

SCHOOL DISTRICT 63 (SAANICH)

FINANCE, FACILITIES AND TECHNOLOGY COMMITTEE

Agenda

Committee Members: Trustee Martin, Chair
Trustee McMurphy
Trustee VanWell
Jason Reid, Secretary-Treasurer
Dave Eberwein, Superintendent of Schools
Rob Lumb, Director of Facilities
Megan Cimaglia, Director of Finance

December 10, 2019
10:30 am

A. PRESENTATIONS AND QUESTIONS

No Items.

B. ITEMS FOR DISCUSSION

No Items.

C. ITEMS FOR RECOMMENDATION

1. 2020/21 Budget Guiding Principles

Staff Recommendation:

That the Board approve the 2020/21 Budget Guiding Principles.

2. 2020/21 Budget Timelines/Process

Staff Recommendation:

That the Board approve the 2020/21 Preliminary Operating Budget Timelines/Process.

3. Final Enrolment & Funding

Staff Recommendation:

That the Board approve the allocation of District Priority/Contingency as proposed in the briefing note dated December 2, 2019 from Secretary Treasurer Reid.

4. White Road Property

Staff Recommendation:

That staff be directed to proceed with the next steps in reviewing the benefits and feasibility of creating a nature based Early Learning Centre on the White Road property, as described in the December 4, 2019 briefing note from Secretary Treasurer Reid.

D. ITEMS FOR INFORMATION

1. Joint First Nations Transportation Plan Approval
2. Mental Health and Well-Being Promotion Grant
3. 2019/20 Statement of Financial Information

E. FUTURE AGENDA ITEMS

1. Update on IT Strategic Plan (Jan)
2. Parkland Track Promotional Plan (Jan)
3. Fiscal Forecast Report (Jan)
4. Long Range Facilities Planning (Jan/Feb)
5. Amended Budget (Feb)
6. Boundary Review Consultation Plan (Feb)
7. Risk Report (Mar)



2020/21 BUDGET GUIDING PRINCIPLES

The Saanich Board of Education will keep support for students at the forefront of its decisions. The Board will be guided in making ~~difficult~~ budget decisions by its values of Compassion, Honesty, Fairness, Respect and Responsibility and its beliefs that:

Public education is fundamental to society and schools must prepare young people as citizens.

Public education is the responsibility of the whole community.

Healthy relationships are the foundation of a successful public education system.

- In establishing the 2020/21 annual budget the Board will, to the greatest extent possible, maintain or enhance programs and services for the students of School District No. 63.
- ~~The Board reaffirms its commitment to the comprehensive student service support model and the goals of the enhancement agreement.~~
- **The Board recognizes that budget decisions are best informed by the identification and evaluation of strategic and operational priorities.**
- In reviewing programs and services as part of ~~its~~ budget deliberations, the Board will endeavour to support ~~programs~~ **these** in the most effective, cost efficient and culturally appropriate manner.
- The Board is committed to administrative and operational efficiency, and appropriate management of risk including the provision of safe and healthy learning environments and sustainable environmental practices.
- The Board will consider options related to the number, locations and use of facilities and the school calendar.
- The Board recognizes that committed reserves are an important element of sound budget management and will not consider them for offsetting budget challenges.
- As a sound financial practice, the Board recognizes that a contingency reserve is prudent to address unforeseen budget pressures.
- The Board is committed to responsible long term financial planning.
- The Board will continue to review opportunities to enter into additional revenue generating activities.
- The Board is committed to continued advocacy for stable, adequate funding and a fair allocation system.



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School District No. 63 (Saanich)
2020/21 PRELIMINARY OPERATING BUDGET
TIMELINES / PROCESS

January	Management develops 2020/21 enrolment projections
January 30	Budget Advisory Committee meeting, 3:00 – 5:00pm <i>Review timeline, guiding principles, committee terms of reference, and budget process consultation plan.</i>
February 4	Finance, Facilities and Technology Committee meeting <i>Report on work to date</i>
February 12	School Board Meeting, 7:00pm
February 18	<i>Provincial Budget 2019 released</i>
February 27	Budget Advisory Committee meeting, 3:00 – 5:00pm
March 3	Finance, Facilities and Technology Committee meeting
March 11	School Board Meeting, 7:00 pm
March 13	<i>2019/20 District funding allocations from government</i>
April 2	Budget Advisory Committee meeting, 3:00 – 5:00pm
April 7	Finance, Facilities and Technology Committee meeting
April 8	School Communities and Public Budget Meeting at Bayside School, 7:00pm
April 15	School Board Meeting, 7:00pm
April 16	Management Team working session, 2:00 – 4:00pm
April 23	Budget Advisory Committee meeting, 3:00 – 5:00pm
April 29	Committee of the Whole/Special School Board Public Budget Meeting, 7:00pm
May 5	Finance, Facilities and Technology Committee meeting
May 13	School Board Meeting, 7:00pm <i>Approval of budget and submission to Ministry of Education by June 30, 2020</i>

To: Finance, Facilities and Technology Committee

Prepared By: Jason Reid
Secretary TreasurerSubject: **Final Enrolment & Funding**

Date: December 4, 2019

Purpose

The purpose of this briefing note is to inform the committee and Board of final fall enrolment and related funding, and to recommend for the Board's approval allocation of additional funding available in forming the district's 2019/20 Amended Annual Budget.

Background

Each year the Board of Education approves a preliminary budget before the beginning of the July 1st to June 30th fiscal year. An amended annual budget is then completed during the year (before the end of February) reflecting changes that result from:

- analysis of prior year financial 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 adoption of the preliminary budget.

Preliminary Budget

When the Board adopted the 2019/20 preliminary budget on May 1, 2019, the following priorities for the amended budget were included in the Board's motion:

- That an additional \$250,000 be added to the annual operating budget for Information Technology in the fall subject to the availability of funding following confirmation of actual enrolment and funding; and,
- To the extent that additional funding is available after first increasing the Information Technology annual operating budget by a total of \$500,000, that it be utilized to help address Education Assistant recruitment and retention issues.

Prior Year Financial Results

In September 2019, the financial results for the year ended June 30, 2019 (prior fiscal year) were reported confirming a closing accumulated operating surplus of \$5,240,553. At that time, the Board approved appropriation of accumulated surplus as presented below (with prior year comparatives):

	June 2019	June 2018	Change
School Activities (multi-year funding)	983,039	964,907	18,132
District Activities (multi-year funding)	830,450	599,710	230,740
Appropriated for 2019/20 Preliminary Budget	840,150	969,869	(129,719)
District Priority/Contingency	886,914	457,065	429,849
Total Internally Restricted	3,540,553	2,991,551	549,002
Contingency Reserve (Unappropriated Surplus)	1,700,000	1,206,440	493,560
Total Accumulated Surplus	5,240,553	4,197,991	1,042,562

In September 2019, the Board approved increasing the contingency reserve to \$1,700,000, or approximately 2% of the 2019/20 operating budget. This increase was recommended to address the greater financial uncertainty and risk associated with the implementation of a new funding model for 2020/21 and the related review of distance education program delivery in the Province.

The District Priority/Contingency balance of \$886,914 is available to fund priorities during the current fiscal year.

Confirmation of Fall Enrolment and Funding

On October 4, 2019, I reported preliminary school age enrolment of 7,163, pending further validation work. While enrolment at elementary and middle remained unchanged, there was a 41 FTE reduction at secondary enrolment for duplicate registrations. Final school age enrolment as of September 30th is 7,122 and consisted of the following:

	2018/19 Actual Enrolment	2019/20 Preliminary Budget	Projected Increase/ Decrease	2019/20 Actual Enrolment	Actual Increase/ Decrease
Elementary	2,748	2,783	35	2,813	65
Middle	1,566	1,575	9	1,580	14
Secondary	2,769	2,759	-10	2,729	-40
Total	7,083	7,117	34	7,122	39

A summary of funding changes related to enrolment and unique needs designations is presented in Appendix 1. Actual enrolment exceeded forecast (preliminary budget) at elementary and middle, but fell below forecast at secondary. Overall school age enrolment exceeded the prior year by 39 FTE and forecast by 5 FTE. In relation to the prior year and the preliminary budget, there has been significant growth in designation funding. Forecasted revenues have also increased for graduated adult funding due to increased registrations; and investment income due to improved returns.

Overall, enrolment for school aged students and non-graduated adults grew by 53.75 FTE (39 school age plus 11.25 adults) in relation to the prior year. Normally this enrolment growth would require an enrolling teacher staffing increase of 2.5 FTE; however, enrolling teacher FTE actually increased by 4.5 FTE (1.5 FTE increase in the preliminary budget and 3.0 FTE increase in the fall). This occurred because of the need to increase staffing for greater than projected growth in elementary/middle, followed by the inability to reduce staffing in secondary schools (already in session) following confirmation of reduced funded FTE relative to forecast. To avoid disruption staffing allocations will not be reduced during the

year to reflect lower enrolment, and staffing will instead be rebalanced to enrolment for the 2020/21 school year.

Next Steps in Adoption of the Amended Budget

Funding growth net of fall staffing costs in combination with district priority/contingency provides funding available to allocate of \$1,221,582. The proposed final budget allocations for approval are presented in Appendix 1 and include the following:

- **Education Assistant Staffing (\$132,108)** – Additional increase of \$132,108 reflecting further designation growth following September staffing. This results in an increase to EA staffing of \$542,000 (\$409,892 + \$132,108) in relation to both the preliminary budget and the prior year. Over three years, the Education Assistant staffing budget has increased by \$998,636 (excluding the impact of wage increases) or 21% in comparison to the 2016/17 budget. This mirrors a 21% growth in designations for unique needs over this same period. This trend in designation growth is comparable with the trend observed in neighbouring districts and provincially.
- **CUPE Collective Agreement (\$305,138)** – The recently ratified CUPE collective agreement reflects Board funded compensation increases of \$610,275 per year effective January 1, 2020. The budget increase for 2019/20 reflects the cost for 50% of a fiscal year. The remaining 50% will be reflected in the 2020/21 budget. A number of changes to the new collective agreement reflect the Board’s budget priority to help address Education Assistant recruitment and retention issues. This includes a Labour Market Adjustment (LMA) for Education Assistants, other differentiated wage increases, and the creation of a Recruitment and Retention Working Group.
- **Investment in Portable Classrooms (\$650,000)** – Following greater than projected enrolment in elementary schools, it is necessary to invest in 3 modular classrooms for the 2020/21 school year.
- **Increased Information Technology Budget (\$250,000)** – To increase the annual operating budget for Information Technology consistent with the Board’s budget priorities. With this addition, the IT surplus carry forward of \$185,000 will be allocated instead to help fund the purchase of portable classrooms.

Staff Recommendation

That the Board approve the allocation of District Priority/Contingency as proposed in the briefing note dated December 2, 2019 from Secretary Treasurer Reid.

With Respect,



Jason Reid
Secretary Treasurer

JR/klg

Appendix 1: Net Funding Growth and Final Allocations for Amended Budget

	2019/20 Preliminary Budget	2019/20 Final Enrolment	Difference	Rate	Incremental Funding
Basic Allocation	6,837.00	6,835.06	-1.94	\$7,468	-14,469
Basic Allocation - Distributed Learning	280.00	287.19	7.19	\$6,100	43,844
Special Needs - Level 1	8.00	8.00	0.00	\$42,400	0
Special Needs - Level 2	268.00	298.00	30.00	\$20,200	606,000
Special Needs - Level 3	239.00	243.00	4.00	\$10,250	41,000
English Language Learning	525.00	561.00	36.00	\$1,495	53,820
Aboriginal Education	527.00	559.00	32.00	\$1,450	46,400
Non-Graduated Adults	22.00	25.50	3.50	\$4,773	16,706
Graduated Adult (Increased revenue projection)					139,000
Increased investment (Increased revenue projection)					155,000
Funding growth relative to preliminary budget				A	1,087,300
<u>Staffing allocations resulting from growth (to September 30th)</u>					
Increased school variable budget allocation					711
Increased enrolling Teacher FTE - 3 FTE					-303,045
Increased ELL Teacher FTE - 0.4 FTE					-40,406
Increased Education Assistant budget allocation					-409,892
Total budget allocations increased for growth (to September 30th)				B	-752,632
Funding growth net of fall staffing allocations				A+B	334,668
District Priority/Contingency @ September 2019					886,914
Funding Available to Allocate				C	1,221,582
<u>Proposed Final Budget Allocations for Amended Budget</u>					
Increased Education Assistant budget allocation (designation growth)				D	-132,108
CUPE Collective Agreement (as ratified) (addresses identified priority)				D	-305,138
Portable Classrooms (3) for Sept 2020				D	-650,000
Re-allocate existing IT carryforward to portable purchase				D	185,000
Increase Information Technology Budget (addresses identified priority)				D	-250,000
0.25 FTE Custodial time increase (Keating Expansion)				D	-13,952
Other District Priority as required				D	-55,384
Unallocated Funding				C+D	0

To: Finance, Facilities and Technology Committee

Prepared By: Jason Reid
Secretary Treasurer

Subject: **White Road Property**

Date: December 3, 2019

Purpose and Background

The purpose of this briefing note is to recommend for the Board's approval next steps in determining the benefits and feasibility of creating a nature based early learning centre on the White Road property.

In June 2016, the Saanich Board of Education passed a motion directing the Secretary Treasurer to commence a public consultation process considering the future of the White Road Property, and in September 2016, the White Road Property Committee was created. In September 2018, following an extensive community consultation process, the White Road Property Committee issued a [final report](#) on the results of the consultation.

In October 2018, the Board approved the completion of a review considering the benefits and feasibility of creating a nature based early learning centre on the White Road property.

The benefits of an early learning program are clear and align both the wishes of the property donor and the educational mandate of the Board. The demand for early learning spaces exceeds the availability of spaces on the peninsula and in Greater Victoria.

The feasibility of creating an early learning centre on the site depends on both the financial viability of the project, and whether it is an appropriate use for the site. As the property is zoned for residential use, rezoning will be necessary before it can be used for an early learning centre. An application to rezone the property will only be successful if the district can demonstrate that the impact on the site and neighbourhood is appropriate.

Funding is available for the creation of childcare spaces through the Childcare BC New Spaces Fund. At the time the feasibility work began in the fall of 2018, funding available through the Childcare BC New Spaces Fund was capped at a maximum of \$1 million per site. As the estimated cost to develop and build on the site was estimated to be \$3 million, this site cap was a significant barrier to the project's financial feasibility. Staff considered options to bridge this funding cap including partnering with others who could contribute capital; and possibly creating a multi-use facility that could access funding from several sources. However, a constraint limiting potential multi-use is that the facility would have a greater site impact (including more parking) and a greater impact on the neighborhood (including increased traffic flow).

In the spring of 2019, the district learned the Childcare BC New Spaces Fund, including the funding cap of \$1 million per site, was under review. On July 15, 2019, government [announced](#) changes to the funding program including an increase to the maximum funding available per site from \$1 million up to \$3 million.

Following this change, feasibility work on the White Road project focused on the development of a fully funded facility with the sole purpose of delivering a nature based early learning program.

Next Steps in Feasibility Work

A more detailed conceptual plan has been prepared (attachment 1) and the district has received a construction cost estimate of \$2,930,000 or \$3,370,000 including a 15% construction contingency (attachment 2). Depending on how the internal space is configured, the facility could provide as many as 99 infant care and preschool spaces at an estimated cost per space of \$29,595 excluding contingency. This cost per space is consistent with the recent funding applications for childcare space expansion at Sidney Elementary, Cordova Bay Elementary and Lochside Elementary. The district is expecting a response on these three applications within the next month.

Ministry staff have noted that, while the cost per space of \$29,595 is expensive, it is reasonable for new construction and it would be considered for funding. The funding program's goal is to achieve an average cost per space of \$10,000 but through a combination of lower cost initiatives (ex. funding partition walls/curtains for a gymnasium) and higher cost options (new construction). Ministry staff noted that if the district also packaged lower cost initiatives on other sites it may help with the application.

Consistent with other childcare programs delivered on school district property, this program would be delivered by a community partner who will lease the facility for a rate reflecting the operating and capital cost of the facility. As the funding cap is \$3 million per site, additional capital will likely be required and can be accessed through a prepaid long-term lease payment as was done recently to partially fund the replacement of the Children's Development Centre. Ministry staff have confirmed the request for qualifications (RFQ) and selection of the operator (community partner) can occur following confirmation of funding.

