



VANCOUVER ISLAND WEST SCHOOL DISTRICT 84

## **REGULAR BOARD MEETING**

**MONDAY, DECEMBER 14, 2020 – 4:00 PM**

By Zoom

# **Board of Education Vancouver Island West School District 84**

## **A G E N D A**

1. **CALL TO ORDER**
2. **APPROVAL OF AGENDA**
3. **ADOPTION OF MINUTES**
  - a. Regular Meeting of November 9, 2020
4. **BUSINESS ARISING FROM THE MINUTES**
5. **PUBLIC INQUIRIES AND PRESENTATIONS**
6. **CORRESPONDENCE**
7. **REPORT OF THE CLOSED MEETINGS**
8. **TRUSTEE REPORTS**
  - a. School Reports
  - b. BCSTA Trustee Academy
9. **UNFINISHED BUSINESS**
  - a. Framework for Enhancing Equity and Achievement
10. **NEW BUSINESS**
  - a. Election of Board Chairperson
  - b. Election of Board Vice-Chairperson
  - c. Employment Recognition and Service Awards
    - 10 years – Anita Rose
    - 15 years – Sally Cooper
    - 20 years – Chris Cooper, Katrina Kornlyo
    - 30 years – Kim Anderson, Janeen Frame
  - d. Statement of Financial Information
  - e. Actions for Learning 2020-2021
11. **SUPERINTENDENT/SECRETARY-TREASURER'S REPORT**
  - a. District Update
  - b. Enrollment Report
  - c. Finance Warrants
12. **TRUSTEE INQUIRIES**
13. **PRESS AND PUBLIC INQUIRIES**
14. **NOTICE OF MEETINGS**
  - a. January 11, 2021 – 4 pm
15. **ADJOURNMENT**



**REGULAR MEETING OF THE BOARD OF EDUCATION  
FOR VANCOUVER ISLAND WEST SCHOOL DISTRICT 84,  
HELD ON MONDAY, NOVEMBER 9, 2020  
AT THE ANCHOR INN, CAMPBELL RIVER, BC**

**TRUSTEES PRESENT:** Arlaine Fehr, Chairperson (Gold River)  
Jenniffer Hanson, Vice-Chairperson (Kyuquot)  
Debbie Mann (Gold River)  
Allison Stiglitz (Tahsis)  
Andrew Smith (Zeballos)

**ALSO PRESENT:** Lawrence Tarasoff, Superintendent/Secretary-Treasurer  
Annie McDowell, Associate Director of Human Resources  
Seven members of the public

**CALL TO ORDER:**

Chairperson Fehr called the meeting to order at 4:00 pm, and expressed gratitude to the Cape Mudge People for the honour of holding the Board meeting on their territory.

**APPROVAL OF AGENDA::**

**2020:R-053** MOVED: Trustee Stiglitz, SECONDED: Trustee Smith  
AND RESOLVED:  
*"TO approve the agenda."*

**ADOPTION OF MINUTES:**

**2020:R-054** MOVED: Trustee Stiglitz, SECONDED: Trustee Hanson  
AND RESOLVED:  
*"TO adopt the minutes of the regular Board meeting of October 13, 2020."*

**CORRESPONDENCE:**

- BC School Trustees Association
- BCSTA
- BCSTA
- ZESS
- BCSTA
- BCSTA
- BCSTA
- Chair, SD52 (Prince Rupert)
- Carol Donaldson, Gold River
- Chair, SD5 (Southeast Kootenay)
- BCSTA Weekly: CSBA Executive Update; CSBA Annual Report; Boards at Work: Orange Shirt Day Story Walk; BCSSA October Newsletter; Upcoming Standing Committee Meetings; Funding Opportunity: Share2Care Campaign; Letters; Save the Date for Academy 2020; Reminders
- Daily News for School Trustees
- BCSTA Weekly: Legal Bulletin-FESL Reporting; Framework in Action Speakers; Skills Canada Newsletter; Anti-Racism Reading List; Opinion – Should We Have a Federal Education Minister; Events; Reminders
- October 2020 Newsletter
- Daily News for School Trustees
- BCSTA Weekly: Provincial Council; Trustee Academy Registration is Open; Legal Bulletin-Challenge to COVID-19 School Measures; Framework in Action Learning Series; Wellness Together; Cannabis Talk Kit; Boards at Work-Outlearning in SD41; BCANDS Indigenous Support for Student Learning Program; Reminders
- Daily News for School Trustees
- Copy of letter to Teacher Qualification Service re Delays in TQS Service
- Final Assignments for Educational Assistant Certificate Program: Passion Project: 'People First Language'
- Copy of Letter to BCSTA re School Site Land Acquisition Issues and Solutions Discussion Paper of July 2019

