were collected and not subject to refunds in fiscal 2021 into revenue. We concur with this treatment. The revenue recognition policies disclosed in the financial statements reflect this policy.
- We recommend continuing monitoring of student data in order to ensure the time elapsed between course registration and commencement can be measured and a corresponding amount of deferred revenue recognized, if necessary, should the time delay between collection of fees and access to course material or refunds increase in future periods.

| |
|---|
| Impact of COVID-19 |
| <ul style="list-style-type: none"> • On March 11, 2020, the World Health Organization declared a global pandemic due to the COVID-19 outbreak; this has had significant economic, financial market and social distancing impacts. • In light of COVID-19, we are required to assess the potential business and financial reporting considerations such as going concern and valuation of assets. • Management has assessed that the impact of COVID-19 continues to be dynamic and not measurable or predictable at this time. Enrollment may decrease, resulting in a potential decrease in revenue and expenses. |
| KPMG comments |
| <ul style="list-style-type: none"> • A note disclosing the risk surrounding COVID-19 has been added to the financial statements along with the uncertainties and possible impact on future results and financial condition. We concur with the measurement uncertainty related to the ongoing impacts of COVID-19. |

Significant qualitative aspects of accounting policies and practices

Our professional standards require that we communicate our views regarding the matters below, which represent judgments about significant qualitative aspects of accounting policies and practices. Judgments about quality cannot be measured solely against standards or objective criteria. These judgments are inherently those of the individual making the assessment: the engagement partner. However, although judgments about quality are those of the engagement partner, the views discussed below are not contrary to positions KPMG has taken.

| | |
|-------------------------------|---|
| Significant disclosure | <ul style="list-style-type: none"> • Going concern • Impact of COVID-19 |
|-------------------------------|---|

Misstatements

Identification of misstatements

Misstatements identified during the audit have been categorized as follows:

- corrected misstatements, including disclosures.
- uncorrected misstatements, including disclosures.

Corrected misstatements

We noted certain misstatements that management has corrected in the draft financial statements as follows:

| | Description | Account | \$ Increase (decrease) |
|---|---|--|-----------------------------------|
| 1 | To record interest payable on loan to SD63 | Interest payable Interest expense | (5,640) 5,640 |
| 2 | To clear prior period prepaid insurance costs | Prepaid expenses General and administrative | (3,310) 3,310 |
| 3 | To adjust prepaid expense and insurance payable for current period insurance contract | Prepaid expenses Insurance payable | 3,611 (3,611) |
| 4 | To record prepaid subscription costs for mail server fees and expense prior period prepaid expense | Prepaid expenses General and administrative | (188) 188 |
| 5 | To record cash on hand at June 30 th and accounts payable for cheques not yet presented to contractors | Cash Accounts payable and accrued liabilities | 9,624 (9,624) |
| 6 | To defer revenue recognized for six-week summer language program due to commence on July 5 th , 2021 | Course fees and registration Deferred Revenue | 2,000 (2,000) |
| 7 | To correct accounting expense and accrual balance to current year | Accounts payable and accrued liabilities General and administrative | 3,900 (3,900) |

Uncorrected misstatements

No uncorrected misstatements were identified.

Control deficiencies

Background and professional standards

As your auditors, we are required to obtain an understanding of internal control over financial reporting (ICFR) relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on internal control. Accordingly, we do not express an opinion on the effectiveness of internal control.

Our understanding of ICFR was for the limited purpose described above and was not designed to identify all control deficiencies that might be significant deficiencies and therefore, there can be no assurance that all significant deficiencies and other control deficiencies have been identified. Our awareness of control deficiencies varies with each audit and is influenced by the nature, timing, and extent of audit procedures performed, as well as other factors.

In accordance with professional standards, we are required to disclose any control deficiencies that we determined to be significant ("significant deficiencies"). We have not noted any control deficiencies that we determined to be significant.

Appendices

Management representation letter

Prior to the release of the auditors' report, we will obtain a signed copy of the management representation letter – a copy is attached below.

School District No. 63 Business Company
1064 McDonald Park Road
Sidney, BC V8L 5S7

KPMG LLP
St. Andrew's Square II
800-730 View Street
Victoria, BC V8W 3Y7

August 26, 2021

Ladies and Gentlemen:

We are writing at your request to confirm our understanding that your audit was for the purpose of expressing an opinion on the consolidated financial statements (hereinafter referred to as "financial statements") of School District No. 63 Business Company and its wholly-owned subsidiaries, Saanich International Student Recruiting Services Inc. and Saanich International Distributed Learning Services Inc. ("the Entity") as at and for the period ended June 30, 2021.

General:

We confirm that the representations we make in this letter are in accordance with the definitions as set out in [Attachment I](#) to this letter.

We also confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

Responsibilities:

- 1) We have fulfilled our responsibilities, as set out in the terms of the engagement letter dated May 29, 2017, including for:
 - a) the preparation and fair presentation of the financial statements and believe that these financial statements have been prepared and present fairly in accordance with the relevant financial reporting framework.
 - b) providing you with all information of which we are aware that is relevant to the preparation of the financial statements, such as all financial records and documentation and other matters, including:
 - (i) the names of all related parties and information regarding all relationships and transactions with related parties; and
 - (ii) the complete minutes of meetings, or summaries of actions of recent meetings for which minutes have not yet been prepared, of shareholders, board of directors and

committees of the board of directors that may affect the financial statements. All significant actions are included in such summaries.

- c) providing you with unrestricted access to such relevant information.
- d) providing you with complete responses to all enquiries made by you during the engagement.
- e) providing you with additional information that you may request from us for the purpose of the engagement.
- f) providing you with unrestricted access to persons within the Entity from whom you determined it necessary to obtain audit evidence.
- g) such internal control as we determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. We also acknowledge and understand that we are responsible for the design, implementation and maintenance of internal control to prevent and detect fraud.
- h) ensuring that all transactions have been recorded in the accounting records and are reflected in the financial statements.
- i) ensuring that internal auditors providing direct assistance to you, if any, were instructed to follow your instructions and that management, and others within the entity, did not intervene in the work the internal auditors performed for you.

Internal control over financial reporting:

- 2) We have communicated to you all deficiencies in the design and implementation or maintenance of internal control over financial reporting of which we are aware.

Fraud & non-compliance with laws and regulations:

- 3) We have disclosed to you:
 - a) the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
 - b) all information in relation to fraud or suspected fraud that we are aware of that involves:
 - management;
 - employees who have significant roles in internal control over financial reporting; or
 - otherswhere such fraud or suspected fraud could have a material effect on the financial statements.
 - c) all information in relation to allegations of fraud, or suspected fraud, affecting the financial statements, communicated by employees, former employees, analysts, regulators, or others.
 - d) all known instances of non-compliance or suspected non-compliance with laws and regulations, including all aspects of contractual agreements, whose effects should be considered when preparing financial statements.
 - e) all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.

Subsequent events:

- 4) All events subsequent to the date of the financial statements and for which the relevant financial reporting framework requires adjustment or disclosure in the financial statements have been adjusted or disclosed.

Related parties:

- 5) We have disclosed to you the identity of the Entity's related parties.
- 6) We have disclosed to you all the related party relationships and transactions/balances of which we are aware.
- 7) All related party relationships and transactions/balances have been appropriately accounted for and disclosed in accordance with the relevant financial reporting framework.

Estimates:

- 8) The methods, the data and the significant assumptions used in making accounting estimates, and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.

Going concern:

- 9) We have provided you with all information relevant to the use of the going concern assumption in the financial statements.
- 10) We have provided you with all relevant information regarding all of the key risk factors, assumptions and uncertainties of which we are aware that are relevant to the Entity's ability to continue as a going concern
- 11) Material uncertainties related to events and conditions that may cast significant doubt on the Entity's ability to continue as a going concern are fully disclosed in the financial statements.

Misstatements:

- 12) We approve the corrected misstatements identified by you during the audit described in [Attachment II](#).

Non-SEC registrants or non-reporting issuers:

- 13) We confirm that the Entity is not a Canadian reporting issuer (as defined under any applicable Canadian securities act) and is not a United States Securities and Exchange Commission ("SEC") Issuer (as defined by the Sarbanes-Oxley Act of 2002). We also confirm that the financial statements of the Entity will not be included in the consolidated financial statements of a Canadian reporting issuer audited by KPMG or an SEC Issuer audited by any member of the KPMG organization.
- 14) We also confirm that the financial statements of the Entity will not be included in the group financial statements of a Canadian reporting issuer audited by KPMG or an SEC Issuer audited by any member of the KPMG organization.

Yours very truly,

Mark Fraser, Chief Executive Officer

School District No. 63 Business Company

Saanich International Student Recruiting Services Inc.

Saanich International Distributed Learning Services Inc.

Attachment I – Definitions

Materiality

Certain representations in this letter are described as being limited to matters that are material. Misstatements, including omissions, are considered to be material if they, individually or in the aggregate, could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements. Judgments about materiality are made in light of surrounding circumstances, and are affected by the size or nature of a misstatement, or a combination of both.

Fraud & error

Fraudulent financial reporting involves intentional misstatements including omissions of amounts or disclosures in financial statements to deceive financial statement users.

Misappropriation of assets involves the theft of an entity's assets. It is often accompanied by false or misleading records or documents in order to conceal the fact that the assets are missing or have been pledged without proper authorization.

An error is an unintentional misstatement in financial statements, including the omission of an amount or a disclosure.

Attachment II – Summary of Audit Misstatements Schedule(s)

Corrected misstatements

We noted certain misstatements that management has corrected in the draft financial statements as follows:

| | Description | Account | \$ Increase (decrease) |
|---|---|--|-----------------------------------|
| 1 | To record interest payable on loan to SD63 | Interest payable Interest expense | (5,640) 5,640 |
| 2 | To clear prior period prepaid insurance costs | Prepaid expenses General and administrative | (3,310) 3,310 |
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| 6 | To defer revenue recognized for six-week summer language program due to commence on July 5 th , 2021 | Course fees and registration Deferred Revenue | 2,000 (2,000) |
| 7 | To correct accounting expense and accrual balance to current year | Accounts payable and accrued liabilities General and administrative | 3,900 (3,900) |

Certain recommendations to presentation and disclosure were recommended and accepted.

Uncorrected misstatements

No uncorrected misstatements were identified.

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SD63 Response to Traffic Study Recommendation - provided to North Saanich, June 2021

| 5.1 Lack of a crosswalk at Haro Park Terrace (Pages 33-34) | | | |
|---|--|---|--|
| Option | Description (green highlighted means WATT recommendation) | WATT Recommendation | SD63 Response |
| Option 1A | Relocate the Pender Park Drive crosswalk to the west leg of Forest Park Dr / Haro Park Terrace (including flashers and zebra markings). And add curb extension as shown in figure 10. | Option 1A is the preferred option to deal with the concern about the lack of pedestrian crossing as it avoids having children cross in a high-volume area as parents enter and exit the school parking lot. | The school district agrees with the recommendation. |
| Option 1B | Relocate the Pender Park Drive crosswalk to the east leg of Forest Park Dr / Haro Park Terrace (including flashers and zebra markings). And add curb extension as shown in figure 10. | | |
| 5.2 On-Street Parking (Pages 35 - 37) | | | |
| Option | Description | WATT Recommendation | SD63 Response |
| Option 2A | Add unrestricted parking on the south side of Forest Park Drive west of Haro Park Terrace. This measure would add 5 to 6 parking spaces. | Options 2A, 2B, 2C and 2E are recommended to be implemented together. | The school district recommends that the proposed pick-up/drop-off parking in the option 2C area be swapped with the North-west 2E area spaces to effectively consolidate the pick-up/drop-off spaces on the north side of the road. This will allow students to enter the school grounds without crossing the road. With this change, the school district agrees with the remaining recommendations. |
| Option 2B | Convert the existing unrestricted parking on the north side of Forest Park Dr east of the school access to short term 5 minute passenger parking during school pick-up and drop-off (8am to 9am and 2:30 to 3:30pm). | | |
| Option 2C | Convert the existing 15 minute parking on the south side of Forest Park Dr east of the school access to 5 minute passenger parking during school pick-up and drop-off (8am to 9am and 2:30 to 3:30pm) | | |
| Option 2D | Convert existing unrestricted parking on the north side of Forest Park Dr west of the school access to 5 minute passenger parking during school pick-up and drop-off (8am to 9am and 2:30 to 3:30pm) | | |
| Option 2E | Install additional formal on-street parking on Forest Park Drive east of the Panorama Recreation Center crosswalk (unrestricted on north side; 2-hr time restriction on south side) | | |
| Option 2F | Construct an off-street surface parking lot in Mateo's Park (the triangular field in between the school field and East Saanich Road) | | |
| 5.3 School Parking Lot Loop/Bus Loading Area (Pages 38 - 40) | | | |
| Option | Description | WATT Recommendation | SD63 Response |
| Option 3A | Relocate the bus loading area currently in parking lot loop to the north side of Forest Park Dr east of the school access and convert existing bus loading area to student pick-up / drop off area | The preferred option is Option 3C. | The school district agrees with the recommendation. |
| Option 3B | Relocate the bus loading area currently in parking lot loop to the north side of Forest Park Dr east of the school access and convert existing bus loading area to additional staff parking | | |
| Option 3C | Retain bus loading zone on outside of parking lot loop. Discourage parent parking in bus loading area through improved markings, signage, and on-street parking options. | | |
| 5.4 Traffic Calming / Additional Measures (Pages 41 - 42) | | | |
| Option | Description | WATT Recommendation | SD63 Response |
| Option 4A | Remove the excess / conflicting signage along Forest Park Drive including playground sign and extra school zone. | Options 4A, 4B, and 4D are proposed to be implemented. | The school district agrees with the recommendations. |
| Option 4B | Install curb extension including trees / vegetation at intervals along Forest Park Drive | | |
| Option 4C | Install a mountable traffic circle at Forest Park Drive / Haro Park Terrace intersection | | |
| Option 4D | Install a pedestrian refuge island in the school access driveway | | |
| Other WATT Recommendations (Page 54) | | | |
| Option | Description | WATT Recommendation | SD63 Response |

| | | | |
|---|---|----------------------|--|
| | School to work towards implementing the 2018 School Travel Plan that was prepared for KELSEY to increase education / awareness around transportation options to arrive at school. | Recommendation 8.1.5 | Continual communication through news letters and PAC meetings. The school district agrees that this focus needs to continue. |
| Other recommendations from SD63? | | | |
| | Other recommendations from SD63 | | The school district will review the configuration of the parking lot and consider if opportunities exist to expand parking. |



KELSET SCHOOL AND FOREST PARK DRIVE

Traffic Safety Study

FINAL DRAFT

Prepared For: District of North Saanich

Date: June 11, 2021

Our File No: 2932.B01



PROJECT TEAM

WATT Consulting Group

Nadine King, P.Eng, PTOE
Project Manager

Tanner Vollema, EIT
Transportation Engineer-in-Training

District of North Saanich

Don Penney
Project Manager

Tim Shah, RPP, MCIP
Parking & Engagement Lead

Ben Martin, P.Eng
Director of Infrastructure Services

ACKNOWLEDGEMENTS

The Project Team would like to express their gratitude to the parents of KELSET Elementary School who took the time to respond to two online surveys that were part of the study process. Our thanks also go to the KELSET Elementary School staff and administration for their ongoing support throughout the study.

Lastly, we also wanted to thank other groups / organizations who provided the Project Team with valuable insights about the traffic, safety, and parking challenges surrounding the school. This includes School District 63, the KELSET Elementary School Parent Advisory Committee, Panorama Recreation Centre, and the Dean Park Estates Community Association.



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1.0 INTRODUCTION

Traffic safety has been a concern around KELSET Elementary School since it first opened in 2008. Over the years, there have been several concerns expressed by both the school community and local residents about traffic safety and parking challenges in the vicinity of KELSET Elementary School. In the spring of 2020, School District 63 sent a letter to the District of North Saanich Council requesting safety improvements and/or traffic calming in front of the school on Forest Park Drive. More recently, Council received a resident petition from residents on Haro Park Terrace requesting traffic calming.

Based on these historic and current concerns, the District retained WATT Consulting Group to undertake the first comprehensive study to quantify and substantiate the traffic safety and parking challenges in the vicinity of KELSET Elementary School. The objectives of this study are to:

- Address safety concerns on Forest Park Drive along the KELSET school frontage, particularly the operation of the intersection of Forest Park Drive, Haro Park Terrace, and the school driveway.
- Consult with residents and the school to obtain feedback on the perception of the key issues and concerns around traffic safety at the school.
- Consult with key stakeholders in the area to obtain feedback on the perception of the key issues and concerns around traffic safety at the school.
- Present options for operational or engineering solutions to issues that are identified.

See **Figure 1** for the study area location.



Figure 1. Study Area

2.0 COMMUNITY ENGAGEMENT – PHASE 1

2.1 OVERVIEW

The KELSET Elementary School community along with residents of the Dean Park neighbourhood were invited to share their thoughts and feedback on current concerns, challenges, and opportunities surrounding traffic safety around the KELSET School. The key objectives of the Phase 1 engagement were as follows:

1. Confirm the current users' traffic safety issues in the vicinity of KELSET Elementary School.
2. Better understand the specific parking challenges in the vicinity of KELSET Elementary School.
3. Understand the preferences and desires around infrastructure and operational improvements that could be considered to increase safety in the area and address parking challenges.

The Phase 1 engagement involved an online questionnaire and an online mapping activity on the District's Connect North Saanich website that was available from December 2 to December 18, 2020, and targeted outreach and interviews with key stakeholders.

Virtual interviews were conducted via Microsoft Teams in January 2021 with the following six stakeholders:

- Dean Park Estates Community Association
- KELSET Elementary School Administration
- KELSET Elementary School Parent Advisory Council
- Panorama Recreation Center
- School District 63 (Administration)
- School District 63 (Transportation)

2.1.1 ONLINE SURVEY

A summary of the online survey results is provided below. For a more detailed summary, please see **Appendix A**.

Profile of Respondents

A total of 140 responses were submitted to the online survey. Most respondents identified as “Parent / Guardian of child(ren) who attends KELSET Elementary School” (70%), followed by “Local Resident” (16%), and the remaining as “Other” (13%). Most of the respondents who selected “other” included those who identified as both a resident and parent/guardian along with school employees.

Respondents who have children attending KELSET Elementary School were asked to indicate how far away they live from the school. Only 14% live within 500m; 41% are within 500-1,599m, 40% are within 1,600-3,000m, and 40% live 3,000m+.

Travel Mode Share

Respondents who have children attending KELSET Elementary School were asked to indicate how their child(ren) travel to/from school prior to the COVID-19 pandemic and during the pandemic. They were also asked how they think their child(ren) will most commonly travel to and from school following the COVID-19 pandemic when regular classes and work schedules for parents return to normal. **Figures 2 and 3** presents the travel mode share for all three time periods. The graphs indicate three key findings:

- Travel to school by car has increased during the pandemic compared to the pre-COVID-19 period whereas children taking the school bus has decreased during this time.
- Those who walk/scooter/skate to school is relatively consistent pre, during, and expected post-pandemic.
- Driving children to/from school during the pandemic is anticipated to decline following pandemic where mode share was reported as 56% to school (from 65%) and 44% from school (from 51%)

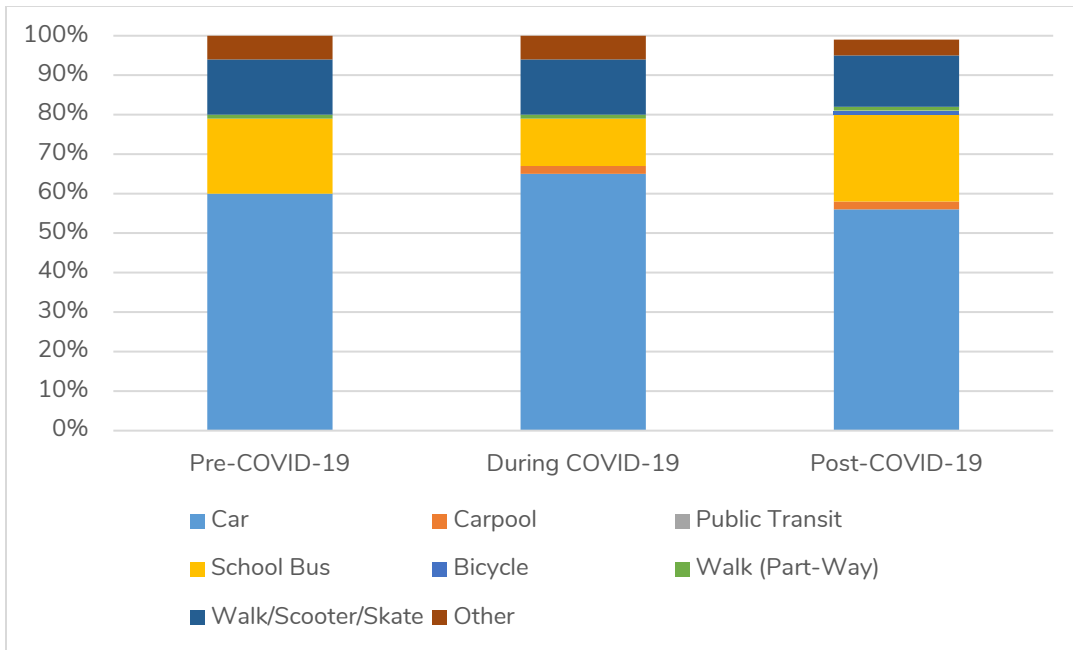


Figure 2. Travel Model Share To School

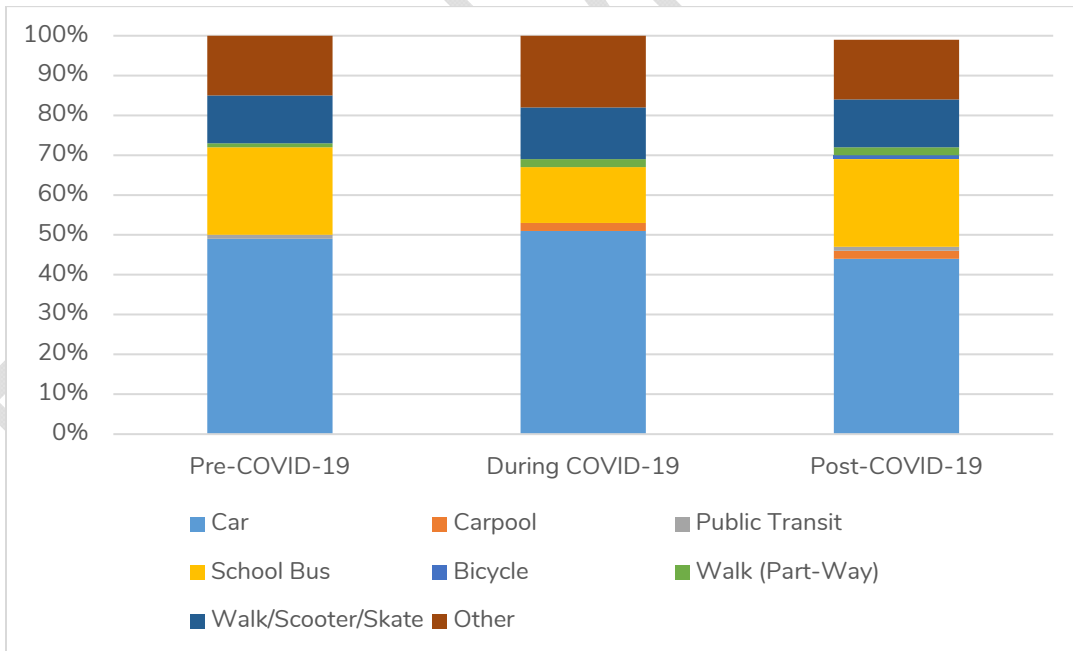


Figure 3. Travel Model Share From School

Reasons Children are Driven to School

Respondents who have children attending KELSET Elementary School were asked to indicate the main reasons why they drive their child(ren) to/from school. The top reasons are as follows:

1. Distance to school (27%)
2. Convenience / Time Pressure (19%)
3. En route to Work (16%)
4. Concern about Traffic Safety (13%)

Overcoming Barriers to Children Using Active Transportation

There were two survey questions that asked parents/guardians about the conditions that would make them feel comfortable to allow their child(ren) to walk and/or bike to/from school. **Figures 4 and 5** illustrate the results. Safer cycling routes and reduced traffic danger were the top factors for cycling whereas shorter distances and children being older were the top for walking.

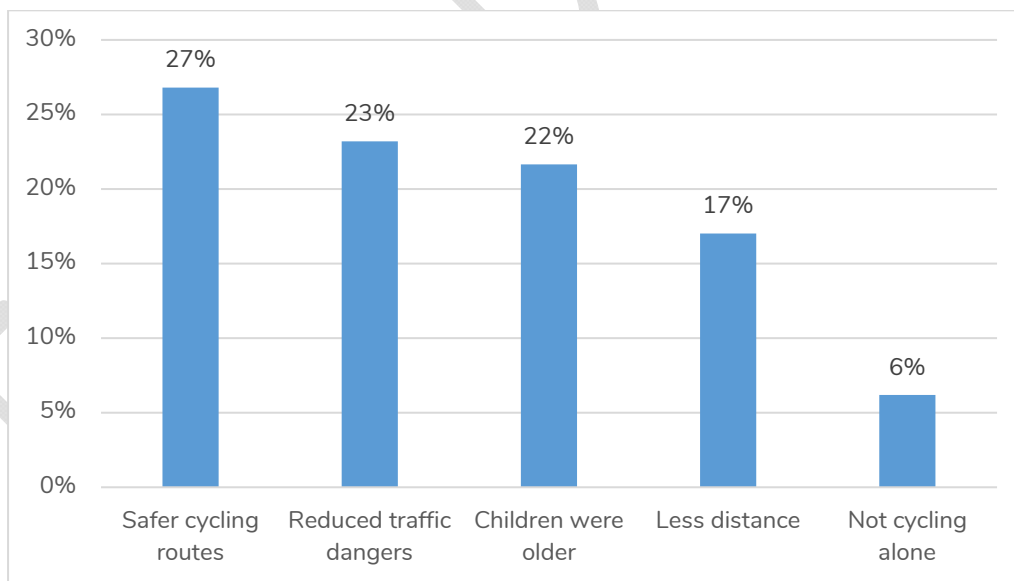


Figure 4. Conditions to Support Cycling to/from School

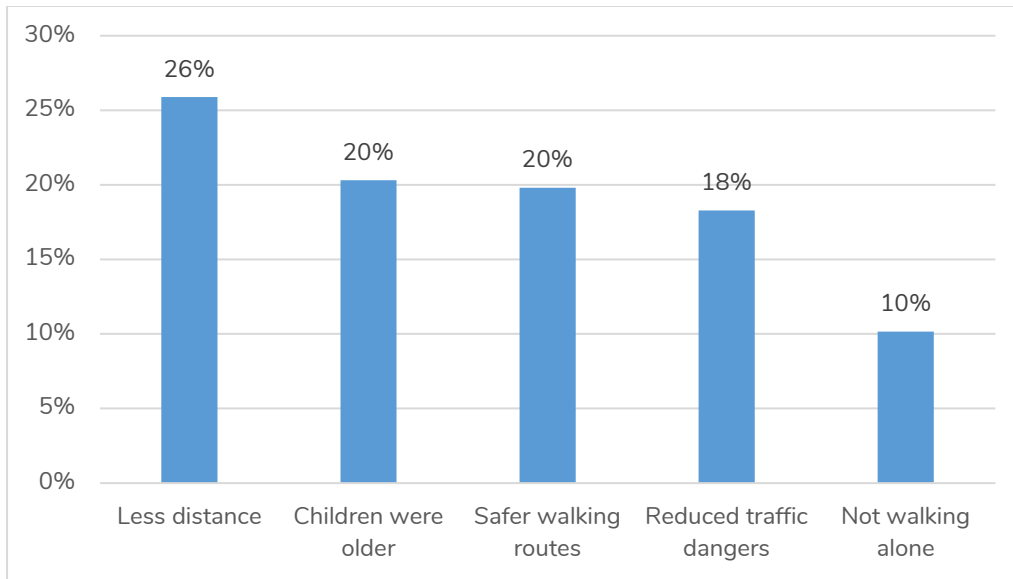


Figure 5. Conditions to Support Walking to/from School

Greatest Concerns

Respondents were asked, “What are your greatest concerns around traffic and safety issues in the vicinity of KELSET Elementary School?” Results are presented in **Table 1** below by user group. Overall, the top concern for both parents/guardians and local residents is “there is too much vehicle traffic congestion on Forest Park Drive during school drop-off and pick-up times”. Similarly, both groups are concerned about vehicles travelling too fast on Forest Park Drive.

TABLE 1. GREATEST CONCERNS AROUND TRAFFIC AND SAFETY ISSUES

| Concerns Around Traffic / Safety | User Group | |
|---|----------------|-------------------|
| | Local Resident | Parent / Guardian |
| There is too much vehicle traffic congestion on Forest Park Drive during school drop-off and pick-up times | 74% | 99% |
| Difficulty turning in/out of side streets during school drop-off and pick-time times (e.g. Haro Park Terrace) | 0% | 19% |
| Vehicles driving too fast on Forest Park Drive | 47% | 42% |
| Vehicles driving too fast on Haro Park Terrace | 26% | 9% |
| You do not feel comfortable cycling on Forest Park Drive due to vehicle traffic | 16% | 22% |
| You do not feel comfortable walking / crossing Forest Park Drive due to vehicle traffic | 16% | 20% |
| Other | 37% | 20% |

Top Improvements

Respondents were asked, “What Improvements would you like to see regarding traffic safety around KELSET Elementary School with 1 being the most important and 4 being the least important”. There were four options to choose from, as follows:

- A crosswalk at the Haro Park Terrace / Forest Park Drive intersection
- Changes in traffic control (e.g., signal, roundabout, stop sign) at the Haro Park Terrace / Forest Park Drive intersection
- Traffic calming on Forest Park Drive to support compliance with 30 km/h speed limit
- Changes to parking restrictions to limit the amount of time for drop-off / pick-up

The results are presented in **Table 2**. The data show that the most important improvement for local residents is traffic calming on Forest Park Drive whereas for parents/guardians, the top desired improvement is a crosswalk at the Haro Park Terrace and Forest Park Drive intersection. Changes to parking restrictions were the least important improvement options for both groups.

TABLE 2. SUPPORT FOR IMPROVEMENT OPTIONS BY USER GROUP

| User Group | Improvement Options (1 = most important, 4 = least important) | | | |
|-------------------|---|---|--------------------------------------|---------------------------------|
| | Crosswalk at Haro Park Terrace / Forest Park Drive | Changes in Traffic Control at Haro Park Drive/Forest Park Drive | Traffic Calming on Forest Park Drive | Changes to Parking Restrictions |
| Local Resident | 2.50 | 2.68 | 2.0 | 2.79 |
| Parent / Guardian | 2.20 | 2.25 | 2.49 | 3.11 |

2.1.2 MAPPING EXERCISE

The District's Connect North Saanich website also included a mapping activity called "Map It! – Areas of Concern". Website participants were also to place pins at locations in the study area where they wanted to identify a safety concern, which included either a pedestrian, cycling, or vehicle specific issue. A total of 29 pins were placed on the map. The common feedback received was mostly focused on pedestrian and vehicle safety. The key feedback is summarized as follows:

- Desire for a crosswalk at the Haro Park Terrace / Forest Park Drive intersection
- Desire for a roundabout at the Haro Park Terrace / Forest Park Drive intersection to make it easier for vehicles to turnaround and avoid having to drive into the school parking lot
- Desire for an additional school parking lot in the field by East Saanich Road to help facility drop-off and pick-up
- Vehicles are travelling too fast on Forest Park Drive and Haro Park Terrace. Desire for traffic calming improvements such as speed humps to help mitigate this problem

Excerpts of comments placed at the Forest Park Drive / Haro Park Terrace Intersection

"Vehicle roundabout would be good here so that you can turn around."

"There needs to be a safer solution for pedestrians here. A crosswalk on the west side would allow cars exiting the parking lot to only have to watch out for pedestrians on one side. How is there no crosswalk outside the main entrance of a school? A roundabout would also be helpful to slow traffic as well."

"When people park their vehicles on Haro Park Terrace, they jaywalk across Forest Park Drive to get to KELSET. This is very dangerous for these pedestrians because both Forest and Haro have serious problems with speeding vehicles."

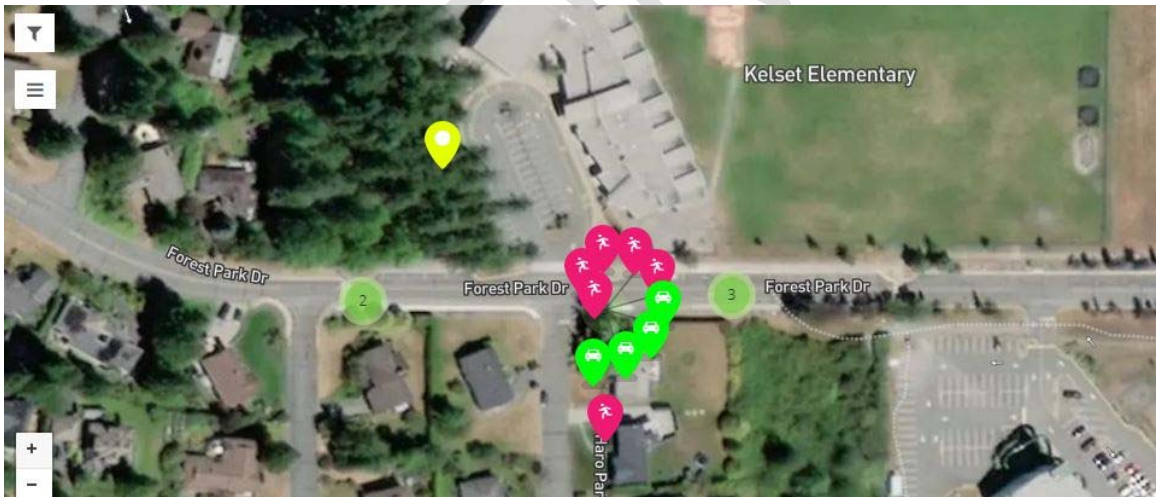


Figure 6. Excerpts from Map It! – Areas of Concern Tool

2.1.3 STAKEHOLDER INTERVIEWS

The key stakeholders (identified in Section 2.1), were asked to respond to the following two questions:

1. What are your greatest concerns around traffic and safety issues in the vicinity of KELSET Elementary School?
2. What improvements would you like to see regarding traffic safety around the KELSET Elementary School?

The major themes pertaining to traffic and safety issues are summarized as follows:

- **Lack of dedicated vehicle drop-off/pick-up zone:** the existing loop in the school parking lots is utilized by both school buses and parents for drop-off and pick-up. Interviewees reported that this has created significant conflict between these users as some parents temporarily park in the school bus zone, which makes it more challenging for the bus to pull over.
- **Parking in the Panorama Recreation Center parking lot:** while related to the theme above, parents using the northern parking lot of the Panorama Recreation Center for drop-off/pick-up was flagged as an issue. This has historically resulted in conflicts as it has resulted in less available parking for PRC patrons.
- **Lack of a safe crossing at Haro Park Terrace:** interviewees commented on how the lack of a crosswalk at Haro Park Terrace and Forest Park Drive results in children jaywalking on a regular basis. It was stressed that this is a problem and growing concern as some vehicles have been observed to speed along Forest Park Drive during school drop-off and pick-up times, which poses risks to children making the crossing at this location.
- **Speeding on Forest Park Drive:** Several of the interviewees reported that speeding on Forest Park Drive during school drop-off and pick-up is an ongoing concern.

While several concerns were raised by the interviewees, potential improvements were also identified. The major themes included the following:

- **Drop-off/Pick-up Zone at Mateo’s Park:** several interviewees indicated that the District of North Saanich and School District 63 could explore a parking lot at Mateo’s Park (the triangular field in between the school field and East Saanich Road) as a dedicated drop-off/pick-up parking lot. This would help reduce congestion on Forest Park Drive and alleviate the need for parents utilize the school loop for drop-off/pick-up.
- **Exclusive School Bus Parking Zone in School Loop:** to address conflicts between the school bus and parent vehicles, some interviewees expressed a desire to prohibit parents from using the school loop for drop-off and pick-up. The loop would only be utilized for school staff and school buses. This would also minimize children from running across the school parking lot/loop.
- **Crosswalk at Haro Park Terrace:** similar to the feedback received in the online survey and mapping exercise, some interviewees expressed a desire to see a crosswalk at the Haro Park Terrace / Forest Park Road intersection to enhance pedestrian safety for children who are dropped off on Forest Park Road.
- **Re-thinking On-street Parking Restrictions:** several interviewees explained how some parents are taking advantage of the on-street parking by parking for longer than the typical 15-minute time window required for drop-off and pick-up. Some interviewees provided detailed feedback about the need to designate the on-street stalls on Forest Park Drive closest to the school as “kiss-and-ride” or “passenger loading” parking. These stalls would be intended for parents who only require a few minutes for drop-off and pick-up. The stalls located farther away from the school on Forest Park Drive closer to East Saanich Road could be designated as 15-minute parking, which would give parents enough time to walk their child(ren) to and from the entrance of the school.
- **Traffic Calming:** to address speeding concerns, some interviewees indicated that speed humps and speed readers should be considered. The ŁÁU, WELNEW Tribal School in Central Saanich was pointed to as a successful example where speed

readers and flashers are in place to help motorists comply with the 30 km/h speed limit.

- **Roundabout at Haro Park Terrace:** while only mentioned by a couple of interviewees, there is a desire for a roundabout at the Haro Park Terrace / Forest Park Drive intersection to improve traffic flow and make it easier for parents to turn around.