While there are still details to work out, it appears the project would be financially feasible if approved for funding by the Childcare BC New Spaces Fund.

The White Road property is zoned RE-2 (Rural Estate) and would need to be rezoned for a use that is not a residential use. In order for the property to be rezoned, the district must demonstrate that the property's proposed use is appropriate for the residential neighbourhood. The completed community consultation provides support for the proposed use of the property. The district will also have to demonstrate that the impact on the site and community is acceptable. Staff at Central Saanich noted that if the district were willing to put covenants on the property protecting parts of the site from future development, this would help with the application.

Ministry staff confirmed that funding can be approved contingent on subsequent rezoning of the property, and that this has occurred for other applicants. As there would be no benefit to rezoning the property without funding, it makes sense to confirm funding prior to completion of rezoning. One concern with this approach is it will be more difficult to respond to feedback from Central Saanich following confirmation of funding based on the program and facility design that is reflected in the funding application. I discussed this concern with staff at Central Saanich. One option is to make a presentation to council (as a delegation) seeking feedback from council. A second option is to begin the rezoning process to receive feedback from council prior to submission of the funding application and then to pause the rezoning process until funding is confirmed.

The following are the proposed next steps in reviewing the benefits and feasibility of creating a nature based early learning centre on the White Road property:

Process and Timeline	
Date	Event or Activity
January 2020	Prepare a description of the program. Refine the conceptual design to increase the efficiency of childcare space creation, and to delineate in more detail the use of the outdoor space.
February 2020	Open House - consultation with community on proposed facility design and planned use of the property. Exact date to be determined.
March 2020	Board of Education approval to proceed with funding application and rezoning application.
April to June 2020	Make a presentation to Central Saanich Council or begin the rezoning process in order to receive comments from Council on the proposed project and the district's intention to rezone to non-residential use, contingent on funding.
April to June 2020	Submit funding application to the Childcare BC New Spaces Fund.

Staff Recommendation

That staff be directed to proceed with the next steps in reviewing the benefits and feasibility of creating a nature based early learning centre on the White Road property, as described in the December 4, 2019 briefing note from Secretary Treasurer Reid.

With Respect,

Jason Reid
Secretary Treasurer

JR/klg

Attachments: #1 White Road Property Conceptual Design
#2 Construction Cost Estimate

Legal:

**Topographic Plan Of:
Lot A, Section 8, Range 3 East,
South Saanich District, Plan 17298,
P.I.D. 003-922-766**

Zoning:

(24) General Institutional: P-1 Permitted CURRENT ZONING RE2 - Rezone to P1

Siting of Buildings and Structures

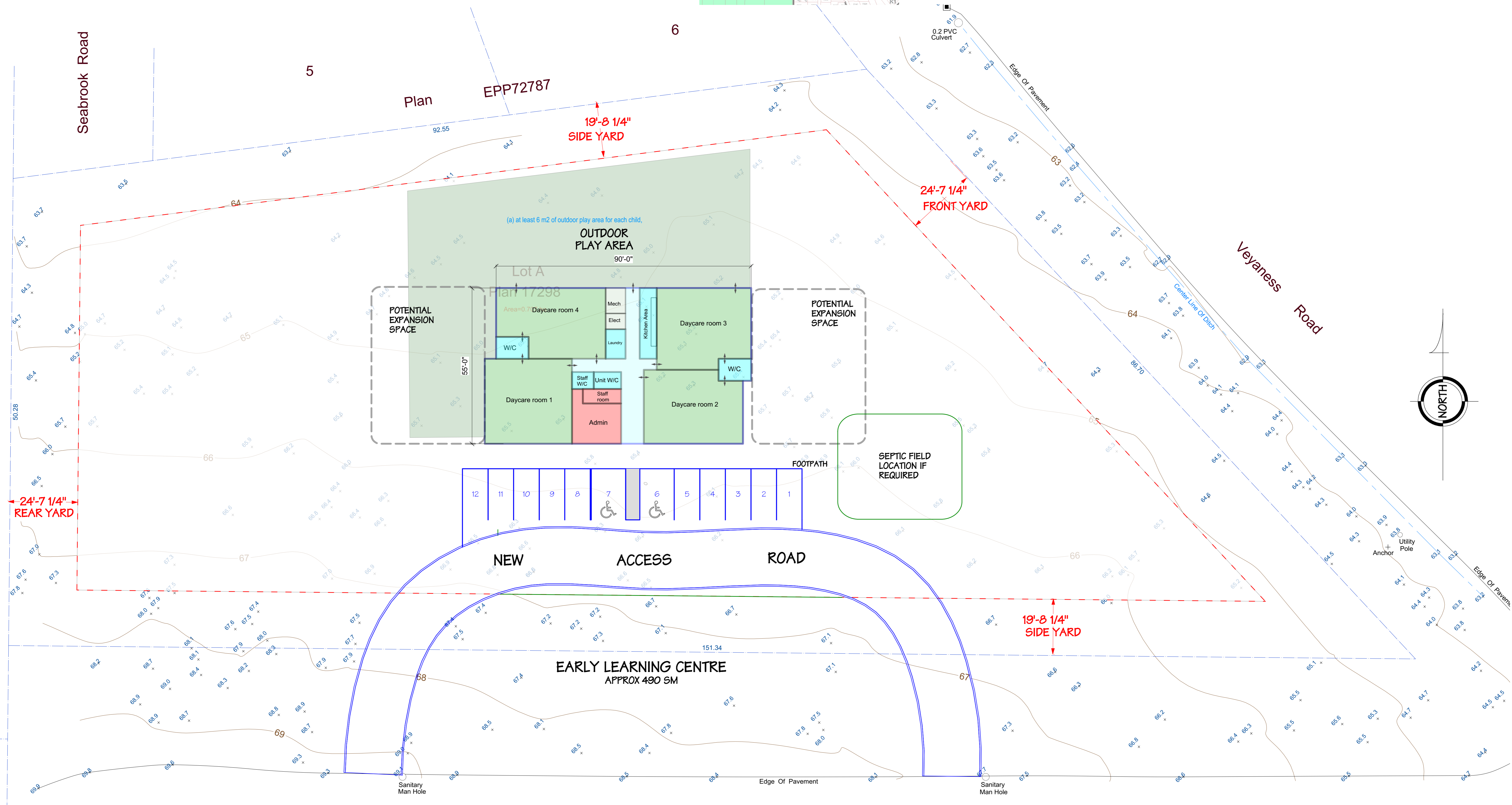
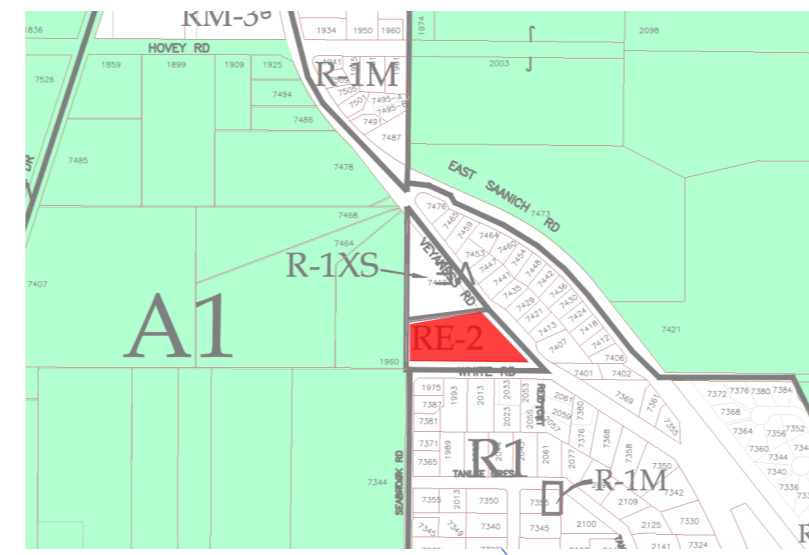
Front Yard - minimum of 7.5 m
Rear Yard minimum of 7.5 m
Side Yard minimum of 6.0 m

Size of Buildings and Structures
Height maximum of 8.0 m
Lot Coverage maximum of 40%
SITE AREA
Floor Area Ratio maximum of 0.4

TBD m
TBD m
TBD m

= 2827 sm
= 7067 sm

Attachment 1



REVISIONS

DRAFT
Sept. 13, 2019

SEAL

SCHOOL DISTRICT NO. 63 (Saanich)
EARLY LEARNING CENTRE
VEYANESS RD / WHITE RD
CONCEPT DESIGN

The design and drawings prepared by the architect are instruments of service for the execution of the work shown and are the property of the architect whether the work be executed or not and he reserves the copyright therein and in the work executed therefrom and they are not to be used in any way without the written consent of the architect.

Written dimensions shall have precedence over scaled dimensions. The contractor shall verify all dimensions and conditions of the project and be responsible for reporting any variations from dimensions and conditions shown on this drawing to the architect for adjustment prior to commencement.

BRADLEY SHUYA ARCHITECT INC.
752 Ralph St., Victoria B.C.
p. 250.727.0605 • f. 250.727.0636
brad@bradleyshuyaarchitect.com
www.bradleyshuyaarchitect.com

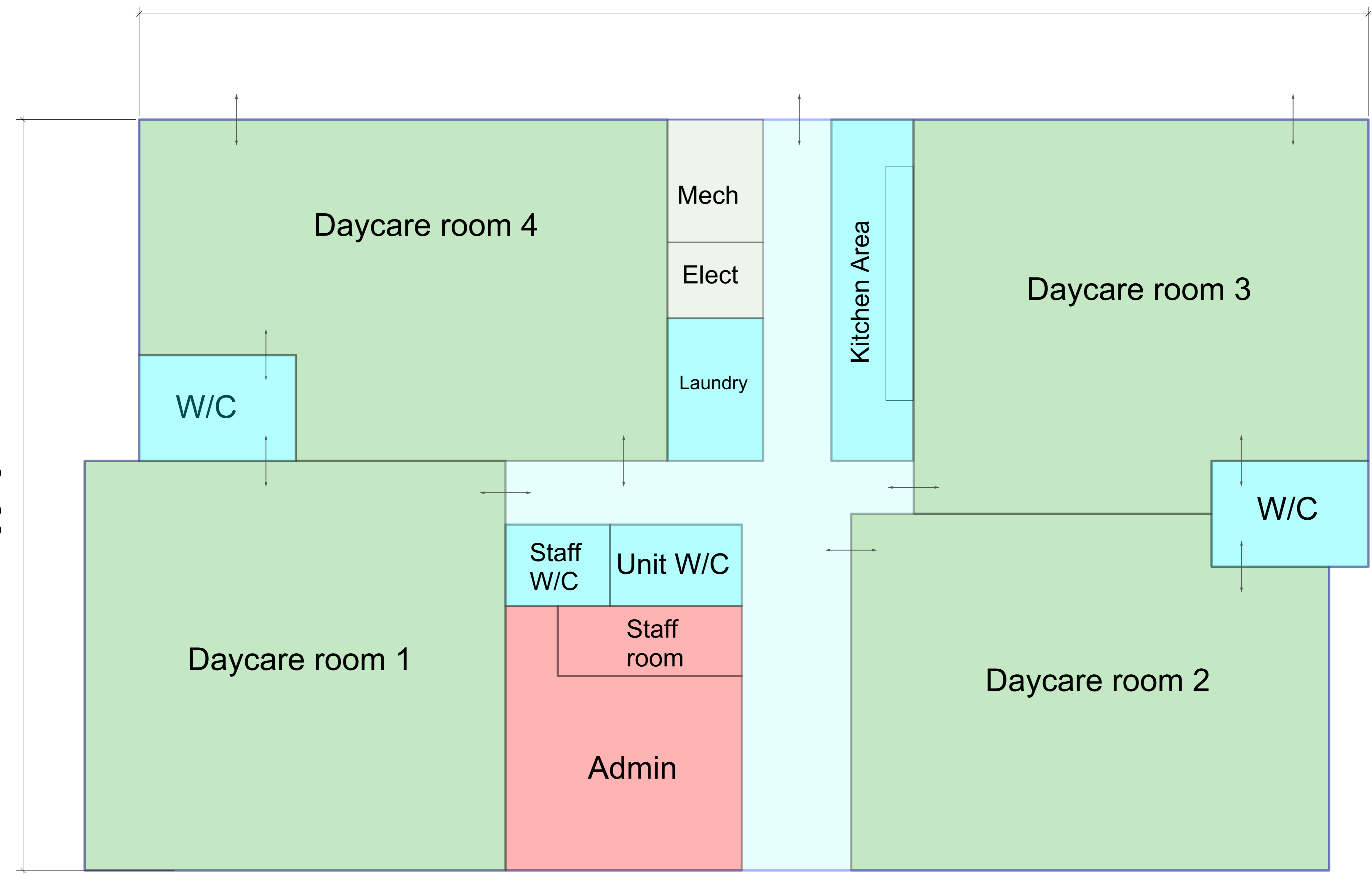
Date	Sept.13, 2019
Scale	AS NOTED
Drawn	AF
Job	18-14
Sheet	A1.0

File Name: 2019.09.13 WHITE RD (CONCEPT) Daycare Centre.vwx

Attachment 1

90'-0"

55'-0"



1 FLOOR PLAN
A2.0 SCALE: 1:50

(Sept13,2019)	Space Functions	Area
	DAYCARE	335 m2
	ADMINISTRATION	31 m2
	MECHANICAL / ELECTRICAL	9 m2
	DESIGN SPACE	90 m2
	SUB TOTAL	465 m2
	5% allowance for walls	23 m2
	GROSS - TOTAL	488 m2

REVISIONS	NO.	DESCRIPTION

DRAFT
Sept. 13, 2019

SEAL

SCHOOL DISTRICT No. 63 (Saanich)
EARLY LEARNING CENTRE
VEYANESS RD / WHITE RD
CONCEPT DESIGN

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752 Ralph St., Victoria B.C.
p. 250.727.0605 • f. 250.727.0636
brad@bradleyshuyaarchitect.com
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FLOOR PLAN

Date Sept.13,2019
Scale AS NOTED
Drawn AF
Job 18-13
Sheet A2.0

Attachment 2

Beacon Construction Consultants Inc.

CHARTERED QUANTITY SURVEYORS

Tom Crosbie PQS, MRICS
Aidan Kelly BSc (Hons), PQS

1 – 3471 Short Street
Victoria, BC
V8X 2V6
Telephone: 250 385 7899
Fax: 250 385 7855

October 31, 2019

Bradley Shuya Architect Inc.
762 Ralph Street
Victoria BC
V8X 3C9

Attention Bradley Shuya

Dear Sirs / Mesdames

Early Learning Centre, White Road

Our concept estimate for the construction of the above is attached

Yours truly

Beacon construction Consultants Inc.



Tom Crosbie PQS; MRICS
19098

Attachment 2

Early Learning Centre, White Road

**Early Learning Centre
White Road, Saanich**

School District NO. 63

October 31, 2019

Architect Bradley Shuya Architect

Beacon Construction Consultants Inc.
#1 – 3471 Short Street
Victoria BC V8X 2V6
Tel. 250 385-7899
Fax 250 385-7855

Attachment 2

Early Learning Centre, White Road

INTRODUCTION

This report provides our estimate of the capital construction costs for the proposed early learning centre at White Road, Saanich

ESTIMATED COST

The costs have been developed in October 2019 dollars

The capital construction cost for the proposed work is estimated to be **\$3,370,000.00**

Details of the estimate are provided at the end of this report.

GST has not been included in this estimate.

Exclusions

The estimate is for capital construction costs only and therefore a number of general items that may be included or associated with the overall project budget are excluded:

- GST
- Material testing
- Owner`s management fees
- Consultants` fees
- Municipal taxes
- Property Insurance
- Legal fees

Basis of the Estimate

The purpose of this estimate is to provide a reasonable cost review of the construction costs for the works. The estimate is based on our opinion of fair value for the work to be carried out. It is not a prediction of low bid but our opinion of the average market price that a contractor would charge for the construction of the building.

Fair value is defined as the amount a prudent contractor, taking into account all aspects of the project, would quote for the work.

It has been assumed that:

- The project will be completed under fixed price contract.

- A minimum of three competent contractors will tender for the project on a competitive basis.