- BCSTA
  - President, BCSTA
  - BCSTA
  - RWES
  - BCSTA
  - BC Public School Employers' Association
  - Ian Caplett, Nuu-chah-nulth Tribal Council
  - BCSTA
- BCSTA Update: Academy 2020: Renewed Focus, Leading Through Crisis
  - Copy of Letter to Minister of Finance re Congratulations on an Incredible Career in Politics
  - BCSTA Weekly: Provincial Council Synopsis; Trustee Academy; School Sports Update; Opinion-Looking at Learners Differently; Upcoming; Reminders
  - November 2020 Newsletter
  - Daily News for School Trustees
  - BCPSEA 27<sup>th</sup> Annual General Meeting First Notice – Deadline for Submitting Special and Ordinary Resolutions and Pre-Nominations is December 9, 2020
  - Agenda for SD84-NTC Community Engagement on K-12 Education
  - BCSTA Weekly: Trustee Academy Spotlight-Irvine Carvery; NEW-MLA Advocacy Kit; Send Us Your Updates; BC School Sports Governance Proposal; Emergencies and Official Languages; Webinar-Teaching and Learning with Equity; Letters; Upcoming; Reminders

**2020:R-055**      MOVED: Trustee Stiglitz, SECONDED: Trustee Hanson  
AND RESOLVED:  
                      *"TO receive and file the correspondence."*

#### **REPORT OF THE CLOSED MEETING:**

Chairperson Fehr reported that this month's closed meeting will be held after the public meeting, and will be reported out in December. .

#### **TRUSTEE REPORTS:**

##### **a.     School Reports**

Trustee Smith reported that Zeballos School is getting back into the swing of things, and grad plans are already underway. All of the students enjoyed going to the outdoors and to local areas last month.

Trustee Mann reported that the Ray Watkins Elementary School PAC have met and a report will be forthcoming. Students have been enjoying the use of the Recreation Centre once again and several classes are making use of the outdoor classroom area.

Trustee Stiglitz reported that the enrollment had declined but has now climbed back up. Students are all within one cohort that is being divided into two classes. Students have enjoyed a few NSOP activities and everything is slowly getting back into the groove of things – but nothing to report on PAC or grad as of yet.

Chairperson Fehr reported that Gold River Secondary School currently has 80 students enrolled. Students were grateful to come back to school in September, and are adjusting well. Welcome to Ms. Chan who was hired to teach PE and Foods/Home Economics and is very involved with all aspects of the school community! There are limited extra-curricular activities, but girls' and boys' basketball is underway, coached by Ms. Chan and Mr. Larre. Several NSOP trips have occurred, and everyone enjoyed the Hallowe'en activities on October 30<sup>th</sup>. A Remembrance Day Assembly will be held on November 10. Term 1 Report Cards will be sent out on November 23 with Parent/Teacher Interviews on November 26. The 2020 Grad Class is currently working on plans for a possible "celebration" in December but nothing confirmed yet.

##### **b.     BCSTA Provincial Council Report**

Chairperson Fehr attended the Provincial Council meeting on October 24, 2020. A COVID-19 update was provided: 213 school exposures (October 22) with only eight related to school transfer and the

majority of cases from exposure outside of school. The regular business meeting took place, followed by debate on motions. The following motions were passed:

- Form a climate change working group
- Video options available for all BCSTA meetings
- Safe routes to school
- Funding for trades
- Provincial funding for Education Programs in Correctional facilities
- Additional supports for Letters of Permission and Non-Certified staff
- Timelier response from Teacher Regulation Branch
- Align school construction with 10-year enrollment projections
- Enhanced co-government approach for recovery stage of COVID-19
- Action on Anti-Black racism
- Public sector executive wage freeze not apply to the Education sector

Motion not passed:

- Covered outdoor play spaces and outdoor classrooms

c. **Working Relations Committee**

The meeting on October 26, 2020 addressed the possibility of establishing a three-year calendar that synchronizes with First Nations' paydays, and the change to some administrators' titles to provide a better description of roles, with no change to salaries, benefits or responsibilities.

**UNFINISHED BUSINESS:**

a. **Framework for Enhancing Equity and Achievement**

The framework will next go to the Enhancement Agreement/Local Education Agreement table and will tie in with the work from the two-day NTC/SD84 engagement session to build success for all students. The action items coming out of these meetings will form a solid piece of the strategies going forward from that document when finalized. Any questions or feedback can be directed to the Superintendent/Secretary-Treasurer at [ltarasoff@viw.sd84.bc.ca](mailto:ltarasoff@viw.sd84.bc.ca).

**NEW BUSINESS:**

Nil.