2.2 SUMMARY OF KEY FINDINGS

The top findings from the engagement are summarized below:

- **Most Children are Driven to/from School** | Before and during the COVID-19 pandemic, most children are driven to/from school. Travel to school by car has increased during the pandemic compared to the pre-COVID-19 period whereas children taking the school bus has decreased during this time. Driving children to/from school during the pandemic is anticipated to decline following pandemic where mode share was reported as 56% to school (from 65%) and 44% from school (from 51%)
- **Greatest concerns around traffic safety** | For both local residents and parents / guardians, too much vehicle traffic congestion on Forest Park Drive during school drop-off and pick-up times is the greatest concern around traffic safety.
- **Crosswalk at Haro Park Terrace:** a crosswalk at Haro Park Terrace was reported as the most desired improvement among parents / guardians in the online survey to address the issue of children jaywalking on a regular basis. The stakeholder interviewees also expressed a desire to see a crosswalk at this location to enhance pedestrian safety for children who are dropped off on Forest Park Road.
- **Traffic calming:** the need for traffic calming was reported as the most desired improvement among local residents in the online survey. The stakeholder interviewees also indicated that they have observed speeding on Forest Park Drive during school drop-off and pick-up. Traffic calming measures like speed humps and speed readers were identified as potential solutions.
- **Rethinking parking:** there is broad consensus that the existing parking arrangement is not working well. The existing loop in the school parking lot / loop

is utilized by both school buses and parents for drop-off and pick-up. Interviewees reported that this has created significant conflict between these users as some parents temporarily park in the school bus zone, which makes it more challenging for the bus to pull over. There is a need to have designated areas for pick-up and drop-off to address the parking challenges.

FINAL DRAFT

3.0 DATA COLLECTION

3.1 TRAFFIC CONDITIONS

Automated traffic counters were installed, WATT, between December 1st to December 8th, 2020 to understand the traffic volumes and vehicles speed on Forest Park Drive and Haro Park Terrace in the vicinity of the KELSET school. The counters were installed at the following three (3) locations:

- Forest Park Drive west of the school access;
- Forest Park Drive east of the Panorama Recreation Center access; and
- Haro Park Terrace south of Forest Park Drive.

The counter locations are shown on **Figure 7** below. The full count summaries are located in **Appendix B**.



Figure 7. Automated Counter Locations

3.1.1 TRAFFIC SPEEDS

The posted speed limit is 30 km/h on Forest Park Drive and 40 km/h on Haro Park Terrace within the study area. In addition to the 30 km/h regulatory signage, Forest Park Drive is also signed as a school zone and as a playground zone. Each of these three signs has a 30km/h limit; however, the times they are applicable differ and could cause confusion. There are also '30 km/h' stenciled paint markings on the road surface. In order to understand the traffic speed characteristics within the study area, the speed data was examined separately for the AM school drop off, PM school pick-up, from 8am to 3:30pm, and non-school hours (3:30pm to 8am). The measured 85th percentile speeds are summarized in **Table 3**.

TABLE 3. 85TH PERCENTILE SPEED SUMMARY

| Counter Location | Direction | AM School (8:00-9:00AM) | PM School (2:30-3:30PM) | School Hours (8:00AM- 3:30PM) | Weekday (Non- School) |
|---|-----------|----------------------------|----------------------------|-------------------------------------|-----------------------------|
| Forest Park Dr (west of KELSET access) | EB | 33 km/h | 33 km/h | 36 km/h | 40 km/h |
| | WB | 34 km/h | 34 km/h | 37 km/h | 41 km/h |
| Forest Park Dr (east of Panorama Rec Center access) | EB | 35 km/h | 34 km/h | 37 km/h | 40 km/h |
| | WB | 30 km/h | 29 km/h | 34 km/h | 38 km/h |
| Haro Park Terrace | NB | 20 km/h | 20 km/h | 21 km/h | 21 km/h |
| | SB | 24 km/h | 24 km/h | 25 km/h | 27 km/h |

AM / PM School Hours

During the school pick up and drop off periods (1 hour each), traffic on Forest Park Drive west of the KELSET school driveway has an 85th percentile speed of 33 km/h. A similar 85th percentile speed of 32 km/h was observed east of the rec center driveway. The observed speeds were within 3 km/h of the posted speed limit. Therefore, there is not any significant speeding during this period.

On Haro Park Terrace, the 85th percentile speed was 22 km/h during the AM and PM peaks which is well below the posted limit of 40km/h.

School Hours

The observed speeds were slightly higher during school hours than at the drop-off and pickup times as it includes periods where students may not be on the roadway, with the 85th percentile speeds 4-7 km/h higher than the posted speed limit. These speeds are less than 10km/h above the posted speed limit.

Weekday (Non-Peak)

During the non-school period, the 85th percentile speeds on Forest Park Road at the west and east counters were 40 km/h and 39 km/h respectively, which exceeds the posted speed limit by 10 km/h. The speeds are similar in both the eastbound and westbound directions, indicating that the speed is not a result of the downhill approach from the west.

Overall the speed data does not indicate a significant speed issue on this section of Forest Park Drive.

3.1.2 TRAFFIC VOLUMES

The Average Weekday Daily Traffic (AWDT), AM peak hour, and PM peak hour volumes at each count location are summarized in **Table 4**.

TABLE 4. TRAFFIC VOLUME SUMMARY

| Counter Location | AM Peak (8:00-9:00AM) | PM Peak (2:30-3:30PM) | AWDT |
|--|--------------------------|--------------------------|-------|
| Forest Park Dr (west of KELSET access) | 153 | 167 | 1,394 |
| Forest Park Dr (east of Panorama Rec Center access) | 362 | 355 | 2,719 |
| Haro Park Terrace | 20 | 29 | 180 |

At the Forest Park Drive count location west of the school access, the AWDT was found to be 1,394. This volume is 17% less than the 2009 volume (1681) observed at the same location during a previous traffic study conducted at the same location in 2009, shortly

after the school was constructed; however, the 2020 peak hour volumes (153 in the AM and 167 in the PM) are 10% higher in the AM peak and 20% higher during the PM peak than the 2009 volumes (138 in the AM and 133 in the PM).

The higher peak hour traffic is consistent with the survey results which indicate more students are being driven to school during the pandemic. It is expected that these volumes will decrease slightly (10-20 vph) post-pandemic. As most of this traffic is related to the school most of this traffic occurs within a short window with the hour and not evenly spread throughout the hour which increases congestion.

3.1.3 HARO PARK TERRACE

The posted speed limit on Haro Park Terrace is 40 km/h. In addition to the automatic counters installed by WATT at the north end of Haro Park Terrace (as shown in Figure 7), the District of North Saanich provided speed and volume data from two counters that were installed from May 14th to May 25th, 2021. One counter was placed at the south end of the road while the other counter was placed in front of 8941 Haro Park Terrace. The data are summarized below in **Table 5**.

TABLE 5. DNS TRAFFIC DATA SUMMARY - HARO PARK TERRACE

| Counter Location | 85 th Percentile Speed | Average Daily Traffic (ADT) |
|--------------------------------|-----------------------------------|-----------------------------|
| 8941 Haro Park Terrace | 38 km/h | 183 |
| South End of Haro Park Terrace | 44 km/h | 114 |

As shown in the WATT traffic counter data, the daily traffic volumes on Haro Park Terrace are very low, at less than 200 vehicles per day. The 85th percentile speeds were within 4 km/h of the posted speed limit of 40 km/h, indicating that no significant speeding is occurring on Haro Park Terrace.

3.2 PARKING

3.2.1 METHODOLOGY

Manual observations of parking occupancy and duration were conducted for the study area during two representative school weekdays.¹ The observation periods on both days included a morning count (8:00 a.m. to 10:00 a.m.) and an afternoon count (2:00 p.m. to 4:30 p.m.), which was intended to capture the peak periods for school drop-off and pick-up along the non-peak times. Observations were conducted in 15-minute increments by recording a snapshot of the number of vehicles parked and/or their license plates in each location during the morning and afternoon survey periods. The following assumptions were used in the data analysis:

- **Average Parking duration:** All observed vehicles were assumed to be parked for a minimum of 15-minutes due to the limitations in the data collection method. By virtue of conducting quarterly hour counts, parking duration that was less than 15 minutes is not represented in the data.
- **Max parking duration:** Vehicles that were observed to park for several hours in the morning and afternoon periods were assumed to have parked in an on-street space for the entire day.

3.2.2 PARKING SUPPLY

The study area consisted of approximately 73 on-street parking spaces where parking is permitted. See **Table 6** for the location of the on-street parking supply. On-street parking is available on Forest Park Drive, Pender Park Drive, and Haro Park Terrace.

¹ The survey dates were: Wednesday, November 26, 2020 and Thursday, November 27, 2020.

TABLE 6. SUMMARY OF ON-STREET PARKING SUPPLY

| Road Segment | | Side | Restriction | Supply |
|-------------------|----------------------------------|------|--------------------|-----------|
| Forest Park Drive | Pender Park Dr – Haro Park Terr | N | Unrestricted | 4 |
| | | S | No Parking Allowed | |
| | Haro Park Terr – East crosswalk | N | Unrestricted | 12 |
| | | S | 15-min drop-off | 9 |
| | East crosswalk – East Saanich Rd | N | Unrestricted | 18 |
| | | S | | 9 |
| Pender Park Drive | Forest Park Dr – Orcas Park | W | Unrestricted | 4 |
| | | E | | 4 |
| Haro Park Terrace | Forest Park Dr – 8927 Haro Park | W | Resident | 7 |
| | | E | Parking Only | 6 |
| Total | | | | 73 |

3.2.3 PARKING UTILIZATION

Parking utilization results are typically discussed in relation to a target occupancy rate (utilization) of 85%. This is a commonly used number in the industry that represents an optimal balance between supply and demand, where parking supply meets demand but is not oversupplied. When parking utilization is greater than 85%, there is a higher likelihood that vehicles will spend more time circling to search for parking (i.e., “cruising for parking”), which can exacerbate traffic congestion and result in driver frustration. However, the 85% target occupancy rate is more suitable in a downtown context or commercial area where multiple users are competing for parking and where there is greater variation in the time limits.

In the context of a school zone, the target occupancy rate of 85% is less applicable. There is no existing literature or best practice around a target occupancy rate for a school zone. However, for the purposes of this report, a 50% target was utilized. This means that for

a street block where there are ten on-street parking spaces, five spaces should be vacant to ensure drivers can reliably find a vacant space during drop-off and pick-up periods.

Parking utilization was recorded for each on-street space in 15-minute increments over a two-day period. Below is a summary of the key findings:

- Overall, the peak parking utilization across the study area was 25% during the morning (8am to 10am) and 23% during the afternoon (2pm to 4:30pm).
- The north side Forest Park Drive (Pender Park Dr to Haro Park Terr) had the highest parking utilization observed with 85% during the morning and 50% during the afternoon periods.
- The north side of Forest Park Drive (Haro Park Terr to East crosswalk) had the second highest utilization with 49% during the morning and afternoon periods.
- The north side of Forest Park Drive (East crosswalk to East Saanich Road) had low utilization with 20% and 24% in the morning and afternoon periods, respectively.
- The north side of Forest Park Drive (East crosswalk to East Saanich Road) had low utilization with 20% and 24% in the morning and afternoon periods, respectively.
- The south side of Forest Park Drive (East crosswalk to East Saanich Road) had even lower utilization with 11% during the morning and afternoon periods.



TABLE 7. SUMMARY OF ON-STREET PEAK PARKING UTILIZATION, MORNING

| Road Segment | | Side | Mean Utilization |
|-------------------|--------------------------------------|------|------------------|
| Forest Park Drive | Pender Park Dr – Haro Park Terr | N | 85% |
| | Haro Park Terr – East crosswalk | N | 49% |
| | | S | 20% |
| | East crosswalk – East Saanich Rd | N | 20% |
| S | | 11% | |
| Pender Park Drive | Forest Park Dr – Orcas Park | W | 20% |
| | | E | 5% |
| Haro Park Terrace | Forest Park Dr – 8927 Haro Park Terr | W | 9% |
| | | E | 2% |
| Average | | | 25% |

TABLE 8. SUMMARY OF ON-STREET PEAK PARKING UTILIZATION, AFTERNOON

| Road Segment | | Side | Mean Utilization |
|-------------------|--------------------------------------|------|------------------|
| Forest Park Drive | Pender Park Dr – Haro Park Terr | N | 50% |
| | Haro Park Terr – East crosswalk | N | 49% |
| | | S | 28% |
| | East crosswalk – East Saanich Rd | N | 24% |
| S | | 11% | |
| Pender Park Drive | Forest Park Dr – Orcas Park | W | 13% |
| | | E | 10% |
| Haro Park Terrace | Forest Park Dr – 8927 Haro Park Terr | W | 17% |
| | | E | 3% |
| Average | | | 23% |

Figures 8 and 9 below illustrate the parking utilization in the morning and afternoon periods in 15-minute increments. The total parking utilization only exceeds the 50% target twice in the morning period (8:30 a.m. and 8:45 a.m.) and twice in the afternoon period (2:30 p.m. and 2:45 p.m.). This was observed to mainly occur on the north side of Forest Park Drive.

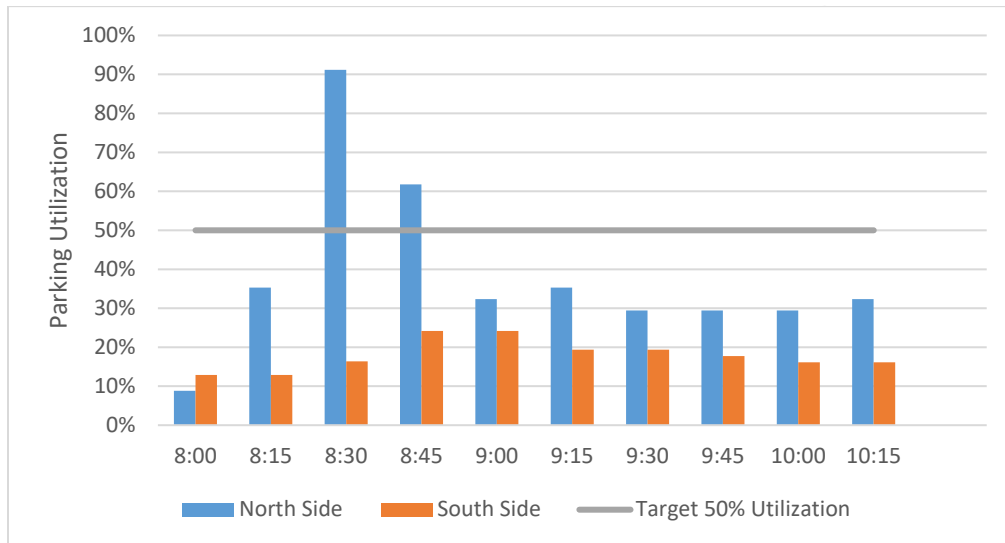


Figure 8. Parking Utilization – Morning Period

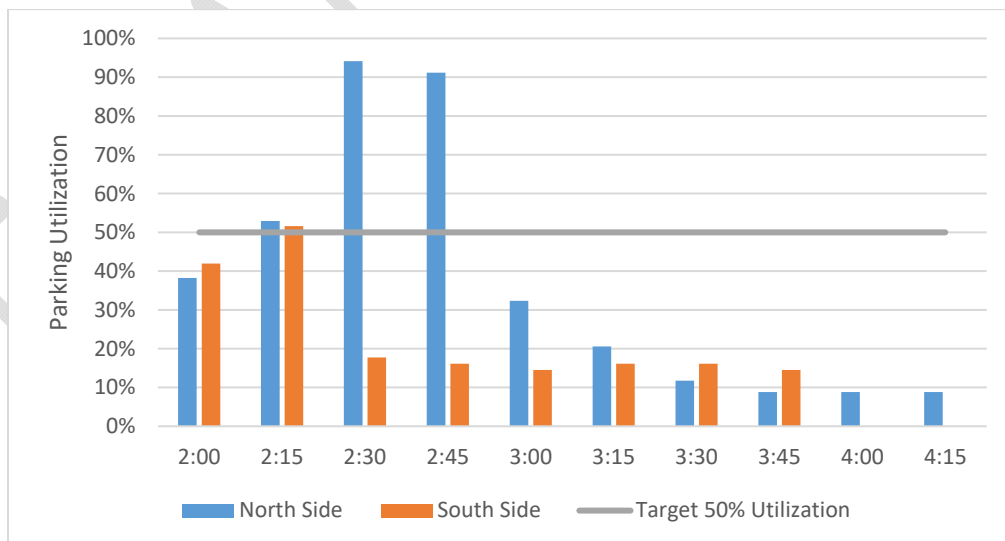


Figure 9. Parking Utilization – Afternoon Period

3.2.4 PARKING DURATION

Parking duration is the duration of time that a vehicle, based on its license plate, was observed to be parked in an on-street block. The parking duration results are discussed in relation to a 15-minute time restriction. Even though only one segment of Forest Park Drive has an explicit 15-minute time restriction, most of the on-street parking surrounding the school are intended for pick-up and drop-off, which is short-term parking.

Parking duration that is closer to the 15-minute limit is considered desirable for pick-up/drop off areas, as it indicates there is sufficient turnover on average to meet the needs of parents who are dropping off and picking up their children. Parking duration that is higher than the time limit is undesirable as it indicates vehicles are parking longer than permitted or desired. This results in lower turnover and reduces the overall productivity of the parking supply. Turnover refers to the total volume of vehicles that occupy a space to the total parking supply for a specified period of time; it is a measure of “productivity” for a parking space.

Average parking duration for all on-street parking supply was 0.8 hours (48 minutes) for the morning period and 0.73 hours (45 minutes) for the afternoon period.² This indicates that some vehicles are parking for much longer than the typical 15-minute time window that is used for pick-up and drop-off.

² Parking duration for the study area is calculated using the arithmetic average.

As shown below, many of the street blocks in the study area had an average duration that exceeded 15-minutes.

- **Forest Park Drive**
 - Pender Park Drive to Haro Park Terrace
 - north side (morning: 1.7 hrs; afternoon: 1.2 hrs).
 - Haro Park Terrace to East Crosswalk
 - north side (morning: 0.81 hrs (49 minutes); afternoon: 1.1 hrs).
 - south side (morning: 0.45 hrs (27 minutes); afternoon: 1.1 hrs).
 - East Crosswalk to East Saanich Road
 - south side (afternoon: 0.41 hrs (25 minutes))
- **Pender Park Drive**
 - Forest Park Drive to Orcas Park –
 - west side (morning: 1.0 hrs)
 - east side (afternoon: 0.5 hrs (30 minutes))
- **Haro Park Terrace**
 - Forest Park Drive to 8927 Haro Park Terrace
 - west side (morning: 1.5 hrs; afternoon: 1.5 hrs).

There were only a few street blocks where vehicles parked for around 15-minutes:

- Haro Park Terrace (east side, Forest Park Drive to 8927 Haro Park Terrace)
- Pender Park Drive (west side (afternoon), Forest Park Drive to Orcas Park)

The parking duration data also provides insight on the maximum amount of time a vehicle was observed parking. As previously stated, vehicles that were observed to park for several hours in the morning and afternoon periods were assumed to have parked in an on-street space for the entire day. Over the two-day count period, a total of 17 vehicles were observed to park for greater than 5 hours. Below is a summary of the street segments where parked vehicles were observed to park for more than 5 hours:

- Forest Park Drive (Pender Park Drive to Haro Park Terrace) – multiple vehicles parked for more than 6 hours with one parked for 7.2 hours

- The north side of Forest Park Drive (Haro Park Terr to East crosswalk) – multiple vehicles parked for more than 6 hours with one parked for 8 hours
- The north side of Forest Park Drive (East crosswalk to East Saanich Road – one vehicle observed to park for 7.7 hours
- The south side of Forest Park Drive (Haro Park Terr to East crosswalk) – one vehicle parked for 6.2 hours
- The west side of Haro Park Terrace (Forest Park Dr – 8927 Haro Park Terr) – one vehicle parked for 7.5 hours

The parking duration data indicate that some vehicles are parking for several hours over the course of the day. This could include staff working at KELSET Elementary School and/or employees working at Panorama Recreation Center.

3.3 SITE OBSERVATIONS

A site visit was conducted during the AM and PM peak hours on Wednesday, November 11, 2020, in order to observe the traffic and parking patterns and behaviours. During the site visit, the following observations were noted:

AM Peak Hour

- The formal on-street parking spaces and drop-off spaces were full by 8:35 am.
- The majority of vehicles approaching from East Saanich Road and dropping off students used the school parking lot loop or the rec center parking lot to turn around. No u-turns at the school entrance intersection were noted.
- Traffic cones are placed in the center of the crosswalk across the school access. It is assumed this is to prevent u-turns in the driveway entrance and to prevent vehicles from circulating around the parking lot. The cones also allow the crossing guard to more easily stop students halfway across the intersection to allow traffic in / out of the driveway.
- Vehicles were observed using the school bus drop-off area to drop off students.
- One school bus was observed stopping in the westbound travel lane west of the rec center crosswalk to drop off 1-2 students.

- By 8:39 am, traffic was backed up from East Saanich Road to the school access.



Traffic Cones Placed in Center of Access Driveway Crosswalk



Traffic Queuing Back from East Saanich Road

PM Peak Hour

- As in the AM, the majority of student pickup traffic uses the school parking lot or rec center parking lot to turn around.
- Traffic cones are placed in the center of the crosswalk across the school access (same as AM).
- Once formal parking spots were full, drivers parked illegally (adjacent to yellow curb) on south side of Forest Park Drive nearly to East Saanich Road.
- Four (4) U-turns were noted at the Forest Park Drive / Haro Park Terrace / KELSET access intersection. Three occurred between 2:00 and 2:30PM before students

were released; the fourth occurred at 3:20PM, after the rush volumes had subsided.



Parking / Pickup Spaces Full; Illegal Parking Against Yellow Curb

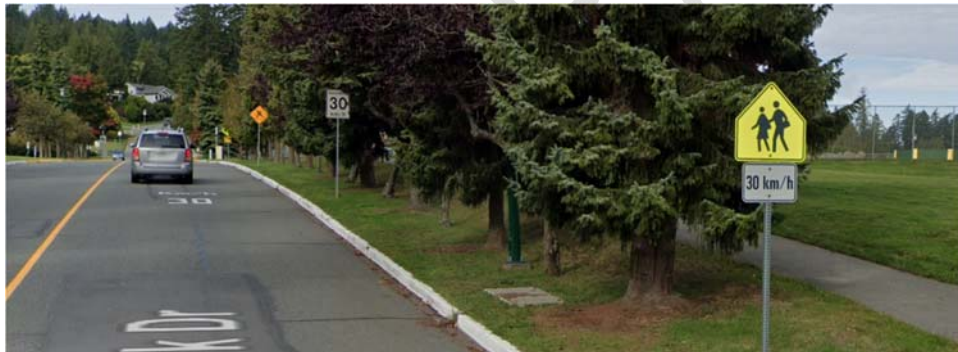


School Bus Picking Up in Westbound Travel Lane

Overall Observations

- When there are no vehicles parked, the travel lanes of Forest Park Drive are visually very wide, which may potentially lead to speeding along the corridor.
- The on-street parking closest to the school is being utilized for full-time parking, presumably by school staff.

- The corridor is oversigned and includes conflicting signage that may confuse drivers or cause drivers to ignore the signage. Examples include:
 - Approaching from the west, there is non-standard ‘crosswalk ahead’ signage 200m before the west crosswalk. Another ‘crosswalk ahead’ warning sign is located 85m prior to the crosswalk.
 - In both directions, the corridor is signed as a 30km/h zone, a school zone, and a playground zone. This may result in driver confusion; as school zones are only in effect from 8am to 5pm on school days, drivers may believe the speed limit is 50 km/h outside of these hours. The same applies to playground zones, which are in effect from dawn to dusk. There is also a second westbound school zone sign that is non-standard (diamond sign instead of pentagon sign).



Speed Limit / School Zone / Playground Zone Signage on Forest Park Dr



Non-standard ‘Crosswalk Ahead’ Signage 200m West of Crosswalk

4.0 PROBLEM CONFIRMATION

Based on the results of the survey, mapping exercise, and stakeholder interviews conducted in the Phase 1 consultation, the potential issues were identified and reviewed during the data collection process. The following outlines the identified problems and confirms if a perceived or actual issue.

4.1 VEHICLE SPEEDS ON FOREST PARK DRIVE AND HARO PARK TERRACE

During the AM and PM peak hours, 85th percentile vehicle speeds on Forest Park Drive were within 5 km/h of the posted speed limit of 30 km/h, indicating that widespread speeding is not occurring during pick-up and drop-off times. The congestion that occurs during drop off and pickup does not allow for vehicles to speed.

During the school day, the observed 85th percentile speeds are 37 km/h, 7 km/h above the posted limit. Outside of school hours, the 85th percentile speeds are 40 km/h. This indicates that minor speeding is occurring during non-pick-up / drop off times. This speeding may be a result of the visually wide lanes that occur when vehicles are not parked on both sides of the road. The road is not designed for 30 km/h, although it is posted as a 30km/h roadway; drivers naturally tend to drive to the design of the road. It is also possible that the redundant and conflicting signage is causing driver confusion.

During all time periods, 85th percentile vehicle speeds on Haro Park Terrace were less than 25 km/h. Speeding issues were not observed on Haro Park Terrace.

4.2 TRAFFIC CONGESTION DURING PICK-UP / DROP-OFF TIMES

During the school pick up and drop off periods traffic was observed backing up between East Saanich Road and the school access in both directions. Queues from the school driveway to the east occur as drivers wait to turn into the school access; this occurred due to congestion in the school parking lot circulation lane. The duration of peak congestion is short, lasting less than 10 minutes twice a day.

4.3 INSUFFICIENT DEDICATED VEHICLE PICK-UP / DROP-OFF SPACE

During site observations and based on the parking data, the formal on-street parking and drop-off zone space on Forest Park Drive quickly filled to capacity during pick up and drop off, resulting in parents dropping students off in no-parking zones on Forest Park Drive and in the school bus loading zones in the school parking lot.

4.4 PARENT PICK-UP / DROP-OFF WITHIN THE BUS AREA

During site observations, multiple vehicles were observed pulling into the bus drop off zone in the school parking lot, preventing buses from loading / unloading in the designated area and causing further congestion issues within the parking loop and on East Saanich Road.

4.5 LACK OF SAFE CROSSING AT HARO PARK TERRACE

Students were observed randomly crossing Forest Park Drive to access the south side of the road. There is no marked crosswalk at Haro Park Terrace; the nearest crosswalks are 70m west at Pender Park Drive and 110m east at the Panorama Recreation Center.



5.0 OPTIONS

Based on the actual problems identified in Section 4 the following options per problem were identified to mitigate the issues.

5.1 LACK OF CROSSWALK AT HARO PARK TERRACE

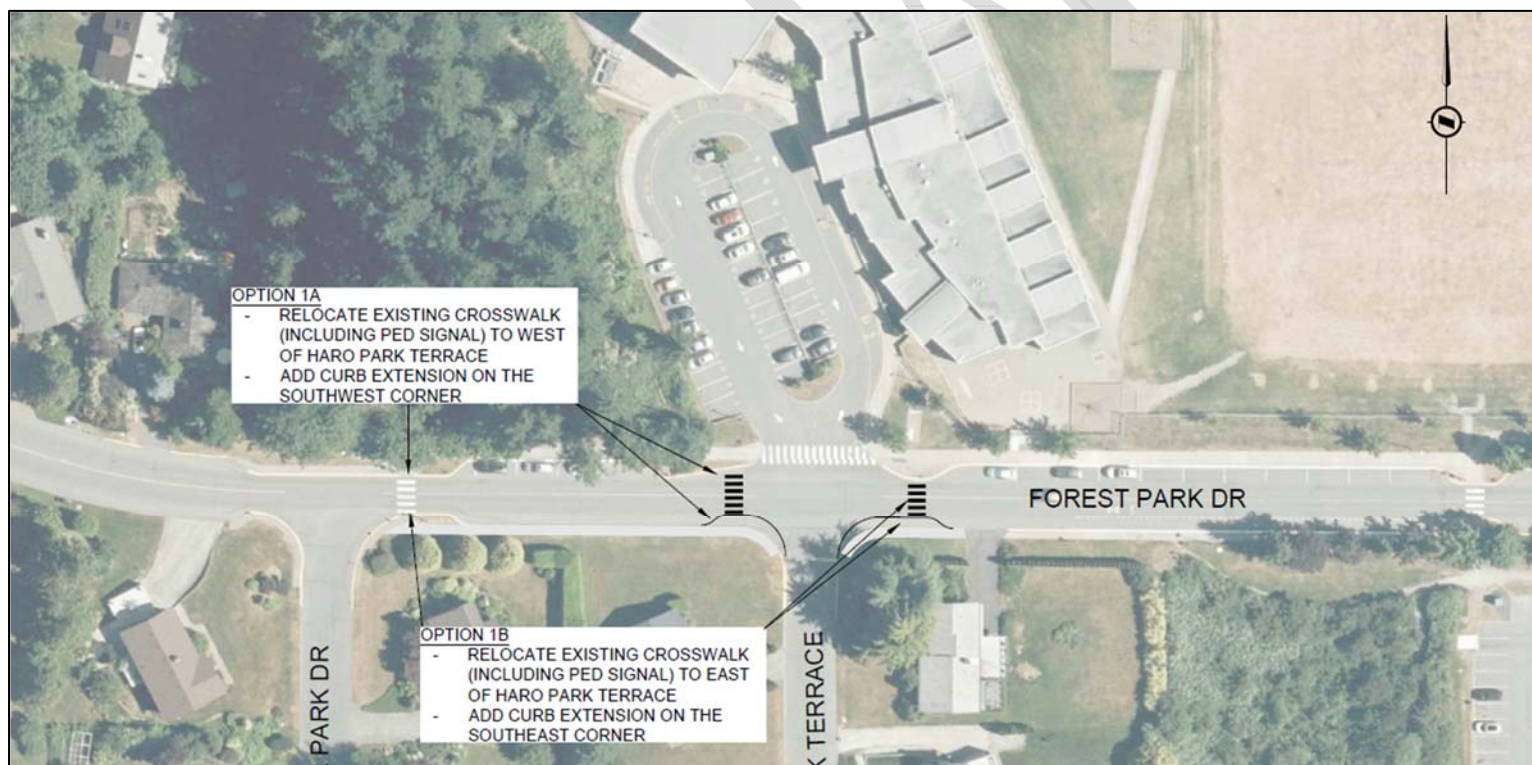


Figure 10: Haro Park Terrace Crosswalk Options



| Option | Description | Benefits | Drawbacks |
|-----------|--|---|---|
| Option 1A | Relocate the Pender Park Drive crosswalk to the west leg of Forest Park Dr / Haro Park Terrace (including flashers and zebra markings) | <ul style="list-style-type: none"> - provides a more direct crossing for students - being located on the west leg reduces the impact on traffic accessing the parking lot from the east - a curb extension would shorten pedestrian crossing distance and visually narrow the road | <ul style="list-style-type: none"> - less direct crossing than an east-leg crossing; most students would need to cross three legs to reach the school (south-west-north) from the south side parking |
| Option 1B | Relocate the Pender Park Drive crosswalk to the east leg of Forest Park Dr / Haro Park Terrace (including flashers and zebra markings) | <ul style="list-style-type: none"> - provides the most direct crossing to encourage students to cross at marked crosswalk; most students would cross only the east leg of the intersection - a curb extension could be added to the southeast corner to shorten pedestrian crossing distance and visually narrow the road | <ul style="list-style-type: none"> - would interfere with the flow of traffic from East Saanich Road into / out of the parking lot, potentially increasing congestion |

Option 1A is the preferred option to deal with the concern about the lack of pedestrian crossing as it avoids having children cross in a high-volume area as parents enter and exit the school parking lot.



5.2 ON-STREET PARKING

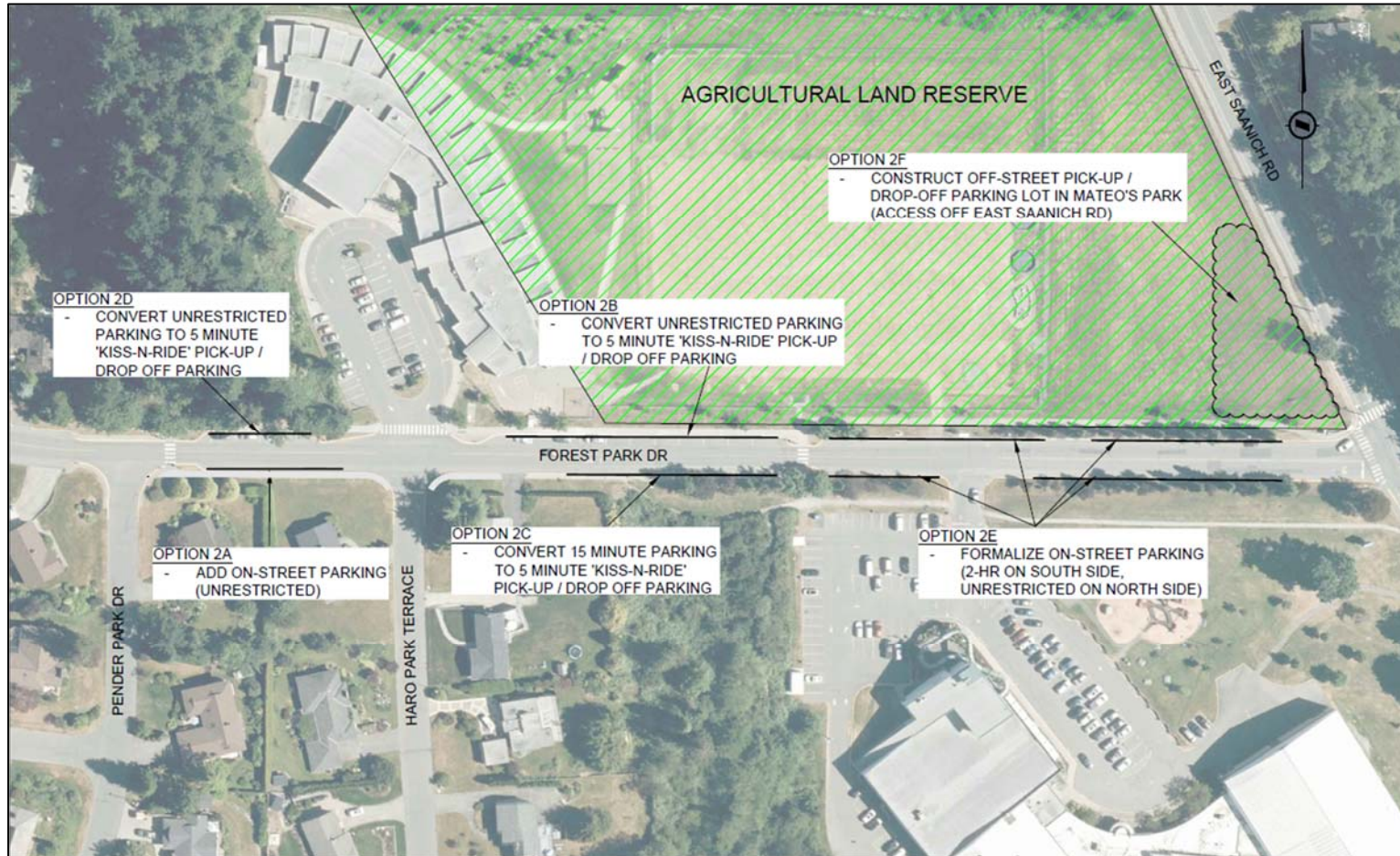


Figure 11: On-Street Parking Options



| Option | Description | Benefits | Drawbacks |
|-----------|--|---|--|
| Option 2A | Add unrestricted parking on the south side of Forest Park Drive west of Haro Park Terrace. This measure would add 5 to 6 parking spaces. | <ul style="list-style-type: none"> - increases the available on-street parking supply that could be used by longer term parkers, freeing up spots east of Haro Park Terrace for pick-up/drop-off - parked vehicles would visually narrow the roadway, encouraging slower speeds | <ul style="list-style-type: none"> - could interfere with the sightline of approaching eastbound traffic towards pedestrians on the southwest corner of Haro Park intersection if no curb extension were installed. |
| Option 2B | Convert the existing unrestricted parking on the north side of Forest Park Dr east of the school access to short term 5 minute passenger parking during school pick-up and drop-off (8am to 9am and 2:30 to 3:30pm). | <ul style="list-style-type: none"> - provides additional short term parking spaces by discouraging all-day parking - allows longer term parking outside of peak hours | <ul style="list-style-type: none"> - vehicles currently parking here for the full day would need to park elsewhere |
| Option 2C | Convert the existing 15 minute parking on the south side of Forest Park Dr east of the school access to 5 minute passenger parking during school pick-up and drop-off (8am to 9am and 2:30 to 3:30pm) | <ul style="list-style-type: none"> - encourages shorter stops for drivers, thereby increasing the availability of pick-up / drop off spots - would be consistent with proposed parking on the north side of Forest Park Drive | <ul style="list-style-type: none"> - would not substantially increase supply - may increase the number of children crossing Forest Park Drive |
| Option 2D | Convert existing unrestricted parking on the north side of | <ul style="list-style-type: none"> - provides four additional short term parking spaces by | <ul style="list-style-type: none"> - vehicles currently parking here for the full |



| Option | Description | Benefits | Drawbacks |
|-----------|---|---|--|
| | Forest Park Dr west of the school access to 5 minute passenger parking during school pick-up and drop-off (8am to 9am and 2:30 to 3:30pm) | discouraging all-day parking - allows longer term parking outside of peak hours | day would need to park elsewhere - could encourage drivers to pick-up / drop off students west of the school parking lot, thereby requiring drivers to turn around at Pender Park Drive |
| Option 2E | Install additional formal on-street parking on Forest Park Drive east of the Panorama Recreation Center crosswalk (unrestricted on north side; 2-hr time restriction on south side) | - formalizes areas already being used for parking - provides additional legal parking on the south side of the road for school and Panorama - parking visually narrows the road, encouraging vehicles to slow down | - parking may be used by rec center patrons or other users, lowering the available supply during pick up and drop off |
| Option 2F | Construct an off-street surface parking lot in Mateo's Park (the triangular field in between the school field and East Saanich Road) | -provides additional parking supply that could be utilized for drop-off / pick-up purposes and school staff -would potentially result in less vehicle traffic on Forest Park Drive as some parents would not need to rely on the school loop or on-street parking for drop-off / pick-up | -Mateo's Park is currently designated as "Agricultural Land Reserve" and would require the area to be removed from the ALR or an exemption provided to allow for parking |

Options 2A, 2B, 2C and 2E are recommended to be implemented together.