- Vacant possession will be provided to the Contractor and the work will be carried out in a single phase during normal construction trade working hours

Contingencies

A design contingency allowance of 15% of the construction cost has been included in the estimate to cover the cost of changes that may occur during the design phase.

Attachment 2

Early Learning Centre, White Road

Documentation

Concept Design Drawings Ref. A1.0 & A2.0, 2019 prepared by Bradley Shuya Architect inc. dated September 13, 2019

Beacon Construction Consultants Inc.

A handwritten signature in black ink that reads "Tom Crosbie". The signature is written in a cursive, slightly slanted style.

Tom Crosbie PQS; MRICS
October 31, 2019

**White Road Early Learning Centre
Concept Estimate**

Building	480	m ²	\$3,850.00	1,848,000
Sidewalks	250	m ²	\$85.00	21,250
Curbs	250	m	\$110.00	27,500
Ashpalt road & parking	810	m ²	\$85.00	68,850
Line marking	1	Sum	\$1,500.00	1,500
Outdoor play area	550	m ²	\$75.00	41,250
Fencing & gates	1	Sum	\$15,000.00	15,000
Play equipment	1	Sum	\$20,000.00	20,000
Bike rack & stroller lockers	1	Sum	\$3,500.00	3,500
Stroller lockers	1	Sum	\$2,000.00	2,000
Storm water drainage & detention	1	Sum	\$50,000.00	50,000
Sanitary sewer - Gravity	1	Sum	\$10,000.00	10,000
Lift Station	1	Sum	\$25,000.00	25,000
Force main	1	Sum	\$8,000.00	8,000
Inspection chambers	4	No.	\$4,000.00	16,000
Fire main & hydrant	1	Sum	\$25,000.00	25,000
Water main	1	No	\$10,000.00	10,000
Hydro Connection	1	Sum	\$25,000.00	25,000
Stand by generator	1	Sum	\$40,000.00	40,000
Lighting standards	3	No.	\$5,000.00	15,000
Vehicle charging	1	Sum	\$2,500.00	2,500
Garbage store	1	Sum	\$2,500.00	2,500
Landscaping -Rain garden - irrigation	1	Sum	\$70,000.00	70,000
Offsite works including service connections	1	Sum	\$75,000.00	75,000
				2,422,850
General Requirement	12.5%			302,856
				2,725,706
Contractor's fee	7.5%			204,428
				2,930,134
Contingency	15%			439,520
				3,369,654
Round to			\$	3,370,000

School District

Statement of Financial Information (SOFI)



School District No. 63 (Saanich)

Fiscal Year Ended June 30, 2019

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

School District No. 63 (Saanich)

Fiscal Year Ended June 30, 2019

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7. Schedule of Remuneration and Expenses including:
 - Statement of Severance Agreements
 - Reconciliation or explanation of differences to Audited Financial Statements
8. Schedule of Payments for the Provision of Goods and Services including:
 - Reconciliation or explanation of differences to Audited Financial Statements



SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

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

DECLARATION AND SIGNATURES

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

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

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

Statement of Financial Information for Year Ended June 30, 2019

Financial Information Act-Submission Checklist

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

School District Number & Name **School District No.63 (Saanich)**

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

School District No. 63 (Saanich)

Fiscal Year Ended June 30, 2019

MANAGEMENT REPORT

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

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

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

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

On behalf of School District

Dave Eberwein, Superintendent

Date: December 18, 2019

Jason Reid, Secretary Treasurer

Date: December 18, 2019

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

Consolidated Audited Financial Statements of

School District No. 63 (Saanich)

June 30, 2019

School District No. 63 (Saanich)

June 30, 2019

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School District No. 63 (Saanich)

MANAGEMENT REPORT

Version: 5166-4420-2438

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.




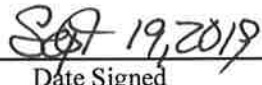

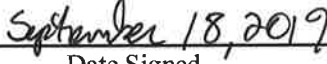
The preparation of consolidated financial statements necessarily involves the use of estimates based on management's judgment particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

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 consolidated financial statements on a monthly basis and externally audited consolidated financial statements yearly.

The external auditors, KPMG, 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 consolidated 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



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 Board of Education of School District No. 63 (Saanich), and
To the Minister of Education, Province of British Columbia

Opinion

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

- the consolidated statement of financial position as at June 30, 2019
- the consolidated statement of operations for the year then ended
- the consolidated statement of changes in net financial assets (debt) 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 of the Entity as at and for the year ended June 30, 2019 are prepared, in all material respects, in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

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.

Emphasis of Matter – Financial Reporting Framework

We draw attention to note 2 to the financial statements which describes the applicable financial reporting framework and the significant differences between the financial reporting framework and Canadian public sector accounting standards.

Our opinion is not modified in respect of this matter.

KPMG LLP is a Canadian limited liability partnership and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. KPMG Canada provides services to KPMG LLP.



Other Information

Management is responsible for the other information. Other information comprises:

- Information, other than the financial statements and the auditors' report thereon, included in the Financial statement discussion and analysis document
- Unaudited Schedules 1-4 attached to the audited financial statements

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

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

We obtained the Information, other than the financial statements and the auditors' report thereon, included in the Financial Statement Discussion and Analysis and unaudited schedules as at the date of this auditors' report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in the auditors' report.

We have nothing to report in this regard.

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

Management is responsible for the preparation of the financial statements in accordance with the financial reporting provisions of Section 23.1 of the Budget and Transparency and Accountability Act of the Province of British Columbia 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.
- 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
September 18, 2019

School District No. 63 (Saanich)

Consolidated Statement of Financial Position

As at June 30, 2019

	2019 Actual	2018 Actual
	\$	\$
Financial Assets		
Cash and Cash Equivalents	20,739,191	19,411,629
Accounts Receivable		
Due from Province - Ministry of Education	1,918,031	494,338
Due from Province - Other	108,168	49,181
Due from LEA Funding	953,430	1,180,420
Other (Note 3)	1,363,115	950,189
Portfolio Investments (Note 4)	203,884	199,630
Total Financial Assets	25,285,819	22,285,387
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 5)	9,258,250	7,017,477
Unearned Revenue (Note 6)	5,205,571	5,000,399
Deferred Revenue (Note 7)	1,683,968	1,676,342
Deferred Capital Revenue (Note 8)	119,848,134	117,438,282
Employee Future Benefits (Note 9)	3,617,482	3,474,852
Total Liabilities	139,613,405	134,607,352
Net Financial Assets (Debt)	(114,327,586)	(112,321,965)
Non-Financial Assets		
Tangible Capital Assets (Note 10)	146,812,713	144,773,288
Prepaid Expenses	254,260	125,521
Total Non-Financial Assets	147,066,973	144,898,809
Accumulated Surplus (Deficit) (Note 11)	32,739,387	32,576,844

Contractual Obligations (Note 12)


Contractual Rights (Note 13)

Contingent Liabilities (Note 14)

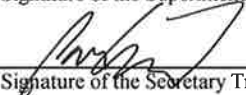
Approved by the Board


Signature of the Chairperson of the Board of Education

Sep 19/2019
Date Signed


Signature of the Superintendent

SEP 19, 2019
Date Signed


Signature of the Secretary Treasurer

September 18, 2019
Date Signed

School District No. 63 (Saanich)

Consolidated Statement of Operations

Year Ended June 30, 2019

	2019 Budget (Note 15)	2019 Actual	2018 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	74,490,569	75,611,927	71,911,397
Other	40,800	133,450	170,100
Federal Grants			4,711
Tuition	4,718,400	4,705,976	4,513,142
Other Revenue	9,952,945	10,395,519	10,575,122
Rentals and Leases	380,000	373,872	303,662
Investment Income	198,600	426,733	250,960
Amortization of Deferred Capital Revenue	4,370,869	4,416,838	4,285,166
Total Revenue	94,152,183	96,064,315	92,014,260
Expenses (Note 16)			
Instruction	78,457,258	76,434,373	72,765,262
District Administration	3,029,931	3,214,590	2,822,598
Operations and Maintenance	14,821,443	14,638,226	13,369,967
Transportation and Housing	1,557,170	1,614,583	1,518,641
Total Expense	97,865,802	95,901,772	90,476,468
Surplus (Deficit) for the year	(3,713,619)	162,543	1,537,792
Accumulated Surplus (Deficit) from Operations, beginning of year		32,576,844	31,039,052
Accumulated Surplus (Deficit) from Operations, end of year		32,739,387	32,576,844

School District No. 63 (Saanich)

Consolidated Statement of Changes in Net Financial Assets (Debt)

Year Ended June 30, 2019

	2019 Budget (Note 15) \$	2019 Actual \$	2018 Actual \$
Surplus (Deficit) for the year	<u>(3,713,619)</u>	<u>162,543</u>	<u>1,537,792</u>
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(3,931,958)	(8,008,922)	(4,733,789)
Amortization of Tangible Capital Assets	5,867,687	5,969,497	5,756,767
Total Effect of change in Tangible Capital Assets	<u>1,935,729</u>	<u>(2,039,425)</u>	<u>1,022,978</u>
Acquisition of Prepaid Expenses	-	(254,260)	(125,521)
Use of Prepaid Expenses	-	125,521	77,198
Total Effect of change in Other Non-Financial Assets	<u>-</u>	<u>(128,739)</u>	<u>(48,323)</u>
(Increase) Decrease in Net Financial Assets (Debt), before Net Remeasurement Gains (Losses)	<u>(1,777,890)</u>	<u>(2,005,621)</u>	<u>2,512,447</u>
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Financial Assets (Debt)		<u>(2,005,621)</u>	<u>2,512,447</u>
Net Financial Assets (Debt), beginning of year		<u>(112,321,965)</u>	<u>(114,834,412)</u>
Net Financial Assets (Debt), end of year		<u><u>(114,327,586)</u></u>	<u><u>(112,321,965)</u></u>

School District No. 63 (Saanich)

Consolidated Statement of Cash Flows

Year Ended June 30, 2019

	2019 Actual	2018 Actual
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	162,543	1,537,792
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(1,668,616)	2,291,063
Prepaid Expenses	(128,739)	(48,323)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	2,240,773	(7,545)
Unearned Revenue	205,172	(285,102)
Deferred Revenue	7,626	124,242
Employee Future Benefits	142,630	268,892
Amortization of Tangible Capital Assets	5,969,497	5,756,767
Amortization of Deferred Capital Revenue	(4,416,838)	(4,285,166)
Total Operating Transactions	2,514,048	5,352,620
Capital Transactions		
Tangible Capital Assets Purchased	(2,531,489)	(2,361,524)
Tangible Capital Assets -WIP Purchased	(5,477,433)	(2,372,265)
Total Capital Transactions	(8,008,922)	(4,733,789)
Financing Transactions		
Capital Revenue Received	6,826,690	3,133,612
Total Financing Transactions	6,826,690	3,133,612
Investing Transactions		
Proceeds on Disposal of Portfolio Investments	(4,254)	(4,066)
Total Investing Transactions	(4,254)	(4,066)
Net Increase (Decrease) in Cash and Cash Equivalents	1,327,562	3,748,377
Cash and Cash Equivalents, beginning of year	19,411,629	15,663,252
Cash and Cash Equivalents, end of year	20,739,191	19,411,629
Cash and Cash Equivalents, end of year, is made up of:		
Cash	12,393,749	11,301,452
Cash Equivalents	8,345,442	8,110,177
	20,739,191	19,411,629

SCHOOL DISTRICT No. 63 (SAANICH)
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

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.

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 supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board. The *Budget Transparency and Accountability Act* requires that the financial statements be prepared in accordance with the set of standards and guidelines that comprise generally accepted accounting principles for senior governments in Canada, or if the Treasury Board makes a regulation, the set of standards and guidelines that comprise generally accepted accounting principles for senior governments in Canada as modified by the alternate standard or guideline or part thereof adopted in the regulation.

Regulation 257/2010 required all tax supported organizations in the Schools, Universities, Colleges and Hospitals sectors to adopt Canadian public sector accounting standards without any PS4200 elections effective their first fiscal year commencing after January 1, 2012.

Regulation 198/2011 requires that restricted contributions received or receivable for acquiring or developing a depreciable tangible capital asset or contributions in the form of a depreciable tangible capital asset are to be deferred and recognized in revenue at the same rate that amortization of the related tangible capital asset is recorded.

For British Columbia taxpayer supported organizations, these contributions include government transfers and externally restricted contributions.

The accounting policy requirements under Regulation 198/2011 are significantly different from the requirements of Canadian public sector accounting standards which requires 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.

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.

SCHOOL DISTRICT No. 63 (SAANICH)
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

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

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 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

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

h) Deferred Capital Revenue

Funding received for the acquisition of depreciable tangible capital assets is recorded as deferred capital revenue and amortized over the life of the asset acquired as revenue in the statement of operations.

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

SCHOOL DISTRICT No. 63 (SAANICH)
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

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

i) 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 prorated on service and using management's best estimate of expected salary escalation, termination rates, retirement rates and mortality. The discount rate used to measure obligations is based on the cost of borrowing. The cumulative unrecognized actuarial gains and losses are amortized over the expected average remaining service lifetime (EARS�) 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.

j) 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;
- 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.

SCHOOL DISTRICT No. 63 (SAANICH)
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

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

k) 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. 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

l) 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.

m) Funds and Reserves

Certain amounts, as approved by the Board are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund when approved (see Note 11 – Accumulated Surplus).

SCHOOL DISTRICT No. 63 (SAANICH)
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

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

n) 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, 2019

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

o) Expenditures

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

Categories of Salaries

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

Allocation of Costs

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

p) 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, 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, 2019

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

q) 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. Significant areas requiring the use of management estimates relate to the potential impairment of assets, liabilities for contaminated sites, rates for amortization and estimated employee future benefits. Actual results could differ from those estimates.

r) Comparative Figures

Certain comparative figures presented in the financial statements have been reclassified to conform to the financial statement presentation adopted in the current year.

NOTE 3 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES

	June 30, 2019	June 30, 2018
	\$	\$
Due from Federal Government	165,730	90,845
Other	150,587	89,581
BCPSEA and PEBT benefit surplus	1,046,798	769,763
	1,363,115	950,189

NOTE 4 PORTFOLIO INVESTMENTS

	June 30, 2019	June 30, 2018
Investments measured at cost:	\$	\$
GIC's	203,884	199,630
	203,884	199,630

NOTE 5 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES – OTHER

	June 30, 2019	June 30, 2018
	\$	\$
Trade payables	2,181,402	1,374,162
Salaries and benefits payable	6,718,027	5,327,928
Accrued vacation pay	358,821	315,387
	9,258,250	7,017,477

SCHOOL DISTRICT No. 63 (SAANICH)
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 6 UNEARNED REVENUE

	June 30, 2019	June 30, 2018
	\$	\$
Balance, beginning of year	5,000,399	5,285,501
Changes for the year:		
Increase:		
Tuition fees collected	3,438,591	3,230,617
Homestay fees collected	1,766,981	1,755,734
Lease fees collected	-	16,448
	5,205,572	5,002,799
Decrease:		
Tuition fees recognized as revenue	(3,230,617)	(3,341,971)
Homestay fees recognized as revenue	(1,755,734)	(1,945,930)
Lease fees recognized as revenue	(14,049)	-
	205,172	(285,102)
Net changes for the year	205,172	(285,102)
Balance, end of year	5,205,571	5,000,399

NOTE 7 DEFERRED REVENUE

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

	June 30, 2019	June 30, 2018
	\$	\$
Balance, beginning of year	1,676,342	1,552,100
Changes for the year:		
Increase:		
Provincial Grants	9,132,886	7,341,002
Other	3,967,481	3,880,104
Investment Income	36,804	28,688
	13,137,171	11,249,794
Decrease:		
Transfers to Revenue	(12,927,176)	(11,125,552)
17/18 Adjustments Deducted by MOE	(202,369)	-
Net changes for the year	7,626	124,242
Balance, end of year	1,683,968	1,676,342