**SUPERINTENDENT/SECRETARY-TREASURER'S REPORT:**

a. **District Update**

COVID continues to drive much of what is happening in the District and a number of activities are gradually trying to get up to speed. The Nootka Sound Outdoor Program, although not offering overnight trips at this time, has engaged students in several day trips and COVID-safe activities. Masking, social-distancing and handwashing have been very important and especially when students from different cohorts have travelled together.

Although several parents were reluctant to send their children to school at the beginning of the school year, all of the students are now back although attendance does fluctuate when the COVID numbers go up in the Province and/or Vancouver Island.

b. **Enrollment Report**

The District is significantly lower this year and with the Nanaimo Learning Centres transitioning to SD68 (Nanaimo-Ladysmith) next year, the District will experience a rapid decline.

**c. Finance Warrants**

The Superintendent/Secretary-Treasurer reported that, due to funding protection and a reduction in students and corresponding reduction in staff, the District is in a very strong financial position this year. It appears that the District will not need to use any of the surplus to support this year's operations. This is also partly due to the additional funding received as part of the federal initiative for COVID. All of these additional funds have strongly benefited the bottom line.

Capital is also very strong. The District has received a number of capital projects and much of the work will be coming in under budget, which will allow for additional project work to be undertaken at various sites.

**TRUSTEE INQUIRIES:**

There was an inquiry made to a Trustee about a student not receiving their District Authority Scholarship voucher, and any questions about District Scholarships should be directed to the School Board Office.

**PUBLIC AND PRESS INQUIRIES:**

Public inquiries were as follows:

- *Is there a necessary requirement that support positions for students and schools are dictated by a hiring policy of the District or is it possible to hire individuals who can obviously support students but do not have the traditional certification?* The Superintendent/Secretary-Treasurer explained that the District's constant challenge is to find qualified, certified teachers to fill postings. It can contract with the NTC to buy support services, providing that the District is not reducing teachers. Another option is to apply to the Ministry of Education's Teacher Regulation Branch to approve a Letter of Permission to hire an uncertified teacher. This requires a certain process where the District would need to prove that it has tried repeatedly to attract certified teachers, with no success. If approved, the Letter of Permission is for one year only, and would qualify the individual as a Category 4 teacher.
- *At what point does the Board of Education have the ability to implement curriculum that makes sense in a Nuu-chah-nulth context that will help schools and students, and that would be entirely different from the BC curriculum?* Chairperson Fehr spoke about the flexibility of the new curriculum and how it can be adapted to include local resources. If people mobilize, change is possible. The Superintendent/Secretary-Treasurer explained that there is an approved Nuu-chah-nulth Grade 5-12 curriculum developed by SD84 and SD70 and there is nothing restricting, for example, Science 10 being delivered in a cultural fashion and, in fact, it should be done that way. What is required is that people still address the core competencies of Science 10 and the big ideas of Science 10, so there is still the need to discuss electricity but teachers can talk about the NTC view of electricity; i.e. Why is it that way? Is there a stewardship aspect to that? Are there some colonialization of what might have to take place? There are all kinds of opportunities for creativity in the curriculum. It is possible to develop a K-12 program that is Nuu-chah-nulth language/culture community-based, community-developed curriculum that would meet all of the learning outcomes of the grad program in a way that is better, that supports the students, and allows them to use the knowledge that they have in their culture and community without having to twist it around to Christopher Columbus. However, this would require full partnership with the Nuu-chah-nulth communities and other larger capacities, but it is definitely worth doing for the success of SD84's students. At this time, the Ministry has not provided extra funding for this type of initiative. The District's budget is based on enrollment, strategic plan and priorities with currently about \$300,000 targeted directly to enhance Indigenous education. It is time for broader consultation with the Indigenous communities around the District's entire budget.

**NOTICE OF MEETINGS:**

The next regular meeting of the Board of Education will be held on Monday, December 14, 2020, at 4 pm, at the School Board Office in Gold River (or by zoom). Any requests for agenda additions should go to [amcdowell@viw.sd84.bc.ca](mailto:amcdowell@viw.sd84.bc.ca) prior to the meeting. Board meeting minutes are posted on the District's website at <http://www.sd84.bc.ca/board-meetings-school-district-84>.

**ADJOURNMENT:**

At 5:12 pm:

**2020:R-056**      MOVED: Trustee Smith, SECONDED: Trustee Mann  
AND RESOLVED:  
"TO adjourn."

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

**School District No. 84 (Vancouver Island West)**

**Fiscal Year Ended June 30, 2020**

**TABLE OF CONTENTS**

Documents are arranged in the following order:

1. Approval of Statement of Financial Information
2. Financial Information Act Submission Checklist
3. Management Report
4. Audited Financial Statements
5. Schedule of Debt
6. Schedule of Guarantee and Indemnity Agreements
7. Schedule of Remuneration and Expenses including:
  - Statement of Severance Agreements
8. Schedule of Payments for the Provision of Goods and Services
9. Reconciliation or explanation of differences to Audited Financial Statements