5.3 SCHOOL PARKING LOT LOOP / BUS LOADING AREA

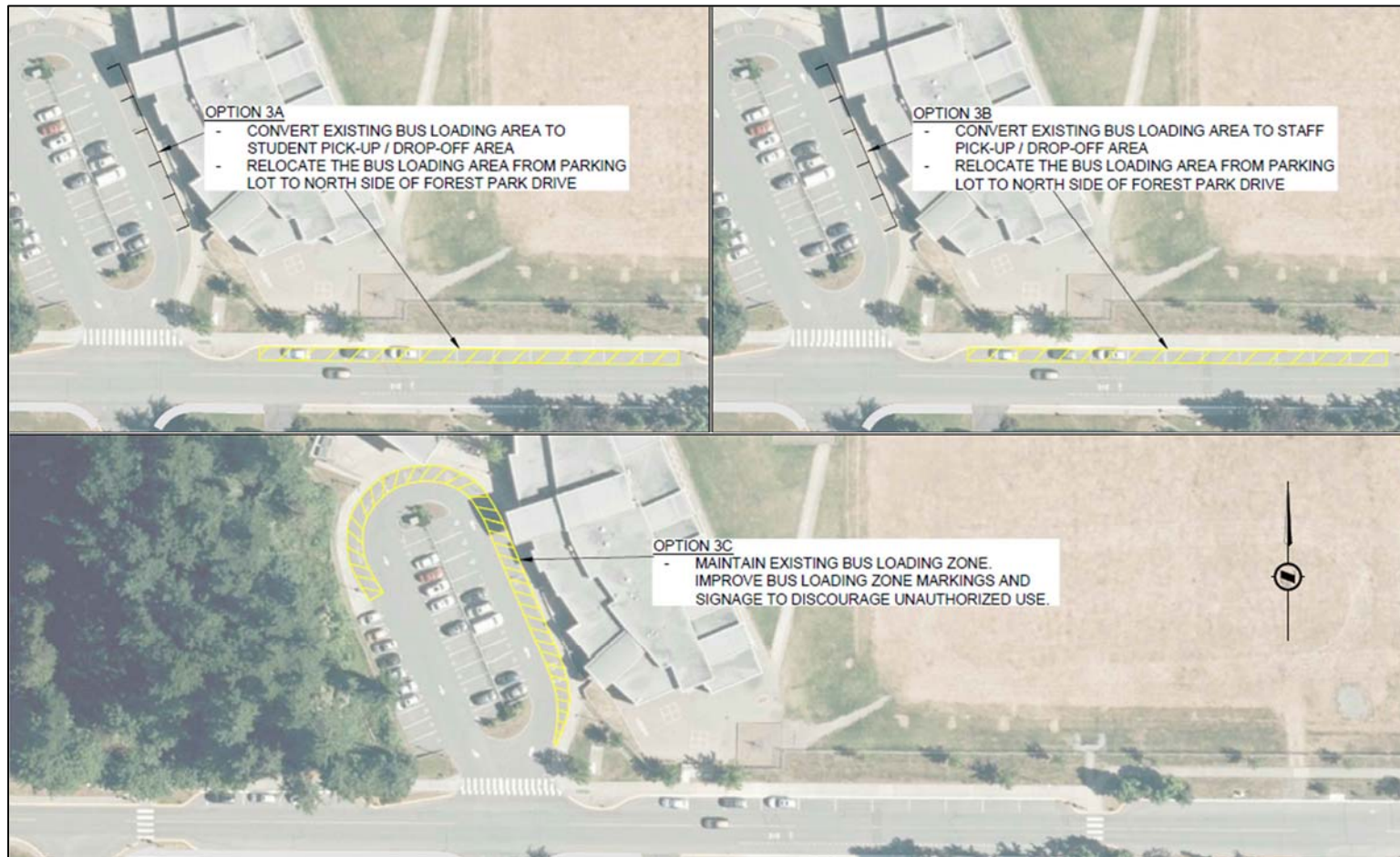


Figure 12: Parking Lot Loop / Bus Loading Area Options



| Option | Description | Benefits | Drawbacks |
|-----------|--|---|--|
| Option 3A | Relocate the bus loading area currently in parking lot loop to the north side of Forest Park Dr east of the school access and convert existing bus loading area to student pick-up / drop off area | <ul style="list-style-type: none"> - reduce the conflicts between buses and passenger vehicles within the parking lot loop - formally moves the student pickup / drop off to the loop | <ul style="list-style-type: none"> - buses would likely still use the loop to turn around - parents may continue to park in relocated bus loading area on-street - students dropped off on District sidewalk (less direct to front door) - increased congestion within the parking lot loop due to increased parent pick ups/drop offs |
| Option 3B | Relocate the bus loading area currently in parking lot loop to the north side of Forest Park Dr east of the school access and convert existing bus loading area to additional staff parking | <ul style="list-style-type: none"> - moves all day staff parking from on-street into the school lot - improves the circulation of the parking lot loop for the bus - free up four on-street parking spaces for use as student pick-up / drop off; however, they would use Pender Park Drive to turn around | <ul style="list-style-type: none"> - buses would still use the loop to turn around - parents may continue to park in relocated bus loading area on-street - reduces on-site pick-up / drop off space within the school lot - increased congestion within the parking lot loop due to increased parent pick ups/drop offs |
| Option 3C | Retain bus loading zone on outside of parking lot loop. Discourage parent parking in bus loading | <ul style="list-style-type: none"> - retains the ability for two buses to use loading area at one time | <ul style="list-style-type: none"> - parents may still try to load / unload in bus loading area |



| Option | Description | Benefits | Drawbacks |
|--------|---|---|-----------|
| | area through improved markings, signage, and on-street parking options. | - reduced conflict between buses and parents using bus loading area | |

The preferred option is Option 3C.



5.4 TRAFFIC CALMING / ADDITIONAL MEASURES



Figure 13: Traffic Calming / Additional Measures Options



| Option | Description | Benefits | Drawbacks |
|-----------|--|---|---|
| Option 4A | Remove the excess / conflicting signage along Forest Park Drive including playground sign and extra school zone. | - reduces driver confusion and may improve compliance with speed limit | - removing redundant / conflicting school zone and playground zone signs may be perceived by public as reducing the safety of the corridor |
| Option 4B | Install curb extension including trees / vegetation at intervals along Forest Park Drive | - curb extensions would physically and visually restrict lane width, encouraging drivers to drive at slower speeds | - would require removal of 1 parking space per extension |
| Option 4C | Install a mountable traffic circle at Forest Park Drive / Haro Park Terrace intersection | - provide a turn-around for drivers without having to use school parking lot loop - provide traffic calming effect - provide a mountable island to allow buses to drive over island as required for parking lot access / egress | - buses are unable to use turn-around and would have to loop in parking lot - drivers could choose to travel over mountable island instead of around - buses are required to drive over mountable area to make the turn |
| Option 4D | Install a pedestrian refuge island in the school access driveway | - reduces the crossing distance for students, allowing them to stop halfway across - formalizes the refuge currently being created by traffic cones - simplify the access design by creating separate entrance / exit lanes - discourages u-turns in the intersection as the width is reduced. | - less space for maneuvering / turning buses; however, buses still accommodated - restricts circling around the parking lot loop and may increase drivers looping out of the parking lot and into the intersection |

Options 4A, 4B, and 4D are proposed to be implemented.

6.0 COMMUNITY ENGAGEMENT – PHASE 2

6.1 OVERVIEW

The KELSET Elementary School community along with residents of the Dean Park neighbourhood were invited to participate in the second round of engagement in May 2021. The key objectives of the Phase 2 engagement were two-fold:

1. Present the options that the project team developed that spanned four distinct topic areas; and
2. Receive feedback from the community about the level of support for the options and overall preferences.

The Phase 2 engagement involved an online questionnaire on the District’s Connect North Saanich website that was available from April 30 to May 23, 2021. The subsequent sections provide a high-level summary of the key findings from the online questionnaire with the more detailed results available in **Appendix C**.

6.2 RESULTS

6.2.1 PROFILE OF RESPONDENTS

A total of 104 responses were submitted to the online survey. Most respondents identified as “Local Resident” (40%), followed by “Parent / Guardian of child(ren) who attends KELSET Elementary School” (32%), followed by “Local resident of Dean Park AND parent/guardian of a child(ren) who attends KELSET” (20%). See **Figure 14**.

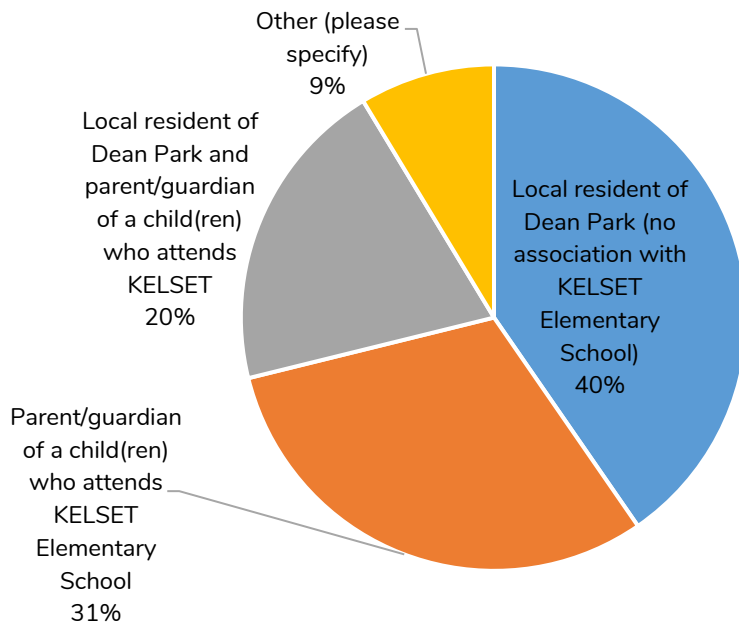


Figure 14. Survey Respondent Type

6.2.2 FEEDBACK ON CROSSWALK OPTIONS

Respondents were asked to indicate their level of support for two distinct options for a crosswalk at the Haro Park Terrace and Forest Park Drive Intersection.

The overall level of support was slightly higher for Option 1A (east leg) with 70% of respondents selecting 'strongly support' or 'somewhat support' compared to 67% for the west leg. However, when asked which option they prefer, a higher percentage selected the west leg (47%) compared to the east leg (41%).

6.2.3 FEEDBACK ON PARKING OPTIONS

Respondents were asked to indicate their level of support for five distinct options for on-street parking on Forest Park Drive. These included:

- Option 2A: Add unrestricted parking on the south side of Forest Park Drive west of Haro Park Terrace.
- Option 2B: Convert the existing unrestricted parking on the north side of Forest Park Dr east of the school access to short term 5-minute passenger parking during school pick-up and drop-off (8am to 9am and 2:30 to 3:30pm).
- Option 2C: Convert the existing 15 minute parking on the south side of Forest Park Dr east of the school access to 5 minute passenger parking during school pick-up and drop-off (8am to 9am and 2:30 to 3:30pm).
- Option 2D: Convert existing unrestricted parking on the north side of Forest Park Dr west of the school access to 5-minute passenger parking during school pick-up and drop-off (8am to 9am and 2:30 to 3:30pm).
- Option 2E: Install additional formal on-street parking on Forest Park Drive east of the Panorama Recreation Center crosswalk (unrestricted on north side; 2-hr time restriction on south side).

The results on the parking options are summarized as follows:

- Overall, there is support for all five of the parking options presented.
- The options with the highest level of support where respondents selected either 'strongly support' or 'somewhat support' included:
 - Option 2E (67%)
 - Option 2A (62%)
 - Option 2B (59%)
- Option 2D had the least support of the five options.

Respondents were also asked to indicate which option they preferred most. **Table 9** presents the results. The results indicate that options 2A and 2B are the most preferred options.

TABLE 9. RANKING OF PARKING OPTIONS

| Option | Ranking (1 = most important, 4 = least important) |
|---|--|
| Option 2A: Add unrestricted parking on the south side of Forest Park Drive west of Haro Park Terrace | 2.58 |
| Option 2B: Convert the existing unrestricted parking on the north side of Forest Park Dr east of the school access to short term 5-minute passenger parking during school pick-up and drop-off | 2.61 |
| Option 2E: Install additional formal on-street parking on Forest Park Drive east of the Panorama Recreation Center crosswalk | 3.02 |
| Option 2C: Convert the existing 15-minute parking on the south side of Forest Park Dr east of the school access to 5 minute passenger parking during school pick-up and drop-off | 3.12 |
| Option 2D: Convert existing unrestricted parking on the north side of Forest Park Dr west of the school access to 5-minute passenger parking during school pick-up and drop-off | 3.43 |



Respondents indicated that options 2A (left) and 2B (right) are the most preferred, which would include adding unrestricted parking on the south side of Forest Park Drive west of Haro Park Terrace and converting the existing unrestricted parking on the north side of Forest Park Dr east of the school access to short term 5-minute passenger parking during school pick-up and drop-off.

6.2.4 FEEDBACK ON SCHOOL PARKING LOT LOOP & BUS LOADING AREA

Respondents were asked to indicate their level of support for three distinct options for the school parking lot loop and bus loading area.

The results indicate that options 3A and 3B – relocating the bus loading area to Forest Park Drive - are largely **not supported** with only 44% and 29% as ‘strongly support’ or ‘somewhat support’, respectively. Some of the common themes in the open-ended feedback included:

- With both options 3A and 3B, it would be difficult for the buses to turn around as they travel back to East Saanich Road.
- Designated on-street parking for the buses would remove parking for drop-off and pick-up.



Option 3C – maintaining buses on-site - had the strongest level of support with 62% selecting either ‘strongly support’ or ‘somewhat support’. Further, when asking the respondents which of the three options they prefer the most, option 3C was the top ranked choice.

6.2.5 FEEDBACK ON TRAFFIC CALMING & TRAFFIC CONTROL

Respondents were asked to indicate their level of support for four distinct options pertaining to traffic calming and traffic control. These included:

- Option 4A: Remove the excess / conflicting signage along Forest Park Drive including playground sign and extra school zone.
- Option 4B: Install curb extension including trees / vegetation at intervals along Forest Park Drive.
- Option 4C: Install a mountable traffic circle at Forest Park Drive / Haro Park Terrace intersection.
- Option 4D: Install a pedestrian refuge island in the school access driveway.

The feedback on the options is summarized as follows:

- The level of support for the options varied considerably. Option 4D (pedestrian refuge island) received the highest level of support with 78% selecting either 'strongly support' or 'somewhat support'. By contrast, only 38% selected either 'strongly support' or 'somewhat support' for installing curb extensions at intervals along Forest Park Drive.
- The open-ended comments about the curb extensions included [a] the challenges they would make to vehicles trying to pass one another; [b] the fact that speeding is not occurring on Forest Park Drive and therefore traffic calming is not warranted and [c] they could pose a hazard to vehicles, cyclists, and buses travelling down the street.
- The level of support for option 4C (mountable traffic circle at Forest Park Drive / Haro Park Terrace intersection) was mixed with only 50% selecting either 'strongly support' or 'somewhat support'. The open-ended feedback included several comments that are supportive of a traffic circle—as a solution that could address speeding and assist with vehicles needing to turn around—along with several comments that were not supportive. Comments that were not supportive included [a] the confusing nature of traffic circles and lack of familiarity with them among local drivers and [b] the hazards they could pose to cyclists.

Respondents were also asked to indicate which option they prefer most. **Table 10** presents the results. The results indicate that pedestrian refuge and removal on excess / conflicting signage were the preferred options.

“I think the pedestrian refuge island is BRILLIANT and would definitely help put my mind at ease when dropping off”.
-Survey Respondent

TABLE 10. RANKING OF TRAFFIC CALMING & TRAFFIC CONTROL OPTIONS

| Option | Ranking (1 = most important, 4 = least important) |
|---|--|
| Option 4D: Install a pedestrian refuge island in the school access driveway | 1.82 |
| Option 4A: Remove the excess / conflicting signage along Forest Park Drive including playground sign and extra school zone | 2.23 |
| Option 4C: Install a mountable traffic circle at Forest Park Drive / Haro Park Terrace intersection | 2.65 |
| Option 4B: Install curb extension including trees / vegetation at intervals along Forest Park Drive. | 3.15 |

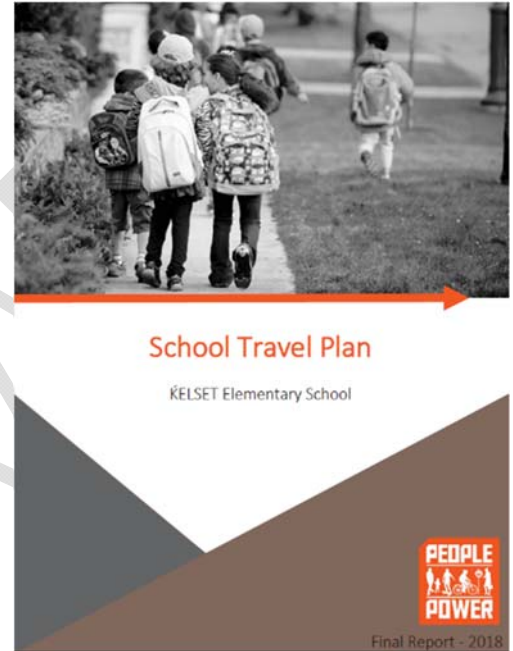


Example of a pedestrian refuge island in New York City.
Source: New York City Street Design Manual.

7.0 PROMOTING ACTIVE TRANSPORTATION TO SCHOOL

This study has largely focused on engineering and infrastructure solutions that could be implemented to address the problems facing KELSET Elementary School and the surrounding area. However, there are also 'soft' measures that could be considered to help address many of the issues raised in this study.

As part of the first survey that was conducted for this project, the school community was asked about general travel patterns pre, during, and post the COVID-19 pandemic. The survey found that travel to school by car increased during the pandemic compared to the pre-COVID-19 period whereas children taking the school bus has decreased during this time. However, parents reported that following the pandemic, they anticipate a reduction in driving to/from school and a return to children using school buses.



The survey also revealed that walking and cycling travel to/from school is relatively low compared to the other modes. Cycling had the lowest mode share across all three time periods. The survey also asked parents about the specific barriers and reasons that are preventing their children from walking and cycling and what would make them feel more comfortable. Safer cycling routes and reduced traffic danger were the top factors for cycling whereas shorter distances and children being older were the top for walking.

These results highlight the need for KELSET Elementary School to be more actively involved in educational and promotional efforts to encourage greater active transportation travel to and from school.

The 2018 School Travel Plan that was prepared for KELSET identified several initiatives that have been undertaken at the school to encourage active transportation including:

- Best Routes to School Map
- Bike Maintenance
- Bike Skills Course
- Fun Day Celebration Station
- Drive to 5 Program
- Walk & Wheel to School Week

It is recommended that all of the initiatives shown above be more formally integrated into the school's active transportation planning and promotion efforts and not implemented on an ad hoc basis. Even though some of the existing barriers to active travel pertain to infrastructure (e.g., lack of safe cycling routes, concerns about motor vehicle traffic), by implementing these educational initiatives on a more regular basis, the school can start to change the culture of active transportation and better influence school travel behavior.

8.0 CONCLUSIONS & RECOMMENDATIONS

One of the key objectives of this study was to better understand the existing transportation challenges facing KELSET Elementary School and the surrounding area. Based on the engagement feedback and technical analysis, five key problems have been identified as follows:

1. The perception of a speed problem on Forest Park Drive and Haro Park Terrace
2. Congestion on Forest Park Drive during drop-off and pick-up
3. Insufficient dedicated parking for vehicle drop-off and pick-up
4. Parents using the bus loading area zone in the school parking lot for drop-off and pick up, which prevents buses from loading / unloading in the designated area.
5. The lack of a safe crossing at Haro Park Terrace and Forest Park Drive

A variety of options were developed for each key area of concern. These options were provided for community feedback and based on the feedback and technical analysis a series of recommended improvements were identified. These improvements are cost-effective solutions that could be implemented in the near future (next few years) to address the identified problems. However, in addition to these improvement, there may be a need for larger and more significant infrastructure solutions to be considered in the longer term as the School, School District, and District of North Saanich continue to monitor and observe the challenges around the school. As opportunities for changes to the on-site facilities at the School become available other improvements / changes should be considered. This report is the first step in working with the school and School District to manage traffic along Forest Park Drive. In addition the, School and School District should continue to work with students, staff, parents, and the District of North Saanich to increase transportation safety, awareness, and options around the School through education.

8.1 RECOMMENDATIONS

8.1.1 CROSSWALK AT HARO PARK TERRACE

- Relocate the existing crosswalk at Pender Park to the west leg of the Forest Park Drive / Haro Park Terrace intersection. The new crossing will have zebra markings and a curb extension on the southwest corner of the intersection; the existing signage and RRFB signals at Pender Park Drive are to be relocated to the new crosswalk.

8.1.2 ON-STREET PARKING

- Install unrestricted parking on the south side of Forest Park Drive west of Haro Park Terrace.
- Convert the existing unrestricted parking on the north side of Forest Park Drive east of the school access to short term (5-minute max) passenger parking during school pick-up / drop-off (8-9am and 2:30-3:30pm).
- Convert the existing 15-minute parking on the south side of Forest Park Drive east of the school access to short term (5-minute max) passenger parking during school pick-up / drop-off (8-9am and 2:30-3:30pm).
- Install on-street parking (including painted stall lines) on Forest Park Drive east of the Panorama Recreation Centre crosswalk. Parking on the north side should be unrestricted; parking on the south side to be signed 2-hr max.

8.1.3 SCHOOL PARKING LOT LOOP / BUS LOADING AREA

- Maintain the existing school parking lot configuration.
- Improve existing signage and paint markings to discourage parents using the bus loading zone as pick-up / drop-off.
- Increased enforcement from school staff should be considered.

8.1.4 TRAFFIC CALMING MEASURES

- Remove conflicting signage on Forest Park Drive, including the Playground Zone and non-standard School Zone signs.
- Install a pedestrian refuge island in the school.

- Install curb extensions (including trees / vegetation) at regular intervals along both sides of Forest Park Drive to visibly narrow the roadway. These may be installed using temporary materials such as temporary curbs, concrete planters, or flexible delineators.

8.1.5 EDUCATION

- School to work towards implementing the 2018 School Travel Plan that was prepared for KELSET to increase education / awareness around transportation options to arrive at school.

See **Figure 15** for a summarized plan of recommendations.

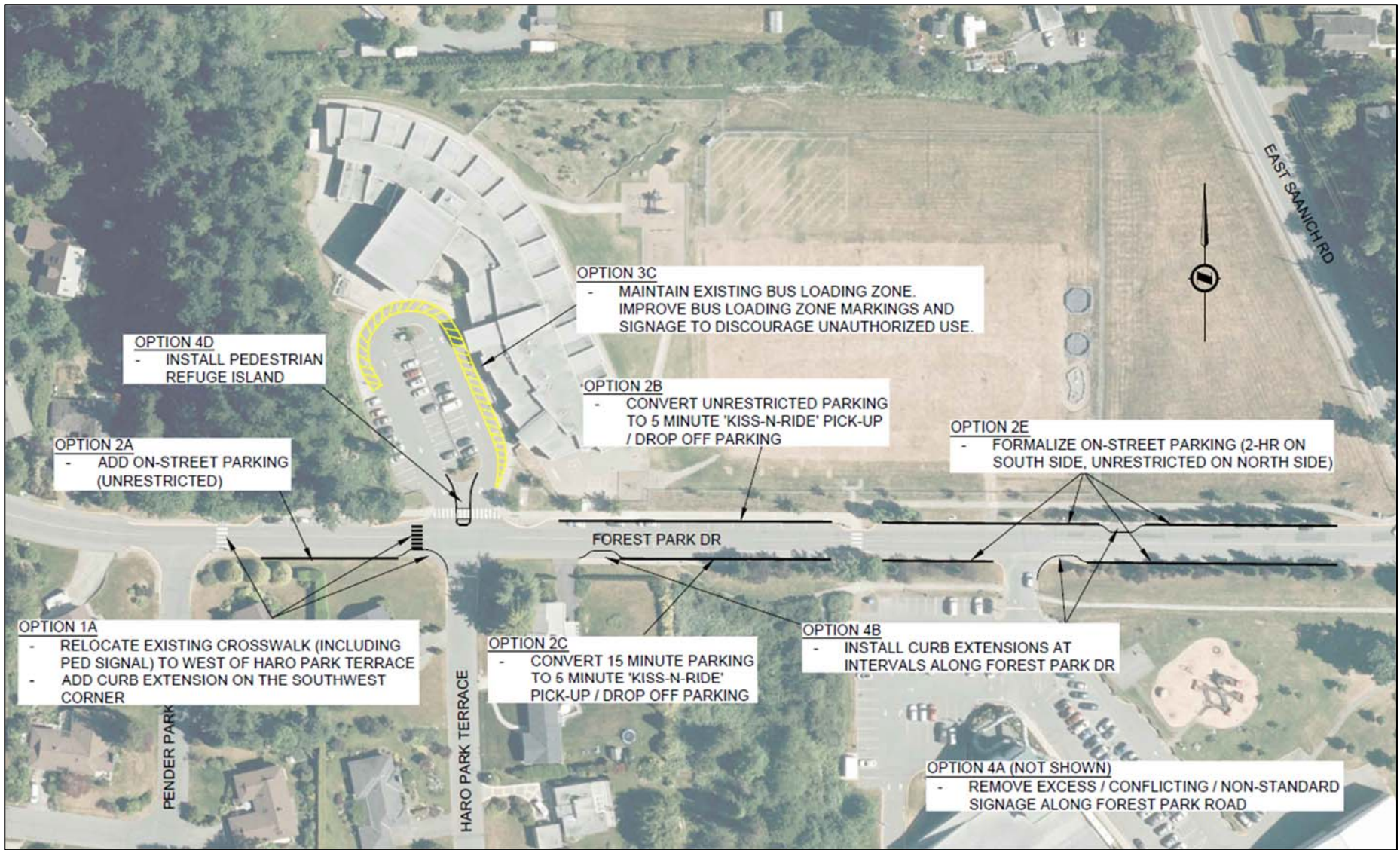


Figure 15. Summary Of Recommended Improvement Options

9.0 IMPLEMENTATION PLAN

The implementation plan identifies short and longer term improvements. Improvements located on Forest Park Drive are expected to be implemented by the District of North Saanich, while improvements within the KELSET school parking lot are expected to be implemented by the School District.

9.1 SHORT-TERM (WITHIN 1 YEAR)

Most of the short-term recommendations consist of the addition or modification of traffic signage and paint markings and are quick and inexpensive to implement. The exception is the relocation of the Pender Park Drive crosswalk to the west leg of the Forest Park Drive / Haro Park Terrace intersection, which requires a curb extension on the southwest corner as well as relocation / new RRFB signals.

The following measures are recommended to be implemented in the short term on Forest Park Drive by the District of North Saanich:

- Relocate the Pender Park crosswalk to the west leg of Forest Park Drive / Haro Park Terrace intersection (Option 1A)
- Install unrestricted parking on the south side of Forest Drive west of Haro Park Terrace (Option 2A)
- Convert the parking areas on both sides of Forest Park Drive east of Haro Park Terrace to short term (5-minute) parking during school pick-up / drop-off (Option 2B / 2C)
- Install formal on-street parking on Forest Park Drive east of the Panorama Rec Centre crosswalk, with unrestricted parking on the north side, 2-hr max parking on the south side. (Option 2E).
- Remove the conflicting signage on Forest Park Drive (Option 4A).

The following measures are recommended to be implemented in the short term within the KELSET school parking lot by the School District:

- Improve the existing parking lot paint markings and signage, particularly the bus-only loading area (Option 3C).

The KELSET Elementary School should provide information to parents notifying them of the changes to the pick-up / drop-off parking areas on Forest Park Drive and reinforcing the existing restrictions on student pick-up / drop-off within the school parking lot loop. The school should also promote active transportation by implementing the initiatives described in **Section 7.2**.

9.2 MEDIUM-TERM (2-3 YEARS)

The following measures are recommended to be implemented in the medium term on Forest Park Drive by the District of North Saanich:

- Install curb extensions at intervals on Forest Park Drive (Option 4B). Temporary curb extensions could initially be installed (using materials such as temporary traffic calming curbs, concrete planters, and temporary bollards) as an interim installation to demonstrate the effectiveness of the measure and build community acceptance before construction of permanent extensions.

The following measures are recommended to be implemented in the medium term within the KELSET school parking lot by the School District / District of North Saanich:

- A pedestrian refuge island should be constructed in the school access driveway (Option 4D).

9.3 LONG-TERM

The School District and School should continue to explore options and opportunities to provide improved pick-up/drop-off and parking areas within their property.

APPENDIX A: ROUND 1 ONLINE SURVEY RESULTS

KELSET School Safety Survey

SURVEY RESPONSE REPORT

21 November 2020 - 20 December 2020

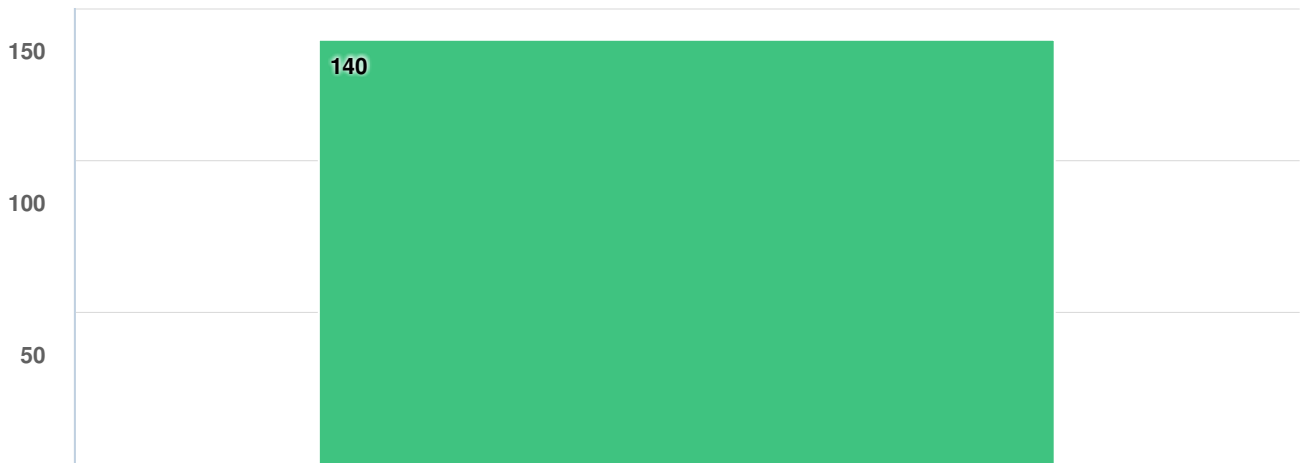
PROJECT NAME:

KELSET Traffic Safety Study



SURVEY QUESTIONS

Q1 Privacy Disclaimer:By clicking “I Agree” below you agree to the collection, use, and disclosure of any information you subm...



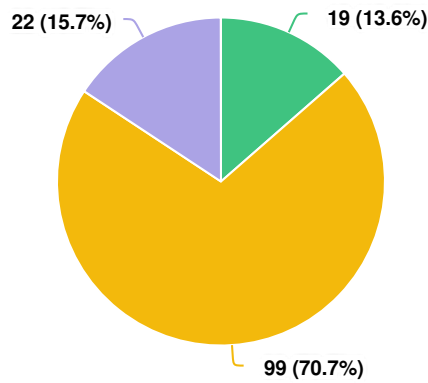
Question options

- I Agree

Mandatory Question (140 response(s))

Question type: Checkbox Question

Q2 Which of the following best describes you? (Please select one response only)Note - If you are both a parent of children att...



Question options

- Local resident of Dean Park (no association with KELSET Elementary School)
- Parent / guardian of a child(ren) who attends KELSET Elementary School
- Other

Mandatory Question (140 response(s))

Question type: Radio Button Question

Q3 | If you answered 'Other' to the question above, please give a brief description of your interest below.

| | |
|----------------------------------|--|
| Anonymous 12/01/2020 04:58 PM | Both a local resident and parent |
| Anonymous 12/01/2020 09:21 PM | Employee of KELSET Elementary |
| Anonymous 12/01/2020 09:30 PM | East Saanich Rd |
| Anonymous 12/01/2020 09:42 PM | I am a teacher at KELSET and I live in Dean Park |
| Anonymous 12/01/2020 09:45 PM | Crossing Guard/Ea staff |
| Anonymous 12/01/2020 11:43 PM | Just south on East Saanich Rd. |
| Anonymous 12/02/2020 05:36 AM | North Saanich |
| Anonymous 12/02/2020 08:28 AM | I live in Dean Park AND my children attend KELSET. |
| Anonymous 12/02/2020 10:05 AM | Local resident of Dean Park and parent of Kelset child |
| Anonymous 12/02/2020 10:42 AM | North Saanich Resident parent of former kelset student |
| Anonymous 12/02/2020 10:48 AM | Dean Park resident AND parent of Kelset children |
| Anonymous 12/02/2020 10:54 AM | Live in Dean park and kids attend Kelset |
| Anonymous 12/02/2020 11:25 AM | Resident, daughter will attend kindergarten next fall |
| Anonymous | Former parent |

12/02/2020 11:35 AM

Anonymous

I am both a resident of Dean Park and send my child to Kelset

12/02/2020 12:05 PM

Anonymous

Work in Saanichton live in North Saanich and drive my 4 year old down East Saanich daily

12/02/2020 02:22 PM

Anonymous

MayneView Terrace

12/02/2020 05:50 PM

Anonymous

Uncle, Driver

12/02/2020 06:16 PM

Anonymous

Out of School Care provider providing care and after school pick up for KELSET students.

12/02/2020 07:53 PM

Anonymous

Both a parent and a resident of Dean Park

12/02/2020 08:45 PM

Anonymous

Live near Dean Park and drive there often.

12/03/2020 12:44 PM

Anonymous

Grandparents

12/05/2020 05:06 PM

Anonymous

My parents live in Dean Park and do childcare for me. I am at their place often.

12/12/2020 09:06 PM

Anonymous

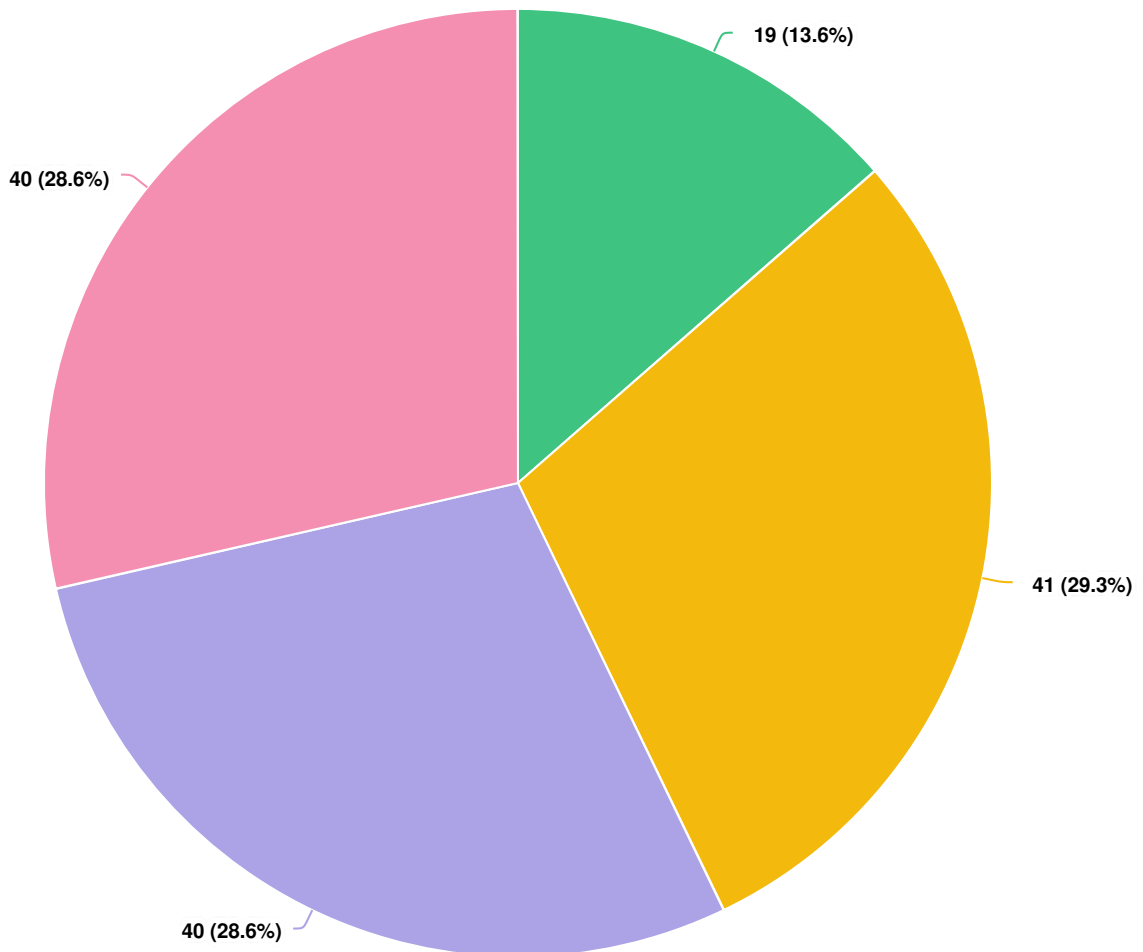
My children attended KELSET

12/12/2020 10:55 PM

Optional question (24 response(s), 116 skipped)

Question type: Single Line Question

Q4 How far from school do you live? If you are not sure, check Google Maps.