SCHOOL DISTRICT No. 63 (SAANICH)
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 8 DEFERRED CAPITAL REVENUE

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

	June 30, 2019	June 30, 2018
Balance, deferred capital revenue, subject to amortization, beginning of year	\$ 115,826,575	\$ 111,456,991
Changes for the year:		
Increase:		
Capital Additions	1,914,181	1,215,769
Transfer from work in progress	602,075	7,438,981
Decrease:		
Amortization	(4,416,838)	(4,285,166)
Net changes for the year	(1,900,582)	4,369,584
Balance, deferred capital revenue, subject to amortization, end of year	113,925,993	115,826,575
Balance, deferred capital revenue, not subject to amortization, beginning of year	582,660	5,649,376
Transfer from unspent deferred capital revenue – work in progress	5,477,433	2,372,265
Transfer completed projects to deferred capital revenue	(602,075)	(7,438,981)
Balance, deferred capital revenue not subject to amortization, end of year	5,458,018	582,660
Balance, unspent deferred capital revenue, beginning of year	1,029,047	1,483,469
Changes for the year:		
Increase:		
Provincial Grants, Ministry of Education	5,170,476	2,423,754
Provincial Grants, Other	196,913	193,770
Investment income	17,500	21,750
Receivable from Ministry of Education – COA Draws	1,441,801	494,338
Decrease:		
Transferred to DCR – Capital Additions	(1,914,181)	(1,215,769)
Transferred to DCR – Work in Progress	(5,477,433)	(2,372,265)
Net changes for the year	(564,924)	(454,422)
Balance, unspent deferred capital revenue, end of year	464,123	1,029,047
Balance, end of year	119,848,134	117,438,282

SCHOOL DISTRICT No. 63 (SAANICH)
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 9 EMPLOYEE FUTURE BENEFITS

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

	June 30, 2019	June 30, 2018
Reconciliation of Accrued Benefit Obligation		
	\$	\$
Accrued Benefit Obligation – April 1	4,310,285	4,244,454
Service Cost	325,444	291,279
Interest Cost	121,816	119,627
Benefit Payments	(436,800)	(304,056)
Increase in Obligation Due to Plan Amendment	50,172	-
Actuarial Loss (Gain)	40,337	(41,019)
	4,411,254	4,310,285
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation – March 31	4,411,254	4,310,285
Market Value of Plan Assets – March 31	-	-
Funded Status – Deficit	(4,411,254)	(4,310,285)
Employer Contributions After Measurement Date	190,024	133,010
Benefits Expense After Measurement Date	(115,888)	(111,815)
Unamortized Net Actuarial Gain	719,636	814,238
	(3,617,482)	(3,474,852)
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability – July 1	3,474,852	3,205,960
Net expense for Fiscal Year	636,444	558,995
Employer Contributions	(493,814)	(290,103)
	3,617,482	3,474,852
Components of Net Benefit Expense		
	\$	\$
Service Cost	331,732	299,820
Interest Cost	119,601	120,175
Immediate Recognition of Plan Amendment	50,172	-
Amortization of Net Actuarial (Gain)/Loss	134,939	139,000
Net Benefit Expense (Income)	636,444	558,995

SCHOOL DISTRICT No. 63 (SAANICH)
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 9 EMPLOYEE FUTURE BENEFITS (continued)

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

	June 30, 2019	June 30, 2018
Discount Rate – April 1	2.75%	2.75%
Discount Rate – March 31	2.50%	2.75%
Long Term Salary Growth – April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth – March 31	2.50% + seniority	2.50% + seniority
EARSL – March 31	10.5 years	10.1 years

NOTE 10 TANGIBLE CAPITAL ASSETS

Cost:	Balance at July 1, 2018	Additions	Disposals	Transfers	Balance at June 30, 2019
	\$	\$	\$	\$	\$
Sites	6,088,418	-	-	-	6,088,418
Buildings	209,508,036	902,233	-	271,690	210,681,959
Work in progress	582,660	5,477,433	-	(602,075)	5,458,018
Furniture & Equipment	5,023,623	1,260,445	600,821	330,385	6,013,632
Vehicles	2,095,266	85,999	398,450	-	1,782,815
Computer Software	240,462	35,461	-	-	275,923
Computer Hardware	1,448,795	247,351	424,363	-	1,271,783
Total	224,987,260	8,008,922	1,423,634	-	231,572,548

Accumulated Amortization:	Balance at July 1, 2018	Additions	Disposals	Transfers	Balance at June 30, 2019
	\$	\$	\$	\$	\$
Sites	-	-	-	-	-
Buildings	75,781,332	4,919,756	-	-	80,701,088
Furniture & Equipment	2,670,167	502,363	600,821	-	2,571,709
Vehicles	1,089,481	209,527	398,450	-	900,558
Computer Software	103,691	48,092	-	-	151,783
Computer Hardware	569,301	289,759	424,363	-	434,697
Total	80,213,972	5,969,497	1,423,634	-	84,759,835

SCHOOL DISTRICT No. 63 (SAANICH)
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 10 TANGIBLE CAPITAL ASSETS (continued)

Cost:	Balance at July 1, 2017	Additions	Disposals	Transfers	Balance at June 30, 2018
	\$	\$	\$	\$	\$
Sites	6,088,418	-	-	-	6,088,418
Buildings	200,709,281	1,336,601	-	7,462,154	209,508,036
Work in progress	5,672,549	2,372,265	-	(7,462,154)	582,660
Furniture & Equipment	5,321,616	509,270	(807,263)	-	5,023,623
Vehicles	2,339,258	40,380	(284,372)	-	2,095,266
Computer Software	188,177	52,285	-	-	240,462
Computer Hardware	1,209,815	422,988	(184,008)	-	1,448,795
Total	221,529,114	4,733,789	(1,275,643)	-	224,987,260

Accumulated Amortization:	Balance at July 1, 2017	Additions	Disposals	Transfers	Balance at June 30, 2018
	\$	\$	\$	\$	\$
Sites	-	-	-	-	-
Buildings	71,070,251	4,711,081	-	-	75,781,332
Furniture & Equipment	2,945,268	532,162	(807,263)	-	2,670,167
Vehicles	1,139,927	233,926	(284,372)	-	1,089,481
Computer Software	66,056	37,635	-	-	103,691
Computer Hardware	511,346	241,963	(184,008)	-	569,301
Total	75,732,848	5,756,767	(1,275,643)	-	80,213,972

Net Book Value:

	Net Book Value June 30, 2019	Net Book Value June 30, 2018
	\$	\$
Sites	6,088,418	6,088,418
Buildings	129,980,871	133,726,704
Work in Progress	5,458,018	582,660
Furniture & Equipment	3,441,923	2,353,456
Vehicles	882,257	1,005,785
Computer Software	124,140	136,771
Computer Hardware	837,086	879,494
Total	146,812,713	144,773,288

SCHOOL DISTRICT No. 63 (SAANICH)
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 11 ACCUMULATED SURPLUS

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

	June 30, 2019	June 30, 2018
	\$	\$
Invested in tangible capital assets	27,433,511	28,368,862
Local capital surplus	65,323	9,991
Operating surplus	5,240,553	4,197,991
	32,739,387	32,576,844

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

- \$615,580 was transferred from the operating fund to the capital fund for the purchase of capital assets.
- \$57,060 was transferred from the operating fund to the local capital fund for future purchases of capital assets.
- \$6,947 was transferred from the operating fund to special purpose funds to fund additional expenditures from special purpose fund programs.

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

	June 30, 2019
	\$
School Activities	983,039
District Activities	1,717,364
Appropriated for 2019/20 Budget	840,150
Subtotal Internally Restricted	3,540,553
Unrestricted Operating Surplus	1,700,000
Total Available for Future Operations	5,240,553

SCHOOL DISTRICT No. 63 (SAANICH)
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 12 CONTRACTUAL OBLIGATIONS

The school district has entered into contracts related to capital projects with a remaining cost of approximately \$3,797,580.

The school district has entered into a contract to purchase 1100 computers by September 2019 for a total of \$325,700.

The school district leases the Broadmead Learning Centre for an annual cost of \$93,288. This lease expires on June 30, 2020 and will be renegotiated at that time.

NOTE 13 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	2020	2021	2022	2023	2024	Thereafter
Leases of Property	442,562	322,953	322,943	112,263	110,943	99,603

NOTE 14 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.

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, 2019

NOTE 15 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 20, 2019. The original annual budget was adopted on May 16, 2018. The original and amended budgets are presented below.

	2019 Amended Annual Budget	2019 Annual Budget
Revenues		
	\$	\$
Provincial Grants	74,531,369	70,324,134
Tuition	4,718,400	4,874,100
Other Revenue	9,952,945	9,830,618
Rentals and Leases	380,000	380,000
Investment Income	198,600	183,600
Amortization of Deferred Capital Revenue	4,370,869	4,370,869
Total Revenue	94,152,183	89,963,321
Expenses		
Instruction	78,457,258	73,025,366
District Administration	3,029,931	3,268,032
Operations and Maintenance	14,821,443	14,048,669
Transportation and Housing	1,557,170	1,526,953
Total Expense	97,865,802	91,869,020
Net Revenue (Expense)	(3,713,619)	(1,905,699)
Budgeted Allocation of Surplus	2,991,551	808,631
Budgeted Surplus (Deficit) for the year	(722,068)	(1,097,068)

NOTE 16 EXPENSE BY OBJECT

	<u>June 30, 2019</u>	<u>June 30, 2018</u>
	\$	\$
Salaries and benefits	75,390,045	70,694,888
Services and supplies	14,542,230	14,024,813
Amortization	5,969,497	5,756,767
	95,901,772	90,476,468

SCHOOL DISTRICT No. 63 (SAANICH)
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 17 EMPLOYEE PENSION PLANS

The school district and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2018, the Teachers' Pension Plan has about 46,000 active members and approximately 38,000 retired members. As of December 31, 2018, the Municipal Pension Plan has about 197,000 active members, including approximately 24,000 from school districts.

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

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

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

The school district paid \$6,523,579 for employer contributions to the plans for the year ended June 30, 2019 (2018: \$6,801,301)

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

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

SCHOOL DISTRICT No. 63 (SAANICH)
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 18 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 19 ECONOMIC DEPENDENCE

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

NOTE 20 RISK MANAGEMENT

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

a) Credit Risk

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

The school district is exposed to credit risk in the event of non-performance by a borrower. This risk is mitigated as most amounts receivable are due from the Province and 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, 2019

NOTE 20 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 has been no changes to risk exposures from 2018 related to credit, market or liquidity risks.

School District No. 63 (Saanich)

Schedule 1 (Unaudited)

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

	Operating Fund	Special Purpose Fund	Capital Fund	2019 Actual	2018 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	4,197,991		28,378,853	32,576,844	31,039,052
Changes for the year					
Surplus (Deficit) for the year	1,722,149	(6,947)	(1,552,659)	162,543	1,537,792
Interfund Transfers					
Tangible Capital Assets Purchased	(615,580)		615,580	-	
Local Capital	(57,060)		57,060	-	
Other	(6,947)	6,947		-	
Net Changes for the year	1,042,562	-	(880,019)	162,543	1,537,792
Accumulated Surplus (Deficit), end of year - Statement 2	5,240,553	-	27,498,834	32,739,387	32,576,844

School District No. 63 (Saanich)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2019

	2019 Budget (Note 15)	2019 Actual	2018 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	65,787,225	66,545,112	64,735,258
Other	40,800	133,450	170,100
Federal Grants			4,711
Tuition	4,718,400	4,705,976	4,513,142
Other Revenue	6,537,299	6,571,962	6,630,160
Rentals and Leases	380,000	373,872	303,662
Investment Income	195,000	389,929	244,192
Total Revenue	<u>77,658,724</u>	<u>78,720,301</u>	<u>76,601,225</u>
Expenses			
Instruction	66,533,155	64,158,672	62,337,082
District Administration	2,977,418	2,861,982	2,590,627
Operations and Maintenance	8,858,724	8,572,441	7,518,168
Transportation and Housing	1,346,388	1,405,057	1,307,859
Total Expense	<u>79,715,685</u>	<u>76,998,152</u>	<u>73,753,736</u>
Operating Surplus (Deficit) for the year	<u>(2,056,961)</u>	<u>1,722,149</u>	<u>2,847,489</u>
Budgeted Appropriation (Retirement) of Surplus (Deficit)	<u>2,991,551</u>		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(369,750)	(615,580)	(694,857)
Tangible Capital Assets - Work in Progress	(30,000)		
Local Capital		(57,060)	
Other	(159,840)	(6,947)	(50,849)
Total Net Transfers	<u>(559,590)</u>	<u>(679,587)</u>	<u>(745,706)</u>
Total Operating Surplus (Deficit), for the year	<u>375,000</u>	<u>1,042,562</u>	<u>2,101,783</u>
Operating Surplus (Deficit), beginning of year		4,197,991	2,096,208
Operating Surplus (Deficit), end of year		<u>5,240,553</u>	<u>4,197,991</u>
Operating Surplus (Deficit), end of year			
Internally Restricted		3,540,553	2,991,551
Unrestricted		1,700,000	1,206,440
Total Operating Surplus (Deficit), end of year		<u>5,240,553</u>	<u>4,197,991</u>

School District No. 63 (Saanich)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2019

	2019 Budget (Note 15)	2019 Actual	2018 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education			
Operating Grant, Ministry of Education	68,220,560	68,251,286	66,347,331
ISC/LEA Recovery	(3,126,255)	(2,984,092)	(2,995,397)
Other Ministry of Education Grants			
Pay Equity	377,315	377,315	377,315
Funding for Graduated Adults	111,000	252,118	223,107
Transportation Supplement	280,000	280,000	280,000
Economic Stability Dividend		81,181	43,942
Return of Administrative Savings			296,726
Carbon Tax Grant	44,347	55,579	53,770
Employer Health Tax Grant		177,761	
Strategic Priorities - Mental Health Grant		33,000	
FSA Marking	13,769	12,964	12,964
Operating Grant Enrolment Adjustment	(133,511)		
Equity Scan and Access Grants		8,000	
Indigenous Language Teaching			10,000
School Seismic Upgrade Program Assessment Funding			85,500
Total Provincial Grants - Ministry of Education	65,787,225	66,545,112	64,735,258
Provincial Grants - Other	40,800	133,450	170,100
Federal Grants			4,711
Tuition			
International and Out of Province Students	4,718,400	4,705,976	4,513,142
Total Tuition	4,718,400	4,705,976	4,513,142
Other Revenues			
LEA Funding from First Nations	3,126,255	2,984,092	2,995,397
Miscellaneous			
Miscellaneous and School Generated	340,990	523,137	607,369
Cafeteria	68,000	158,687	158,222
Reading Recovery	75,954	81,854	75,954
Textbook Deposits and Distance Ed Fees	140,000	64,607	106,253
International and Out of Province Homestay Fees	2,751,100	2,739,356	2,646,011
Community Use	35,000	20,229	40,954
Total Other Revenue	6,537,299	6,571,962	6,630,160
Rentals and Leases	380,000	373,872	303,662
Investment Income	195,000	389,929	244,192
Total Operating Revenue	77,658,724	78,720,301	76,601,225

School District No. 63 (Saanich)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2019

	2019 Budget (Note 15)	2019 Actual	2018 Actual
	\$	\$	\$
Salaries			
Teachers	31,066,228	30,756,672	29,979,151
Principals and Vice Principals	4,230,236	4,396,163	4,260,487
Educational Assistants	4,741,171	4,519,962	4,528,519
Support Staff	7,846,015	8,259,295	7,690,052
Other Professionals	2,536,493	2,570,896	2,260,808
Substitutes	2,675,460	2,900,088	2,560,914
Total Salaries	53,095,603	53,403,076	51,279,931
Employee Benefits	13,457,721	13,350,241	12,912,834
Total Salaries and Benefits	66,553,324	66,753,317	64,192,765
Services and Supplies			
Services	5,289,908	4,696,799	4,340,177
Professional Development and Travel	854,868	671,213	624,639
Rentals and Leases	108,000	94,027	97,874
Dues and Fees	321,024	272,919	240,017
Insurance	168,900	168,378	166,092
Supplies	4,822,302	2,810,119	2,594,438
Utilities	1,597,359	1,531,380	1,497,734
Total Services and Supplies	13,162,361	10,244,835	9,560,971
Total Operating Expense	79,715,685	76,998,152	73,753,736

School District No. 63 (Saanich)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2019