Ministry of Education

# SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

SCHOOL DISTRICT NUMBER <b>84</b>		NAME OF SCHOOL DISTRICT <b>VANCOUVER ISLAND WEST</b>	YEAR <b>2020</b>
OFFICE LOCATION(S) <b>2 HIGHWAY 28</b>			TELEPHONE NUMBER <b>250 283-2241</b>
MAILING ADDRESS <b>PO BOX 100</b>			
CITY <b>GOLD RIVER</b>		PROVINCE <b>BC</b>	POSTAL CODE <b>V0P1G0</b>
NAME OF SUPERINTENDENT <b>LAWRENCE TARASOFF</b>			TELEPHONE NUMBER <b>250 283-2241</b>
NAME OF SECRETARY TREASURER <b>LAWRENCE TARASOFF</b>			TELEPHONE NUMBER <b>250 2832241</b>

### 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 June 30, 2020

for School District No. 84 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, 2020

### Financial Information Act-Submission Checklist

- |   | <i>Due Date</i>     |
|---|---------------------|
| a) <input type="checkbox"/> A statement of assets and liabilities (audited financial statements).   | <i>September 30</i> |
| b) <input 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 type="checkbox"/> A schedule of debts (audited financial statements).   | <i>September 30</i> |
| d) <input 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 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 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 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 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 type="checkbox"/> Approval of Statement of Financial Information.   | <i>December 31</i>  |
| h) <input type="checkbox"/> A management report approved by the Chief Financial Officer   | <i>December 31</i>  |

School District Number & Name \_\_\_\_\_

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

**School District No. 84 (Vancouver Island West)**

**Fiscal Year Ended June 30, 2020**

**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 accounting principles generally accepted for British Columbia school districts as prescribed or permitted by the Ministry of Education 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, Moeller Matthews Chartered Accountants, 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 No. 84 (Vancouver Island West)

---

Lawrence Tarasoff, Superintendent

---

Lawrence Tarasoff, Secretary-Treasurer

Date: \_\_\_\_\_

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

Audited Financial Statements of

# **School District No. 84 (Vancouver Island West)**

And Independent Auditors' Report thereon

June 30, 2020

# School District No. 84 (Vancouver Island West)

June 30, 2020

## Table of Contents

Management Report .....	1
Independent Auditors' Report .....	2
Statement of Financial Position - Statement 1 .....	3
Statement of Operations - Statement 2 .....	4
Statement of Changes in Net Debt - Statement 4 .....	5
Statement of Cash Flows - Statement 5 .....	6
Notes to the Financial Statements .....	7-22
Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1 (Unaudited) .....	23
Schedule of Operating Operations - Schedule 2 (Unaudited) .....	24
Schedule 2A - Schedule of Operating Revenue by Source (Unaudited) .....	25
Schedule 2B - Schedule of Operating Expense by Object (Unaudited) .....	26
Schedule 2C - Operating Expense by Function, Program and Object (Unaudited) .....	27
Schedule of Special Purpose Operations - Schedule 3 (Unaudited) .....	29
Schedule 3A - Changes in Special Purpose Funds and Expense by Object (Unaudited) .....	30
Schedule of Capital Operations - Schedule 4 (Unaudited) .....	32
Schedule 4A - Tangible Capital Assets (Unaudited) .....	33
Schedule 4C - Deferred Capital Revenue (Unaudited) .....	34
Schedule 4D - Changes in Unspent Deferred Capital Revenue (Unaudited) .....	35

# School District No. 84 (Vancouver Island West)

## MANAGEMENT REPORT

Version: 3373-2627-9645

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

The accompanying financial statements of School District No. 84 (Vancouver Island West) have been prepared by management in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of British Columbia, supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

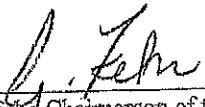
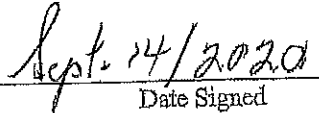
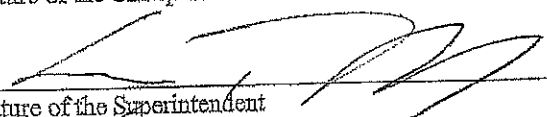
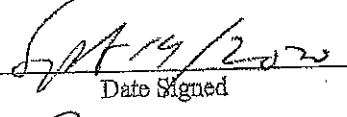
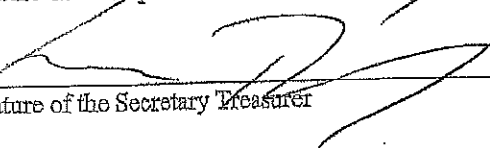

The preparation of financial statements necessarily involves the use of estimates based on management's judgment particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and reliable financial information is produced.