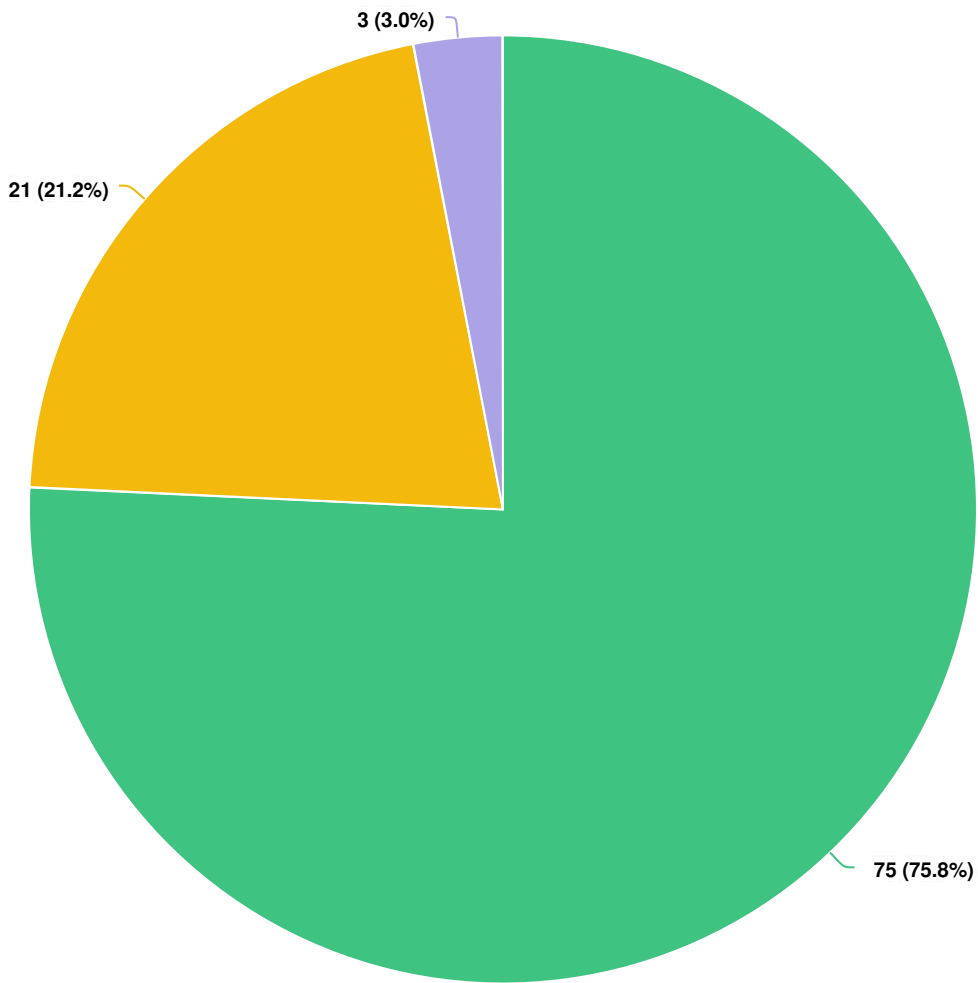
Question options

- Less than 500 metres
- 500 metres to 1,599 metres
- 1,600 metres to 3,000 metres (3 kilometres)
- Over 3,000 metres (3 kilometres)

Mandatory Question (140 response(s))

Question type: Radio Button Question

Q5 How many children do you currently have attending KELSET Elementary School?

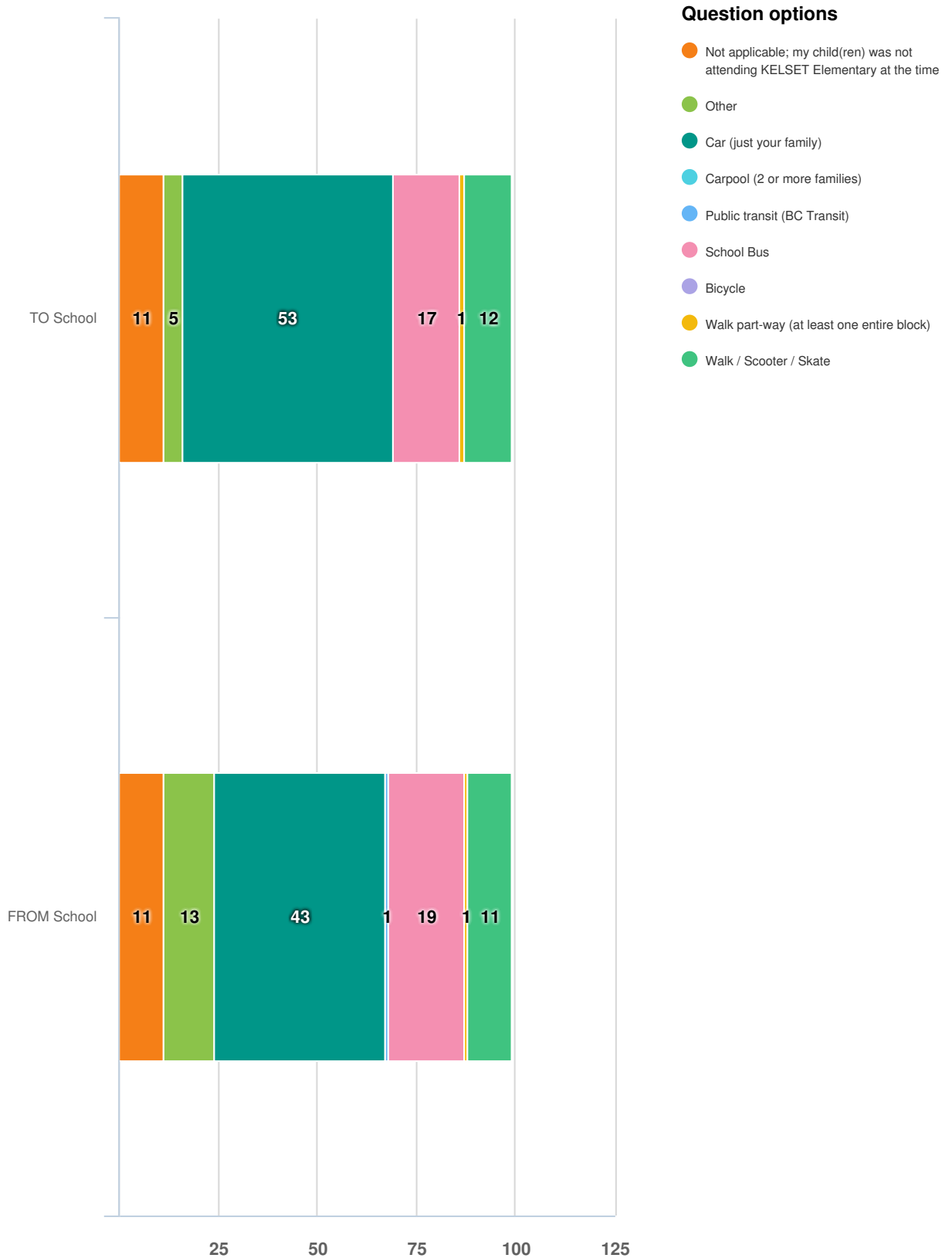


Question options

- One child
- Two children
- Three or more

Mandatory Question (99 response(s))
Question type: Radio Button Question

Q6 How was your child(ren) most commonly travelling to and from school before the COVID-19 pandemic (January / February 2020)? (If two modes are common, e.g., walking and driving, choose the one they do most often).



Mandatory Question (99 response(s))
Question type: Likert Question

TO School

Not applicable; my child(ren) was not attending KELSET Elementary at the time : 11



Other : 5



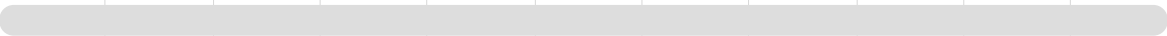
Car (just your family) : 53



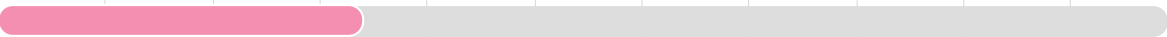
Carpool (2 or more families) : 0



Public transit (BC Transit) : 0



School Bus : 17



Bicycle : 0



Walk part-way (at least one entire block) : 1



Walk / Scooter / Skate : 12



5 10 15 20 25 30 35 40 45 50 55 60

FROM School

Not applicable; my child(ren) was not attending KELSET Elementary at the time : 11



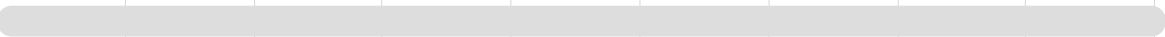
Other : 13



Car (just your family) : 43



Carpool (2 or more families) : 0



Public transit (BC Transit) : 1



School Bus : 19



Bicycle : 0



Walk part-way (at least one entire block) : 1



Walk / Scooter / Skate : 11



5 10 15 20 25 30 35 40 45 50

Q7 | If you answered 'Other' to the question above, please give a short description on how you travel to or from school.

Anonymous

12/01/2020 04:31 PM

On their out of school care bus

Anonymous

12/01/2020 09:35 PM

Child attended child care onsite then moved to another location so was bused

Anonymous

12/01/2020 09:36 PM

Drive my child to out of school care (mctavish) and my child then takes the out of school care bus to school. Picked up on bus by out of school care and home via car from out of school care

Anonymous

12/02/2020 05:41 AM

My child went to before and after school care at in the garden

Anonymous

12/02/2020 10:13 AM

While we live relatively close (easily within walking distance), our kids cannot connect with Kelset using the most direct route as the path through the forest is blocked by a chain link fence.

Anonymous

12/02/2020 10:48 AM

they attend after school care - thus no school pick up for myself at that time

Anonymous

12/02/2020 12:17 PM

Pick up via daycare

Anonymous

12/02/2020 08:55 PM

After school care bus

Anonymous

12/02/2020 09:50 PM

I drive my son to Pacific Heart childcare, then they have their own bus to take the kids to and from school.

Christina

12/02/2020 10:15 PM

Out of school care bus

Anonymous

12/03/2020 01:46 PM

Out of school care (In The Garden) would take them to and pick them up from the school. Sometimes they would walk, sometimes they would be driven..

Anonymous

12/03/2020 03:44 PM

My child travels to school on a small bus with before and after school care

Anonymous

12/13/2020 08:55 AM

My child meets an after school care provider in the field and then walks across the lower sidewalk to catch their bus parked behind Panorama

Anonymous

12/13/2020 12:02 PM

After school transport

Anonymous

Afterschool care pick up by walk or bus 3 times/week, 2 times/ week - car

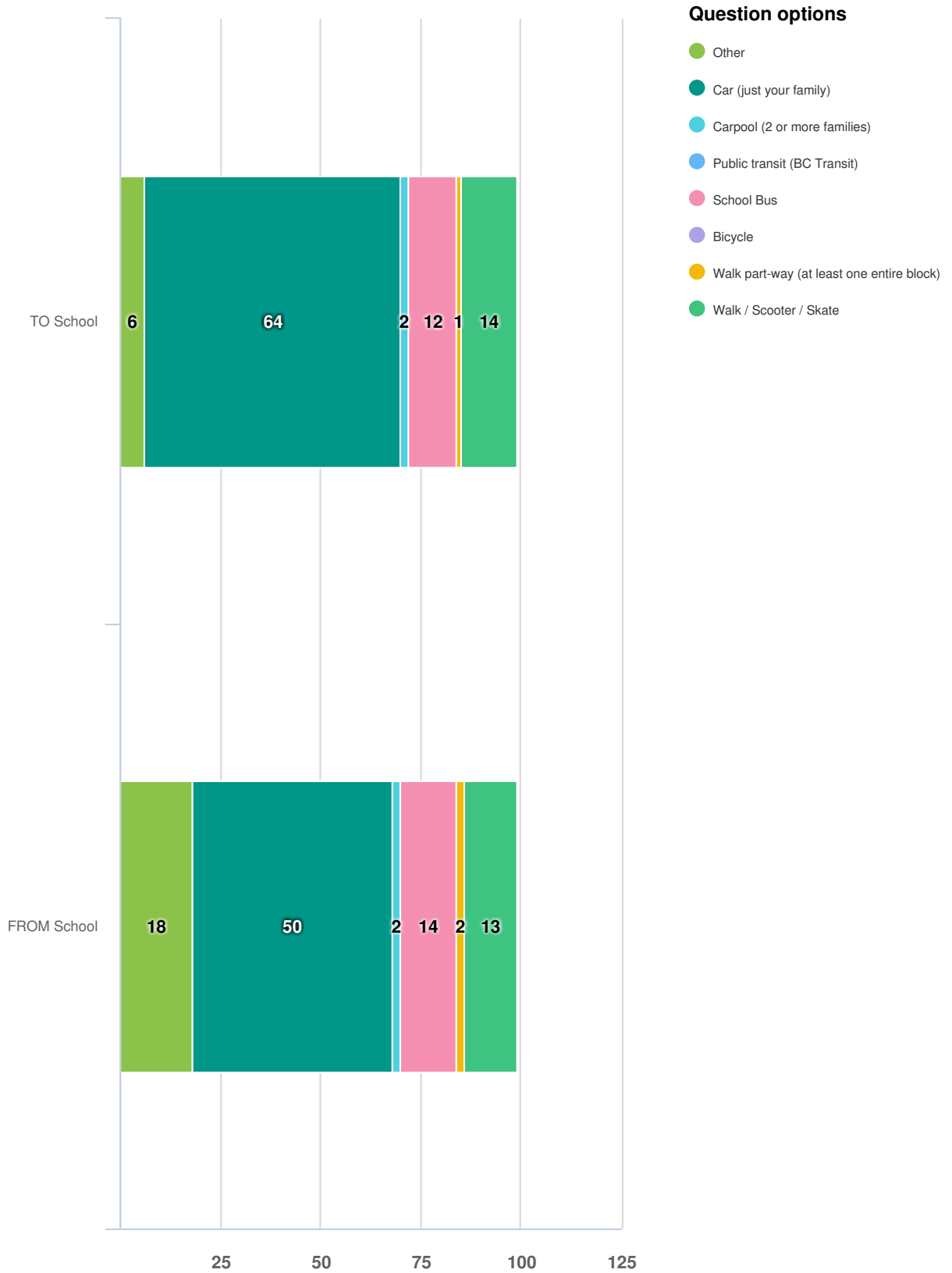
12/13/2020 07:11 PM

(just our family)

Optional question (15 response(s), 125 skipped)

Question type: Single Line Question

Q8 How is your child(ren) most commonly travelling to and from school during the COVID-19 pandemic? (If two modes are common, e.g., walking and driving, choose the one they do most often).



Mandatory Question (99 response(s))
 Question type: Likert Question

TO School

Other : 6



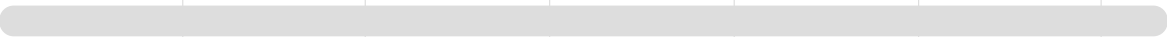
Car (just your family) : 64



Carpool (2 or more families) : 2



Public transit (BC Transit) : 0



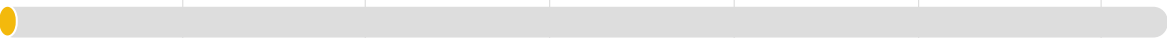
School Bus : 12



Bicycle : 0



Walk part-way (at least one entire block) : 1

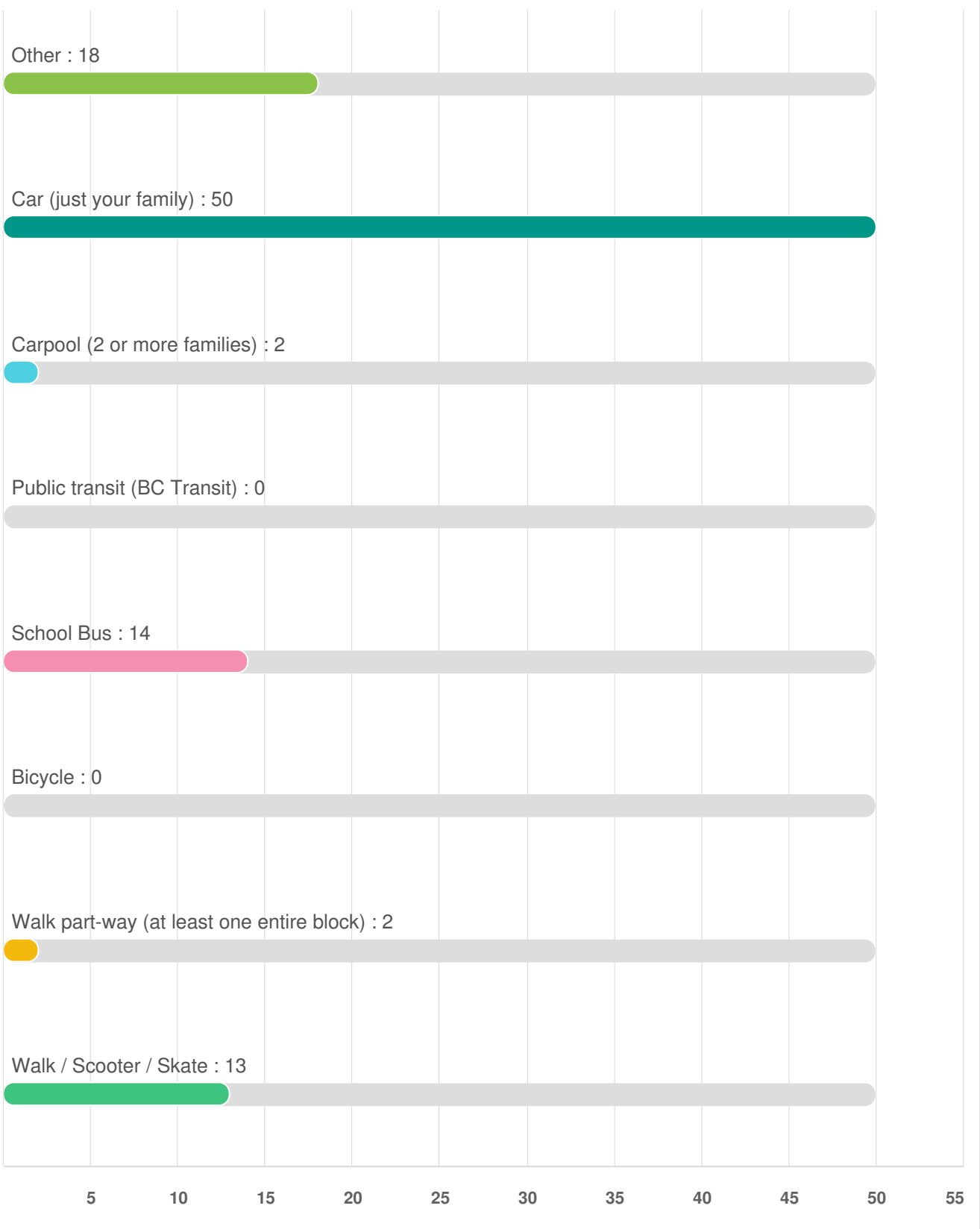


Walk / Scooter / Skate : 14



10 20 30 40 50 60 70

FROM School



Q9 | If you answered 'Other' to the question above, please give a short description of how your child(ren) travelled to or from school.

Anonymous

12/01/2020 04:31 PM

On their out of school care bus

Anonymous

12/01/2020 09:35 PM

Picked up by child care program

Anonymous

12/01/2020 09:36 PM

Drive my child to out of school care (mctavish) and my child then takes the out of school care bus to school. Picked up on bus by out of school care and home via car from out of school care

Anonymous

12/01/2020 09:46 PM

We are homeschooling this year

Anonymous

12/02/2020 10:13 AM

If there were sidewalks along Forest Park Road, up to Cresswell we could walk.

Anonymous

12/02/2020 10:28 AM

After school care pick up/drop off via bus

Anonymous

12/02/2020 10:48 AM

they attend after school care - thus no school pick up for myself at that time

Anonymous

12/02/2020 12:17 PM

Daycare pick up

Julie

12/02/2020 07:15 PM

Out of school care bus

Anonymous

12/02/2020 08:20 PM

Every other week we bring our neighbours kids home. I so after school care for them about 10 days a month.

Anonymous

12/02/2020 08:55 PM

After school care bus

Anonymous

12/02/2020 09:50 PM

Pacific heart childcare bus

Christina

12/02/2020 10:15 PM

Out of school care bus

Anonymous

12/03/2020 08:25 AM

We have stayed home this year.

Anonymous

12/13/2020 08:55 AM

My child continues to meet an after school provider and walks across the lower crosswalk to load their bus parked at Panorama

Anonymous

12/13/2020 12:02 PM

After school transport

Anonymous

12/13/2020 02:23 PM

Out of School care provider bus

Anonymous

12/13/2020 02:40 PM

Out of school care bus

Anonymous

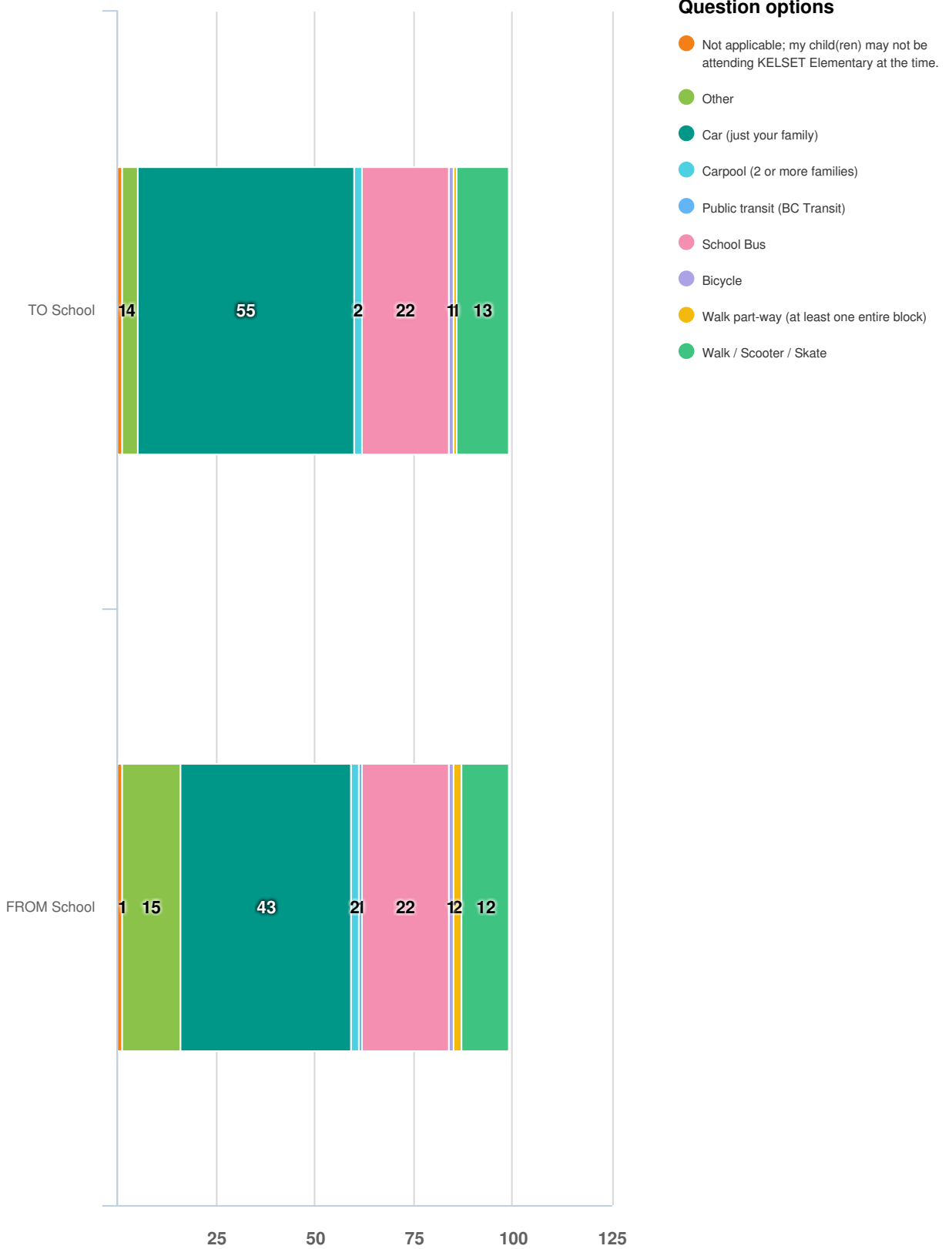
12/13/2020 07:11 PM

Afterschool care pick up by walk or bus 3 times/week, 2 times/ week - car
(just our family)

Optional question (19 response(s), 121 skipped)

Question type: Single Line Question

Q10 When regular classes and work schedules for parents return to normal following the COVID-19 pandemic, how do you think your child(ren) will most commonly travel to and from school? (If two modes are common, e.g., walking and driving, choose the one...



Mandatory Question (99 response(s))
Question type: Likert Question

TO School

Not applicable; my child(ren) may not be attending KELSET Elementary at the t... : 1



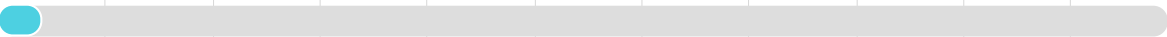
Other : 4



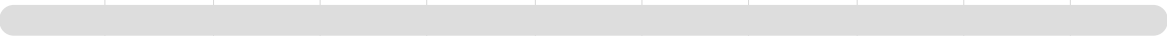
Car (just your family) : 55



Carpool (2 or more families) : 2



Public transit (BC Transit) : 0



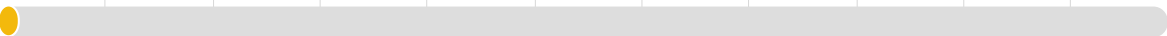
School Bus : 22



Bicycle : 1



Walk part-way (at least one entire block) : 1



Walk / Scooter / Skate : 13



5 10 15 20 25 30 35 40 45 50 55 60

FROM School

Not applicable; my child(ren) may not be attending KELSET Elementary at the t... : 1



Other : 15



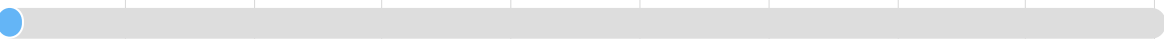
Car (just your family) : 43



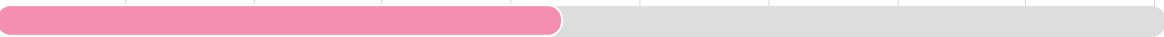
Carpool (2 or more families) : 2



Public transit (BC Transit) : 1



School Bus : 22



Bicycle : 1



Walk part-way (at least one entire block) : 2



Walk / Scooter / Skate : 12



5 10 15 20 25 30 35 40 45 50

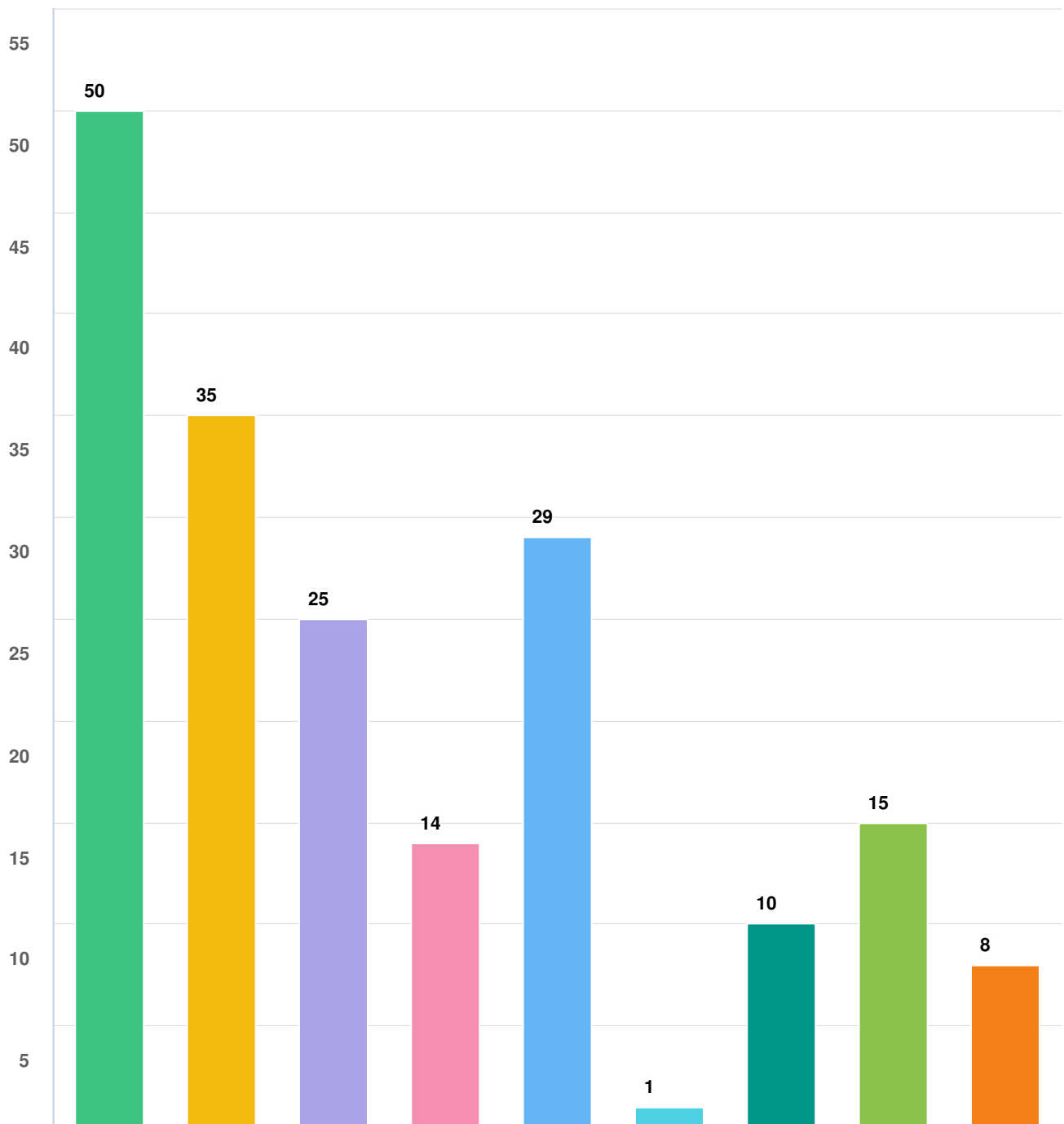
Q11 If you answered 'Other' to the question above, please give a short description on how you travel to or from school.

| | |
|----------------------------------|---|
| Anonymous 12/01/2020 04:31 PM | On their out of school care bus |
| Anonymous 12/01/2020 09:35 PM | Child care bus |
| Anonymous 12/01/2020 09:36 PM | Drive my child to out of school care (mctavish) and my child then takes the out of school care bus to school. Picked up on bus by out of school care and home via car from out of school care |
| Anonymous 12/02/2020 10:28 AM | Out of school care pick up/drop off by bus |
| Anonymous 12/02/2020 10:48 AM | they attend after school care - thus no school pick up for myself at that time |
| Anonymous 12/02/2020 12:17 PM | Pick up bydsycare |
| Julie 12/02/2020 07:15 PM | Out of school care bus |
| Anonymous 12/02/2020 08:55 PM | After school care bus |
| Anonymous 12/02/2020 09:50 PM | Pacific heart childcare bus |
| Christina 12/02/2020 10:15 PM | Out of school care bus |
| Anonymous 12/13/2020 08:55 AM | My child will continue with after school care provider |
| Anonymous 12/13/2020 12:02 PM | After school transport |
| Anonymous 12/13/2020 02:23 PM | OSC provider bus |
| Anonymous 12/13/2020 02:40 PM | Out of school care bus |
| Anonymous 12/13/2020 07:11 PM | Afterschool care pick up by walk or bus 3 times/week, 2 times/ week - car (just our family) |

Optional question (15 response(s), 125 skipped)

Question type: Single Line Question

Q12 What are the main reasons your child(ren) is/are usually driven to/from school? (Select up to three responses)

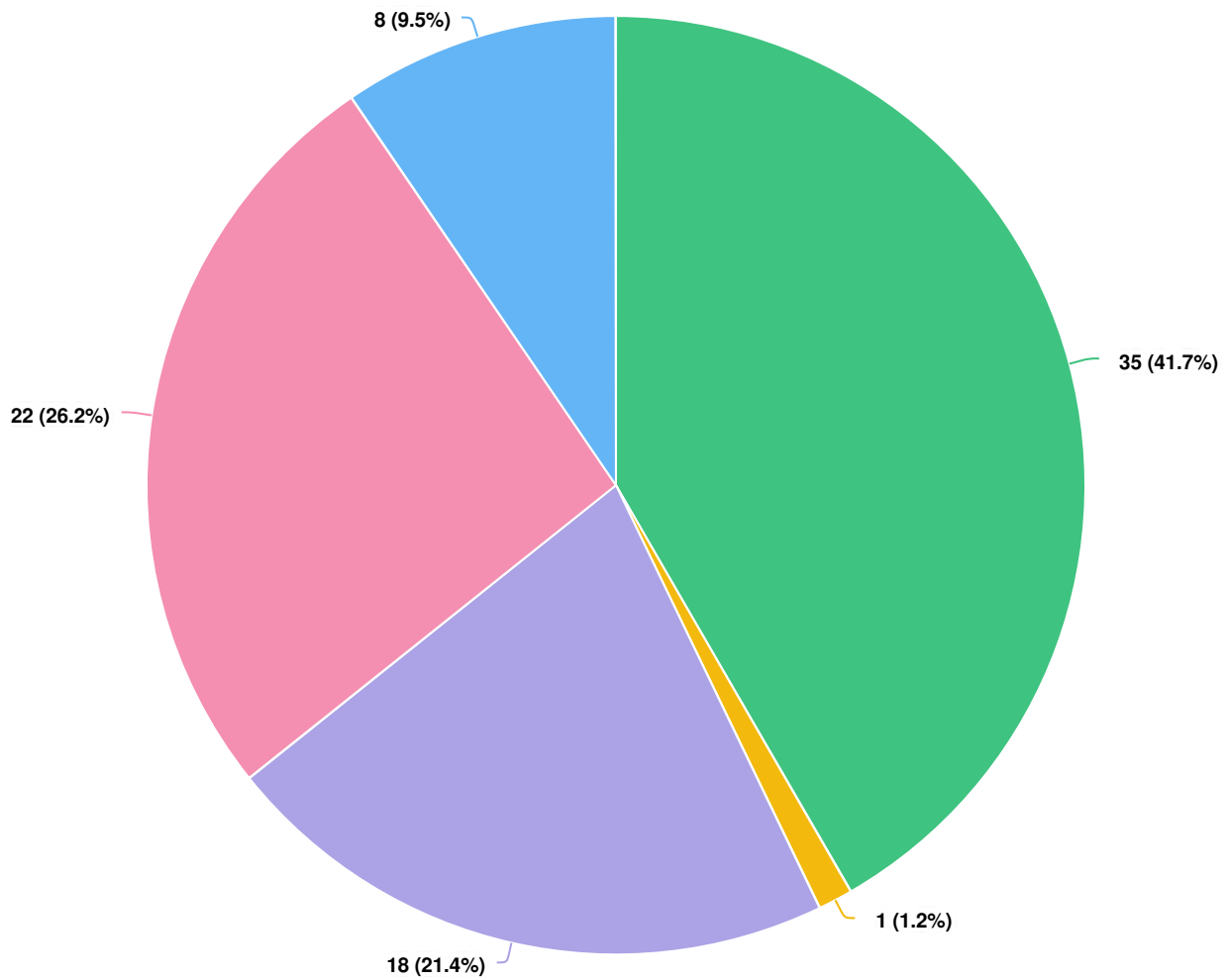


Question options

- Other (please specify)
 ● I don't drive my child(ren) to school
● Weather
● I have a child/children living with disabilities
- You are on your way somewhere (e.g., to work)
 ● Personal safety issues (e.g., bullying, stranger danger, etc.)
- Concern about traffic safety
 ● Convenience / time pressures
● Distance from home too far

Mandatory Question (99 response(s))
 Question type: Checkbox Question

Q13 | When you drive your child(ren) to school, where do you usually park your vehicle?
(Select one response only)