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	23,048,148	460,242	173,021	499,754		2,358,343	26,539,508
1.03 Career Programs	283,254		95,611	58,993		2,256	440,114
1.07 Library Services	650,760			308,954		17,684	977,398
1.08 Counselling	805,047	23,046					828,093
1.10 Special Education	3,808,341	249,569	3,973,281	174,320	642,966	247,685	9,096,162
1.30 English Language Learning	773,783						773,783
1.31 Aboriginal Education	289,192	129,576	278,049	30,640		18,159	745,616
1.41 School Administration		3,267,071		1,585,724		18,077	4,870,872
1.62 International and Out of Province Students	1,019,987	266,659		383,558		2,494	1,672,698
Total Function 1	30,678,512	4,396,163	4,519,962	3,041,943	642,966	2,664,698	45,944,244
4 District Administration							
4.11 Educational Administration				37,176	694,901	2,789	734,866
4.40 School District Governance					104,442		104,442
4.41 Business Administration				367,545	475,450	8,632	851,627
Total Function 4	-	-	-	404,721	1,274,793	11,421	1,690,935
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	78,160			101,731	568,983	34,857	783,731
5.50 Maintenance Operations				3,582,663		93,245	3,675,908
5.52 Maintenance of Grounds				429,192			429,192
5.56 Utilities							-
Total Function 5	78,160	-	-	4,113,586	568,983	128,102	4,888,831
7 Transportation and Housing							
7.41 Transportation and Housing Administration				51,638	84,154		135,792
7.70 Student Transportation				647,407		95,867	743,274
Total Function 7	-	-	-	699,045	84,154	95,867	879,066
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	30,756,672	4,396,163	4,519,962	8,259,295	2,570,896	2,900,088	53,403,076

School District No. 63 (Saanich)
 Operating Expense by Function, Program and Object
 Year Ended June 30, 2019

Schedule 2C (Unaudited)

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2019 Actual	2019 Budget (Note 15)	2018 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	26,539,508	6,534,527	33,074,035	2,210,761	35,284,796	37,878,610	35,894,134
1.03 Career Programs	440,114	113,388	553,502	298,719	852,221	1,028,648	800,728
1.07 Library Services	977,398	256,668	1,234,066	57,762	1,291,828	1,273,200	1,186,407
1.08 Counselling	828,093	202,959	1,031,052	169	1,031,221	1,072,837	1,056,269
1.10 Special Education	9,096,162	2,454,739	11,550,901	554,590	12,105,491	11,805,206	10,426,797
1.30 English Language Learning	773,783	190,245	964,028	4,554	968,582	982,766	759,123
1.31 Aboriginal Education	745,616	156,078	901,694	96,230	997,924	1,157,279	1,031,591
1.41 School Administration	4,870,872	1,134,447	6,005,319	110,937	6,116,256	5,866,157	5,738,754
1.62 International and Out of Province Students	1,672,698	416,482	2,089,180	3,421,173	5,510,353	5,468,452	5,443,279
Total Function 1	45,944,244	11,459,533	57,403,777	6,754,895	64,158,672	66,533,155	62,337,082
4 District Administration							
4.11 Educational Administration	734,866	145,989	880,855	90,019	970,874	993,560	842,426
4.40 School District Governance	104,442	4,006	108,448	110,762	219,210	271,451	138,070
4.41 Business Administration	851,627	319,617	1,171,244	500,654	1,671,898	1,712,407	1,610,131
Total Function 4	1,690,935	469,612	2,160,547	701,435	2,861,982	2,977,418	2,590,627
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	783,731	153,880	937,611	305,424	1,243,035	1,397,016	871,651
5.50 Maintenance Operations	3,675,908	923,343	4,599,251	669,822	5,269,073	5,297,669	4,783,510
5.52 Maintenance of Grounds	429,192	120,359	549,551	206,089	755,640	739,458	585,688
5.56 Utilities	-	-	-	1,304,693	1,304,693	1,424,581	1,277,319
Total Function 5	4,888,831	1,197,582	6,086,413	2,486,028	8,572,441	8,858,724	7,518,168
7 Transportation and Housing							
7.41 Transportation and Housing Administration	135,792	32,483	168,275	4,746	173,021	179,467	156,698
7.70 Student Transportation	743,274	191,031	934,305	297,731	1,232,036	1,166,921	1,151,161
Total Function 7	879,066	223,514	1,102,580	302,477	1,405,057	1,346,388	1,307,859
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	53,403,076	13,350,241	66,753,317	10,244,835	76,998,152	79,715,685	73,753,736

School District No. 63 (Saanich)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2019

	2019 Budget (Note 15)	2019 Actual	2018 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	8,703,344	9,066,815	7,176,139
Other	-	-	-
Other Revenue	3,415,646	3,823,557	3,944,962
Investment Income	3,600	36,804	4,451
Total Revenue	12,122,590	12,927,176	11,125,552
Expenses			
Instruction	11,924,103	12,275,701	10,428,180
District Administration	52,513	352,608	231,971
Operations and Maintenance	305,814	305,814	305,814
Total Expense	12,282,430	12,934,123	10,965,965
Special Purpose Surplus (Deficit) for the year	(159,840)	(6,947)	159,587
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased			(210,436)
Other	159,840	6,947	50,849
Total Net Transfers	159,840	6,947	(159,587)
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)

Schedule 3A (Unaudited)

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

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	Service Delivery Transformation	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Coding and Curriculum Implementation	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		45,042	16,206		41,969	1,329,480		3,371		8,820	29,085		64,871
Add: Restricted Grants													
Provincial Grants - Ministry of Education	305,814	261,083		78,714		3,888,767	96,000	19,600	222,038	395,617		952,000	5,662,824
Other				4,920		31,884							
Investment Income				83,634		3,920,651	96,000	19,600	222,038	395,617		952,000	5,662,824
Less: Allocated to Revenue	305,814	275,269	5,507	83,634		3,776,727	96,000	16,740	222,038	404,437	25,867	952,000	5,545,233
17/18 Adjustments deducted by Ministry of Education													64,871
Deferred Revenue, end of year	-	30,856	10,699	-	41,969	1,473,404	-	6,231	-	-	3,218	-	117,591
Revenues													
Provincial Grants - Ministry of Education	305,814	275,269	5,507	78,714		3,744,843	96,000	16,740	222,038	404,437	25,867	952,000	5,545,233
Other Revenue				4,920		31,884							
Investment Income				83,634		3,776,727	96,000	16,740	222,038	404,437	25,867	952,000	5,545,233
Expenses													
Salaries													
Teachers									28,376				4,401,678
Principals and Vice Principals										56,629		139,420	
Educational Assistants		220,296							74,933			191,321	
Support Staff	23,789						49,719			257,085		76,529	
Other Professionals												156,559	
Substitutes							1,621		34,555			194,501	
Employee Benefits	23,789	220,296					51,340		137,864	313,714		758,330	4,401,678
Services and Supplies	2,709	53,880					13,381		26,881	77,731		193,670	1,143,555
	279,316	1,093	5,507	83,634		3,776,727	38,226	16,740	57,293	12,992	25,867	952,000	5,545,233
	305,814	275,269	5,507	83,634		3,776,727	102,947	16,740	222,038	404,437	25,867	952,000	5,545,233
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	(6,947)	-	-	-	-	-	-
Interfund Transfers													
Other							6,947						
							6,947						
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-	-	-	-	-

School District No. 63 (Saanich)

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

Schedule 3A (Unaudited)

	Classroom Enhancement	
	Fund - Remedies	TOTAL
	\$	\$
Deferred Revenue, beginning of year	137,498	1,676,342
Add: Restricted Grants		
Provincial Grants - Ministry of Education	1,217,910	9,132,886
Other		3,967,481
Investment Income		36,804
	1,217,910	13,137,171
Less: Allocated to Revenue	1,217,910	12,927,176
17/18 Adjustments deducted by Ministry of Education	137,498	202,369
Deferred Revenue, end of year	-	1,683,968
Revenues		
Provincial Grants - Ministry of Education	1,217,910	9,066,815
Other Revenue		3,823,557
Investment Income		36,804
	1,217,910	12,927,176
Expenses		
Salaries		
Teachers	190,944	4,620,998
Principals and Vice Principals		196,049
Educational Assistants		486,550
Support Staff		407,122
Other Professionals		156,559
Substitutes	793,205	1,023,882
	984,149	6,891,160
Employee Benefits	233,761	1,745,568
Services and Supplies		4,297,395
	1,217,910	12,934,123
Net Revenue (Expense) before Interfund Transfers	-	(6,947)
Interfund Transfers		
Other		6,947
	-	6,947
Net Revenue (Expense)	-	-

School District No. 63 (Saanich)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2019

	2019 Budget (Note 15) \$	2019 Actual			2018 Actual \$
		Invested in Tangible Capital Assets \$	Local Capital \$	Fund Balance \$	
Revenues					
Provincial Grants					
Ministry of Education				-	
Other				-	
Investment Income				-	2,317
Amortization of Deferred Capital Revenue	4,370,869	4,416,838		4,416,838	4,285,166
Total Revenue	4,370,869	4,416,838	-	4,416,838	4,287,483
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	5,656,905	5,759,971		5,759,971	5,545,985
Transportation and Housing	210,782	209,526		209,526	210,782
Total Expense	5,867,687	5,969,497	-	5,969,497	5,756,767
Capital Surplus (Deficit) for the year	(1,496,818)	(1,552,659)	-	(1,552,659)	(1,469,284)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	369,750	615,580		615,580	905,293
Local Capital	30,000		57,060	57,060	
Total Net Transfers	399,750	615,580	57,060	672,640	905,293
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		1,728	(1,728)	-	
Total Other Adjustments to Fund Balances		1,728	(1,728)	-	
Total Capital Surplus (Deficit) for the year	(1,097,068)	(935,351)	55,332	(880,019)	(563,991)
Capital Surplus (Deficit), beginning of year		28,368,862	9,991	28,378,853	28,942,844
Capital Surplus (Deficit), end of year		27,433,511	65,323	27,498,834	28,378,853

School District No. 63 (Saanich)

Schedule 4A (Unaudited)

Tangible Capital Assets

Year Ended June 30, 2019

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	6,088,418	209,508,036	5,023,623	2,095,266	240,462	1,448,795	224,404,600
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		818,629	875,791				1,694,420
Deferred Capital Revenue - Other		-	219,761				219,761
Operating Fund		83,604	163,165	85,999	35,461	247,351	615,580
Local Capital			1,728				1,728
Transferred from Work in Progress		271,690	330,385				602,075
	-	1,173,923	1,590,830	85,999	35,461	247,351	3,133,564
Decrease:							
Deemed Disposals			600,821	398,450		424,363	1,423,634
	-	-	600,821	398,450	-	424,363	1,423,634
Cost, end of year	6,088,418	210,681,959	6,013,632	1,782,815	275,923	1,271,783	226,114,530
Work in Progress, end of year		5,297,903	160,115				5,458,018
Cost and Work in Progress, end of year	6,088,418	215,979,862	6,173,747	1,782,815	275,923	1,271,783	231,572,548
Accumulated Amortization, beginning of year		75,781,332	2,670,167	1,089,481	103,691	569,301	80,213,972
Changes for the Year							
Increase: Amortization for the Year		4,919,756	502,363	209,527	48,092	289,759	5,969,497
Decrease:							
Deemed Disposals			600,821	398,450		424,363	1,423,634
		-	600,821	398,450	-	424,363	1,423,634
Accumulated Amortization, end of year		80,701,088	2,571,709	900,558	151,783	434,697	84,759,835
Tangible Capital Assets - Net	6,088,418	135,278,774	3,602,038	882,257	124,140	837,086	146,812,713

School District No. 63 (Saanich)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2019

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	582,660	-			582,660
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	4,406,494	160,115			4,566,609
Deferred Capital Revenue - Other	580,439	330,385			910,824
	<u>4,986,933</u>	<u>490,500</u>	-	-	<u>5,477,433</u>
Decrease:					
Transferred to Tangible Capital Assets	271,690	330,385			602,075
	<u>271,690</u>	<u>330,385</u>	-	-	<u>602,075</u>
Net Changes for the Year	<u>4,715,243</u>	<u>160,115</u>	-	-	<u>4,875,358</u>
Work in Progress, end of year	<u>5,297,903</u>	<u>160,115</u>	-	-	<u>5,458,018</u>

School District No. 63 (Saanich)

Schedule 4C (Unaudited)

Deferred Capital Revenue
Year Ended June 30, 2019

	Bylaw Capital \$	Other Provincial \$	Other Capital \$	Total Capital \$
Deferred Capital Revenue, beginning of year	107,111,225	7,998,907	716,443	115,826,575
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	1,694,420	219,761		1,914,181
Transferred from Work in Progress	22,625	579,450		602,075
	<u>1,717,045</u>	<u>799,211</u>	<u>-</u>	<u>2,516,256</u>
Decrease:				
Amortization of Deferred Capital Revenue	4,143,344	251,134	22,360	4,416,838
	<u>4,143,344</u>	<u>251,134</u>	<u>22,360</u>	<u>4,416,838</u>
Net Changes for the Year	<u>(2,426,299)</u>	<u>548,077</u>	<u>(22,360)</u>	<u>(1,900,582)</u>
Deferred Capital Revenue, end of year	<u>104,684,926</u>	<u>8,546,984</u>	<u>694,083</u>	<u>113,925,993</u>
Work in Progress, beginning of year				
	547,422	35,238		582,660
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	4,566,609	910,824		5,477,433
	<u>4,566,609</u>	<u>910,824</u>	<u>-</u>	<u>5,477,433</u>
Decrease				
Transferred to Deferred Capital Revenue	22,625	579,450		602,075
	<u>22,625</u>	<u>579,450</u>	<u>-</u>	<u>602,075</u>
Net Changes for the Year	<u>4,543,984</u>	<u>331,374</u>	<u>-</u>	<u>4,875,358</u>
Work in Progress, end of year	<u>5,091,406</u>	<u>366,612</u>	<u>-</u>	<u>5,458,018</u>
Total Deferred Capital Revenue, end of year	<u>109,776,332</u>	<u>8,913,596</u>	<u>694,083</u>	<u>119,384,011</u>

School District No. 63 (Saanich)

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue
Year Ended June 30, 2019

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	226,406	646,000	153,097		3,544	1,029,047
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	6,612,277					6,612,277
Provincial Grants - Other			196,913			196,913
Investment Income		12,300	5,200			17,500
Transfer project surplus to MEd Restricted (from) Bylaw	(472,534)	472,534				-
	6,139,743	484,834	202,113	-	-	6,826,690
Decrease:						
Transferred to DCR - Capital Additions	1,694,420	-	219,761			1,914,181
Transferred to DCR - Work in Progress	4,566,609	910,824				5,477,433
	6,261,029	910,824	219,761	-	-	7,391,614
Net Changes for the Year	(121,286)	(425,990)	(17,648)	-	-	(564,924)
Balance, end of year	105,120	220,010	135,449	-	3,544	464,123

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

School District No. 63 (Saanich)

Fiscal Year Ended June 30, 2019

SCHEDULE OF DEBT

Information on all long term debt is included in the School District Audited Financial Statements.

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

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

School District No. 63 (Saanich)

Fiscal Year Ended June 30, 2019

SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

School District No. 63 (Saanich) has not given any guarantee or indemnity under the Guarantees and Indemnities Regulation.

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

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

School District No. 63 (Saanich)

Fiscal Year Ended June 30, 2019

STATEMENT OF SEVERANCE AGREEMENTS

There were no severance agreements made between School District No. 63 (Saanich) and its non-unionized employees during fiscal year 2019.

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

School District No. 63 (Saanich)
Unaudited Schedule of Financial Information (SOFI)
Fiscal Year Ended June 30, 2019

SCHEDULE OF REMUNERATION AND EXPENSES

ELECTED OFFICIALS

NAME	ROLE	REMUNERATION	EXPENSES
BORDEN, NANCY	TRUSTEE	\$ 4,103	\$ -
DUNFORD, TIMOTHY E	TRUSTEE	14,156	3,575
HOLMAN, ALICIA P	TRUSTEE	10,053	2,522
HUNTER, G WAYNE	TRUSTEE	4,103	-
MARTIN, VICTORIA	CHAIR	17,400	2,956
MCMURPHY, ELSIE E	VICE-CHAIR	15,651	2,190
MENZIES, BARBARA	TRUSTEE	4,103	-
PRICE, JASON M	TRUSTEE	4,103	-
SILZER, NOLA MARIE	TRUSTEE	10,053	2,562
STELCK, SHEILA E	TRUSTEE	10,053	1,957
VANWELL, TERI LYN	TRUSTEE	10,053	4,602
TOTAL FOR ELECTED OFFICIALS		<u>\$ 103,829</u>	<u>\$ 20,364</u>

Prepared under the *Financial Information Regulation*, Schedule 1, subsection 6(2)(a).