The Board of Education of School District No. 84 (Vancouver Island West) (called the "Board") is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial statements on a monthly basis and externally audited financial statements yearly.

The external auditors, Moeller Matthews, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of School District No. 84 (Vancouver Island West) and meet when required. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the School District's financial statements.

On behalf of School District No. 84 (Vancouver Island West)

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

## INDEPENDENT AUDITORS' REPORT

To the Board of Education of School District No. 84 (Vancouver Island West), and  
To the Minister of Education, Province of British Columbia

### Opinion

We have audited the accompanying financial statements of the School District No. 84 (Vancouver Island West) (the Entity), which comprise:

- the statement of financial position as at June 30, 2020
- the statement of operations for the year then ended
- the statement of changes in net financial assets (debt) for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant policies

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

In our opinion, the accompanying financial statements of the Entity 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 audit 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 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.

## Other information

Management is responsible for the other information.

Other information comprises:

- 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 the 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 it 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 judgement and maintain professional skepticism throughout the audit.

We also:

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

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

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

Campbell River, Canada  
September 14, 2020

MOELLER MATTHEWS

Chartered Professional Accountants



# School District No. 84 (Vancouver Island West)

Statement 1

Statement of Financial Position  
As at June 30, 2020

	2020 Actual	2019 Actual
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents (Note 2b)	2,398,729	3,261,323
Accounts Receivable		
Due from First Nations (Note 3)	852,427	
Other (Note 3)	64,018	119,716
<b>Total Financial Assets</b>	<u>3,315,174</u>	<u>3,381,039</u>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	720,568	902,722
Unearned Revenue (Note 5)	47,600	123,105
Deferred Revenue (Note 6)	404,575	427,047
Deferred Capital Revenue (Note 7)	14,848,388	14,646,715
Employee Future Benefits (Note 9)	36,353	32,865
<b>Total Liabilities</b>	<u>16,057,484</u>	<u>16,132,454</u>
<b>Net Debt</b>	<u>(12,742,310)</u>	<u>(12,751,415)</u>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 10)	19,367,778	19,113,458
Prepaid Expenses (Note 2i)	-	7,893
<b>Total Non-Financial Assets</b>	<u>19,367,778</u>	<u>19,121,351</u>
<b>Accumulated Surplus (Deficit) (Note 16)</b>	<u>6,625,468</u>	<u>6,369,936</u>

Approved by the Board

Signature of the Chairperson of the Board of Education

Sept. 14 2020  
Date Signed

Signature of the Superintendent

Sept 14 / 2020  
Date Signed

Signature of the Secretary Treasurer

Sept 14 / 2020  
Date Signed

# School District No. 84 (Vancouver Island West)

Statement of Operations  
Year Ended June 30, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education (Note 2k)	7,795,048	7,814,822	7,089,546
Other		7,500	
Tuition	95,000	297,319	235,470
Other Revenue	3,583,853	3,547,518	3,647,659
Rentals and Leases	1,000		
Investment Income	20,000	43,438	44,577
Amortization of Deferred Capital Revenue (Note 2e)	609,984	609,984	596,573
<b>Total Revenue</b>	<b>12,104,885</b>	<b>12,320,581</b>	<b>11,613,825</b>
<b>Expenses (Note 2l)</b>			
Instruction	9,973,689	8,988,688	8,628,883
District Administration	784,280	718,991	720,195
Operations and Maintenance	2,233,607	1,992,087	2,059,639
Transportation and Housing	297,370	365,283	295,473
<b>Total Expense</b>	<b>13,288,946</b>	<b>12,065,049</b>	<b>11,704,190</b>
<b>Surplus (Deficit) for the year</b>	<b>(1,184,061)</b>	<b>255,532</b>	<b>(90,365)</b>
<b>Accumulated Surplus (Deficit) from Operations, beginning of year</b>		<b>6,369,936</b>	<b>6,460,301</b>
<b>Accumulated Surplus (Deficit) from Operations, end of year</b>		<b>6,625,468</b>	<b>6,369,936</b>

# School District No. 84 (Vancouver Island West)

Statement of Changes in Net Debt  
Year Ended June 30, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
Surplus (Deficit) for the year	(1,184,061)	255,532	(90,365)
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets (Note 10)		(1,083,041)	(612,240)
Amortization of Tangible Capital Assets (Note 10)	828,721	828,721	814,237
Total Effect of change in Tangible Capital Assets	828,721	(254,320)	201,997
Acquisition of Prepaid Expenses			(7,893)
Use of Prepaid Expenses		7,893	7,757
Total Effect of change in Other Non-Financial Assets		7,893	(136)
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	(355,340)	9,105	111,496
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		9,105	111,496
Net Debt, beginning of year		(12,751,415)	(12,862,911)
Net Debt, end of year		(12,742,310)	(12,751,415)