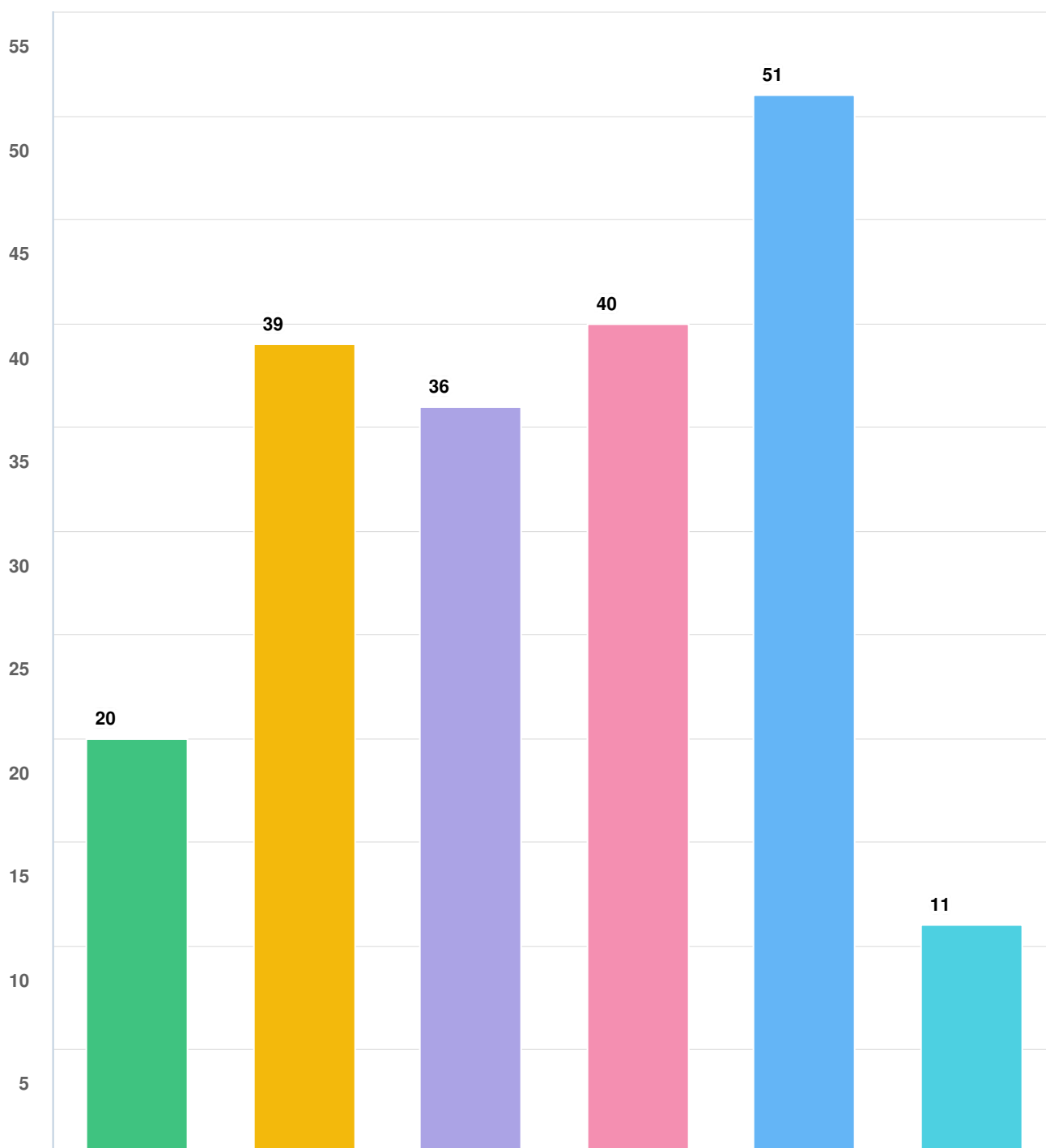


Question options

- Other (please specify)
- Panorama Recreation Centre
- In the school pick-up / drop-off loop in front of school
- On-street (Haro Park Terrace)
- On-street (Forest Park Drive)

Mandatory Question (84 response(s))
Question type: Radio Button Question

Q14 What are the conditions that would make you feel comfortable allowing your child(ren) to walk to/from school? (Select up to three responses)

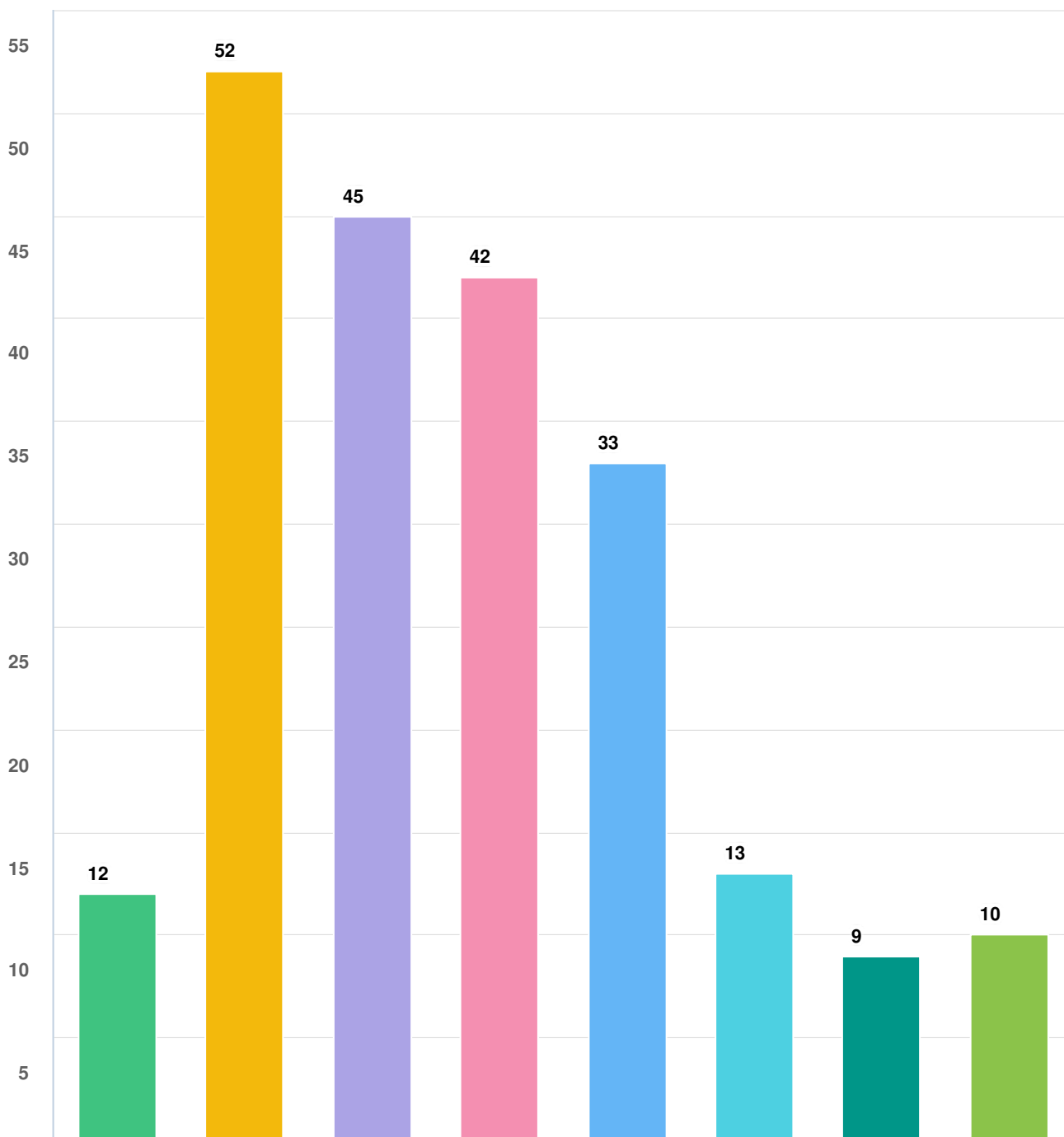


Question options

- Other (please specify)
- They did not live so far from school
- They were older
- There were reduced traffic dangers
- There was a safer or improved walking route
- They did not walk alone

Mandatory Question (99 response(s))
Question type: Checkbox Question

Q15 What are the conditions that would make you feel comfortable allowing your child(ren) to bike to/from school? (Select up to three responses)

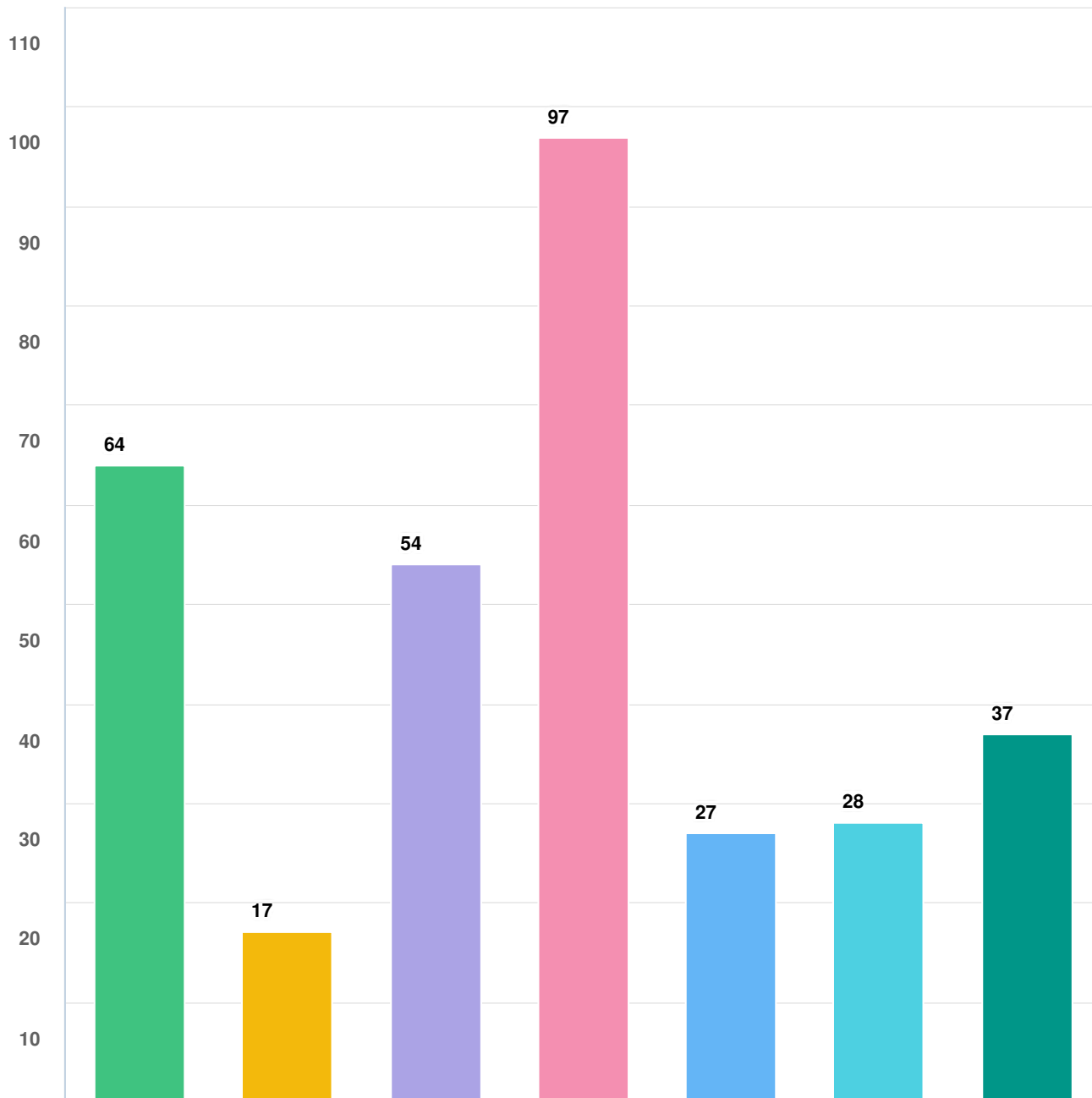


Question options

- Other (please specify)
 ● They could lock their bicycle in a safe place
 ● They received bicycle safety training
- They did not live so far from school
 ● They were older
 ● There were reduced traffic dangers
- There was a safer or improved cycling route
 ● They did not cycle alone

Mandatory Question (99 response(s))
 Question type: Checkbox Question

Q16 What are your greatest concerns around traffic and safety issues in the vicinity of KELSET Elementary School? (Please select all that apply).Note: you could also check out the mapping tool on the main page and place markers at locations where you b...



Question options

- Other (please specify) ● You do not feel comfortable cycling on Forest Park Drive due to vehicle traffic
- You do not feel comfortable walking / crossing Forest Park Drive due to vehicle traffic
- There is too much vehicle traffic congestion on Forest Park Drive during school drop-off and pick-up times
- Difficulty turning in/out of side streets during school drop-off and pick-time times (e.g., Haro Park Terrace)
- Vehicles driving too fast on Haro Park Terrace ● Vehicles driving too fast on Forest Park Drive

Mandatory Question (140 response(s))
 Question type: Checkbox Question

Q17 | What improvements would you like to see regarding traffic safety around the KELSET Elementary School? (Please rank your choices in order you believe would offer greatest improvements to safety, with 1 offering the greatest improvement)

| OPTIONS | AVG. RANK |
|--|-----------|
| A crosswalk at the Haro Park Terrace / Forest Park Drive intersection | 2.16 |
| Changes in traffic control (e.g., signal, roundabout, stop sign) at the Haro Park Terrace / Forest Park Drive intersection | 2.33 |
| Traffic calming on Forest Park Drive to support compliance with 30 km/h speed limit | 2.38 |
| Changes to parking restrictions to limit the amount of time for drop-off / pick-up | 3.13 |

*Mandatory Question (140 response(s))
Question type: Ranking Question*

Q18 | Is there anything else about traffic safety in the vicinity of KELSET Elementary School that you would like to share?

Anonymous

12/01/2020 03:26 PM

Less traffic needs to be going up Forest Park to the school parking lot. Bus drop off from East Saanich would be better. More access to school grounds from Haro Park would be best. Speed of cars has not been a concern for our family. Speed bumps, etc. would be troublesome to residents for weekends and summer holidays when not necessary. Rumble strip speed reminders may be effective. Please no stop sign at Haro Park! That is excessive and not necessary for residents. Convert sidewalk above Kelset into more parking for parents/teachers when crosswalk is moved to Haro. No desire to see #2,3,4 above put into effect.

Anonymous

12/01/2020 04:31 PM

The biggest issue on Forest Park is congestion. The real traffic safety concern for KELSET in my opinion is East Saanich Road.

Anonymous

12/01/2020 04:51 PM

I have been passed going up Forest park drive. I've almost been hit while walking, I've seen people almost get hit. My last neighbourhood had a school within it and they put in speed bumps that don't slow down emergency vehicles. This worked and stopped people cutting through and slowed them

down. Hardly anyone on this island seems to know what or how to use a round about.

Anonymous

12/01/2020 04:58 PM

More sidewalks in surrounding community to increase safety of children while walking to school and promoting green commuting and healthy living.

Anonymous

12/01/2020 05:53 PM

There is definitely a parking issue causing a lot of congestion. There are not enough spots and then parents are told not to park on the residential streets or at the rec centre, where are we actually supposed to park to pick up our kids?

Anonymous

12/01/2020 07:28 PM

Please observe speed on Haro park terrace and Forest park drive after school is in session. That is when speed happened when no one is around. You need to observe and not be seen. Your yellow vests make people slow down. Speed down Haro park is also very fast and people walking up forest turning left onto Haro run into a blind stop sign. Cars can't see pedestrians and run the stop sign. Thanks

Anonymous

12/01/2020 08:07 PM

Speed is the problem on both Forest and Haro. Speed bumps would be the most logical solution.

Anonymous

12/01/2020 09:35 PM

It's too far from home - we live in Saanichton. With COVID-19, we don't want him on the bus. Bicycling alone is not an option. On-site child care would really help.

Anonymous

12/01/2020 09:36 PM

There is just a lot happening around the school at peak times. I feel most comfortable parking in panorama as I feel it is the safest spot to get out of the car with my kids. Parking on forest park is very narrow and when busy it is tight to get out of the car. Having the ability to park on hard with a cross walk would also be a big help, but unfortunately the residents on hard do not seem supportive of short term parking there. I have also witnessed people driving too fast on forest park (or on east saanich) during morning hours. It appears often it's people rushing to panorama or people flying down the hill fri. Forrest park towards east saanich. The school zone signs on east saanich are also minimal and people often maintain speed through there too.

Anonymous

12/01/2020 09:39 PM

People do not follow the school speed zone. It is so bad. The whole drop off and pick up is so stressful every single day. Somebody is going to get hurt unless changes are made. I see near misses almost daily.

Anonymous

12/01/2020 09:40 PM

sidewalks in all of dean park so kids can ride bikes or walk to school safely - this is the most important factor, and would ease traffic if fewer parents dropping off

Anonymous

12/01/2020 09:42 PM

It would be amazing to get some sidewalks along the main roads in Dean Park. The residents often have large vegetation along many of the roadsides that grow out into the road thus hindering visibility for both driver and pedestrian.

Anonymous

12/01/2020 09:45 PM

Way to much speeding and lack of using crosswalks. Someone will get hit, just a matter of time

Anonymous

12/01/2020 09:46 PM

Cars drive too fast on East Saanich Road. My children are no confident enough to cycle alongside cars yet as they are still quite young.

Anonymous

12/01/2020 09:56 PM

There is not enough parking.

Anonymous

12/01/2020 10:08 PM

If before school care was an option onsite either outside or inside it would allow a more staggered drop off for many families rather than everyone coming and going at one time and reduce some of the congestion occurring all at once.

Anonymous

12/02/2020 12:15 AM

There needs to be better designated drop off areas and crossing guards closer to the school. The one by the bus stop on east saanich sees 4 to 6 kids a day. Also heavy fines for cars driving around stopped busses and parking violations.

Anonymous

12/02/2020 05:13 AM

Figure out a better way to slow and manage the traffic coming off East Saanich onto Forest Park.

Anonymous

12/02/2020 05:30 AM

Put a cross walk in at the front of the school and allow people to park in the streets of dean park !

Anonymous

12/02/2020 05:41 AM

Needs to be more staff parking as I see many staff parking on forest park taking away spots for parents

Anonymous

12/02/2020 06:24 AM

The main roadways of Dean Park: Forest Park, Dean Park and Barrett Dr have increased safety for those who live or visit in the area and walk, run or bike. Something MUST be done to enforce the speed limits set. If action is nit taken a person or pet is going to be seriously injured or killed. Council should nit wait for that to happen before taking action.

Anonymous

12/02/2020 06:49 AM

Yes, a crosswalk on Pender Park from the letdown to letdown, many kids and parents cross the existing crosswalk on Forest and continue walking on the existing sidewalk then go across from the existing letdown. Thi I is a blind spot for the cars coming from Forest Park turning left. You should make sure to investigate that intersection.

Anonymous

12/02/2020 06:58 AM

Educate parents not to jay walk with kids. Move cross walk from Pender park east to Haro. More parking for school staff so they don't park along forest park... frees up space for parent pick up.

Anonymous

12/02/2020 09:58 AM

I wish the main road was wider to allow more space between parked cars and those moving.

Anonymous

12/02/2020 09:59 AM

I use panorama parking lot as it's convenient and the safest option. However there are many parents who don't pay attention and I have witnessed near misses by them backing up. If Panorama imposed a one way option to drive behind the rec centre it would remove the congestion going out. Only

challenge is that after it would create the same effect at the intersection for those needing to get back into north saanich.

Anonymous

12/02/2020 10:00 AM

Bus drop off area is very poorly designed.

Anonymous

12/02/2020 10:05 AM

Parking and school traffic was an afterthought when Kelset was built. There is too much congestion and not enough parking for parents. There needs to be more parking on Forest Park Dr (the removal of the no parking area on the south side close to Haro) and the removal of residential parking only on Haro (or a 15 min max for non residential parking). There also should be a cross walk at Forest Park at the driveway to Kelset. It is unreasonable to expect parents to walk up or down past their destination to cross. There should be consideration for drop off/pick up parking in Panorama's northwest parking lot (designated area at peak times).

Anonymous

12/02/2020 10:07 AM

Salt the sidewalks and crosswalks

Anonymous

12/02/2020 10:10 AM

The parking time restriction is not feasible for younger kids (Think kindergarten, first grader) that need adult supervision until the school staff takes over. It will only force people to show up at the last minute and increase fender benders. A roundabout would be great to stop the u-turns. A small pedestrian overpass on forest park(by panorama) would allow traffic to flow better.

Anonymous

12/02/2020 10:13 AM

The question above has very limited solutions to select from. Where are the options for sidewalks beyond Haro park? To increased accessibility by foot or bike from streets feeding to Haro or Kelset. This sounds like the only solutions are to do something with Haro. Parents generally are driving slowly at drop off and pick up times but it is busy. People have to come early to drop off and pick up due to limited spots. More people would walk/bike if it were safe to do so. I don't think just improving the vehicle process is the goal here. Make the walking/biking accessible and safe from Dean park/Texada streets routes and more parents would let their kids walk. The intersections and crosswalks are patrolled so crossing isn't a concern either. The fact that my kids have to walk on a roadway with two way traffic is a HUGE factor preventing my kids from walking to school.

Anonymous

12/02/2020 10:21 AM

Add a crosswalk on Pender Park or extend the sidewalk past the letdown. Many people park their cars on the west side of Pender Park (on left side parking is not permitted) so children and adults cross from letdown to letdown (on Pender Park) to access their cars. This is dangerous because cars coming from Forest Park and turning into Pender Park have a hard time seeing the pedestrians crossing in that point.

Anonymous

12/02/2020 10:28 AM

We are new to this school and are very impressed by traffic around the school. Our school in the lower mainland was a gong show. A cross walk at haro park would be helpful as the only other one is down by the field, but

from what I have observed drivers and pedestrians are very respectful of speed and traffic rules.

Taya

12/02/2020 11:16 AM

Cars always drive way too fast on Forest Park road even though it's a school zone AND playground zone (Panorama Rec)!!! I feel my child is unsafe on this road. It's so very frustrating!

Anonymous

12/02/2020 10:42 AM

Folks speed along east saanich road in front of kelset and that makes it unsafe for kids and families too. There should be a light intersection on the road where it meets forest park.

Anonymous

12/02/2020 10:48 AM

The school needs more parking for staff so that the street parking is actually for the people dropping off and leaving - make it a 15min time zone on both sides

Anonymous

12/02/2020 10:49 AM

Add optional parking off East Saanich at end of field to minimize vehicles having to travel closer to school.

Anonymous

12/02/2020 10:54 AM

School doesn't have enough staff parking. Make Forest Park street parking 15min ONLY, not for staff or all day.

Anonymous

12/02/2020 10:58 AM

These solutions do not address the problem. Speed on Forest park drive is not the underlying issue, congestion is. Forrest Park Drive is too narrow to safely allow parking on both sides of the road because entering/exiting vehicles from the roadside impedes traffic and is dangerous, especially with busses travelling both directions. Parking is restricted on the residential streets with residents planting hedges, installing rocks alongside the curb and leaving rude notes on parents windows who do park in those areas. Parents are instructed by the school administration to NOT park in the Panorama Rec parking lot. Dropping students off in the overly congested school parking lot requires stopping in the bus zone which impedes bus traffic. Available parking for Kelset school is the problem and is incredibly and frustratingly inadequate. This school needs a decent parking lot and Forest park Road should either be widened or parking on one side removed to increase safety to reasonable level before a serious accident occurs. This is not my field of expertise but it seems to make sense that a school parking lot should be installed at the lower fields alongside and with access to and from East Saanich Road. This would alleviate the lack of parking and along with it the congestion and dangerous traffic flow on Forest Park Drive. Basil Healy Parent

Anonymous

12/02/2020 11:25 AM

Dean Park road needs a cross walk at Richland place and traffic safety measures for the speeding traffic

Anonymous

12/02/2020 11:27 AM

I do not have safety concerns

Anonymous

12/02/2020 12:14 PM

As I mentioned earlier, bus stop passengers on Forest park drive are not visible to the bus driver. Cars stop too close to the bus stop.

Anonymous

12/02/2020 12:17 PM

Make Panorama parking area more accessible to access for pick up drop off

Anonymous

12/02/2020 12:23 PM

I only drop off my boys when they missed the bus in the mornings and I don;t find it to bad to do that in the school or Panorama parking lot. I know it's busy and I just relax and drive with caution. But there is a lot of cars for sure!

Anonymous

12/02/2020 12:33 PM

Cars come screaming down (and up) Forest Park Drive. We always use the crosswalk at the end of Pender Park and even pressing the button for the flashing light, cars have still gone through. Cars go too fast on Forest Park Drive, and there are SO many KELSET students being dropped off and picked up by vehicles (lots of families seem to live out of the catchment - so they have to drive) that there is traffic congestion. KELSET also doesn't have the drop off lane or parking facilities needed for such a high number of vehicles.

Anonymous

12/02/2020 12:42 PM

Have children take the school bus or walk. If there's no bus available, then the children are in the wrong catchment. Some of the problem is that there are no side walks to the top of Dean park after Pender Park Terrace. This may make parents feel uneasy about letting their kids walk to school. Vehicles race up and down Forest park drive way too fast. They only slow down near the school

Chad Paget

12/02/2020 03:15 PM

west saanich road and forest part drive four way stop. I too often see people drive straight through without stopping. This includes vehicles as well as bicycles.

Anonymous

12/02/2020 05:02 PM

Re question 17: Please disregard my ranking of the suggested improvements since I don't agree with any of them (I can't leave blank). The problem is not speeding/safety but congestion of the parking lot in front of the school at drop-off. And it's not a huge issue. Maybe Panorama could allow a morning drop-off zone/lane in their parking lot?

Anonymous

12/02/2020 05:40 PM

The School parking is used for vehicular drop off and bus drop off. The crossover of this is very scary and seems too congested for both to happen in the same area.

Anonymous

12/02/2020 05:50 PM

Parking could be recessed further back off the road so there is room for car doors to open safely as vehicles drive by.

Anonymous

12/02/2020 06:06 PM

People are driving fast along East Saanich Rd, in front of the Panorama rec centre. Like the flashing light installed on East Saanich and Bazan Bay Rd. Great help at night.

Anonymous

12/02/2020 06:16 PM

I find it is mostly locals that are speeding through the area and causing issues. Some Parents, But mostly people traveling through the area.

Julie

12/02/2020 07:15 PM

Need better option for dropping off and turning your car around. If you park along forest park drive for dropoff, it's concerning that your kid may open the

car door and collide with oncoming traffic

Anonymous

12/02/2020 06:57 PM

I have no issues with the traffic, not sure why you are spending time on this.

Anonymous

12/02/2020 07:01 PM

We need to reduce the number of vehicles utilizing Forrest Park Drive before and after school. Could staggered start times for classes be offered?

Anonymous

12/02/2020 07:33 PM

The area is a bottleneck, especially due to COVID. I cannot comment on pre-covid times as my child is in kindergarten, so perhaps it wasn't as much of a zoo pre-covid. I'll be happy to send my child on the school bus after the pandemic.

Anonymous

12/02/2020 07:35 PM

More parking

Gerry

12/02/2020 07:43 PM

Please add crosswalks at Haro Park/Forest Park drive. Pedestrians need a SAFE way to cross the street to the school. The traffic study needs to detail their plans for collecting data. They were in bright yellow vests which drivers saw and slowed down. They need to be observing where drivers cannot see them. We live in this area and we see with our very eyes the high rates of speed of cars driving down/up forest park and haro park. Speed humps are an absolute necessary to slow vehicles down a hill. There is no other solution other than speed humps. it is not pedestrian friendly near a school. The school also needs more signage. There is only one sign that indicates school zone. Nothing on the roads. Look at Sidney Elem and Keating Elem. They have it much better. Painted signs on the road. Why can't we have a safe school zone here? Also along Haro Park terrace, walking northbound to the school, drivers cut the left hand turn onto haro from forest park very sharply. It is a blind corner and very dangerous. Speed humps here please to control speeders. Thank you.

Anonymous

12/02/2020 08:55 PM

NOT a round about!!!

Christina

12/02/2020 10:15 PM

I would be nice to have an official drop off/pick up spot that doesn't interfere with the buses. The East Saanich lower field in front of the fence would be an ideal spot for parents. Speed limits are not being obeyed on East Saanich Road. More traffic enforcement is needed.

Anonymous

12/02/2020 11:36 PM

Need a proper parking lot

Anonymous

12/03/2020 07:00 AM

More parking along East Saanich Road so children could walk across the school field.

Anonymous

12/03/2020 07:24 AM

With the exception of cars speeding through before the zone gets naturally busy (for those doing early drop offs) In my opinion none of the suggested

notes above are important. It's the issues that effect surrounding streets and areas that make it less safe for my kid to walk to school alone, even when he is older.

Anonymous

12/03/2020 08:25 AM

The biggest issue for me is there is no way to legally turn around on Forest Park. I have to go to the school parking lot and then make a left turn across all the traffic and jaywalkers. Super dangerous. A roundabout at haro park would be great!

Anonymous

12/03/2020 08:34 AM

I feel quite confident with the current safety in place, what is bothersome is the congestion and how to improve the flow of traffic, especially at pick up times.

Anonymous

12/03/2020 02:21 PM

East Saanich Road is also a major concern. Hardly anyone follows the 30km rule. There needs to be increased signage there as well. This is a main factor as to why my 7 yr old does not walk to school, the cars are going too fast.

Anonymous

12/03/2020 03:44 PM

Cars drive too fast on pender park Drive as well. The crosswalk at pender park/forest park has a bit of a blind corner because of shrubs on the corner property. Cars also park on pender park drive to access the school.

Anonymous

12/04/2020 07:39 AM

Parents used to be allowed to park at Panorama during school drop off and pick up. They would walk their children across the street using the crosswalk. Now they're parking on Pender Park, Haro (in zones that are resident only) on both sides of the street, double parking in front of the school, parking in yellow zones in front of the school, making it hard to see pedestrians. There are two cross walks, one above the school and one in front. Putting a crosswalk or stop sign in front of the school will cause more congestion, in my opinion. The school was built without adequate parking.

Hike_Mike

12/05/2020 02:15 PM

School itself needs more parking because about 6 cars park on the street all school day.

Anonymous

12/05/2020 04:32 PM

Recommend that the school board put in a parking lot east of the school

Anonymous

12/06/2020 05:17 PM

The only changes in traffic control at the Haro Park Ter/Forest Park Drive intersection would be restriction left turns out of the school driveway, Forest park onto Haro Park, and Haro Park onto Forest Park during school drop off and pick up times. A crosswalk at Haro Park and Forest Park would be a disaster as it is chaos at this intersection during drop off and pick up with the present traffic problems. It would only create more parking on Haro Park Ter. The #1 issue is to develop a better drop off and pick up system than what presently occurs. A driveway loop/parking area in the grass area east of the school would alleviate a lot of congestion on Forest Park Ter.

Anonymous

12/06/2020 05:26 PM

I'd like to see a specific school parking area for parents, so they don't have to park on the streets.

Anonymous

12/07/2020 02:53 PM

I would like to see an official a pickup/dropoff (as in parents stay IN the car) where the buses go, and someone directing traffic going in and out of the entrance/exit to that. Visibility is poor making a left out of the lot and there is a lot of jaywalking which makes it extra challenging. I don't think a crosswalk should go there because it would slow the pickup/dropoff process down too much. It should be a vehicle centered place and direction should revolve around that. I also have NEVER seen speed as an issue. The pace of traffic is slower than a snail. The issue is access.

Anonymous

12/07/2020 06:38 PM

Despite the speed limits, vehicles travel at more than twice the limit up and down Forest Park Drive. It is a concern and a matter of time before a pedestrian of any age or a pet is hit. Additionally, people also think the 30km speed limit only applies during the school hours. Having young children and a dog we often walk up and down the road to school, the rec centre, parks etc. Safer measures would be welcomed.

Anonymous

12/08/2020 09:54 AM

I've seen other cities / countries adopt this measure of safety and am baffled why we can't. Before a vehicle enters a school zone, a sign is posted (with yellow / red flashing warning lights or strobe lights) and a sign that reads; "When lights are flashing, school is in session...Max 30 kph zone -strictly enforced! " (or a similar worded message). This simple measure solves several safety issues. 1. Makes unaware drivers of their current speed due to the visual warning (flashing lights) that you cannot miss. 2. Helps drivers who are confused and not aware of school times / closures ie; Daily school hours (start / end times), closures due to professional development days, as well as closures due to weather and holidays.. 3. Makes the school area much more safer due to the visual flashing warnings, which become more obvious, since they only run at specific times, which also ends any confusion of when school is in session. These posts can be run on solar energy, and they are already out there as speed warning signs. Why they are not installed in school zones to protect our children, who are the most vulnerable citizens is very confusing to me. I've even suggested this idea to a veteran police office who replied "Damn good idea - not sure why no one has done it yet..."

Anonymous

12/12/2020 08:36 PM

The school zones in both Forest Park and East Saanich need to be better patrolled. People constantly speed through both.

Anonymous

12/12/2020 09:06 PM

A roundabout would make things worse. The "dog park" needs to go, and that space needs to be better utilized for parking. The issue is parking space, not traffic control.

Anonymous

12/12/2020 11:52 PM

Other than congestion I don't feel there are any safety issues during pick up in the afternoon.

Anonymous

12/13/2020 08:55 AM

I am just wondering if other solutions have been reviewed? For example, is it possible to add a drop off area to the East of the open field (just off East Saanich Road) so parents don't need to turn onto Forest Park at all? Has there been any consideration to raising the cross walk at Forest Park+Pender Park to increase visibility? Have there been discussion of adding crosswalks

within a certain radius of the school in Dean Park (ie: on Haro and especially on Pender Park for a block or two?) it has been so helpful (and safe) to have the new sidewalk recently built between Haro and Pender on Forest Park. Thank you for that! Is Panorama willing to open up their parking lot to parents on an ongoing basis? There are often times when there is a sign up in their parking lot reminding parents that they shouldn't park in Panorama) One of the bottle necks is the 3 way stop at East Saanich. If Panorama was open to it, could some traffic, travel behind Panorama to get out of the parking lot to East Saanich road behind the rink? It feels like you are eager to address the pitfalls of traffic congestion at Kelset. And for this we are so incredibly thankful. If you are ever wanting additional parent and Dean Park resident feedback, please don't hesitate to call me- Taryn Chisholm 778-919-2123. Thanks again. We truly appreciate this.

Anonymous

12/13/2020 09:40 AM

Been a Kelset parent for 10 years; have observed and experienced the Kelset Crawl longer than most. I'm confident in saying that with the possible exception of the Haro Park crosswalk, each of the above options will make the traffic and safety problems worse. The main issues are a poorly designed school bus loop that causes traffic backups on Forest Park, and an overall lack of parking for a school that size. (Just ask the staff at Panorama about that!) Until those issues are addressed by the school board - on Kelset grounds - issues will not be solved. Please be VERY careful with this! Child safety is the top priority of course, but there's a lot of potential here to spend piles of tax dollars with minimal to non-existent results.

Anonymous

12/13/2020 03:17 PM

Forest Park is too congested with parking on both sides and pedestrian traffic crossing anywhere they please (not using crosswalks). Could the lower field be utilized as a drop off /pick up zone? or additional parking?

Anonymous

12/13/2020 07:11 PM

1) A bike lane on Forest Park Drive would be really wonderful.