School District No. 63 (Saanich)
Unaudited Schedule of Financial Information (SOFI)
Fiscal Year Ended June 30, 2019

SCHEDULE OF REMUNERATION AND EXPENSES

DEFINITIONS

The *Financial Information Regulation*, Schedule 1, subsection 6(1) provides the following definitions in relation to remuneration and expenses paid in respect of employees.

Remuneration

(a) includes any form of salary, wages, bonuses, gratuities, taxable benefits, payment into trust or any form of income deferral paid by the corporation to the employee or on behalf of the employee during the fiscal year being reported upon, whether or not such remuneration is reported under the *Income Tax Act* (Canada), and

(b) does not include anything payable under a severance agreement.

Expenses

(a) includes travel expenses, memberships, tuition, relocation, vehicle leases, extraordinary hiring expenses, registration fees and similar amounts paid directly to an employee, or to a third party on behalf of the employee, and which has not been included in "remuneration",

(b) is not limited to expenses that are generally perceived as perquisites, or bestowing personal benefit, and may include expenditures required for employees to perform their job functions, and

(c) excludes benefits of a general nature applicable to all employees pursuant to an agreement such as medical, dental, counselling, insurance and similar plans.

School District No. 63 (Saanich)
Unaudited Schedule of Financial Information (SOFI)
Fiscal Year Ended June 30, 2019

SCHEDULE OF REMUNERATION AND EXPENSES

NAME	ROLE	REMUNERATION	EXPENSES
ADAMS, LESLIE ALLISON	TEACHER	\$ 90,192	\$ 14
AITCHISON, AMBER	TEACHER	90,126	-
ALBERRING, JENNIFER	TEACHER	90,131	-
ANDULAJEVIC, DEJAN	TEACHER	82,284	34
ARMITAGE, LISA	PSYCHOLOGIST	88,618	829
ARSENAULT, GARRY W	TEACHER	89,980	578
AUSTIN, MELISSA	DISTRICT PRINCIPAL	117,002	8,985
AZIM, OMAR A	TEACHER	89,980	26
BACKHAUS, JUDY	TEACHER	82,389	-
BANCROFT, AIMEE L	TEACHER	81,416	125
BARBER, ERIN L	TEACHER	82,244	-
BARNES, KAREN	TEACHER	90,140	52
BATALLAS, JENNIFER A	ELEMENTARY PRINCIPAL	116,949	2,356
BEAUCAMP, TARA	TEACHER	91,394	-
BEAUDRY, JODENE A	TEACHER	90,748	1,045
BEAUDRY, LOUISE	TEACHER	87,717	-
BEESTON, DOUGLAS	TEACHER	88,352	-
BELL, SANDRA L.	TEACHER	89,801	-
BELVEDERE, MATT R	TEACHER	83,456	263
BENETTI, HEIDI T	TEACHER	82,293	-
BERGER, DAN	TEACHER	84,465	-
BERGERON, KEN	MIDDLE VICE PRINCIPAL	112,635	1,902
BILLY, TREVOR	ENERGY MANAGER	84,610	989
BISHOP, JEFFREY L	TEACHER	82,195	-
BLACKIE, JENI-LYNN	TEACHER	82,285	50
BOSMAN, SONJE M	TEACHER	78,378	-
BOYD, LINDA	TEACHER	87,931	-
BRANIFF, MONICA B	DIRECTOR OF INSTRUCTION	131,504	12,616
BRAUN, RYAN M	TEACHER	95,563	1,253
BROUWER, RICHARD	TEACHER	91,731	20
BUCKHAM, WESLEY AARON	SECONDARY VICE PRINCIPAL	115,604	3
BUSSOLI, REMO	TEACHER	91,354	10
BUXCEY, LIANE	TEACHER	82,054	17
CADDELL, TYLER M	TEACHER	83,442	5
CAMPBELL, JANE W	TEACHER	89,817	-
CARROLL, JUDITH L	TEACHER	80,299	-
CARRUTHERS, PAMELA J	TEACHER	89,759	-
CAVALLIN, GERALDINE	TEACHER	82,238	-
CHALLINOR, CATHERINE N	TEACHER	94,149	153
CHAMBERS, PATRICK R	TEACHER	81,647	62
CHEVALIER, MARGARET	PSYCHOLOGIST	90,616	1,848
CHICANOT, LIZANNE	SECONDARY PRINCIPAL	131,753	109
CHOO, GARY	TEACHER	90,140	119
CHOUINARD, JOHANNE	TEACHER	82,348	-
CIMAGLIA, MEGAN C	DIRECTOR OF FINANCE	103,731	2,961
CLICHE, JENNIFER	TEACHER	78,175	-
COCKAYNE, RHIANNON	TEACHER	89,298	284
COLES, EMMA J	TEACHER	90,346	-
COLLINS, LARA M	TEACHER	89,772	-
COPPOCK, CARLA A	TEACHER	90,140	-
COTTIER, EMMA J	TEACHER	90,101	26
COUTRE, CORI	TEACHER	80,746	-
CROCKET-MOORE, CATHRYN J.	ELEMENTARY PRINCIPAL	124,807	-
CURTIS, SHANNON	TEACHER	90,186	-
CUTHILL, ALISON S	TEACHER	88,954	7
DAVIES, GREGORY OWEN	TEACHER	82,232	-
DE BOER, JENNIFER	TEACHER	92,814	-
DE JONG, JACQUELINE	TEACHER	89,289	-
DE KLERK, KELLY A	SECONDARY VICE PRINCIPAL	84,746	(258)
DENNETT, PATRICIA RAE	MIDDLE VICE PRINCIPAL	113,562	5,961
DOEHRING, SHAUNA	TEACHER	96,501	-
DUPREE, FELICITY ROBIN	TEACHER	76,917	84

* Involved in international student recruiting

School District No. 63 (Saanich)
Unaudited Schedule of Financial Information (SOFI)
Fiscal Year Ended June 30, 2019

SCHEDULE OF REMUNERATION AND EXPENSES

NAME	ROLE	REMUNERATION	EXPENSES
EARNSHAW, JASON *	INTERNATIONAL VICE PRINCIPAL	112,454	11,775
EBERWEIN, DAVID W	SUPERINTENDENT	184,794	25,394
ELLIS, RYAN J	MIDDLE VICE PRINCIPAL	96,363	898
ELLISON, ALYSSA	TEACHER	82,288	-
ELM, SHIRLEY	SECONDARY VICE PRINCIPAL	82,807	604
ESPEDIDO, MARY ANN	TEACHER	89,880	14
EVANS, DAVID W	TEACHER	86,768	441
EVANS, LAUREL	TEACHER	90,132	-
EWAN, MICHAEL	TEACHER	90,140	-
FARR, KATHRYN A	MANAGER HUMAN RESOURCES	85,724	427
FAWKES, HEATHER	TEACHER	101,301	-
FERRIE, GREGG H	DIRECTOR OF INFORMATION TECHNOLOGY	138,586	1,811
FISCHER, ERIC M	TRANSPORTATION MANAGER	85,044	3,725
FITZGERALD, MICKEY	TEACHER	89,667	-
FITZGERALD, NAOMI	TEACHER	89,237	-
FLELLO, KAREN	SECONDARY PRINCIPAL	131,753	7,106
FRADETTE, ALLISON	TEACHER	82,299	1,790
FRASER, DOUGLAS A	TEACHER	82,240	-
FRASER, JOHN MARK	ASSISTANT SUPERINTENDENT	218,530	7,605
FULLER, ANNE-MARIE	TEACHER	87,402	-
GABRIEL, PATRICIA	PSYCHOLOGIST	90,616	1,414
GALLANT, RENEE	TEACHER	90,140	-
GARDNER, DAVID A.H.	TEACHER	91,355	165
GARTRELL YEO, LISA L	TEACHER	82,115	-
GIESE, AMANDA L	TEACHER	90,127	-
GILLESPIE, ALBERT D	TEACHER	82,312	-
GIORDANO, CHELSEA D	TEACHER	90,989	8
GLADWIN, ROSE E	TEACHER	88,138	245
GLUBE, STEPHANIE	TEACHER	78,559	-
GOGOL, ANDRE J	TEACHER	78,058	-
GOLUMBIA, PATRICIA A	TEACHER	86,786	-
GORDON-COOPER, TARA L	TEACHER	81,910	71
GOY, KYLE	TEACHER	89,984	212
GRAVES, KIM E	TEACHER	86,469	2,114
GRAY, SPENCER *	INTERNATIONAL PRINCIPAL	128,404	41,058
GREAVES, ROB	TEACHER	82,233	-
GREGORY, ALISSA M	TEACHER	82,043	-
GUIGUET, MARK	ELEMENTARY PRINCIPAL	108,500	220
GYSLER, MONIKA B	TEACHER	88,334	90
HACKMAN, HEIDI	TEACHER	89,692	435
HANSEN, SALLY	SECONDARY PRINCIPAL	131,494	1,746
HARDCASTLE, SHELLEY	ELEMENTARY PRINCIPAL	124,807	848
HARRIS, KELLY	TEACHER	81,254	18
HARRISON-VAGLE, SYLVIA	TEACHER	82,247	468
HARTE, KINDRA	TEACHER	100,415	-
HARWARD, LISA	TEACHER	82,021	-
HAUGEN, SARAH	TEACHER	89,401	270
HAYES, SEAN	SECONDARY VICE PRINCIPAL	115,417	1,233
HENSCHER, CODY	MANAGER INFORMATION TECHNOLOGY	87,808	1,977
HEPPELL, PATRICE F.	TEACHER	90,186	-
HERON, MARYLYNN	ELEMENTARY PRINCIPAL	124,808	853
HERRMANN, SKYE C	TEACHER	82,229	-
HEYWOOD, PETER	TEACHER	82,853	-
HILL, ERIN ANN	TEACHER	90,135	-
HILTON, JEFF	TEACHER	82,247	-
HILTON, MARIA	TEACHER	82,246	-
HOBSON, CURTIS	TEACHER	90,140	-
HOLDSTOCK, LEO	TEACHER	84,681	346
HOMAN, CHRISTOPHER A	TEACHER	90,748	1,772
HOWAT, DONALD RAND	TEACHER	77,103	-
HUNTER, CARLY	DIRECTOR OF INSTRUCTION	131,504	11,320
IRVING, CHRISTINE L	TEACHER	89,431	-

* Involved in international student recruiting

School District No. 63 (Saanich)
Unaudited Schedule of Financial Information (SOFI)
Fiscal Year Ended June 30, 2019

SCHEDULE OF REMUNERATION AND EXPENSES

NAME	ROLE	REMUNERATION	EXPENSES
JAGT, CORINNE	TEACHER	82,208	-
JARDEY, CALLAYNA	TEACHER	79,563	10
JOHNSON, SANDRA A	TEACHER	90,622	509
JONES, MARYKE	TEACHER	87,201	-
JUNGEN, PHILIP	ELEMENTARY VICE PRINCIPAL	106,839	-
KAERCHER, MARY L	ELEMENTARY VICE PRINCIPAL	93,710	1,018
KARDASH, DARLENE FAY	TEACHER	89,772	-
KEDVES, ALICE A	TEACHER	90,580	626
KENNY, SEAN M	TEACHER	91,430	380
KENNY, STEPHANIE C	TEACHER	89,535	-
KERR, CRYSTAL T	TEACHER	90,140	-
KINSHELLA, LISA	TEACHER	87,111	3,224
KLEINE-BUNING, ANGELA	TEACHER	75,472	-
KO, ANITA K	ELEMENTARY PRINCIPAL	121,797	716
KOENIG, GEORGE	TEACHER	82,239	-
KOENIG, KIMBERLY M	TEACHER	88,164	1,682
KOVACS, STEPHANIE S.	TEACHER	81,205	-
KRATOFIL, GERALDINE M	TEACHER	80,739	30
KREISER, KATHRYN	TEACHER	90,292	-
LAIL, SATWANT	ELEMENTARY VICE PRINCIPAL	93,710	1,059
LANGRAN-DESBRISAY, HENRIETTA	TEACHER	95,004	520
LANOUILLE, MARTINE	TEACHER	90,192	-
LATON, JENAKA K	TEACHER	76,580	26
LAWS, WENDY L	SECONDARY VICE PRINCIPAL	115,604	296
LEDET, LINDA	TEACHER	89,724	-
LEE, CANDICE	TEACHER	81,665	-
LEE, CHRISTINE	TEACHER	90,192	18
LEVESQUE, CHANTAL R	TEACHER	82,241	993
LEVESQUE, GWEN	TEACHER	90,263	-
LIBERATORE, TASHA M	TEACHER	90,790	112
LINDSAY, LORRAINE	TEACHER	90,140	-
LISTER, CINDY	TEACHER	99,866	1,660
LIZAMA, ISABEL	TEACHER	83,508	158
LLOYD, DAVID V	TEACHER	85,928	32
LORD, STEPHANIE VM	TEACHER	89,646	-
LOWE, LESLIE R	TEACHER	81,871	-
LUMB, ROBERT M	DIRECTOR OF FACILITIES	90,826	6,664
LURIE, MATTHEW	TEACHER	88,139	-
LYON, ANNETTE	TEACHER	89,946	312
MACDONALD, ROD	TEACHER	89,093	18
MACDONALD, WENDY E.	MIDDLE PRINCIPAL	128,404	5,396
MACEWAN, KAREN	MIDDLE PRINCIPAL	115,281	-
MACEWAN, MICHAEL	TEACHER	82,115	-
MACGREGOR, JOHN STEPHEN	ELEMENTARY PRINCIPAL	122,093	298
MACGREGOR, MARKETA	TEACHER	81,922	50
MACKINNON, PATRICIA ANNE	TEACHER	90,628	-
MACMILLAN SIHOE, CATHERINE	TEACHER	81,056	-
MAH, TARYN L.	TEACHER	88,556	383
MAIR, HOLLY A	TEACHER	101,155	443
MAKUCH, MATTHEW A	TEACHER	90,801	-
MANNING, JOYCE	TEACHER	90,192	103
MARCHAND, LUANNE	TEACHER	82,240	-
MARK, DAVID C.	MIDDLE VICE PRINCIPAL	112,635	1,794
MARSHALL, JILL	TEACHER	82,289	1,153
MCAULAY, MARTA	SPEECH PATHOLOGIST	88,423	3,869
MCAVOY, ERIN F	TEACHER	78,903	-
MCCULLY, MICHAEL D	TEACHER	82,240	212
MCDONALD, CHRISTOPHER J	TEACHER	91,510	97
MCDONNELL, CAROLIN M	TEACHER	89,916	-
MCKINNEY, DAVID W	TEACHER	82,246	-
MCLEAY, KATHRYN L	TEACHER	90,140	-
MCNAMEE, COLLEEN	TEACHER	80,339	2,086

* Involved in international student recruiting

School District No. 63 (Saanich)
Unaudited Schedule of Financial Information (SOFI)
Fiscal Year Ended June 30, 2019