# School District No. 84 (Vancouver Island West)

Statement of Cash Flows  
Year Ended June 30, 2020

	2020 Actual \$	2019 Actual \$
<b>Operating Transactions</b>		
Surplus (Deficit) for the year	255,532	(90,365)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(796,729)	630,358
Prepaid Expenses	7,893	(136)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	(182,154)	175,935
Unearned Revenue	(75,505)	80,326
Deferred Revenue	(22,472)	30,297
Employee Future Benefits	3,488	2,158
Amortization of Tangible Capital Assets (Note 10)	828,721	814,237
Amortization of Deferred Capital Revenue	(609,984)	(596,573)
<b>Total Operating Transactions</b>	<u>(591,210)</u>	<u>1,046,237</u>
<b>Capital Transactions</b>		
Tangible Capital Assets Purchased (Note 10)	(1,083,041)	(612,240)
<b>Total Capital Transactions</b>	<u>(1,083,041)</u>	<u>(612,240)</u>
<b>Financing Transactions</b>		
Capital Revenue Received	811,657	780,143
<b>Total Financing Transactions</b>	<u>811,657</u>	<u>780,143</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<u>(862,594)</u>	<u>1,214,140</u>
<b>Cash and Cash Equivalents, beginning of year</b>	<u>3,261,323</u>	<u>2,047,183</u>
<b>Cash and Cash Equivalents, end of year</b>	<u>2,398,729</u>	<u>3,261,323</u>
<b>Cash and Cash Equivalents, end of year, is made up of:</b>		
Cash	<u>2,398,729</u>	<u>3,261,323</u>



---

**NOTE 1 AUTHORITY AND PURPOSE**

The School District, established on January 1, 1965 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.84 (Vancouver Island West)", and operates as "School District No.84 (Vancouver Island West)". A board of education ("Board") elected for a four-year term governs the School District. The School District provides educational programs to students enrolled in schools in the district, and is principally funded by the Province of British Columbia through the Ministry of Education. School District No.84 (Vancouver Island West) is exempt from federal and provincial corporate income taxes.

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

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**a) Basis of Accounting**

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

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

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

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



---

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

The impact of this difference on the financial statements of the School District is as follows:

Year-ended June 30, 2019 – increase in annual surplus by \$183,750  
June 30, 2019 – increase in accumulated surplus and decrease in deferred contributions by \$14,646,715  
Year-ended June 30, 2020 – increase in annual surplus by \$201,673  
June 30, 2020 – increase in accumulated surplus and decrease in deferred contributions by \$14,848,388

**b) Cash and cash equivalents**

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

**c) Accounts Receivable**

Accounts receivable are measured at amortized cost and shown net of allowance for doubtful accounts (refer also to Note 3).

**d) Unearned Revenue**

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

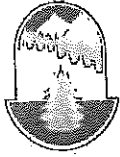
**e) Deferred Revenue and Deferred Capital Revenue**

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

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

**f) Employee Future Benefits**

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



---

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

borrowing. The cumulative unrecognized actuarial gains and losses are amortized over the expected average remaining service lifetime (EARSLL) 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.

**g) Asset Retirement Obligations**

A liability is recognized when, as at the financial reporting date:

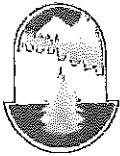
- (a) There is a legal obligation to incur retirement costs in relation to a tangible capital asset
- (b) The past transaction or event giving rise to the liability has occurred
- (c) It is expected that future economic benefits will be given up; and
- (d) A reasonable estimate of the amount can be made

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

**h) Tangible Capital Assets**

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.
- Donated tangible capital assets are recorded at their fair market value on the date of donation, except in circumstances where fair value cannot be reasonably determined, which are then recognized at nominal value. Transfers of capital assets from related parties are recorded at carrying value.
- Work-in-progress is recorded as an acquisition to the applicable asset class at substantial completion.
- Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the School District to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the Statement of Operations.
- Buildings that are demolished or destroyed are written-off.



• NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- The cost, less residual value, of tangible capital assets (excluding sites), is amortized on a straight-line basis over the estimated useful life of the asset. It is management's responsibility to determine the appropriate useful lives for tangible capital assets. These useful lives are reviewed on a regular basis or if significant events initiate the need to revise. Estimated useful life is as follows:

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

i) Prepaid Expenses

Fees for the Districts fleet insurance are included as a prepaid expense in 2019 and stated at acquisition cost and are charged to expense over the periods expected to benefit from it.

j) 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 – Interfund Transfers, Note 16 – Operating Fund Balance, End of Year, and Note 17 – Local Capital Fund Balance, End of Year).

k) Revenue recognition

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

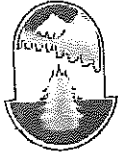
Contributions received or where eligibility criteria have been met are recognized as revenue except where the contribution meets the criteria for deferral as described below. Eligibility criteria are the criteria that the School District has to meet in order to receive the contributions including authorization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

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

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

The accounting treatment for restricted contributions is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer contains a stipulation that meets the criteria for liability recognition in which case the transfer is recognized as revenue over the period that the liability is extinguished. See Note 2(a) for the impact of this policy on these financial statements.