Optional question (81 response(s), 59 skipped)

Question type: Essay Question

APPENDIX B: AUTOMATIC COUNTER SUMMARIES

Tuesday, 1 December, 2020

to
Tuesday, 8 December, 2020



| Forest Park Drive East | |
|--------------------------------------|-------|
| Average Daily Traffic (ADT) | 2493 |
| Average Weekday Daily Traffic (AWDT) | 2719 |
| % Heavy Vehicles | 6.52% |
| 85th percentile speed (KM/H) | 41 |

| ADT Summary | | | |
|-----------------------------|-------------|-------------|-------------|
| Day | Eastbound | Westbound | Total |
| Tuesday, 1 December, 2020 | 1385 | 1470 | 2855 |
| Wednesday, 2 December, 2020 | 1399 | 1377 | 2776 |
| Thursday, 3 December, 2020 | 1381 | 1463 | 2844 |
| Friday, 4 December, 2020 | 1270 | 1361 | 2631 |
| Saturday, 5 December, 2020 | 1031 | 1041 | 2072 |
| Sunday, 6 December, 2020 | 900 | 885 | 1785 |
| Monday, 7 December, 2020 | 1254 | 1233 | 2487 |
| ADT | 1231 | 1261 | 2493 |
| | 49.40% | 50.60% | |
| AWDT | 1338 | 1381 | 2719 |
| | 49.21% | 50.79% | |

| Classification Summary | | Two Way Total | |
|------------------------|-------|---------------|--|
| Vehicles | % | | |
| Passenger Vehicles | 16215 | 92.92% | |
| Buses | 129 | 0.74% | |
| Single Unit Trucks | 1007 | 5.77% | |
| Semi-Trailer Trucks | 1 | 0.01% | |
| Motorcycles | 98 | 0.56% | |

Weekday General Peak Hour Summary

| AM General Peak Hour | | | | PM General Peak Hour | | | |
|----------------------|------------|----------------|------------|----------------------|------------|----------------|------------|
| 08:00 to 09:00 | | 14:30 to 15:30 | | 08:00 to 09:00 | | 14:30 to 15:30 | |
| Start Time | Eastbound | Westbound | Total | Start Time | Eastbound | Westbound | Total |
| 08:00 | 30 | 31 | 61 | 14:30 | 24 | 45 | 69 |
| 08:15 | 27 | 48 | 75 | 14:45 | 39 | 37 | 77 |
| 08:30 | 45 | 42 | 88 | 15:00 | 33 | 23 | 56 |
| 08:45 | 28 | 20 | 48 | 15:15 | 27 | 31 | 58 |
| Total | 130 | 142 | 272 | Total | 123 | 136 | 259 |

Speed Summary

Two Way Total

| Lane | Speed | 0-15 | 15-20 | 20-25 | 25-30 | 30-35 | 35-40 | 40-45 | 45-50 | 50-55 | 55-60 | 60-65 | 65-70 | 70-80 | 80+ | Total |
|----------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|--------|--------|--------|-------|
| Total Vehicles | 1198 | 3106 | 2365 | 2086 | 2887 | 2667 | 1756 | 924 | 323 | 97 | 28 | 8 | 5 | 0 | 17450 | |
| % of Total | 6.9% | 17.8% | 13.6% | 12.0% | 16.5% | 15.3% | 10.1% | 5.3% | 1.9% | 0.6% | 0.2% | 0.0% | 0.0% | 0.0% | 100.0% | |
| Cumulative % | 6.9% | 24.7% | 38.2% | 50.2% | 66.7% | 82.0% | 92.1% | 97.4% | 99.2% | 99.8% | 99.9% | 100.0% | 100.0% | 100.0% | 100.0% | |

85th Percentile Speed Range: 40-45

Westbound

| Lane | Speed | 0-15 | 15-20 | 20-25 | 25-30 | 30-35 | 35-40 | 40-45 | 45-50 | 50-55 | 55-60 | 60-65 | 65-70 | 70-80 | 80+ | Total |
|----------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|--------|--------|--------|--------|-------|
| Total Vehicles | 436 | 1132 | 1678 | 1422 | 1603 | 1239 | 795 | 390 | 99 | 24 | 10 | 1 | 1 | 0 | 8830 | |
| % of Total | 4.9% | 12.8% | 19.0% | 16.1% | 18.2% | 14.0% | 9.0% | 4.4% | 1.1% | 0.3% | 0.1% | 0.0% | 0.0% | 0.0% | 100.0% | |
| Cumulative % | 4.9% | 17.8% | 36.8% | 52.9% | 71.0% | 85.1% | 94.1% | 98.5% | 99.6% | 99.9% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | |

85th Percentile Speed Range: 35-40

Eastbound

| Lane | Speed | 0-15 | 15-20 | 20-25 | 25-30 | 30-35 | 35-40 | 40-45 | 45-50 | 50-55 | 55-60 | 60-65 | 65-70 | 70-80 | 80+ | Total |
|----------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|--------|--------|--------|-------|
| Total Vehicles | 762 | 1974 | 687 | 664 | 1284 | 1428 | 961 | 534 | 224 | 73 | 18 | 7 | 4 | 0 | 8620 | |
| % of Total | 8.8% | 22.9% | 8.0% | 7.7% | 14.9% | 16.6% | 11.1% | 6.2% | 2.6% | 0.8% | 0.2% | 0.1% | 0.0% | 0.0% | 100.0% | |
| Cumulative % | 8.8% | 31.7% | 39.7% | 47.4% | 62.3% | 78.9% | 90.0% | 96.2% | 98.8% | 99.7% | 99.9% | 100.0% | 100.0% | 100.0% | 100.0% | |

85th Percentile Speed Range: 40-45



| | |
|---|-------|
| Kelset Elementary Forest Park Drive West | |
| Average Daily Traffic (ADT) | 1326 |
| Average Weekday Daily Traffic (AWDT) | 1394 |
| % Heavy Vehicles | 2.00% |
| 85th percentile speed (KM/H) | 43 |

| ADT Summary | | | |
|-----------------------------|-----------|-----------|-------------|
| Day | Eastbound | Westbound | Total |
| Tuesday, 1 December, 2020 | 630 | 720 | 1350 |
| Wednesday, 2 December, 2020 | 657 | 717 | 1374 |
| Thursday, 3 December, 2020 | 670 | 784 | 1454 |
| Friday, 4 December, 2020 | 692 | 761 | 1453 |
| Saturday, 5 December, 2020 | 614 | 680 | 1294 |
| Sunday, 6 December, 2020 | 488 | 530 | 1018 |
| Monday, 7 December, 2020 | 644 | 694 | 1338 |
| ADT | 628 | 698 | 1326 |
| | 47.35% | 52.65% | |
| AWDT | 659 | 735 | 1394 |
| | 47.25% | 52.75% | |

| Classification Summary | Two Way Total | |
|------------------------|---------------|--------|
| | Vehicles | % |
| Passenger Vehicles | 8980 | 96.76% |
| Buses | 70 | 0.75% |
| Single Unit Trucks | 115 | 1.24% |
| Semi-Trailer Trucks | 1 | 0.01% |
| Motorcycles | 115 | 1.24% |

| AM General Peak Hour | | | |
|----------------------|-----------|-----------|------------|
| Start Time | Eastbound | Westbound | Total |
| 08:00 | 16 | 6 | 22 |
| 08:15 | 16 | 11 | 27 |
| 08:30 | 24 | 17 | 41 |
| 08:45 | 14 | 12 | 26 |
| Total | 70 | 45 | 116 |

| PM General Peak Hour | | | |
|----------------------|-----------|-----------|------------|
| Start Time | Eastbound | Westbound | Total |
| 14:45 | 18 | 22 | 39 |
| 15:00 | 13 | 21 | 34 |
| 15:15 | 13 | 20 | 32 |
| 15:30 | 16 | 17 | 33 |
| Total | 59 | 80 | 138 |

Speed Summary

Two Way Total

BINS (km/h)

| Lane | Speed | 0-15 | 15-20 | 20-25 | 25-30 | 30-35 | 35-40 | 40-45 | 45-50 | 50-55 | 55-60 | 60-65 | 65-70 | 70-80 | 80+ | Total |
|----------------|-------|------|-------|-------|-------|-------|-------|-------|-------|-------|--------|--------|--------|--------|-----|-------|
| Total Vehicles | 42 | 226 | 1710 | 2164 | 2040 | 1355 | 667 | 252 | 88 | 34 | 6 | 1 | 1 | 9281 | | |
| % of Total | 0.5% | 2.4% | 18.4% | 23.3% | 22.0% | 14.6% | 7.2% | 2.7% | 0.9% | 0.4% | 0.1% | 0.0% | 0.0% | 100.0% | | |
| Cumulative % | 0.5% | 2.9% | 10.4% | 28.8% | 52.1% | 74.1% | 88.7% | 95.9% | 99.5% | 99.9% | 100.0% | 100.0% | 100.0% | 100.0% | | |

85th Percentile Speed Range: 40-45

Westbound

BINS (km/h)

| Lane | Speed | 0-15 | 15-20 | 20-25 | 25-30 | 30-35 | 35-40 | 40-45 | 45-50 | 50-55 | 55-60 | 60-65 | 65-70 | 70-80 | 80+ | Total |
|----------------|-------|------|-------|-------|-------|-------|-------|-------|-------|-------|--------|--------|--------|--------|-----|-------|
| Total Vehicles | 27 | 125 | 807 | 1087 | 1068 | 786 | 401 | 144 | 45 | 22 | 4 | 1 | 0 | 4886 | | |
| % of Total | 0.6% | 2.6% | 16.5% | 22.2% | 21.9% | 16.1% | 8.2% | 2.9% | 0.9% | 0.5% | 0.1% | 0.0% | 0.0% | 100.0% | | |
| Cumulative % | 0.6% | 3.1% | 10.7% | 27.2% | 49.4% | 71.3% | 87.4% | 95.6% | 99.4% | 99.9% | 100.0% | 100.0% | 100.0% | 100.0% | | |

85th Percentile Speed Range: 40-45

Eastbound

BINS (km/h)

| Lane | Speed | 0-15 | 15-20 | 20-25 | 25-30 | 30-35 | 35-40 | 40-45 | 45-50 | 50-55 | 55-60 | 60-65 | 65-70 | 70-80 | 80+ | Total |
|----------------|-------|------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|--------|--------|-----|-------|
| Total Vehicles | 15 | 101 | 903 | 1077 | 972 | 569 | 266 | 108 | 43 | 12 | 2 | 0 | 1 | 4395 | | |
| % of Total | 0.3% | 2.3% | 20.5% | 24.5% | 22.1% | 12.9% | 6.1% | 2.5% | 1.0% | 0.3% | 0.0% | 0.0% | 0.0% | 100.0% | | |
| Cumulative % | 0.3% | 2.6% | 10.1% | 30.6% | 55.1% | 77.2% | 90.2% | 96.2% | 98.7% | 99.7% | 99.9% | 100.0% | 100.0% | 100.0% | | |

85th Percentile Speed Range: 40-45

LOCATION MAP



| Kelsset Elementary Forest Park Drive West | |
|---|-------|
| Average Daily Traffic (ADT) | 165 |
| Average Weekday Daily Traffic (AWDT) | 180 |
| % Heavy Vehicles | 2.16% |
| 85th percentile speed (KM/H) | 22 |

| ADT Summary | | |
|-----------------------------|------------|------------------|
| Day | Northbound | Southbound Total |
| Tuesday, 1 December, 2020 | 90 | 100 |
| Wednesday, 2 December, 2020 | 77 | 83 |
| Thursday, 3 December, 2020 | 93 | 91 |
| Friday, 4 December, 2020 | 92 | 104 |
| Saturday, 5 December, 2020 | 79 | 75 |
| Sunday, 6 December, 2020 | 52 | 48 |
| Monday, 7 December, 2020 | 85 | 87 |
| ADT | 81 | 84 |
| | 49.13% | 50.87% |
| AWDT | 87 | 93 |
| | 48.45% | 51.55% |
| | | 165 |
| | | 180 |

| Classification Summary | | Two Way Total | |
|------------------------|------|---------------|--|
| Vehicles | % | | |
| Passenger Vehicles | 1130 | 97.75% | |
| Buses | 3 | 0.26% | |
| Single Unit Trucks | 22 | 1.90% | |
| Semi-Trailer Trucks | 0 | 0.00% | |
| Motorcycles | 1 | 0.09% | |

Weekday General Peak Hour Summary

| AM General Peak Hour | | | PM General Peak Hour | | |
|----------------------|------------|------------------|----------------------|------------|------------------|
| Start Time | Northbound | Southbound Total | Start Time | Northbound | Southbound Total |
| 08:00 | 1 | 0 | 14:30 | 3 | 4 |
| 08:15 | 2 | 0 | 14:45 | 3 | 3 |
| 08:30 | 5 | 4 | 15:00 | 1 | 2 |
| 08:45 | 1 | 1 | 15:15 | 2 | 1 |
| Total | 9 | 6 | Total | 8 | 11 |

Speed Summary

Two Way Total

| Lane | Speed | 0-10 | 10-15 | 15-20 | 20-25 | 25-30 | 30-35 | 35-40 | 40-45 | 45-50 | 50-55 | 55-60 | 60-65 | 65-70 | 70-80 | Total |
|----------------|-------|------|-------|-------|-------|-------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Total Vehicles | | 0 | 132 | 434 | 429 | 147 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1156 |
| % of Total | | 0.0% | 11.4% | 37.5% | 37.1% | 12.7% | 1.2% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 100.0% |
| Cumulative % | | 0.0% | 11.4% | 49.0% | 86.1% | 98.8% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |

85th Percentile Speed Range: 20-25

Northbound

| Lane | Speed | 0-10 | 10-15 | 15-20 | 20-25 | 25-30 | 30-35 | 35-40 | 40-45 | 45-50 | 50-55 | 55-60 | 60-65 | 65-70 | 70-80 | Total |
|----------------|-------|-------|-------|-------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Total Vehicles | | 107 | 305 | 149 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 568 |
| % of Total | | 18.8% | 53.7% | 26.2% | 1.2% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 100.0% |
| Cumulative % | | 18.8% | 72.5% | 98.8% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |

85th Percentile Speed Range: 15-20

Southbound

| Lane | Speed | 0-10 | 10-15 | 15-20 | 20-25 | 25-30 | 30-35 | 35-40 | 40-45 | 45-50 | 50-55 | 55-60 | 60-65 | 65-70 | 70-80 | Total |
|----------------|-------|------|-------|-------|-------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Total Vehicles | | 25 | 129 | 280 | 140 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 588 |
| % of Total | | 4.3% | 21.9% | 47.6% | 23.8% | 2.4% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 100.0% |
| Cumulative % | | 4.3% | 26.2% | 73.8% | 97.6% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |

85th Percentile Speed Range: 20-25

APPENDIX C: ROUND 2 ONLINE SURVEY RESULTS

KELSET School Safety Options and Improvements

SURVEY RESPONSE REPORT

29 April 2021 - 25 May 2021

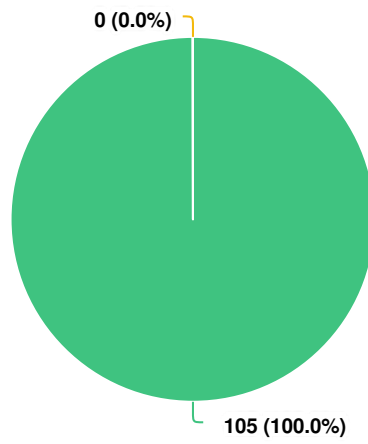
PROJECT NAME:

KELSET Traffic Safety Study



SURVEY QUESTIONS

Q1 | I agree:

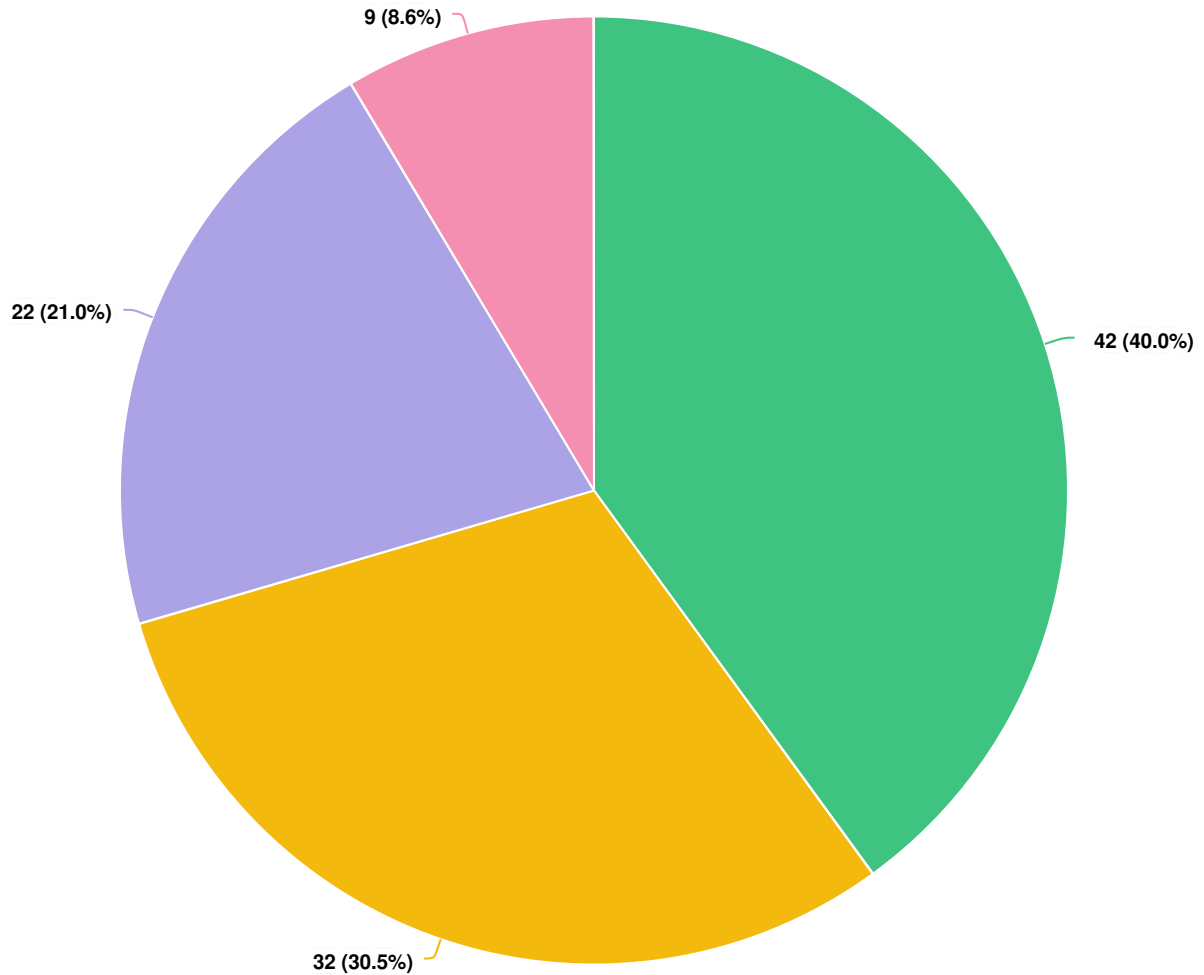


Question options

- Yes
- No

*Mandatory Question (105 response(s))
Question type: Radio Button Question*

Q2 Which of the following best describes you?



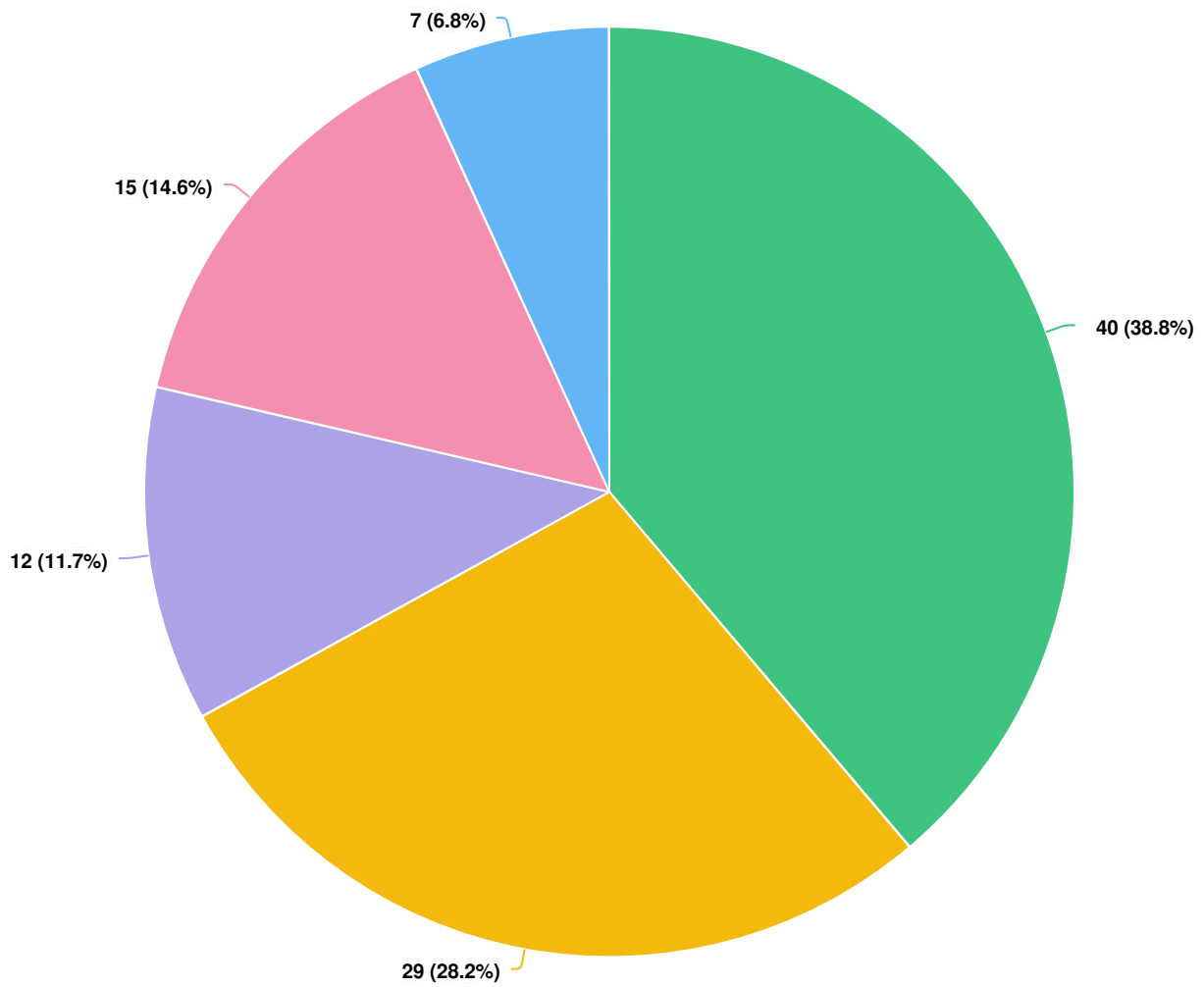
Question options

- Local resident of Dean Park (no association with KELSET Elementary School)
- Parent/guardian of a child(ren) who attends KELSET Elementary School
- Local resident of Dean Park AND parent/guardian of a child(ren) who attends KELSET
- Other (please specify)

Mandatory Question (105 response(s))

Question type: Radio Button Question

Q3 | What is your level of support for option 1A? Option 1A: Relocate the Pender Park Drive crosswalk to the west leg of Forest Park Dr/Haro Park Terrace (including flashers and zebra markings)

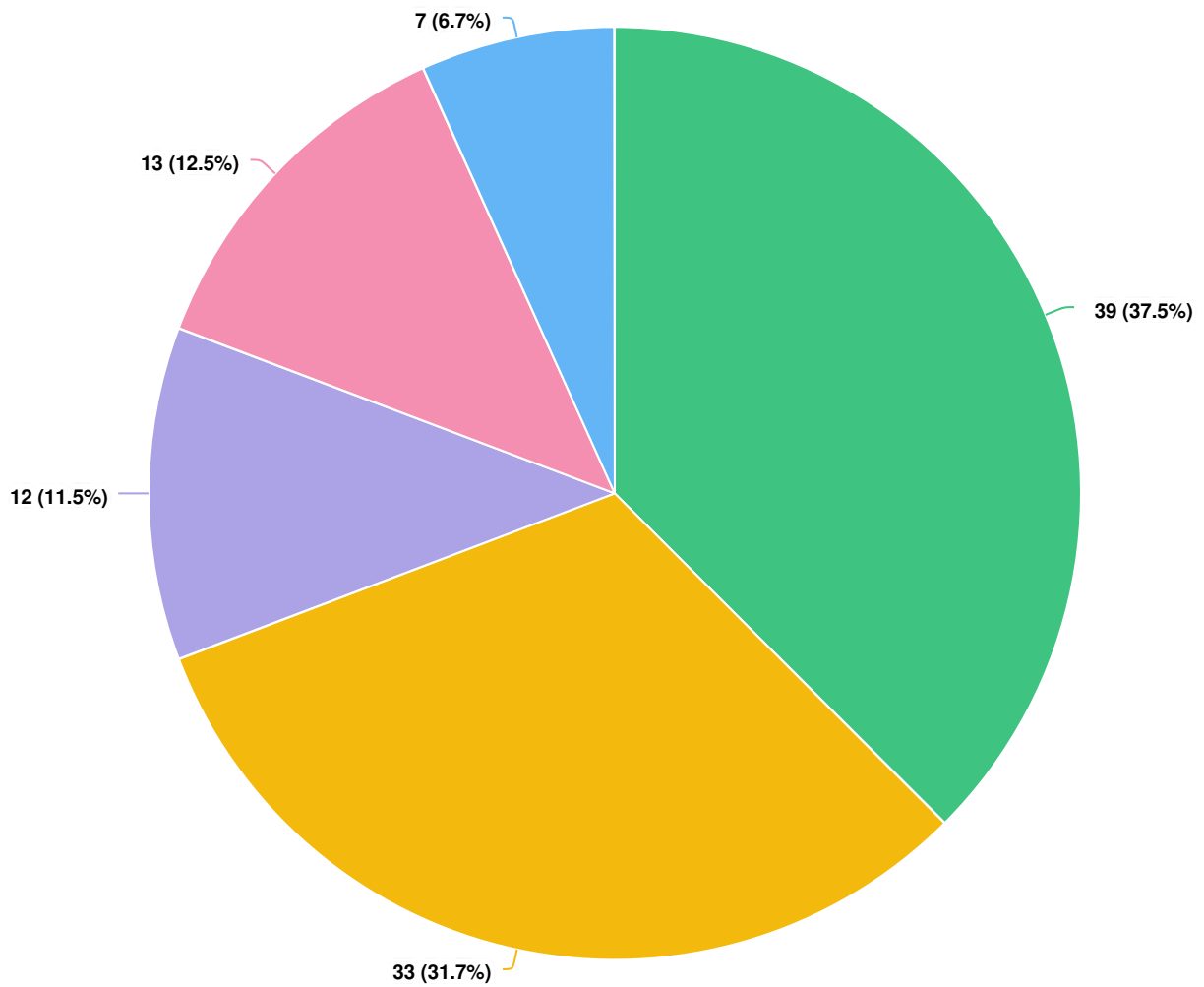


Question options

- Strongly support
- Somewhat support
- Neither support or do not support
- Do not support
- Strongly do not support

Optional question (103 response(s), 2 skipped)
Question type: Radio Button Question

Q4 | What is your level of support for option 1B? Option 1B: Relocate the Pender Park Drive crosswalk to the east leg of Forest Park Dr/Haro Park Terrace (including flashers and zebra markings)

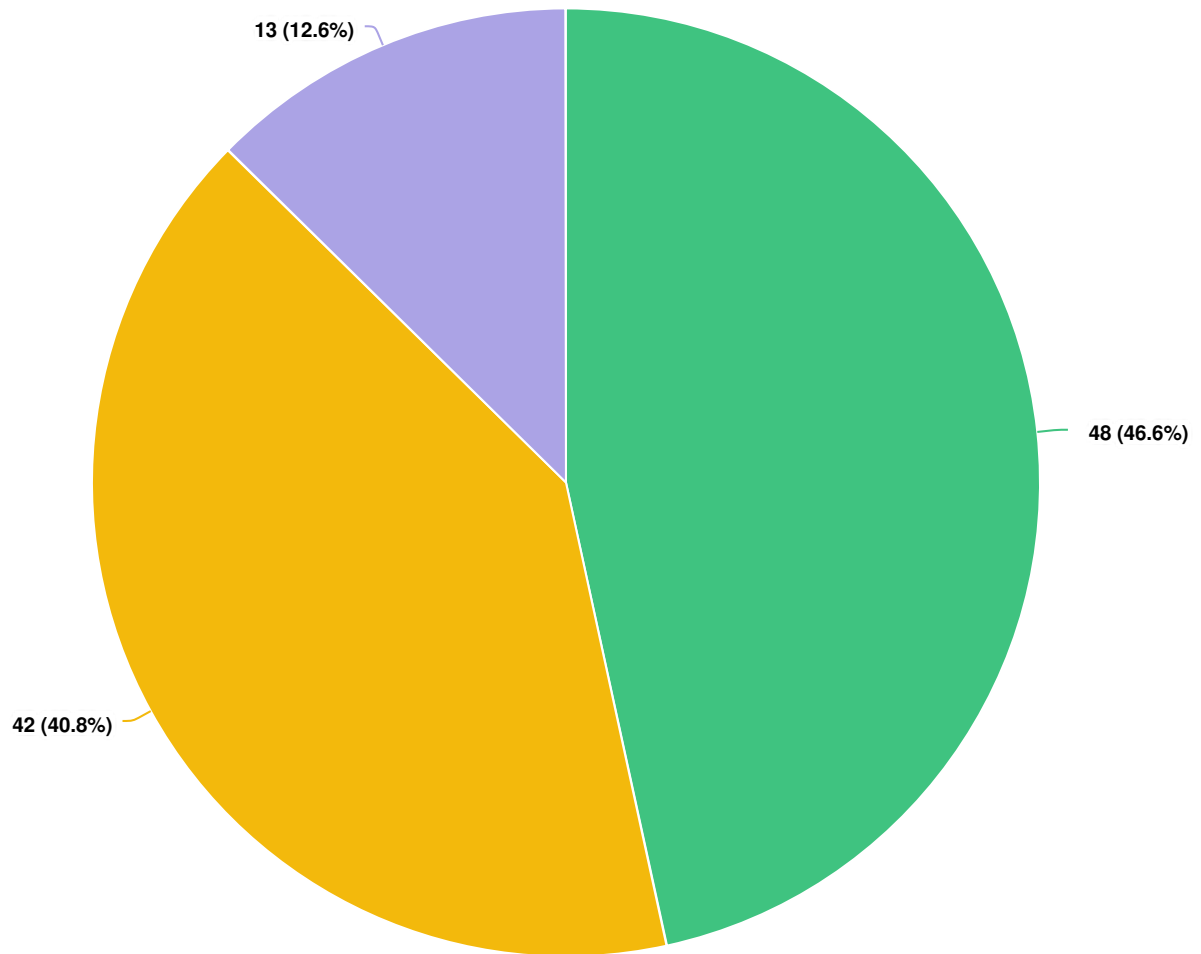


Question options

- Strongly support
- Somewhat support
- Neither support or do not support
- Do not support
- Strongly do not support

Optional question (104 response(s), 1 skipped)
Question type: Radio Button Question

Q5 Which option do you prefer the most?



Question options

- Option 1A (crosswalk on west side)
- Option 1B (crosswalk on east side)
- Neither (prefer current crosswalk location)

*Optional question (103 response(s), 2 skipped)
Question type: Radio Button Question*

Q6 Do you have specific feedback on either of these options?

Anonymous

4/29/2021 05:15 PM

Option 1A is better as it would not interfere with cars leaving the parking lot. But Option 1B is needed to have the fastest access to the front of the school as that is the route ppl take.

Anonymous

4/29/2021 05:46 PM

I usually have more of a problem with cars pulling out of the school and not looking them kids crossing the street. Almost been hit 5 times in the last 3 years

Anonymous

4/29/2021 05:53 PM

1A seems like it will have more benefit.

Anonymous

4/29/2021 06:20 PM

There is too much foot traffic to take the existing crosswalk out. I would suggest adding another one rather than moving the existing one.

Anonymous

4/29/2021 06:23 PM

Why not leave the existing cross walk and just add another ? They are still far enough away from each other.

Anonymous

4/29/2021 06:50 PM

I feel that the East option would provide pedestrians a better visual of on coming traffic into the Kelset parking lot.

Anonymous

4/29/2021 08:38 PM

Concern that option 1a will not prevent people from J walking across the street. Parents J walk with kids at the 1B location or from street parking. 1a works for traffic 1B might be preferred by jwalk

Anonymous

4/30/2021 07:48 AM

Should proposed crosswalks come to fruition parking on Haro Park will be a nightmare!

Anonymous

4/30/2021 08:06 AM

option A students still would have to cross the schools driveway. Option B they cross straight to school walkway.

Anonymous

4/30/2021 08:35 AM

As a local resident this option would give more lead time for the residents

| | |
|---------------------------------|---|
| | travelled no down forest park drive |
| Anonymous 4/30/2021 08:55 AM | If you choose option A, they still have to cross the entrance to the school. Option B precludes that. Why have the kids exposed to two sets of cars? |
| Anonymous 4/30/2021 02:56 PM | I'm not sure what works best for the majority. The current location is fine for us |
| Anonymous 4/30/2021 03:14 PM | Only comment is that adds additional pedestrian traffic for those in the Kelsey parking lot. |
| Anonymous 4/30/2021 03:39 PM | the bulk of the traffic leaving the parking lot heads East, so 1A makes the most sense |
| Anonymous 4/30/2021 05:43 PM | Only concern with 1A is that the children would cross two potentially busy areas (across forest please and across parking lot entrance) 1B is only one busier crossing (haro not busy) |
| Anonymous 4/30/2021 10:44 PM | I would prefer option 1A, but feel that it should be in ADDITION to the current Pender Park crosswalk. 1A should not replace Pender ParjPender |
| Anonymous 4/30/2021 11:56 PM | Option 1A does not address the problem of parents/kids crossing at uncontrolled areas from south to north on Forest Park Dr tp avoid having to walk away from the school to cross at a crosswalk. |
| Anonymous 5/01/2021 11:25 AM | 1B would create a traffic nightmare with most drop off and pick up traffic coming from East Saanich Rd. It blocks the driveway. Kelset should, however, extend its western walkway to the road. |
| Anonymous 5/03/2021 09:09 PM | option 1B would be much safer for the children and adults |
| Anonymous 5/04/2021 01:01 PM | Can the residents of Haro not be convinced to accepting 15min |

| | |
|---------------------------------|--|
| | parking signs so that the parents have more drop off spaces? |
| Anonymous 5/07/2021 11:48 AM | I would recommend keeping the existing crosswalk as well as adding option 1A. The additional crosswalk is a visual reminder to traffic to slow. |
| Anonymous 5/07/2021 10:42 PM | In option 1A kids will cross the entrance to the school parking lot to get to the crosswalk, it's unlikely they'll walk all the way around. This is unsafe and still blocks traffic. 1B is better. |
| Anonymous 5/08/2021 12:34 PM | Most cars park east of Haro Park on Forest Park. Re option 1A: Why make children cross Haro Park, cross over to the school and slow down the turn around traffic to get to the East entrance? |
| Anonymous 5/10/2021 09:51 AM | Concern would be the decision to remove this crosswalk rather than add additional ones. Drivers tend to fly up and down FPD, leaves it too late for a speeding car to brake in time for hidden xwalk |
| Anonymous 5/12/2021 01:29 PM | No data to show where parents/children are crossing with no crosswalk, can't make an informed decision. |
| Anonymous 5/13/2021 07:29 PM | Remove a portion of the forested buffer and Move the turn around onto the North side of Forest Park Drive.in |
| Anonymous 5/14/2021 02:56 PM | You will also need to look at putting a stop sign at the exit of the school parking lot as none exists presently and parents exit in front of oncoming traffic without stopping. |
| Anonymous 5/15/2021 11:07 AM | Narrowing of FPD makes access to the parking lot difficult. Do not support narrowing of FPD. |
| Anonymous 5/15/2021 07:09 PM | Crosswalk does not address speeds on forest park approaching school |

Anonymous

5/16/2021 04:17 PM

Why not both? If I had to choose I would suggest that the crosswalk that gets the kids to the front door without having to cross the parking lot entrance, is the best option. Too much going on there

Anonymous

5/20/2021 12:47 PM

east side relocation would complicate/backup traffic trying to get out of the school or Haro Park

Anonymous

5/20/2021 10:05 PM

The crosswalk at Haro is for people who park between Haro and Panorama. Kids will have to cross Haro first then cross Forest Park of 1A is chosen. This means they'd cross 3 crosswalks instead of a 1

Anonymous

5/21/2021 06:35 AM

Why not add both crosswalks at 1A and 1B? That seems like a good option.

Anonymous

5/21/2021 08:05 AM

Moving crossing would provide better access to the school, specially with the new sidewalk that was already put in.

Anonymous

5/21/2021 09:07 AM

Keep the crossing at Pender and add a crossing at Haro.

Anonymous

5/21/2021 12:03 PM

I'd love to see the pender park crosswalk left and to have one o the east side of the parking lot. We walk up pender park but see a lot of kids that need to cross ealier

Anonymous

5/22/2021 07:57 PM

I do not feel people will cross even the short distance of the school parking lot to get to Option 1A. People are careless with themselves and their children- stepping out from in between cars.

Anonymous

5/23/2021 09:21 PM

The option 1a makes the most sense as it won't interfere with traffic coming out of the school parking lot or people turning into forest park from haro.

Anonymous

5/25/2021 07:36 AM

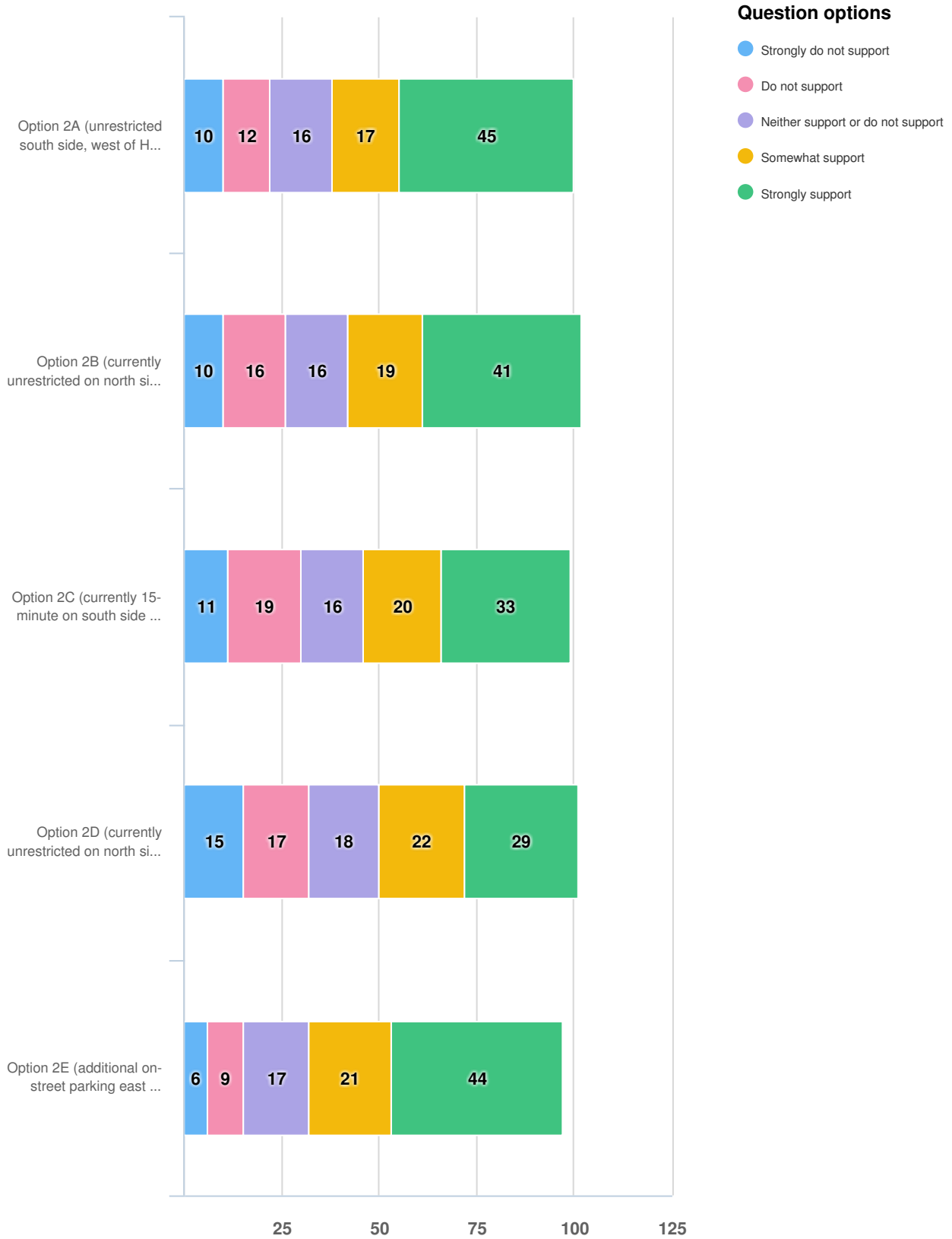
The cross walk location should help to control traffic speeds earlier on the

school approach down the hill and
leaving to go into Dean Park.
Consistent visible speeds signs are
required up the hill.