SCHEDULE OF REMUNERATION AND EXPENSES

NAME	ROLE	REMUNERATION	EXPENSES
MCNEE, DARCY L	TEACHER	91,843	2,960
MEAUSETTE, CAROLIN M	ELEMENTARY VICE PRINCIPAL	109,479	908
MICKELSON, TYNUS P	TEACHER	89,356	34
MILL, LESLEY	TEACHER	82,293	-
MILLER, SARAH	TEACHER	82,294	-
MILNE, VICKIE	TEACHER	82,894	-
MITCHELL, GRAEME	TEACHER	90,192	247
MITCHELL, KERRI A	TEACHER	90,188	-
MOORE, SHANNON S	TEACHER	88,641	644
MORGAN, JESSICA	TEACHER	99,389	75
MORGAN, SALLY	TEACHER	92,148	1,398
MORRIS, RACHEL	TEACHER	91,358	-
MOSHER, FIONA	TEACHER	90,143	50
MUELLER, AARON	TEACHER	90,140	-
MURPHY, KAREN E	TEACHER	75,819	78
NELLES, KATHLEEN	TEACHER	102,188	-
NELSON, ROBERT KELLY	TEACHER	91,702	127
NEUFELD, MARK	TEACHER	90,130	3,548
NEWLOVE, STEPHEN M	MIDDLE VICE PRINCIPAL	112,635	3,519
NIEDJALSKI, GORDON MARK	TEACHER	81,965	-
NIKKEL, DEBORAH	TEACHER	82,247	626
NOEL, ANGELA	TEACHER	89,826	-
NORRIS, SHERISSE	TEACHER	82,057	426
O'LEARY, JOAN	ELEMENTARY VICE PRINCIPAL	109,479	1,207
OHL, PHILIP MICHAEL	TEACHER	90,426	956
OINONEN, ERIK T	TEACHER	97,085	121
OSTROVSKY, IRINA M.	TEACHER	84,462	-
OXENDALE, DIANA	FINANCE AND PAYROLL MANAGER	82,931	5,189
PAANANEN, RODNEY	TEACHER	89,361	913
PALTIEL, SUSAN E	TEACHER	90,193	-
PAMA, RONATO	TEACHER	95,004	1,148
PANG, KAREN L	TEACHER	81,875	-
PEDEN, GARY	TEACHER	87,867	-
PEREIRA, VIJAY	SECONDARY VICE PRINCIPAL	115,604	71
PETERSON, DONNIE L	TEACHER	99,154	-
PETTIGREW, SOPHIA J	TEACHER	92,413	24
PORTER, MICHELLE	TEACHER	80,568	-
PORTMAN, SYDNEY	CUSTODIAL & COMMUNITY USE MANAGER	82,830	2,090
POSTLETHWAITE, SARA	ELEMENTARY VICE PRINCIPAL	93,710	1,044
POWELL, ANNE-MARIE E	TEACHER	82,247	626
PROULX, JULIE C	TEACHER	88,083	-
PUGH, KATHLEEN	TEACHER	88,652	-
QUESTED, MICHAEL DOUGLAS	TEACHER	89,278	-
REDLIN, GORDON	SECONDARY VICE PRINCIPAL	115,604	99
REID, JASON D	SECRETARY TREASURER	163,813	13,415
REISIG, DARREN E	TEACHER	94,995	8,812
RESTON, IAN	TEACHER	90,136	-
RHODES, STUART PRESTON	TEACHER	99,926	2,833
RICHARDS, LORI KIM	TEACHER	82,248	-
RICKSON, HEIDI	TEACHER	88,088	-
RIDDELL, LAURA	TEACHER	86,331	-
ROBINSON, MEGAN	TEACHER	81,929	60
ROOME, ANDREW J	TEACHER	89,305	620
ROSE, MONIKA L	TEACHER	81,731	-
ROSS, JULIE	TEACHER	88,088	-
ROZON, CHARLENE A	TEACHER	82,237	626
RUFFLE, JEREMY	TEACHER	88,138	91
RUSSELL, ALISA C.	TEACHER	75,321	-
RUSSELL, KAL W	MIDDLE PRINCIPAL	128,404	586
RYALL, LINDA	TEACHER	84,455	-
RYAN, SHON	TEACHER	90,134	4,526
SADDLEMYER, THEODORA	TEACHER	99,513	2,494

* Involved in international student recruiting

School District No. 63 (Saanich)
Unaudited Schedule of Financial Information (SOFI)
Fiscal Year Ended June 30, 2019

SCHEDULE OF REMUNERATION AND EXPENSES

NAME	ROLE	REMUNERATION	EXPENSES
SALEMINK, SARA D	ELEMENTARY VICE PRINCIPAL	106,839	2,537
SCHULTZ, MONIKA E	TEACHER	81,920	0
SCOTT, TAMARA	TEACHER	77,472	-
SEABROOKE, SHERRY	TEACHER	82,100	-
SHERIDAN, KAREN	TEACHER	82,245	-
SHUCK, MICHELLE	TEACHER	96,335	-
SIEBERT, JON E	TEACHER	90,136	286
SIMMONDS, BROCK	TEACHER	98,033	3,129
SIMMONDS, LINDSAY S	TEACHER	82,291	-
SINATS, KRISTEN M	TEACHER	81,458	-
SINCLAIR-WISE, LEILA	ELEMENTARY VICE PRINCIPAL	110,477	13
SKANKS, MARK	TEACHER	89,441	-
SMITH, KAREN	TEACHER	110,913	-
SMYTH, JENNIFER L	TEACHER	82,289	14
SMYTH, KEVIN WC	TEACHER	91,001	39
SOUSA, CRISTINA M	TEACHER	80,738	837
SPARANESE, CARMINE R	TEACHER	88,641	26
STANCHFIELD, BEN D	TEACHER	82,291	14
STEELE, JOANNE	TEACHER	90,191	-
STETSON, FRANCES	TEACHER	90,140	231
STEVENS, SHANNON R	TEACHER	89,941	28
STEWART, ANNE S.T.	TEACHER	90,185	-
STEWART, RAYMOND	TEACHER	82,295	274
STINSON, ERIN V	TEACHER	90,910	143
STOEHR, ERIC A	TEACHER	89,909	30
STOFER, NADINE D	TEACHER	90,735	12
STOVER, SUSANA	TEACHER	90,749	-
STRUTYNSKI, STEPHEN E	TEACHER	82,280	-
SURRY, CLINT	TEACHER	94,806	412
SUTTON, BRYAN R	TEACHER	82,239	160
SWIEDNICKI, MARK	TEACHER	91,676	-
TAKHAR, HELENA	TEACHER	89,640	214
THOMASSON, NAYDA	TEACHER	90,192	-
THOMPSON, SUSAN E	TEACHER	87,801	-
TIMMERMANS, ED	TEACHER	81,512	-
TIMMERMANS, KRISTINE L	TEACHER	90,200	-
TISSARI, TIMO	TEACHER	83,512	-
TONG, SHANNON M	TEACHER	90,410	423
TORONITZ, SHANNON	TEACHER	89,821	124
TRACY, KRISTA	TEACHER	75,958	-
TRIBE, DEREK	TEACHER	82,600	788
TUDELA, JOSE-IGNACIO	TEACHER	90,682	-
VERRONNEAU, KATHRYN J	TEACHER	112,462	-
VICKERS, CHRIS	TEACHER	95,684	-
VICKERS, THOMAS K	ELEMENTARY PRINCIPAL	124,808	-
VLITOS, AMANDA L	TEACHER	89,412	-
VON SCHUCKMANN, IDA F	TEACHER	82,402	-
VUCKO, JOHN	TEACHER	89,772	-
WADSWORTH, RUTH	TEACHER	81,519	-
WALIA, LUKHWINDERPAL	TEACHER	80,068	619
WALKER, ASHLEY	TEACHER	75,364	-
WALKER, WENDY	MIDDLE PRINCIPAL	125,169	5,247
WALLACE, CATHERINE E	TEACHER	82,855	660
WERGELAND, LISA	TEACHER	82,235	-
WESTHAVER, PETER	SECONDARY PRINCIPAL	131,753	3,412
WESTWOOD, TRACEY J	TEACHER	76,676	-
WHEATLEY, HARRIET H.	TEACHER	82,246	36
WHEELDON, ROY	TEACHER	82,246	-
WHITE, SHAUNA VL	TEACHER	90,137	-
WHITEHEAD, LINDA	TEACHER	81,155	-
WILLIAMS, RICHARD	TEACHER	92,008	-
WILLIAMS, SALLY V	TEACHER	88,494	-

* Involved in international student recruiting

School District No. 63 (Saanich)
 Unaudited Schedule of Financial Information (SOFI)
 Fiscal Year Ended June 30, 2019

SCHEDULE OF REMUNERATION AND EXPENSES

NAME	ROLE	REMUNERATION	EXPENSES
WILLOCK, LYNNE	TEACHER	81,022	283
WINDLE, SARAH G	TEACHER	90,189	78
WOODLAND-HUCK, HEATHER J	TEACHER	75,493	-
WORSFOLD, SHARI	TEACHER	99,868	4,252
WRIGHT, ROMOLA J.S.	TEACHER	86,575	-
ZIEGLER, NORBERT	TEACHER	75,743	-
TOTAL EMPLOYEES EXCEEDING \$75,000		\$ 29,066,934	\$ 293,453
TOTAL EMPLOYEES EQUAL TO OR LESS THAN \$75,000		\$ 31,842,126	\$ 155,684
C. REMUNERATION TO ELECTED	OFFICIALS	\$ 103,829	\$ 20,364
CONSOLIDATED TOTAL		<u>\$ 61,012,889</u>	<u>\$ 469,502</u>
TOTAL EMPLOYER PREMIUM FOR CANADA PENSION PLAN AND EMPLOYMENT INSURANCE			\$ 3,168,718

Prepared as required by *Financial Information Regulation*, Schedule 1, Section 6

* Involved in international student recruiting

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

School District No. 63 (Saanich)

Fiscal Year Ended June 30, 2019

**RECONCILIATION OF REMUNERATION AND EXPENSES
TO THE FINANCIAL STATEMENTS**

- The Schedule of Remuneration and Expenses is prepared on a cash basis and salary and benefits in the financial statements are on an accrual basis.
- Payments to benefit providers include amounts shown as remuneration on the Schedule of Remuneration and Expenses.

School District
Unaudited Statement of Financial Information (SOFI)
School District No. 63 (Saanich)
Fiscal Year Ended June 30, 2019

SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS AND SERVICES
SUPPLIERS WITH PAYMENTS EXCEEDING \$25,000

SUPPLIER NAME	EXPENDITURE
ALLTERRA CONSTRUCTION LTD	119,809
AMAZON	136,511
ANDREW SHERET LIMITED	56,390
APOLLO SHEET METAL LTD.	70,890
APPLE CANADA INC	60,446
ARCHIE JOHNSTONE PLUMBING & HEATING	398,950
AXFORD, JOAN	26,775
BARTLE & GIBSON CO. LTD	41,059
BC EMPLOYER HEALTH TAX	300,000
BC FERRIES SERVICES INC	49,883
BC HYDRO	632,110
BC TEACHERS FEDERATION	780,782
BCPVPA	57,504
BCSTA	44,499
BCTF SALARY INDEMNITY FUND	665,298
BEACON COMMUNITY SERVICES	101,249
BEST WESTERN	28,242
BOULDERS CLIMBING GYM	29,170
BRADLEY SHUYA ARCHITECT INC	34,570
BUNZL CANADA INC, DBA ACME SUPPLIES LTD.	150,968
CAMOSUN COLLEGE	171,356
CASCADIA SPORT SYSTEMS INC.	71,511
CDN TIRE STORE	35,152
COSTCO	81,286
CRD - PANORAMA REC	75,564
CRESCENT BEACH PUBLISHING	35,681
CUPE LOCAL 441	244,339
D2L CORPORATION	74,506
DELL CANADA INC	37,299
DISCOVERY EDUCATION CANADA, UL	30,423
DISTRICT OF CENTRAL SAANICH	96,883
DISTRICT OF NORTH SAANICH	66,957
DOMINOS PIZZA	55,998
E.B. HORSMAN & SON	36,833
EDUCATIONAL WORLD TOURS	48,317
ELLISON TRAVEL & TOURS	208,040
ENGINEERED AIR	95,312
ENVIRO-VAC	113,296
ETP ENERGY TECHNOLOGY PRODUCTS	111,629
FELDER MACHINERY IMPORTS	95,319
FIVE STAR PAVING CO. LTD.	92,436
FLIGHT CENTRE	97,350
FLYNN CANADA LTD.	456,203

School District
Unaudited Statement of Financial Information (SOFI)
School District No. 63 (Saanich)
Fiscal Year Ended June 30, 2019

SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS AND SERVICES
SUPPLIERS WITH PAYMENTS EXCEEDING \$25,000

SUPPLIER NAME	EXPENDITURE
FORTIS BC NATURAL GAS	212,868
FUTUREBOOK PRINTING, INC.	68,357
GFL ENVIRONMENTAL INC	32,970
GORDON FOOD SERVICE CANADA LTD	55,293
GRAPHIC OFFICE INTERIORS LTD.	30,353
GREAT-WEST LIFE ASSURANCE COMP	208,050
GREATER VICTORIA YOUTH ROWING	25,924
H.L. DEMOLITION & WASTE MGMT L	26,963
HARBOUR CITY KITCHENS INC.	157,195
HEROLD ENGINEERING LIMITED	106,417
HOULE ELECTRIC LIMITED	324,955
HOURIGAN'S CARPETS & LINOS LTD	89,495
HOUSTON SIGN 90 LTD.	26,323
IBM CANADA LTD.	133,406
ICBC	82,796
IREDALE ARCHITECTURE	103,706
ISLAND ASPHALT COMPANY	30,618
ISLAND HEALTH	209,943
ISLAND SWIMMING CLUB	100,913
ITZIAR MANAGEMENT LTD.	91,767
KMS TOOLS AND EQUIPMENT	61,186
L'AUBERGE DU MONT	50,630
LEE, ROBERT G W	29,618
LEVEL 1 INDUSTRIES LTD.	35,674
LIESCH INTERIORS LTD	88,766
LONG & MCQUADE	35,939
LORDCO PARTS	31,598
LVISSAA	27,495
MEDICAL SERVICES PLAN	599,828
MCGREGOR & THOMPSON HARDWARE L	127,942
MICHELL EXCAVATING LTD	134,644
MINISTER OF FINANCE	92,274
MONK OFFICE	225,633
MORNEAU SHEPELL LTD.	70,455
MYBUDGETFILE INC.	31,500
NELSON EDUCATION LTD	54,542
NEWAY CONSTRUCTORS INC	34,190
NORTHERN COMPUTER	69,178
OUT OF THE BLUE DESIGN	171,220
PACIFIC BLUE CROSS	2,043,808
PARKER JOHNSTON INDUSTRIES LTD	358,559
PASSION SPORTS INC	31,778
PENINSULA CO-OP	291,615

School District
Unaudited Statement of Financial Information (SOFI)
School District No. 63 (Saanich)
Fiscal Year Ended June 30, 2019

SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS AND SERVICES
SUPPLIERS WITH PAYMENTS EXCEEDING \$25,000

SUPPLIER NAME	EXPENDITURE
PHILLIP CHAMBERS CONSULTING LT	34,492
PINO-LITE GLASS (2010)	258,449
PIPES TECHNOLOGY GROUP	55,677
POINTBLANK INSTALLATIONS INC	126,649
POWERSCHOOL CANADA ULC	232,261
PRICE'S ALARMS (SYSTEMS DIVISI	36,619
PROVINCE OF BRITISH COLUMBIA	111,720
PUBLIC EDUCATION BENEFITS TRUS	1,344,658
RAMSAY PAINTING LTD.	56,267
READINGS INTERNATIONAL HOLDING	143,507
REAL CDN WHOLESAL	28,297
RICOH CANADA INC	72,192
ROBOKIND LLC	29,883
RON'S DRYWALL LTD.	103,609
RUSSELL HENDRIX FOODSERVICE EQ	47,367
SAANICH TEACHERS ASSOCIATION	247,912
SAANICH UTILITY BILLING	38,139
SCHO'S LINE PAINTING LTD.	36,019
SCHOOL DISTRICT 23	25,800
SHOP FLOOR DESIGN & REPAIR	27,825
SLEGG BUILDING MATERIA	147,247
SLEIGHT, SHANTAEL	26,220
SMCN CONSULTING INC	189,446
SOFTCHOICE LP	39,604
STANDRING, PAUL	39,732
STAPLES	26,525
SYSCO VICTORIA	34,058
TALIUS	25,677
TELUS	115,289
TELUS MOBILITY PREAUTH	76,882
THRIFTY FOODS	61,035
TINA LEIST & ASSOCIATES INC	153,479
TLD COMPUTERS	170,832
TRANSTAR SANITATION SUPPLY LTD	104,574
TRAVEL HEALTHCARE INSURANCE SO	125,241
TREEHOUSE MEDIA INC	38,553
TRI-METAL FABRICATORS LTD	115,875
TYCON STEEL (1998) INC	36,595
UNITECH CONSTRUCTION MANAGEMEN	633,339
UNITED ENGINEERING LTD.	227,722
UNITED RENTALS OF CANADA, INC.	45,199
UNIVERSAL SHEET METAL	865,059
VANCOUVER ISLAND UNIVERSITY	123,957

School District
Unaudited Statement of Financial Information (SOFI)
School District No. 63 (Saanich)
Fiscal Year Ended June 30, 2019

SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS AND SERVICES
SUPPLIERS WITH PAYMENTS EXCEEDING \$25,000

SUPPLIER NAME	EXPENDITURE
VANCOUVER PUBLIC EDUCATION ALL	59,431
WALMART	25,575
WASTE MANAGEMENT	66,241
WESCO	72,257
WEST ROCK CONSTRUCTION LTD.	153,169
WESTCOAST ROOF INSPECTION SERV	30,857
WESTCOAST T-BAR	35,428
WESTERN ARCHRIB	118,179
WESTJET	68,932
WILSONS TRANSPORTATION	36,143
WORKSAFE BC	490,084
WORLDSOURCE FINANCIAL MANAGEME	45,000
WSP CANADA INC.	67,638
YMCA-YWCA VANCOUVER ISLAND	47,614
ZONAR SYSTEMS	47,390
<hr/>	
TOTAL FOR SUPPLIERS WHERE PAYMENTS EXCEED \$25,000	\$ 20,876,599
TOTAL (SUPPLIERS WITH PAYMENTS \$25,000 OR LESS)	7,408,401
TOTAL PAYMENTS TO SUPPLIERS	\$ 28,285,000

Prepared as required by Financial Information Regulation, Schedule 1, Section 7

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

School District No. 63 (Saanich)

Fiscal Year Ended June 30, 2019

**RECONCILIATION OF SCHEDULED PAYMENTS
TO THE FINANCIAL STATEMENTS**

- The Schedule of Goods and Services is prepared on a cash basis and expenditures in the financial statements are on an accrual basis.
- Payments to suppliers include 100% of the Goods and Services Tax (GST) and expenditures in the financial statements are net of GST rebates.
- The Schedule of Goods and Services includes payments made on behalf of third parties, such as Parent Advisory Councils, which are recovered from these groups on the financial statements.
- Payments to benefit providers include amounts shown as remuneration on the Schedule of Remuneration and Expenses.