---

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

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.

**l) 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.

**m) Financial instruments**

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

Financial instruments consist of cash and cash equivalents, accounts receivable, accounts payable and accrued liabilities, and other liabilities.

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



---

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

Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the statement of re-measurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of re-measurement gains and losses and recognized in the statement of operations. Interest and dividends attributable to financial instruments are reported in the statement of operations. There are no measurement gains or losses during the periods presented; therefore, no statement of re-measurement gains or losses is included in these financial statements.

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

**n) Measurement Uncertainty**

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

**o) Future Changes in Accounting Policies**

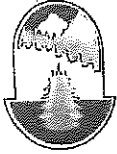
*PS 3280 Asset Retirement Obligations* issued August 2018 establishes standards for recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of tangible capital assets and is effective July 1, 2021. A liability will be recognized when, as at the financial reporting date:

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

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

A modified retroactive application has been recommended by Government pending approval in the Fall of 2020. Management is in the process of assessing the impact of adopting this standard on the School District's financial results.

*PS 3400 Revenue* issued November 2018 establishes standards on how to account for and report on revenue. Specifically, it differentiates between revenue arising from transactions that include performance obligations,



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

referred to as "exchange transactions", and transactions that do not have performance obligations, referred to as "non-exchange transactions".

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

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

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

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

**NOTE 3 ACCOUNTS RECEIVABLE**

	June 30, 2020	June 30 2019
Accounts Receivable - Other		\$38,774
Due from Canada (GST rebate)	\$25,627	
Due from Employees	5,850	5,323
Due from Various Professional Associations	0	21,527
Due from First Nations (non Local Education Agreements)	852,427	53,875
Other School Districts	32,541	217
Miscellaneous		
<b>Totals Accounts Receivable - Other</b>	<b>\$916,445</b>	<b>\$119,716</b>

**NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER**

	June 30, 2020	June 30, 2019
Trade payables	\$152,456	\$309,293
Salaries and benefits payable	402,885	475,381
Accrued vacation pay	165,227	118,048
<b>Totals</b>	<b>\$720,568</b>	<b>\$902,722</b>



**NOTE 5 UNEARNED REVENUE**

	June 30, 2020	June 30, 2019
Balance, beginning of year	\$123,105	\$42,779
Changes for the year:		
Increase:		
Tuition fees - International Student Education Program	47,600	123,105
	<u>\$170,605</u>	<u>\$165,884</u>
Decrease:		
Tuition fees - International Student Education Program	123,105	\$42,779
Balance, end of year	<u>\$47,600</u>	<u>\$123,105</u>

**NOTE 6 DEFERRED REVENUE**

Deferred revenue includes unspent grants and contributions received that meet the description of a restricted contribution in the Restricted Contributions Regulation 198/2011 issued by Treasury Board, i.e., the stipulations associated with those grants and contributions have not yet been fulfilled. Detailed information about the changes in deferred revenue is included in Schedule 3A.

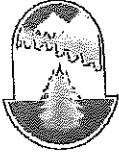
**NOTE 7 DEFERRED CAPITAL REVENUE**

Deferred capital revenue includes grants and contributions received that are restricted by the contributor for the acquisition of tangible capital assets that meet the description of a restricted contribution in the Restricted Contributions Regulation 198/2011 issued by Treasury Board, i.e., the stipulations associated with those grants and contributions have not yet been fulfilled. Once spent, the contributions are amortized into revenue over the life of the asset acquired. Detailed information about the changes in deferred capital revenue is included in Schedules 4C and 4D.

**NOTE 8 EMPLOYEE PENSION PLANS**

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2018, the Teachers' Pension Plan has about 48,000 active members and approximately 38,000 retired members. As of December 31, 2018, the Municipal Pension Plan has about 205,000 active members, including approximately 26,000 from school districts.

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



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

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis. School District No. 84 (Vancouver Island West) paid \$710,150 (2019: \$574,699) for employer contributions to these plans in the year ended June 30, 2020.