Optional question (39 response(s), 66 skipped)

Question type: Single Line Question

Q7 What is your level of support for the parking options?



Optional question (103 response(s), 2 skipped)
Question type: Likert Question

Q7 | What is your level of support for the parking options?

Option 2A (unrestricted south side, west of Haro Park Tc)

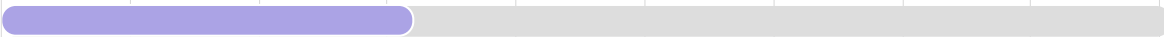
Strongly do not support : 10



Do not support : 12



Neither support or do not support : 16



Somewhat support : 17

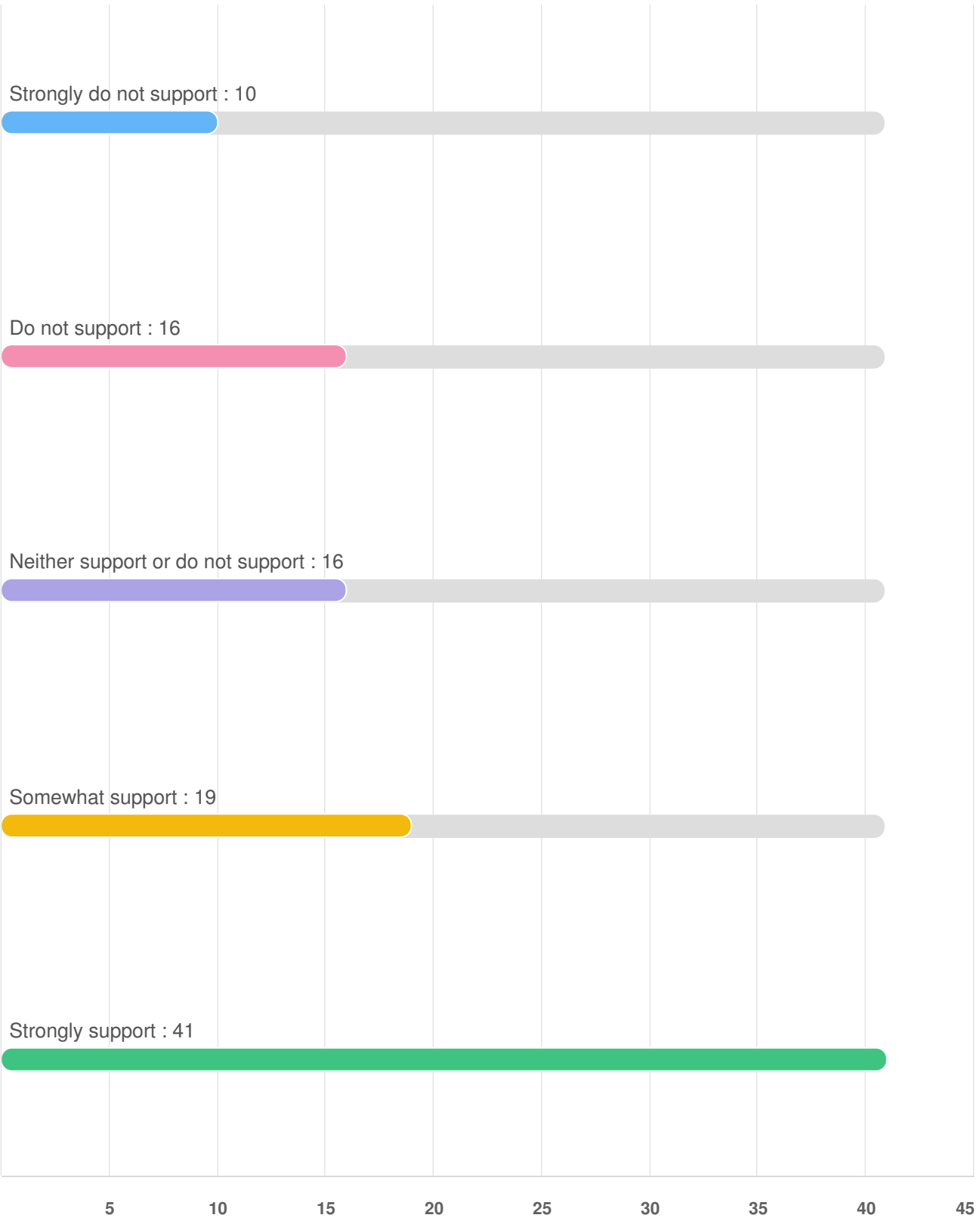


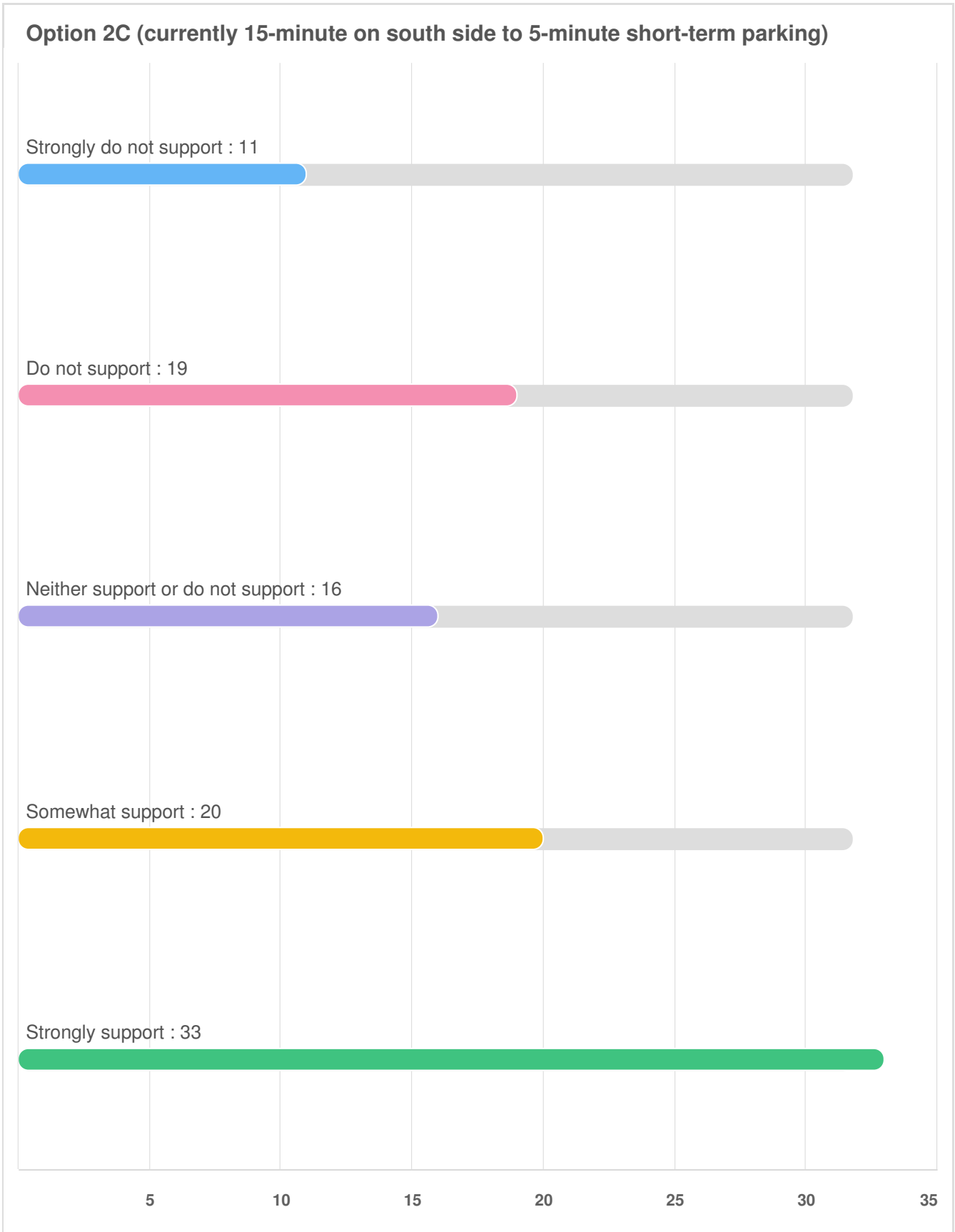
Strongly support : 45



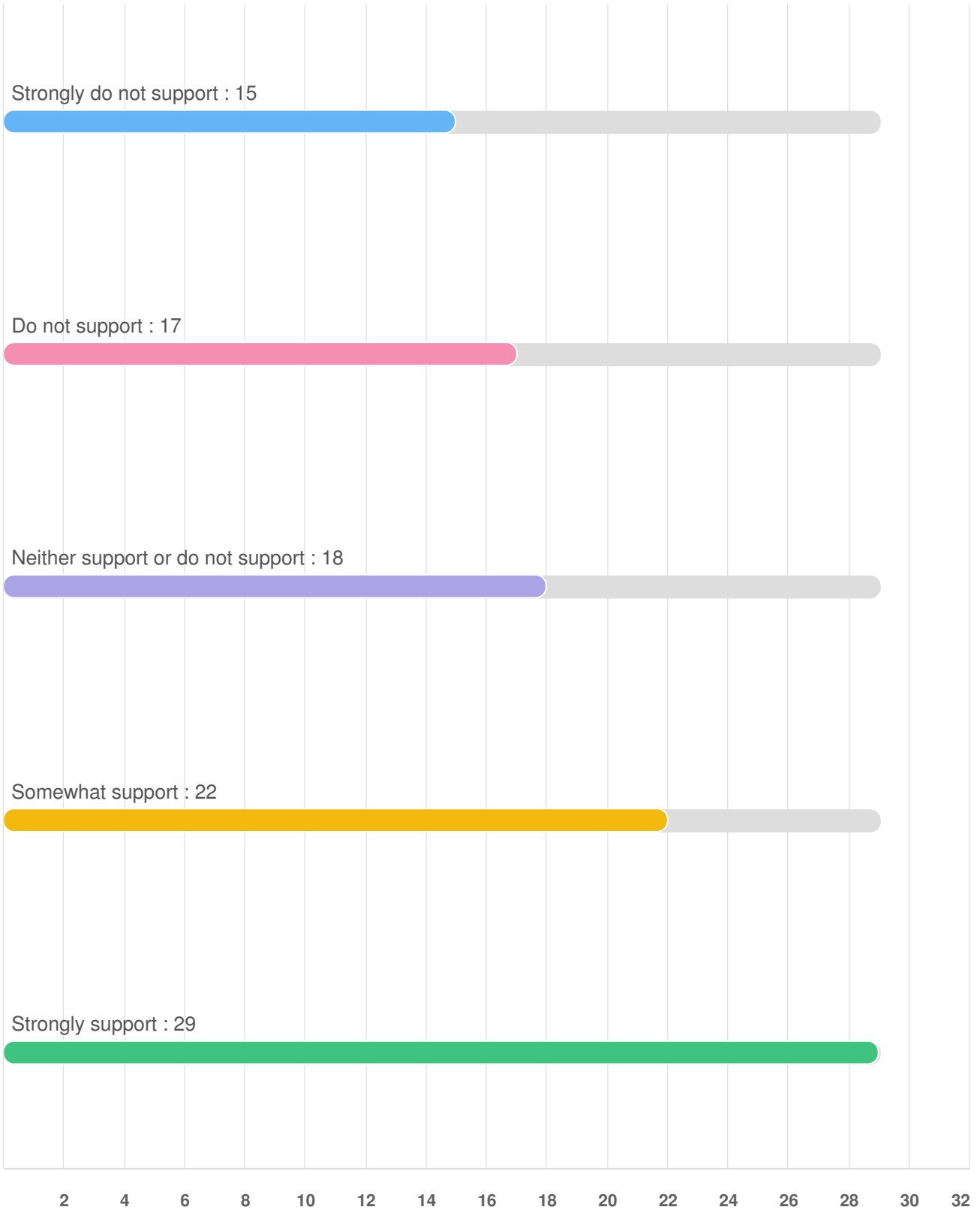
5 10 15 20 25 30 35 40 45 50

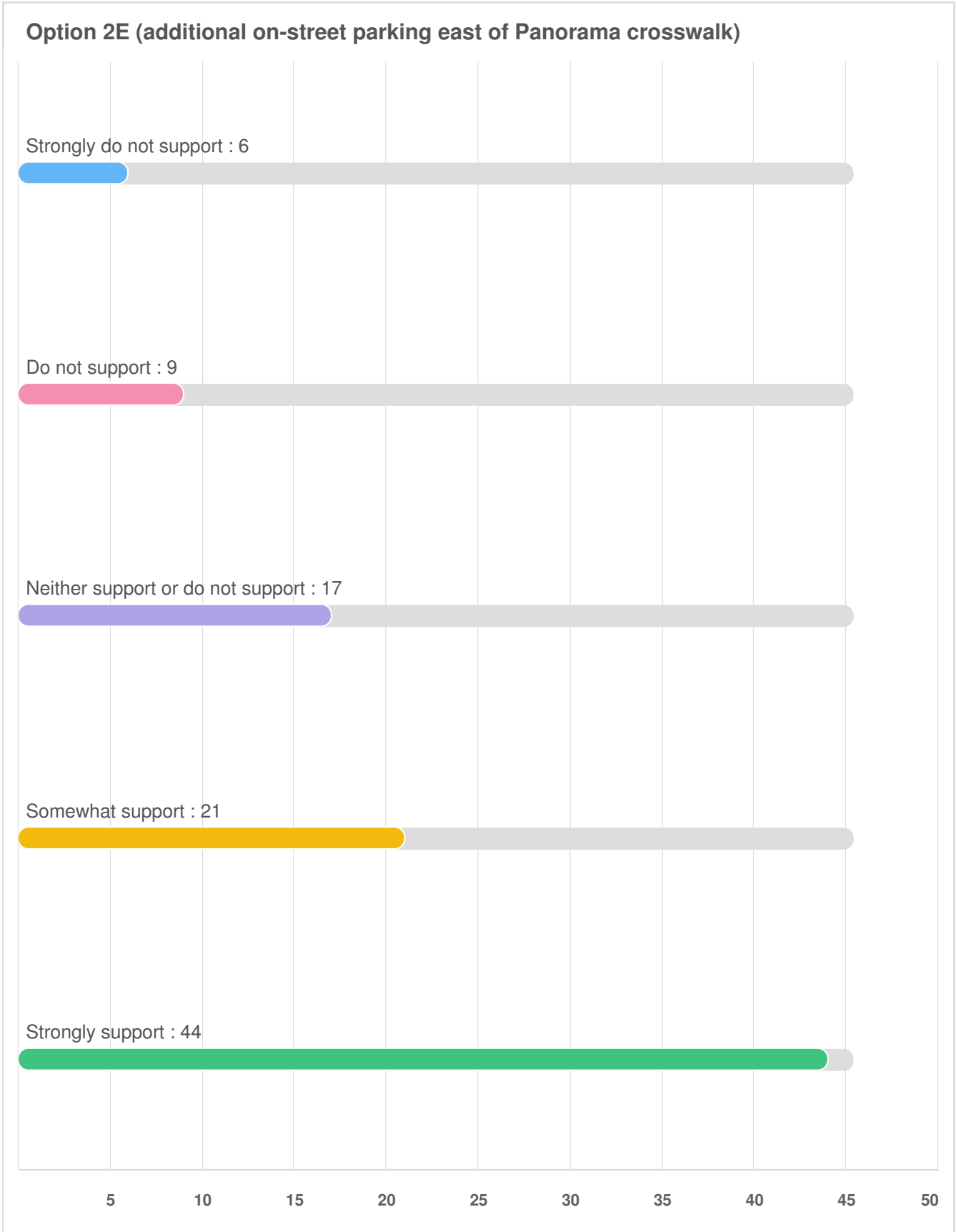
Option 2B (currently unrestricted on north side (east of school access) to 5 minute short-term parking)





Option 2D (currently unrestricted on north side (west of school access) to 5 minute short-term parking)



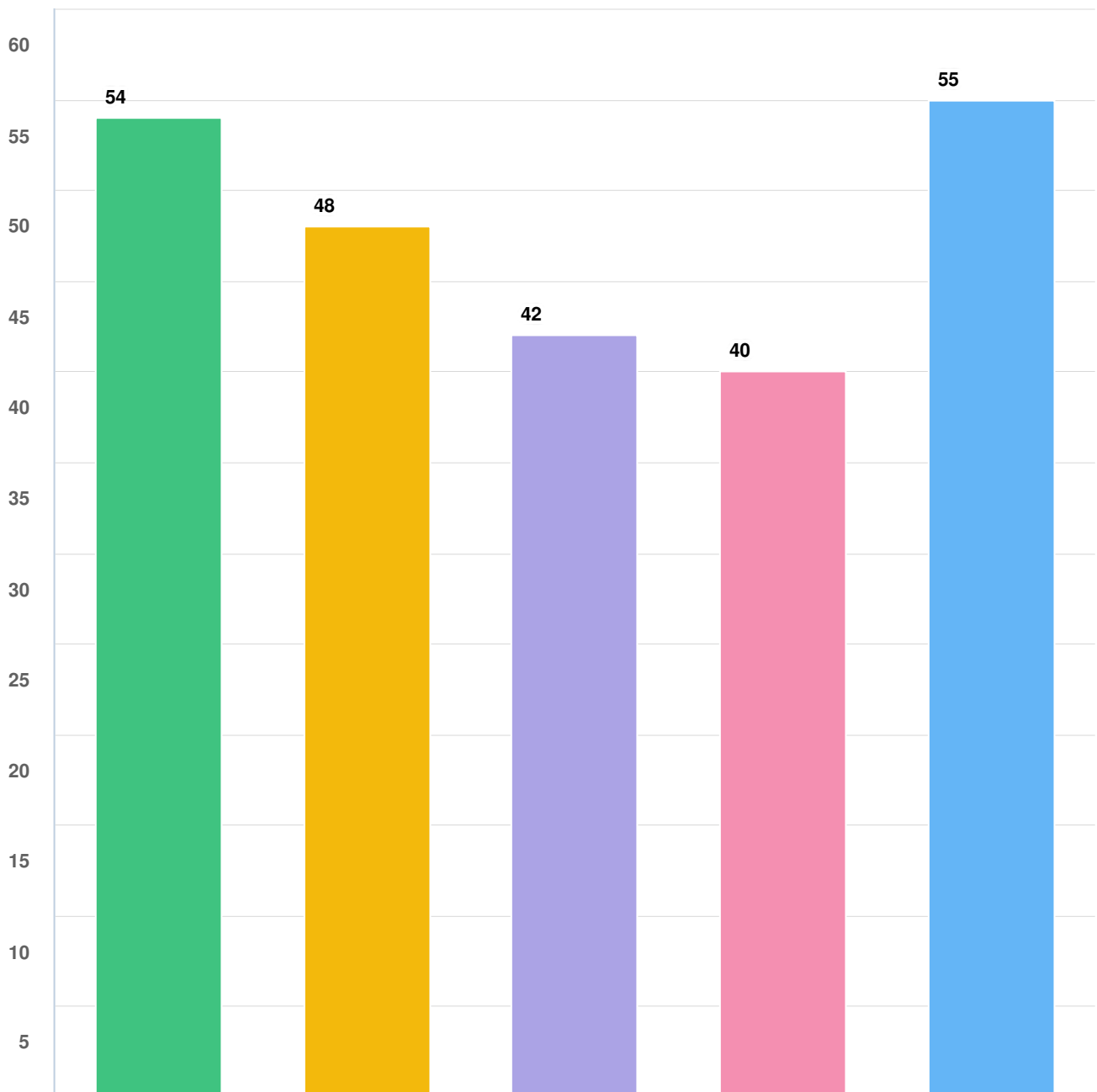


Q8 Which option do you prefer the most? (Please rank your choices in order you believe offer the greatest benefit, with 1 offering the greatest benefit)

| OPTIONS | AVG. RANK |
|---|------------------|
| Option 2A (unrestricted south side, west of Haro Park Tc) | 2.56 |
| Option 2B (currently unrestricted on north side (east of school access) to 5 minute short-term parking) | 2.61 |
| Option 2E (additional on-street parking east of Panorama crosswalk) | 3.01 |
| Option 2C (currently 15-minute on south side to 5-minute short-term parking) | 3.12 |
| Option 2D (currently unrestricted on north side (west of school access) to 5 minute short-term parking) | 3.43 |

*Optional question (89 response(s), 16 skipped)
Question type: Ranking Question*

Q9 Which option(s) would you want to see implemented together? (Please select all that apply)



Question options

- Option 2E (additional on-street parking east of Panorama crosswalk)
- Option 2D (currently unrestricted on north side (west of school access) to 5 minute short-term parking)
- Option 2C (currently 15-minute on south side to 5-minute short-term parking)
- Option 2B (currently unrestricted on north side (east of school access) to 5 minute short-term parking)
- Option 2A (unrestricted south side, west of Haro Park Tc)

*Optional question (87 response(s), 18 skipped)
Question type: Checkbox Question*

Q10 | Do you have specific feedback regarding the options for on-street parking?

Anonymous

4/29/2021 05:15 PM

These parking options still do not address the major flaw of this study: where do parents turn around with their cars?

Anonymous

4/29/2021 05:46 PM

I drive pass every morning. It's not that bad. It's more people pulling out of the rec centre delaying traffic going straight. Parents opening their car doors on the street without looking.

Anonymous

4/29/2021 06:20 PM

There needs to be safe drop off options to avoid parent drivers in the bus lanes and staff parking lots. more 5 minute drop will decrease the speed and urgency of drivers

Anonymous

4/29/2021 06:23 PM

Allow people to park on the streets of Dean park ! Add more spots and don't allow teachers to arrive early and park long term in them.

Anonymous

4/29/2021 06:50 PM

2E provides more parking in an unused area. As a parent and staff member within the school district the Kelset parking lot was not designed with foresight to account for growth in the school.

Anonymous

4/29/2021 07:13 PM

More parking will provide more options and limit spillover to side streets

Anonymous

4/29/2021 08:02 PM

Parents don't obey drop off in the school lot. Why would they obey 5 min limits? It's also difficult to walk up & meet your child in a 5 minute window. Where do you propose parents meet their children

Anonymous

4/29/2021 08:38 PM

Would prefer 15min parking instead of 5. So parents not ticketed if need to chat with teacher for a few mins.

Anonymous

4/29/2021 10:01 PM

As younger students need to be picked up from their individual class doors 5 minutes parking limits just isn't

| | |
|---------------------------------|--|
| | feasible and would not be enforceable |
| Anonymous 4/30/2021 08:06 AM | having 5 minute drop off would help backed up traffic looking for parking. Less parking needed on side streets. |
| Anonymous 4/30/2021 08:35 AM | The more advanced signage would help as this is a part of the panorama access as well |
| Anonymous 4/30/2021 08:55 AM | There is plenty of parking in Panorama. Let's face it, the biggest problem is the parents are too lazy to get out of their vehicles and actually walk with their kids for even a few metres. |
| Anonymous 4/30/2021 08:56 AM | I do not think 5 minute parking is realistic nor could it adequately be enforced; 15 minutes is more realistic |
| Anonymous 4/30/2021 09:07 AM | Make it simple to understand and group where the 5min parking and where the unrestricted parking will be. |
| Anonymous 4/30/2021 10:39 AM | providing long term parking will only increase the number of vehicles, many might not be associated with the school, increase potential traffic challenges and encourage vehicle usage |
| Anonymous 4/30/2021 11:01 AM | None of these options will work because there will be no one to supervise time limits; also no one can organize their driving to arrive within 5 minutes of a time limit. |
| Anonymous 4/30/2021 11:37 AM | petition school district to open staff parking within area East of the school |
| Anonymous 4/30/2021 12:19 PM | Unrestricted parking should NOT be considered |
| Anonymous 4/30/2021 02:16 PM | There is never enough parking. Also, the parking lot on the school grounds isn't big enough for the staff so many of them park on the street making it |

Anonymous
4/30/2021 03:14 PM

difficult for parents to find a spot at pickup.

Do NOT want to lose sidewalk to parking for 2A

Anonymous
4/30/2021 04:57 PM

As a resident, parking does not really affect me - however the most logical option is to utilize Mateo's Park.

Anonymous
4/30/2021 05:29 PM

we don't need a time limit of the existing parking spots we need additional parking to be added so parents do not need to park at panorama or be yelled at for parking in residential parking.

Anonymous
4/30/2021 05:29 PM

Limiting the time will not work it takes more than 5 minutes to park unload young children and they are not old enough to walk independently to their classrooms. Must arrive up to 30 minutes

Anonymous
4/30/2021 05:43 PM

5 minute parking is tough when you are picking up or dropping off younger children. Also if you are early for pick up.

Anonymous
4/30/2021 05:56 PM

I can't see any benefit to five minute spots.

Anonymous
4/30/2021 08:42 PM

Do you understand that parents are not allowed to drop off children in grades k 1 and 2? All of these options are terrible.

Anonymous
4/30/2021 10:44 PM

If the SD owns the triangle of Mateos Park, they should be able to use their land to build off street parking. AND the ALR should allow the variance because they do it for way less important reasons.

Anonymous
4/30/2021 11:56 PM

Converting existing parking to shorter term will do nothing to alleviate parking issues. The issue is volume. More parking must be crested.

Anonymous
5/01/2021 02:16 AM

The current situation is an accident waiting to happen. School Dist.

should provide safe situation. Gone are days of kids walking or biking to school. Join 21st century & provide safe off street park

Anonymous

5/01/2021 02:25 AM

Parents getting out of their car, find their kid then back in their car in 5 mins. who came up with this idea? So you are to drive around the block until you see your kid on the side of the road?

Anonymous

5/01/2021 10:41 AM

Limiting any zone to 5 mins is completely asinine. When you are dealing with small kids, 5 min zones make it impossible as we are required to be there to collect our kids from the teacher. Stupid idea

Anonymous

5/01/2021 11:25 AM

Creating all those 5 minute spaces would just push more people to park at Panorama. Doesn't solve a thing, and you're exacerbating an existing issue for Panorama.

Anonymous

5/03/2021 09:09 PM

5 minutes is not long enough time for one child let alone 2 or more children!

Anonymous

5/10/2021 09:51 AM

I am unsure if these options will help - it require parents to be comfortable dropping their kids off alone..... Panorama doesn't like parents in their lot so may make Panorama parking worse? Tricky

Anonymous

5/12/2021 01:29 PM

The only option is off street parking/drop off at Mateo Park, who is going to enforce these restrictions? The police aren't, so these are not really viable options. Is this the best you can do?

Anonymous

5/13/2021 05:33 PM

School district should be approached for surface parking

Anonymous

5/13/2021 07:29 PM

On Street parking will always be hazardous. Please consider moving the parking off the street and allow through traffic to proceed un inhibited.

Anonymous

5/15/2021 11:07 AM

Move all school parking for pickup to the north side of FPD. Longer duration parking on the south side of FPD to minimize street crossing. Street narrowing increases congestion so do not add.

Anonymous

5/16/2021 04:17 PM

Agree with off street drop off at end of field. Loop if possible. Not in survey, I read, but I agree nonetheless

Anonymous

5/16/2021 05:50 PM

The more on street parking that is allowed on Forest Park Drive, the more unsafe it is to drive through there. I have witnessed many parents crossing the road with their young children unsafely.

Anonymous

5/20/2021 12:47 PM

anything east of the Panorama lot exit will create yet more challenges and risks of people leaving Panorama, leaving on street parking, competing for parking and driving space

Anonymous

5/20/2021 10:05 PM

Parents of elementary kids CANNOT park for just 5 mins. We need to wait to drop off and pick up kids and cannot guarantee times. Teachers also need parking adjacent to the school.

Anonymous

5/20/2021 11:28 PM

5 minute parking is simply not long enough, and it is completely unrealistic to think that kids will be picked up in that time frame.

Anonymous

5/21/2021 08:05 AM

Reconfiguring the road parking won't do much. There are lots of side roads to park on. Add crosswalk access in a better place and community can cross easier.

Anonymous

5/21/2021 09:07 AM

Pls add disabled street parking. I am a disabled Mum and I can't walk far. It is a barrier to picking up my kids from school. 5 minutes parking is not enough time to get kids in the afternoon as we ar

Anonymous

5/21/2021 09:45 AM

Parents need 15-20mins to pick up kids. Create long term parking lot for teachers so they do t use the road

Anonymous

5/21/2021 12:03 PM

While some 5 minute parking is great we also need medium and long term parking. My son needs to be walked to his ea. 5 minutes won't do it. You also have times you will be in the school for a meeting

Anonymous

5/22/2021 07:57 PM

Will these restrictions only be during school hours? What about teacher overflow parking if these are all short term/drop off?

Anonymous

5/23/2021 09:21 PM

Pleas keep in mind that for younger elementary students a kiss and drop doesn't always work. These kids often still require their parents to walk to class with them, and or prefer to have a parent

Anonymous

5/24/2021 09:10 AM

Signage indicating "No U-Turns" please

Anonymous

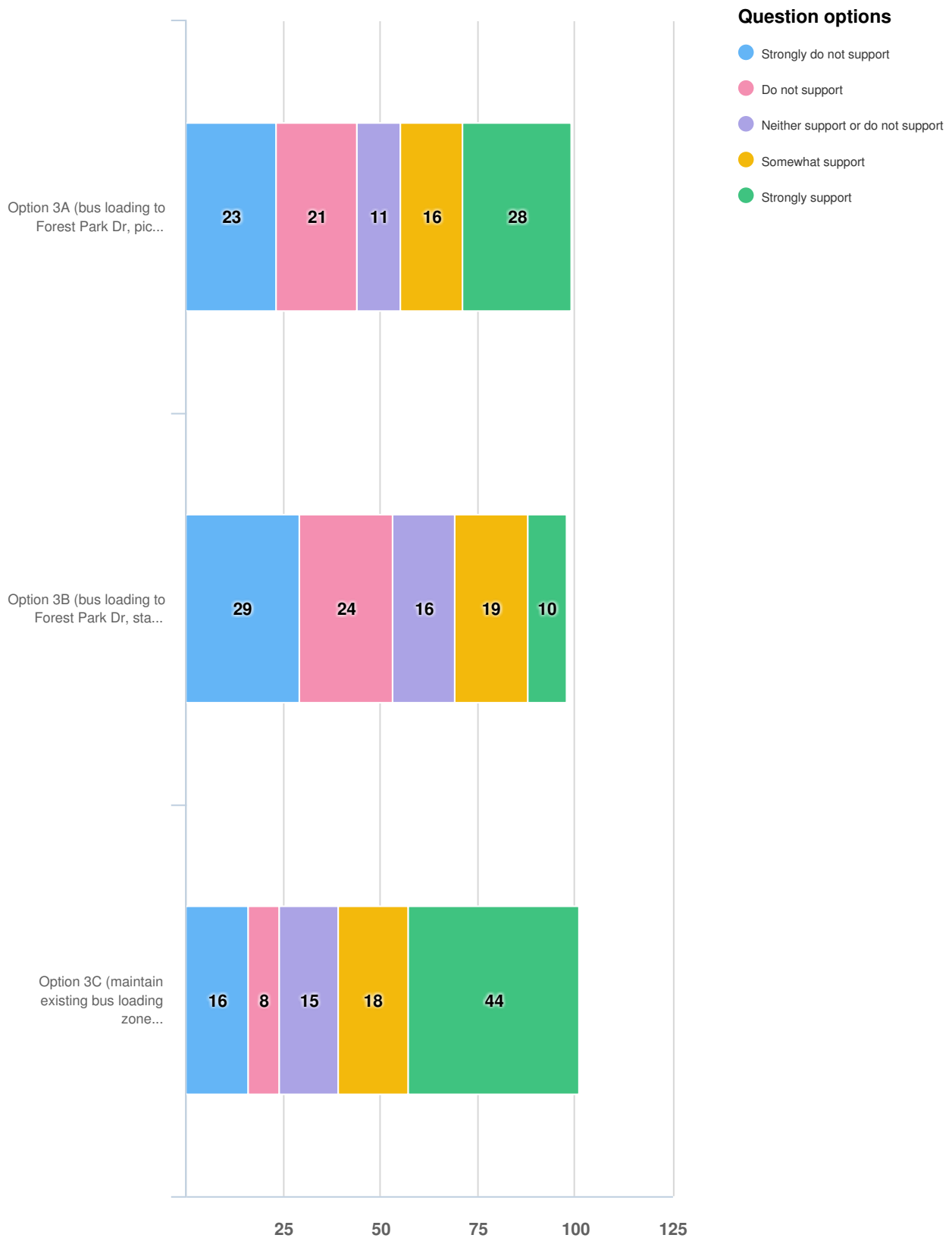
5/25/2021 07:36 AM

The proposed ideas are not solutions and will not ease the flow of traffic in the school area including the East Saanich 4 way stop.

Optional question (51 response(s), 54 skipped)

Question type: Single Line Question

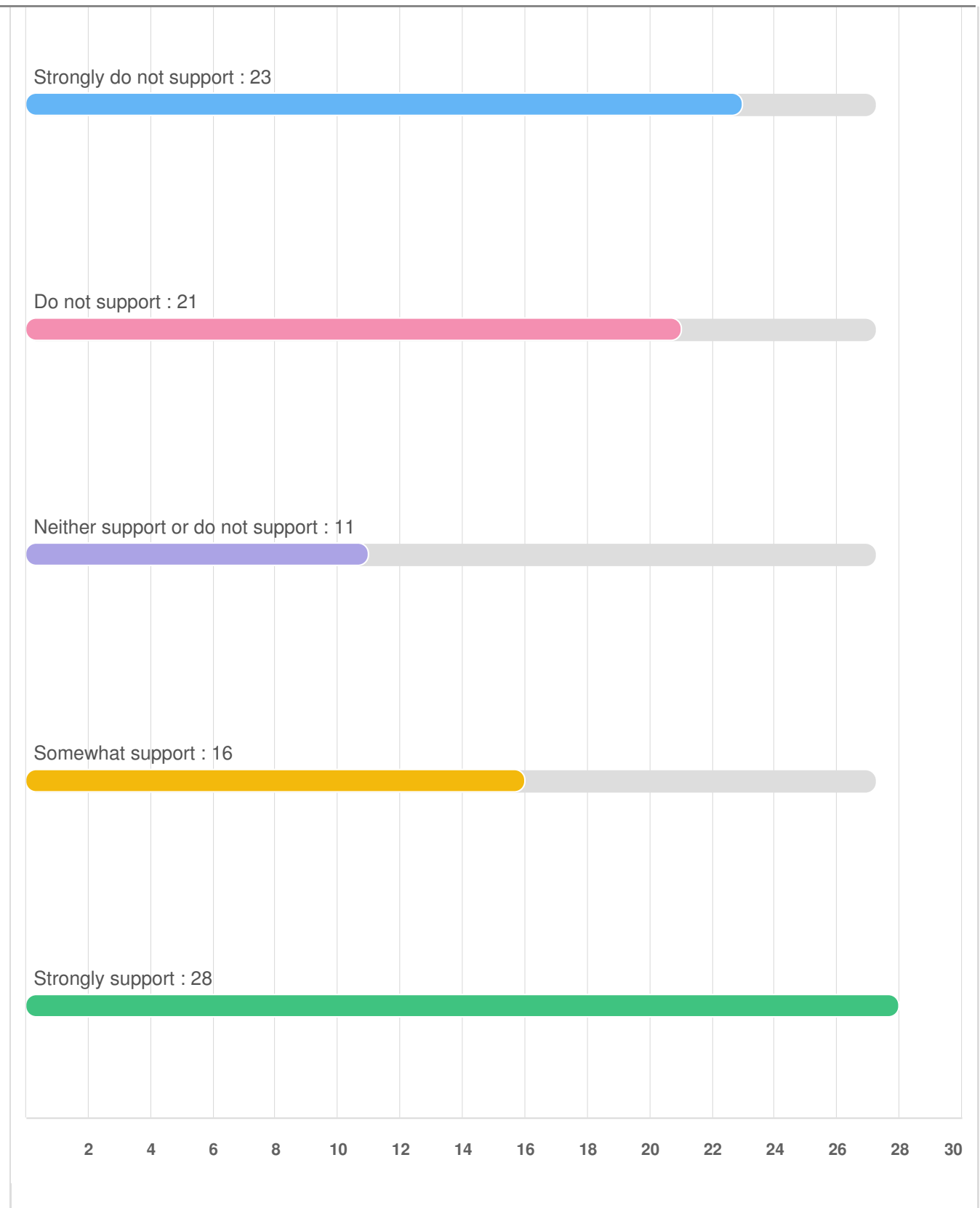
Q11 | What is your level of support for the options regarding the school parking lot loop and bus loading area?