November 29, 2019

To: Superintendent School District – **63 – Saanich**
Secretary Treasurer School District – **63 – Saanich**

CC: First Nation Chief and Council
Education Staff

Re: Joint First Nation Student Transportation Plan Approval

Dear Colleagues, First Nation Chiefs and Councils and Education Staff,

As noted in the letter of November 1, 2019 regarding the *BC Tripartite Education Agreement: Supporting First Nation Student Success (BCTEA)* sent via the Deputy Minister’s Bulletin, funding has now been approved in relation to the Joint First Nation Student Transportation Plans submitted by First Nations and School Districts. Funding for the 2019/20 interim year has been approved for **63 – Saanich** as categorized in the table below. For further detail on what comprises these categories please refer to the February 1, 2019 DM Bulletin communication, *New Joint First Nation Student Transportation Plan Submission Requirements*.

Type of Funding*	Information received in Joint Plan	Amount Approved
1. To / from school	\$156,000	\$156,000
2. Special supports	\$17,500	\$17,500
3. Capital (bus, bus shelters)	Two 80+ passenger buses	\$334,766 (estimate – actual cost to be confirmed)
4. Extracurricular transportation		\$42,619**

**funding based on the total number of students ordinarily living on reserve as noted in a data match between the Provincial 1701 calculation and the Indigenous Services Canada Nominal Roll for 2018/19 within your School District. This allocation is based on all students within your School District regardless of whether, or not, the First Nation was part of your joint transportation plan.

Appendix B – outlines the allocation within your joint transportation plan between your School District and each applicable First Nation. If a First Nation within your School District was not part of the joint transportation plan, they will not be included in Appendix B.

***Type of Funding Details**

1. To / From school

Most funding, if requested in the Joint Plan, for reducing travel times and extending services to and from school was substantially approved. Access and reporting for to / from school transportation funding should follow established processes between the School District and the First Nation.

2. Special supports

All funding requests consisting of “special supports” (e.g., additional support on buses to support students with disabilities or to address issues such as bullying) are being approved. Focusing on these issues is critical to the safety and well-being of students.

3. Capital

Buses

The Ministry of Education (EDUC) has committed one-time capital funding to school districts for bus acquisitions. Due to the EDUC Bus Acquisition Program procurement cycle, the approved buses will be available for the 2020/21 school year, as will be detailed in the upcoming Capital Plan Response Letter from the Capital Management Branch in March 2020. If operational funding associated with the acquisition of a new bus within the 2019/20 school year was part of the Joint Plan, this funding was removed (for the first year only) to align operational costs associated with the actual bus delivery.

Bus shelters

In order to receive funding for bus shelter requests that were outlined in the Joint Plan, agreement between the School District and the First Nation must be made in terms of:

1. location (i.e., on reserve, off reserve), and
2. how maintenance will be performed (i.e., how ongoing maintenance is provisioned).

Once agreement on these two items is reached, funding that Canada has allocated for shelters will be flowed through the Ministry of Education. Agreement must detail the two items above and include a signature from both the First Nation and the School District and must be received via email by the Ministry of Education by February 14, 2020 to be eligible for the 2019/20 funding allocation. Refer to *Appendix A - Frequently Asked Questions* for further information regarding bus shelters, including how the average amount per shelter is allocated.

4. Extracurricular

The letter that was sent on November 1, 2019 indicated that \$1 million in funding for the 2019/20 school year would be proportionately allocated to all School Districts to enhance the ability for all First Nations on reserve students to participate in extracurricular activities. Proportionate funding for each School District is calculated on the number of students ordinarily living on reserve as noted in a data match between the Provincial 1701 calculation and the Indigenous Services Canada Nominal Roll for 2018/19.

The intention is that the School District will utilize the extracurricular funding within the 2019/20 school year to defray the cost of extracurricular transportation to school districts, First Nations parents and/or First Nations communities associated with First Nations students attending extracurricular activities. It is acknowledged that due to the longer timeline associated with 2019/20 Joint Plan approvals, there may be limitations on the use and application of funding for this school year. Funds may be carried forward to be used for its intended purpose in 2020/21. If the funds are not spent by the end of the second school year (2020/21), the funding must be returned to the Ministry of Education for reallocation. First Nations and School Districts must work together to maximize the benefits associated with this funding. Please see the attached *Appendix A - Frequently Asked Questions* for specific details of suggested guidelines associated with the transportation funding to support extracurricular activities.

Reporting associated with utilization of extracurricular transportation funding is critical to establish a baseline of participation rates and associated transportation costs so that funding needs for future years can be assessed through the BCTEA. As such, each School District that receives this funding will be asked to report on the following information:

- Number of student(s) attending the extracurricular activity, by gender;
- The type of extracurricular activity e.g., volleyball, drama, drumming, cultural activities, etc.;
- How often the student participated i.e., twice a week for 2 months; and,
- Estimated transportation cost associated with attending the extracurricular activity.

A template that outlines reporting requirements for the transportation funding will be provided in early 2020, to coincide with fund disbursement.

Special Grant

The Ministry of Education will transfer all transportation funds to School Districts by way of a special grant pursuant to section 115 of the *School Act* as per the intended purpose outlined in Schedule G of the BCTEA. The funding will be available to School Districts in early 2020 via the Common Disbursement System (CDS). These funds must be used for the purpose outlined in the 2019/20 Joint Plans and must be reported as a Special Grant on Schedule 3A of School District's budgets and financial statements. As per standard accounting principles, funds not spent at June 30, 2020 may be subject to recovery¹.

2020/21 Joint Plans

In late February 2020, updated instructions will be made available to School Districts and First Nations for Joint Plans for the 2020/21 school year. After the second year of reporting (e.g., post 2020/21 school year), the parties to BCTEA (BC, Canada, First Nations Education Steering Committee) will assess the effectiveness of the strategy in addressing and resolving transportation issues for First Nation students attending BC public school.

Thank you for your patience and collaboration as we navigate the complex process associated with implementing this important initiative. If you have any questions please contact Denise Evdokimoff, Project Director, Ministry of Education, at denise.evdokimoff@gov.bc.ca.

Enclosures: *Appendix A – Frequently Asked Questions*
 Appendix B – Allocation between the School District and each applicable First Nation

¹ This 'subject to' clause is what provides the accounting direction to uniquely identify this grant, and related spending, on the financial statements.

Appendix A – Frequently Asked Questions

The following FAQs are answered from the perspective of what is eligible under the BC Tripartite Education Agreement (BCTEA) in relation to transportation of First Nation on reserve students to and from BC Public Schools.

To / From Funding

- 1. Question** – Was cultural training for the bus driver approved in the funding allocation?
Answer – No, professional development was not approved in the funding allocation. Cultural training is something that should be provided to bus drivers as part of regular operations, and not be solely related to the transportation of First Nations students.
- 2. Question** – Were taxis approved in the funding?
Answer – No, but funding on a mileage basis was approved and could be utilized towards taxi fares.
- 3. Question** – Why was the school bus driver’s compensation / wages and/or other operating costs omitted from the to / from funding amount?
Answer – Funding for school bus drivers and/or other operating costs for 2019/20 was only reduced when the route was dependent on a capital request for a bus. Funding will be restored once the bus is received and is part of operations (e.g. 2020/21 school year).
- 4. Question** – Will the administrative costs associated with this agreement be covered?
Answer – No, they are not approved for funding.
- 5. Question** – Are water-taxi and / or ferry services approved for funding?
Answer – Different modes of transportation are conditionally eligible and reviewed on a case-by-case basis.

Capital Funding

- 1. Question** – When will the school district receive their approved bus?
Answer – If you are approved to receive a bus, the bus will arrive for the start of the 2020/21 school year.
- 2. Question** – We can’t build our allocated shelter(s) until Spring 2020, but we don’t want to lose our funding.
Answer – School Districts can utilize the funds beyond March 31, 2020 if funding was approved from the Ministry of Education based on School District and First Nation agreement on maintenance and location.
- 3. Question** – What if the School District and First Nation cannot reach agreement on shelters (maintenance and/or location) by the end of January 2020?
Answer – If there is agreement that a need for a shelter still exists, continue to negotiate maintenance and location and include the requirement for a shelter in the 2020/21 Joint Plan submission.
- 4. Question** – Why was funding for a requested shelter capped?
Answer – Requests for shelters exceeded available funding. In order to maximize the amount of shelters, a funding cap was applied. If you feel your shelter funding is inadequate for safety reasons please document your requirements and send them to Denise Evdokimoff, Project Director, Ministry of Education, at denise.evdokimoff@gov.bc.ca where they will be reviewed.
- 5. Question** – Are bus cameras eligible for funding?
Answer – Bus cameras are not eligible for funding.

6. Question – Are vans eligible for funding?

Answer – Only yellow buses are eligible for funding.

7. Question – How are buses requested next year?

Answer – Bus acquisition for subsequent years will follow the regular provincial capital request process.

Extracurricular

1. Question – how will First Nations receive transportation (parental) assistance reimbursement from the School District when a parent / guardian drives student(s) to an extracurricular activity?

Answer – First Nations and School Districts need to work together to determine a process that works for all parties concerned including establishing a reasonable allowance for mileage.

2. Question – how will activities be prioritized for funding when funds are limited within the School District / First Nation allocation?

Answer – as this funding is targeted towards extracurricular activities, it is up to the First Nation and School District to allocate the funding to best support the student need.

3. Question – what happens when funding runs out and the activity has not completed?

Answer – funding is limited to the proportionate allocation on the 1701 Nominal Roll 2018/19.

Therefore, if the targeted extracurricular funding runs out then the First Nation and School District will need to consider alternative funding or transportation options to continue to support student extracurricular activities. Reporting on attendance to extracurricular activities should continue in order to support subsequent funding allocations.

4. Question – what activities qualify for the extracurricular transportation funding?

Answer – activities / opportunities outside the normal school subjects that enable and develop the overall well-being and education of the student qualify for the extracurricular transportation funding.

5. Question – are dual credit courses covered under extracurricular transportation funding?

Answer – no, dual credit courses/ programs are part of a regular school day, which are administered by School Districts.

6. Question – will treaty First Nations be allocated extracurricular transportation funding?

Answer - currently, funding for extracurricular transportation does not extend to Self-governing and Treaty First Nations.

7. Question – are First Nation students who are required to leave home to attend school and are boarded and billeted eligible for extracurricular transportation funding?

Answer – boarding students may be eligible for funding from the location they are boarded / billeted to the extracurricular activity. This would be reviewed on a case-by-case basis.

8. Question – when should we submit our extracurricular reporting?

Answer – it is recommended that extracurricular reporting be submitted as part of your 2020/21 Joint Plan. In addition, the reporting template that will be sent early in 2020 will outline all reporting requirements for the transportation fund.

**Appendix B – Specific Funding Allocation for
School District 63 – Saanich – Pauquachin**

Type of Funding	Information received in Joint Plan	Amount approved
To / from school	\$39,000	\$39,000
Special supports	\$4,375	\$4,375
Capital (bus, shelter)	One 80+ passenger bus	\$167,383 (estimate – cost to be confirmed)

**Appendix B – Specific Funding Allocation for
School District 63 – Saanich – Tsawout**

Type of Funding	Information received in Joint Plan	Amount approved
To / from school	\$39,000	\$39,000
Special supports	\$4,375	\$4,375
Capital (bus, shelter)	One 80+ passenger bus	\$167,383 (estimate – cost to be confirmed)

**Appendix B – Specific Funding Allocation for
School District 63 – Saanich – Tseycum**

Type of Funding	Information received in Joint Plan	Amount approved
To / from school	\$39,000	\$39,000
Special supports	\$4,375	\$4,375
Capital (bus, shelter)	No capital requested	N/A

**Appendix B – Specific Funding Allocation for
School District 63 – Saanich – Tsartlip**

Type of Funding	Information received in Joint Plan	Amount approved
To / from school	\$39,000	\$39,000
Special supports	\$4,375	\$4,375
Capital (bus, shelter)	No capital requested	N/A



November 1, 2019

Ref: 216089

Superintendent Dave Eberwein
School District 63
Saanich

Email: deberwein@saanichschools.ca

Dear Sir or Madam,

We are pleased to inform School District 63, Saanich has been awarded a grant in the amount of \$28,500 to support mental health and well-being promotion in their school community. An Electronic Funds Transfer will follow shortly.

The intention of this funding is to:

- Use existing student data (as chosen by your district from any relevant and appropriate data source) to fund the development of new/enhanced evidence-based, inclusive mental health and well-being activities;
 - Mental Health activities may be universal or targeted in support of students, families, and/or educators;
- Support districts to design action plans to capture how funding is spent and what outcomes are achieved;
- Support districts to engage with Indigenous Rightsholders and Partners within the District/School community; and
- Provide funding to build upon 2018/19 funding for an integrated and sustainable mental health infrastructure in the district, considering the approaches of Social and Emotional Learning, Mental Health Literacy and Trauma Informed Practice.

A grant of this nature requires that the Ministry outline its standard expectations in terms of accountability and acknowledgement.

In accordance with conditions placed on all government grants, School District 63, Saanich must:

- Use all grant funds only for the purpose outlined above.
- By January 20th, 2020, provide the Ministry a report through the Action Plan Template outlining how the funding has been or will be spent before end of 2019/2020 school year.
 - The password to access the Action Plan Template for your district is **M@RCH#**. This password is only shared with the recipient of this letter.

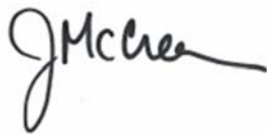
- If you wish to provide access to multiple parties, please ensure to share the secure password.
- The District will have the capacity to save, log out, and log in as desired prior to submitting the final Action Plan by January 20, 2020.
- If you are experiencing technical difficulties accessing the Action Plan Template, please contact AWIS at support@awinfosys.com or 1-866-558-5339.
- Be aware that the Ministry may reclaim any portion of the grant should School District 63, Saanich not use the funds received for the purposes outlined in this letter.

Further, we ask that you acknowledge the Province of British Columbia's assistance on written materials related to this grant. The following acknowledgement may be used:

“We acknowledge the financial support of the Province of British Columbia through the Ministry of Education.”

Thank you for your continued commitment to supporting the leadership, students, educators and families of your district with their mental health and well-being, leading to student success.

Sincerely,

A handwritten signature in black ink that reads "J McCrea". The signature is fluid and cursive, with a long horizontal stroke extending to the right from the end of the name.

Jennifer McCrea
Assistant Deputy Minister
Learning Division
Ministry of Education