Optional question (101 response(s), 4 skipped)
 Question type: Likert Question

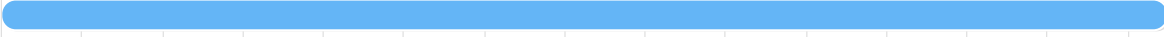
Q11 | What is your level of support for the options regarding the school parking lot loop and bus loading area?

Option 3A (bus loading to Forest Park Dr, pick-up/drop-off in loop)



Option 3B (bus loading to Forest Park Dr, staff parking in loop)

Strongly do not support : 29



Do not support : 24



Neither support or do not support : 16



Somewhat support : 19

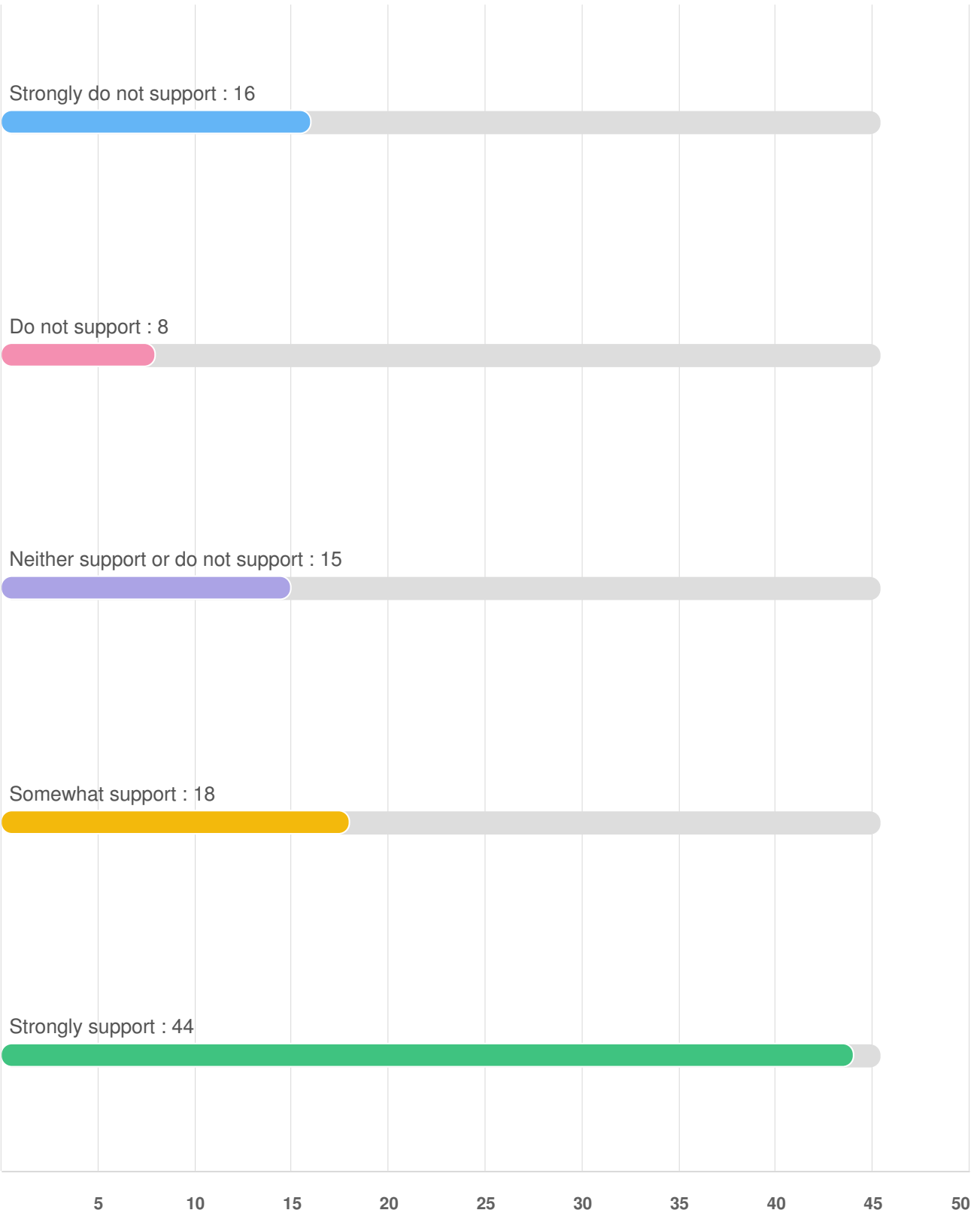


Strongly support : 10



2 4 6 8 10 12 14 16 18 20 22 24 26 28 30 32

Option 3C (maintain existing bus loading zone and improve with signage and paint markings)



Q12 | Which option do you prefer the most? (Please rank your choices in order you believe offer the greatest benefit, with 1 offering the greatest benefit)

| OPTIONS | AVG. RANK |
|--|-----------|
| Option 3C (maintain existing bus loading zone and improve with signage and paint markings) | 1.62 |
| Option 3A (bus loading to Forest Park Dr, pick-up/drop-off in loop) | 2.00 |
| Option 3B (bus loading to Forest Park Dr, staff parking in loop) | 2.28 |

Optional question (92 response(s), 13 skipped)
Question type: Ranking Question

Q13 | Do you have specific feedback regarding the options for the school parking lot loop and bus loading area?

Anonymous
 4/29/2021 05:15 PM
 This change 3A would be best to free up parents to turn around in their cars after dropping off, like a normal school

Anonymous
 4/29/2021 06:20 PM
 Moving the bus parking will ease many issues with the parking lot use.

Anonymous
 4/29/2021 06:23 PM
 Do not take away the only drop off zone parents have ! We would probably be the only school with out a designated drop off zone in front of the school in all of Victoria.

Anonymous
 4/29/2021 06:50 PM
 Busses turning into the staff parking lot often have a difficult time navigating the turn.

Anonymous
 4/29/2021 08:02 PM
 If you go with A, where will the buses turn around? And if you go with C, will there be a drop off zone anywhere?

Anonymous
 4/30/2021 08:06 AM
 Bus drop off on the street forces buses to travel through the

neighborhood to turn around to continue on their routes.

Anonymous

4/30/2021 08:35 AM

As a former administrator for Kelset I feel students need to be kept on site for supervision with more awareness given to visitors especially the parent drop off and pick up times

Anonymous

4/30/2021 08:55 AM

Enforce the no drop off in the current loop. A couple of tickets would rectify the problem in a few days. Option A and B will cause more danger and traffic congestion- cars can't pass stopped busses.

Anonymous

4/30/2021 10:02 AM

Option 3c will require rigorous enforcement in the early days to discourage car drivers from using the drop off area. Objective should be to avoid mingling cars and children.

Anonymous

4/30/2021 11:37 AM

See previous comment re staff parking east of school

Anonymous

4/30/2021 12:19 PM

More cars parking on the street is unacceptable

Anonymous

4/30/2021 03:14 PM

Keep kids safe and away from the street & undercover when wet.

Anonymous

4/30/2021 03:39 PM

The only issue I have ever noticed is parents rushing in an unsafe manner to get out of the parking lot

Anonymous

4/30/2021 04:57 PM

Option 3C in conjunction with a traffic roundabout seems the best option combination

Anonymous

4/30/2021 05:29 PM

These are young children they do not need to navigate streets and parking lots adults need to change not put our kids at risk. These proposals are too high risk

Anonymous

4/30/2021 05:43 PM

Bus parking on forest park would take away parent parking spots

Anonymous

4/30/2021 08:42 PM

If parents can't pull through here how are they supposed to turn around???

Anonymous

4/30/2021 11:56 PM

Encouraging more parent drop

Anonymous

5/01/2021 02:16 AM

School buses are too large & wide to park & load on Forest Park. You can barely navigate between 2 cars as it is.

Anonymous

5/01/2021 02:25 AM

Removing parking spots is not a solution. This is laughable. Putting up more signs? People will ignore them.

Anonymous

5/01/2021 10:41 AM

3C is the only one that doesn't take away critical street parking for parents. The other two ideas are trash.

Anonymous

5/01/2021 11:25 AM

Option 3A is the most workable IF there's a way for busses to turn around. Option 3B gives no consideration to the kids. 3C is workable as many current problems caused by principal's overuse of pylons

Anonymous

5/03/2021 09:09 PM

Get the buses out of the parking lot before someone gets hurt! Loading of senior students could be done at the same time.e

Anonymous

5/04/2021 01:01 PM

staff doesnt have enough parking - also the day care has been gone for +1 year, so the paint signs on the P-spots should be updated

Anonymous

5/07/2021 10:42 PM

Have a staff member or parent volunteer directing traffic in the loop during peak times to avoid drivers stopping in the bus lane.

Anonymous

5/08/2021 12:34 PM

Please have an on-site monitor to inform parents of parking restrictions during school drop off and pick up. Buses should not be street side re children's safety.

Anonymous

5/10/2021 09:51 AM

My concern would be whilst there was no bus in bus parking area that cars will start parking there to drop off kids - without someone

| | |
|---------------------------------|--|
| | monitoring this it cause cause chaos if the bus gets blocked |
| Anonymous 5/11/2021 04:11 PM | Keeping the parent drop off and bus loading separate would be ideal. Utilizing the parking on Forest Park Dr would be a great option in the morning but harder in the afternoon as most park and wait. |
| Anonymous 5/12/2021 01:29 PM | bus parking on FP is just reducing the vehicle parking, where are they to go? There will be more parking on side streets which will create more of an issue. Mateo Park parking is only option |
| Anonymous 5/14/2021 02:09 PM | Enforce the regulations and ticket offenders who are too self centred to play by the rules |
| Anonymous 5/15/2021 11:07 AM | There is no provision for parents to turn around other than using the school parking lot. |
| Anonymous 5/16/2021 10:17 AM | A Bus Loop within the school property is the safest option for loading and offloading kids quickly off of bus without also blocking traffic on forest park dr |
| Anonymous 5/16/2021 04:17 PM | People are selfish idiots. Fine them. Don't waste money trying to prevent it. They will still block the busses. Putting busses on the street will make seeing down the street hard when trying to leave |
| Anonymous 5/16/2021 05:50 PM | Is there enough parking for all school staff in the parking lot right now? This info was not included and is an important consideration. |
| Anonymous 5/16/2021 08:29 PM | Provide incentives to have staff take a green option to work |
| Anonymous 5/20/2021 10:05 PM | None of these options will solve the issue of parent drop off, staff parking and bus service. We need better options. |

Anonymous

5/21/2021 08:05 AM

Moving bus drop off to road will create a visual hazard for driving. The road is already tight I the morning with cars on both sides. Bus drop of there would make safety and congestion worse.

Anonymous

5/21/2021 09:07 AM

This helps disabled parking

Anonymous

5/21/2021 09:45 AM

Bus loading on road removes parking for parents. I use the loop for pick up as I have to run to middle school for pick up. Mac 5-6 cars use the loop and it doesn't effect buses using the loop

Anonymous

5/22/2021 07:57 PM

There is already a parking shortage for pick up/drop off. Why would you consider removing existing parking for a bus zone where there is already a bus zone?

Anonymous

5/23/2021 09:21 PM

I think finding a way to utilize the bus loop as a drop and go for families is a great use of space.

Anonymous

5/24/2021 09:10 AM

On street signage for student drop-off/pickup indicating "No U-Turns"

Anonymous

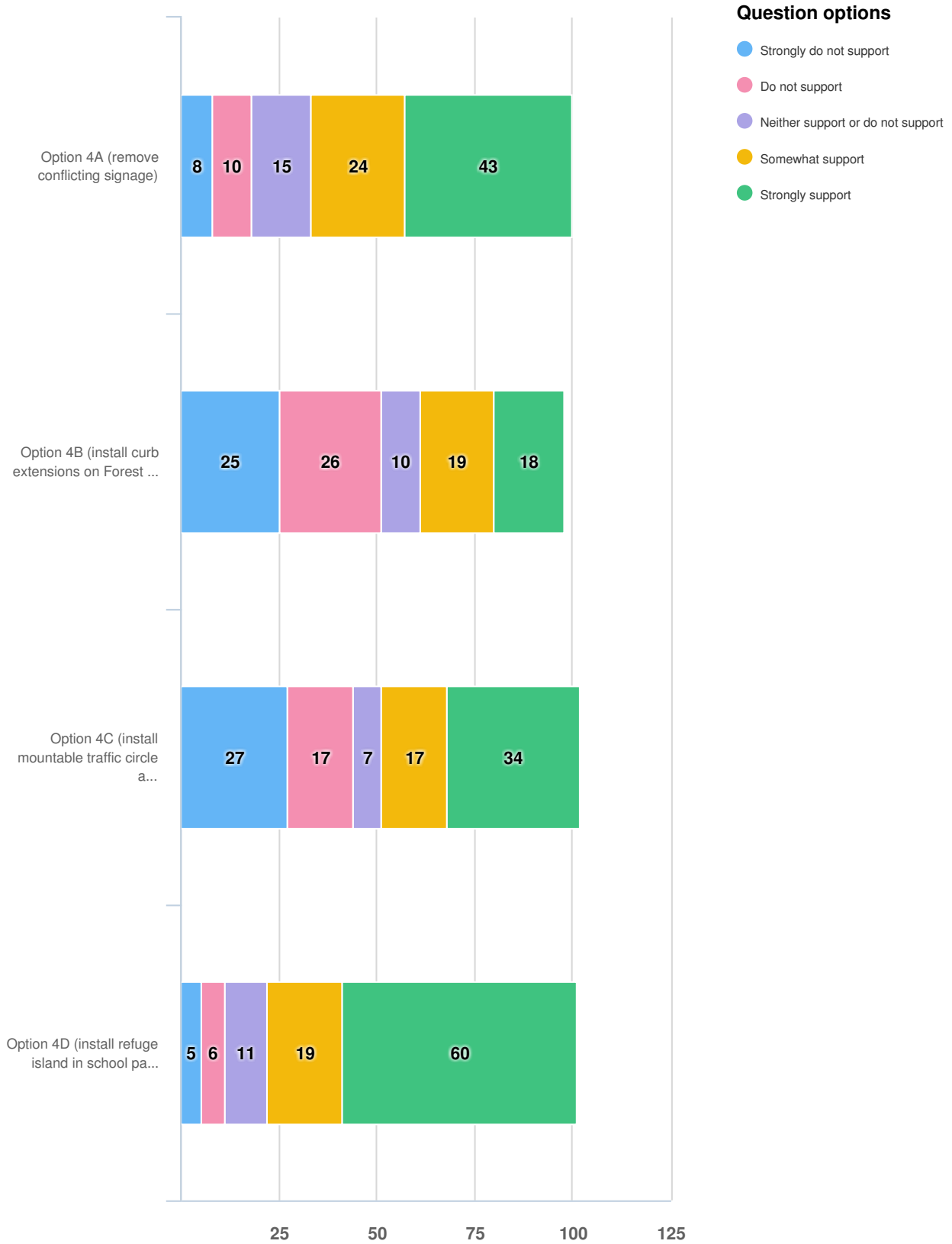
5/25/2021 07:36 AM

This was a flawed design from the beginning.

Optional question (43 response(s), 62 skipped)

Question type: Single Line Question

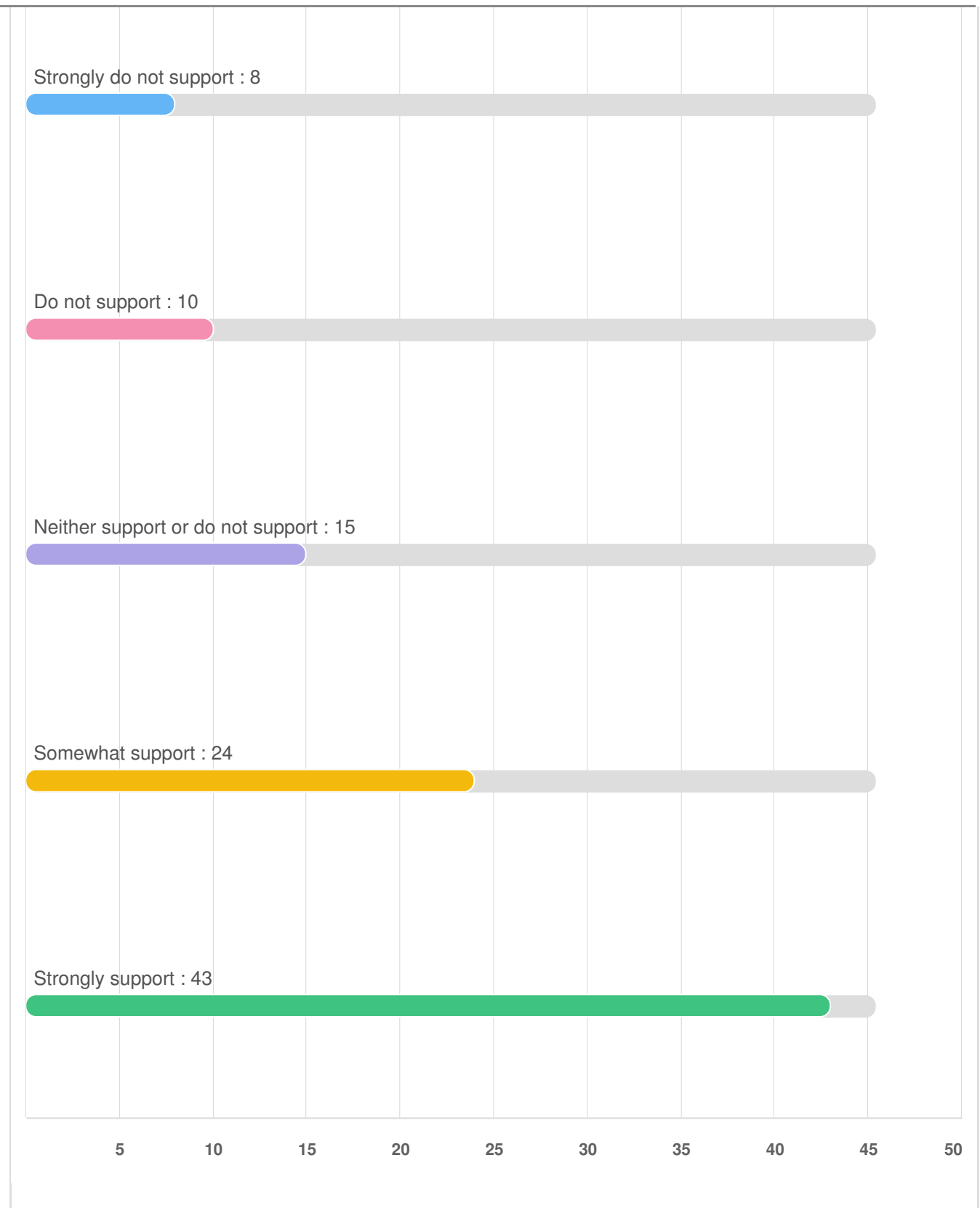
Q14 What is your level of support for the options regarding traffic calming and traffic control?



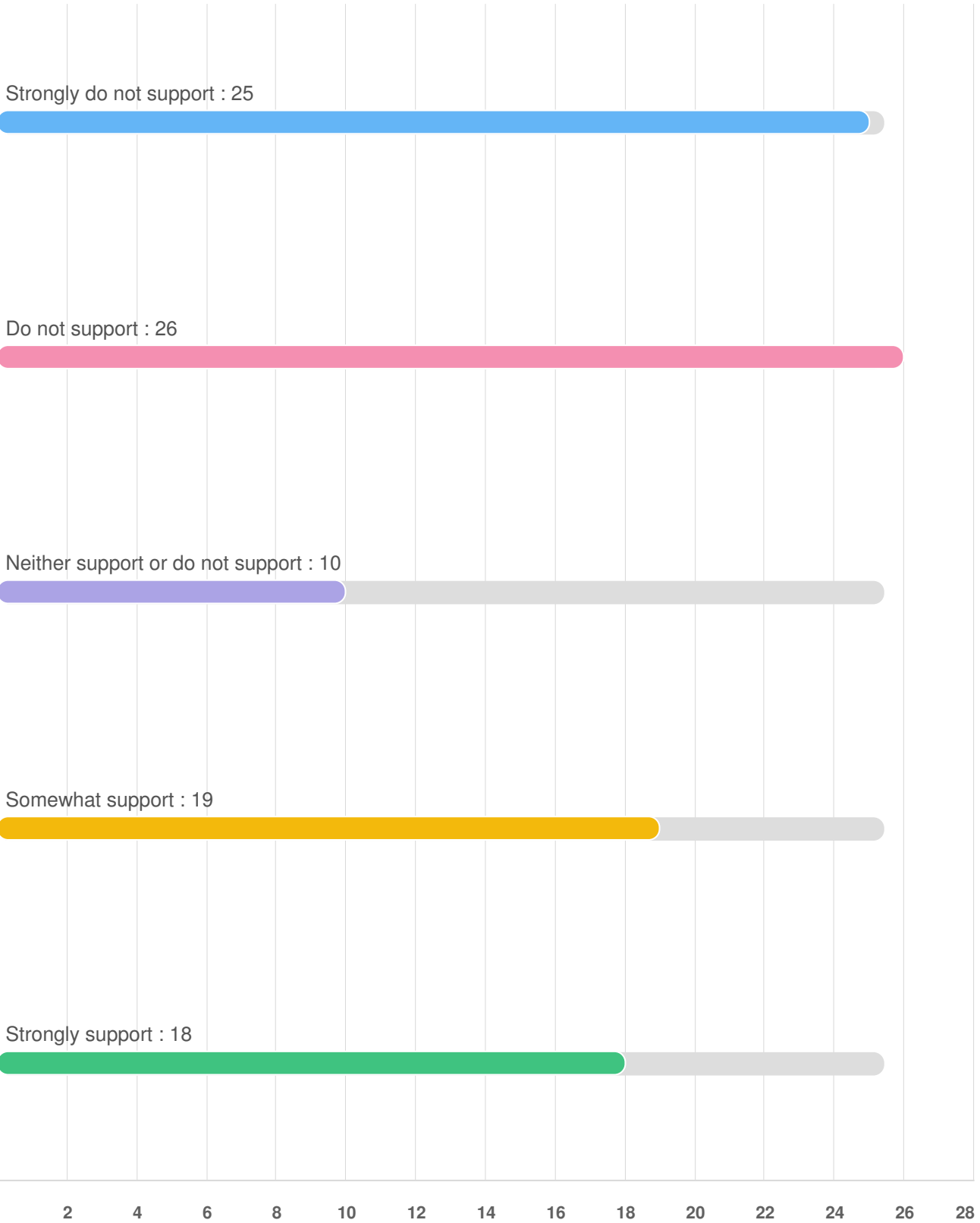
Optional question (102 response(s), 3 skipped)
 Question type: Likert Question

Q14 | What is your level of support for the options regarding traffic calming and traffic control?

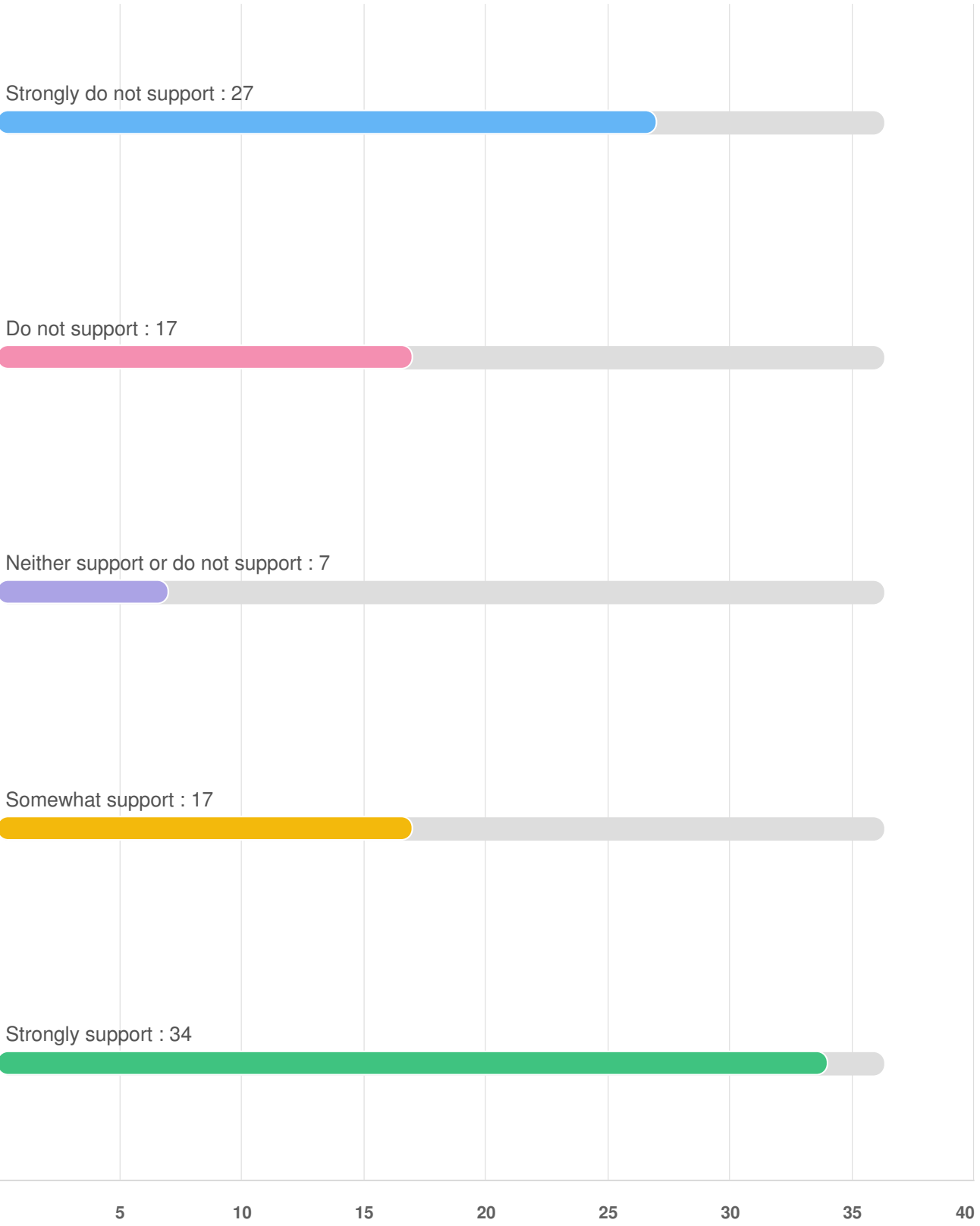
Option 4A (remove conflicting signage)



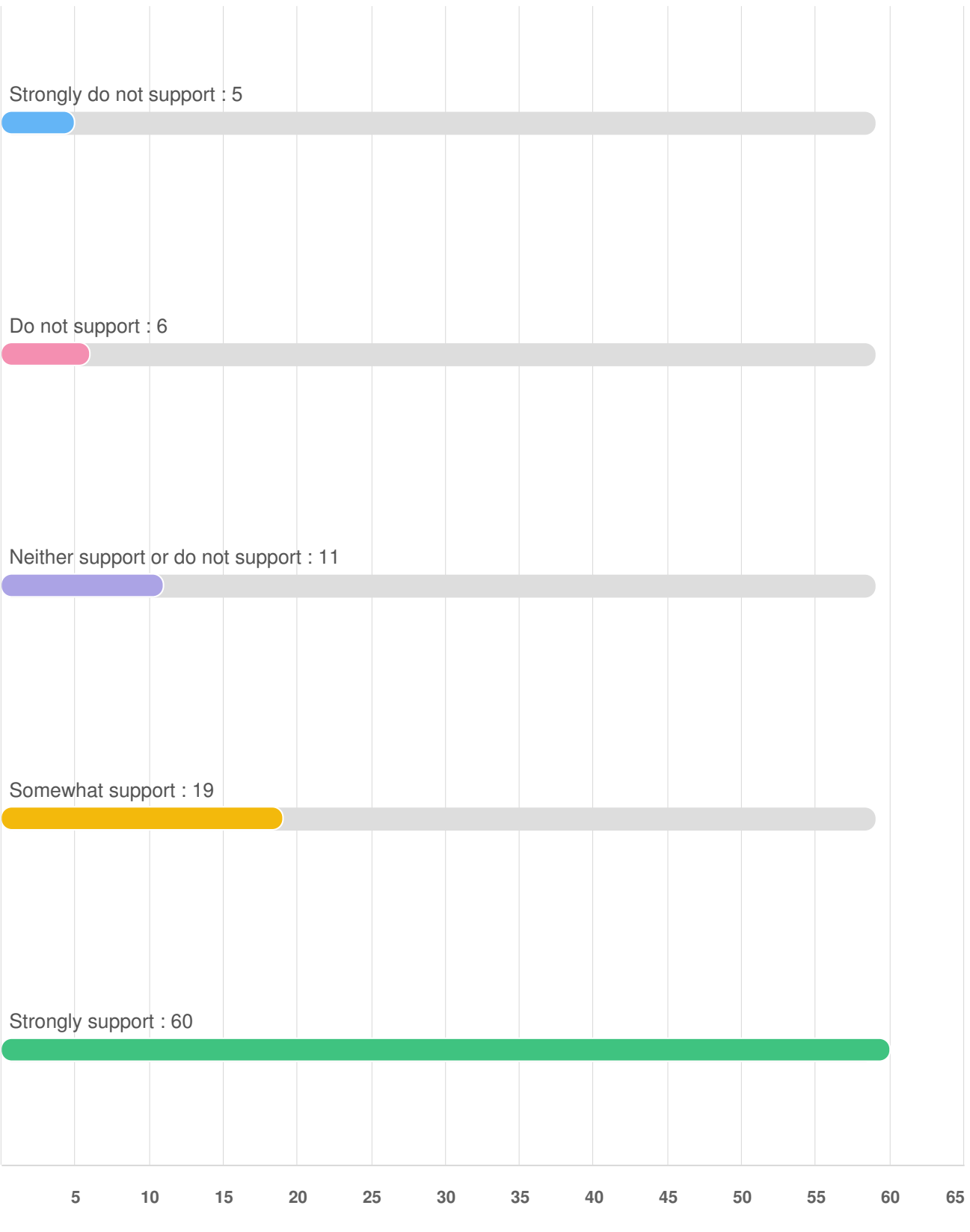
Option 4B (install curb extensions on Forest Park Dr)



Option 4C (install mountable traffic circle at Forest Park Dr/Haro Park Tc)



Option 4D (install refuge island in school parking lot entrance)



Q15 Which option do you prefer the most? (Please rank your choices in order you believe offer the greatest benefit, with 1 offering the greatest benefit)

| OPTIONS | AVG. RANK |
|---|-----------|
| Option 4D (install refuge island in school parking lot entrance) | 1.81 |
| Option 4A (remove conflicting signage) | 2.25 |
| Option 4C (install mountable traffic circle at Forest Park Dr/Haro Park Tc) | 2.65 |
| Option 4B (install curb extensions on Forest Park Dr) | 3.14 |

Optional question (94 response(s), 11 skipped)
Question type: Ranking Question

Q16 Do you have specific feedback regarding the options for the traffic calming?

- Anonymous
 4/29/2021 05:15 PM

A roundabout makes the most sense at Haro Park and Forest Park drive. It would solve so many traffic flow issues and also reduce speed.
- Anonymous
 4/29/2021 05:46 PM

Nobody here knows how to use a traffic circle all the elderly people drive in the middle of the road where is narrows so making more of that is just not good.
- Anonymous
 4/29/2021 05:53 PM

I think it's unnecessary
- Anonymous
 4/29/2021 06:23 PM

Do not plant more trees where the most visibility is needed around schools in a town full of aging population please.
- Anonymous
 4/30/2021 08:35 AM

This is a visible speed deterrent .
- Anonymous

The only one that will reduce

4/30/2021 08:55 AM

perceived speeding is option C.

Anonymous

4/30/2021 09:04 AM

Please do not add hazards for cyclists descending Forest Park Dr such as road furniture or additional curbs that would not be visible in the dark

Anonymous

4/30/2021 11:01 AM

Curb extensions & traffic circle are to slow traffic down which your draft report states is NOT a problem during drop-off/pick-up times so become a problem for traffic at all other times of the day!

Anonymous

4/30/2021 12:19 PM

Have police spend more time catching speeders!

Anonymous

4/30/2021 03:39 PM

The curb extensions do not deter drivers who are confident in their driving skill. The traffic circle should offer a reduction in speed at all times of day including after school hours when the rate

Anonymous

4/30/2021 04:57 PM

Option 4A, 4C and 4D were all first choices for me.

Anonymous

4/30/2021 05:29 PM

If you extend the curbs no trees. Do not block the line of site for drivers

Anonymous

4/30/2021 05:43 PM

Curb extensions make it very difficult for two larger vehicles to pass by each other on this street already.

Anonymous

4/30/2021 08:42 PM

I don't see people speeding but I do see people trying to figure out how to turn their car around.

Anonymous

4/30/2021 10:44 PM

No traffic circles!!

Anonymous

5/01/2021 02:16 AM

There is enough already!

Anonymous

5/01/2021 02:25 AM

SPEED BUMPS. Would love to see this data. What is posted here does not seem right, considering I spend alot of time watching Locals Speed

| | |
|---------------------------------|--|
| Anonymous 5/01/2021 11:25 AM | through the area. Curb extensions would be a nightmare. The road is barely wide enough to handle traffic and parking now. Transit buses, garbage trucks, and larger vehicles only have inches to spare now. |
| Anonymous 5/01/2021 06:16 PM | I think the pedestrian refuge island is BRILLIANT and would definitely help put my mind at ease when dropping off |
| Anonymous 5/03/2021 09:05 PM | Slow down the excess speed on Forest Park Drive. |
| Anonymous 5/03/2021 09:09 PM | calm down the traffic and teach adults and children to use the flashing lights @ crosswalks |
| Anonymous 5/07/2021 10:51 AM | Haro Park needs calming with a speed hump at least one opposite 8928. The speed check done in your study measured the speeds 8 meters from the stop sign at Forest Park when cars were slowing to stop. |
| Anonymous 5/07/2021 10:42 PM | A traffic circle would solve multiple issues. It would reduce congestion within the school parking lot as cars could turn around in the traffic circle rather than the school loop. |
| Anonymous 5/08/2021 12:34 PM | I've lived on Haro Park for 11 years. Resident (not school related) traffic exceeds the speed limit going downhill. This occurs year round, not related to school hours, putting children at risk. |
| Anonymous 5/10/2021 09:51 AM | Also traffic calming needed up FPD for speed/safety have not been considered here despite extensive complaints to slow traffic down - please install real calming measures be installed up FPD Cresswell |
| Anonymous 5/12/2021 01:29 PM | More vegetation along FP, there is already kids darting out from behind trees, no safety in this option. Speed |

| | |
|---------------------------------|---|
| | on HP was properly captured, tool was set up only a few metres from stop sign, really! |
| Anonymous 5/13/2021 07:29 PM | I really think there is room in the forest area to accomodate much of todays |
| Anonymous 5/14/2021 02:09 PM | get the police, who are rarely seen in this area, to enforce the rules. |
| Anonymous 5/14/2021 02:56 PM | A traffic circle could be dangerous given lack of driver knowledge on proper usage. The curb extensions could cause space constraints with oncoming traffic and on street parking. |
| Anonymous 5/15/2021 11:07 AM | Do not narrow FPD |
| Anonymous 5/15/2021 03:38 PM | None of this will help much. The School District will need to turn Mateo field into a parking lot. |
| Anonymous 5/15/2021 04:18 PM | We also need traffic calming at corner of Mayneview and Forest Park. Cars speed up the hill and its a blind corner. Very unsafe to turn left onto Forest Park |
| Anonymous 5/15/2021 07:09 PM | Address speeds on forest park at all hours. Traffic coming up / down the hill west of the school is (at all hours) frequently 10-15km/hr above posted limits. |
| Anonymous 5/16/2021 04:17 PM | Yes, the roundabout will hopefully also allow parents to turn around without having to ever go into the bus loop. |
| Anonymous 5/16/2021 05:50 PM | I don't see the need as excess speeding is not a factor. |
| Anonymous 5/16/2021 08:29 PM | If speed is an issue, use traffic enforcement not tax payer money to solve this, why are you asking us to tell you to remove conflicting signs. If you see it as an issue then just |

Anonymous

5/20/2021 12:47 PM

remove them..

existing curb extensions cause unnecessary proximity to on-coming vehicles when there is little parking (most of the time) AND they reduce the number of parking spaces available. Leave them out

Anonymous

5/20/2021 10:05 PM

I don't even see the signs so don't worry about them at all. I live on Pender Park. No need to calm traffic outside of school times. Suggestions inconvenience residents. Pedestrian island makes sense

Anonymous

5/20/2021 11:28 PM

There is limited speeding in the area - I don't think any of this is necessary.

Anonymous

5/21/2021 08:05 AM

Don't over complicate it. Simple extension at the entrance they use cones to do this now. Improve signage and don't confuse thing with a round about, most drivers can't figure them out. No extensions.

Anonymous

5/21/2021 09:07 AM

Additional bussing options would help the parking issues

Anonymous

5/22/2021 07:57 PM

A traffic circle is a hazard for many cyclists in the area using this road. It is also additional confusing direction (painting on the road, signage) for the drivers in the area.

Anonymous

5/23/2021 09:21 PM

If we could have painted road markings, more vibrant signage like other schools that would have an added benefit.

Anonymous

5/25/2021 07:36 AM

It is not clear to me how the speeds were derived. The 40km per hour in non school times I suspect is more of an average speed. People adhere to speed limits and many drive far in excess.

Optional question (44 response(s), 61 skipped)

Question type: Single Line Question