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

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

**NOTE 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, 2020	June 30, 2019
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	54,156	23,191
Service Cost	5,138	2,417
Interest Cost	1,347	673
Benefit Payments	-6,078	-1,309
	<u>-4,009</u>	<u>29,183</u>
Actuarial (Gain) Loss	50,574	54,155
Accrued Benefit Obligation – March 31	<u>50,574</u>	<u>54,155</u>
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation - March 31	50,574	54,155
Market Value of Plan Assets - March 31	0	0
Funded Status - Surplus (Deficit)	-50,574	-54,155
Employer Contributions After Measurement Date	0	0
Benefits Expense After Measurement Date	-1,647	-1,626
Unamortized Net Actuarial (Gain) Loss	15,868	22,916
Accrued Benefit Asset (Liability) - June 30	<u>-36,353</u>	<u>-32,865</u>



**Reconciliation of Change in Accrued Benefit Liability**

Accrued Benefit Liability (Asset) - July 1	32,866	30,707
Net Expense for Fiscal Year	9,565	3,467
Employer Contributions	<u>-6078</u>	<u>-1,309</u>
Accrued Benefit Liability (Asset) - June 30	<u>36,353</u>	<u>32,865</u>

**Components of Net Benefit Expense**

Service Cost	5,224	3,102
Interest Cost	1,302	841
Amortization of Net Actuarial (Gain)/Loss	<u>3,039</u>	<u>-477</u>
Net Benefit Expense (Income)	<u>9,565</u>	<u>3,467</u>

**Assumptions**

Discount Rate - April 1	2.50%		2.75%
Discount Rate - March 31	2.25%		2.50%
Long Term Salary Growth - April 1	2.50%	+	2.50%
Long Term Salary Growth - March 31	2.50%	+	2.50%
EARSLS - March 31	8.3		8.3

**NOTE 10 TANGIBLE CAPITAL ASSETS**

**Net Book Value:**

	Net Book Value June 30, 2020	Net Book Value June 30, 2019
Sites	\$1,449,225	\$1,449,225
Buildings	17,041,932	16,604,760
Furniture & Equipment	395,662	468,943
Vehicles	441,928	527,921
Computer Hardware	39,031	62,609
<b>Total</b>	<u>\$19,367,778</u>	<u>\$19,113,458</u>



NOTE 10 TANGIBLE CAPITAL ASSETS (Continued)

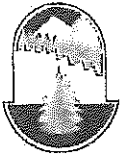
June 30, 2020

Cost:	July 1, 2019	Additions	Disposals	Transfers (WIP)	June 30, 2020
Sites	\$1,449,225				\$1,449,225
Buildings	30,518,843	\$1,082,169			31,601,012
Furniture & Equipment	741,540	872	-8,675		733,738
Vehicles	859,932		-75,467		784,465
Computer Hardware	117,887		-20,316		97,570
<b>Total</b>	<b>\$33,687,427</b>	<b>\$1,083,041</b>	<b>-\$104,458</b>		<b>\$34,666,010</b>

Accumulated Amortization:	July 1, 2019	Additions	Disposals	June 30, 2020
Sites				14,559,080
Building	\$13,914,083	\$644,788		338,076
Furniture & Equipment	272,597	74,154	-8,675	342,537
Vehicles	332,011	85,993	-75,467	58,539
Computer Hardware	55,278	23,577	-20,316	
<b>Total</b>	<b>\$14,573,969</b>	<b>\$828,721</b>	<b>-\$104,458</b>	<b>\$15,298,232</b>

June 30, 2019

Cost:	July 1, 2018	Additions	Disposals	Transfers (WIP)	June 30, 2019
Sites	\$1,449,225				\$1,449,225
Buildings	30,167,498	\$351,345			30,518,843
Furniture & Equipment	693,172	117,176	-68,808		741,540
Vehicles	815,551	143,719	-99,338		859,932
Computer Hardware	117,887				117,887
<b>Total</b>	<b>\$32,243,333</b>	<b>\$612,240</b>	<b>-\$168,146</b>		<b>\$33,687,427</b>



**NOTE 10 TANGIBLE CAPITAL ASSETS (Continued)**

Accumulated Amortization:	July 1, 2018	Additions	Disposals	June 30, 2019
Sites				
Buildings	\$13,274,295	\$639,788		13,914,083
Furniture & Equipment	272,088	69,317	-68,808	272,597
Vehicles	349,794	81,555	-99,338	332,011
Computer Hardware	31,701	23,577		55,278
Total	\$13,927,878	\$814,237	-\$168,146	\$14,573,969

**NOTE 11 INTERFUND TRANSFERS**

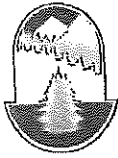
Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2020, were as follows:

- \$0 from Local Capital to Capital funds for purchase of capital assets (\$143,719 in 2018/19)
- \$150,000 from Operating funds to Local Capital (\$160,000 in 2018/19)

**NOTE 12 RELATED PARTY TRANSACTIONS**

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

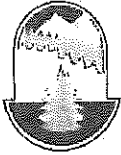




**NOTE 13 BUDGET FIGURES**

The budget figures data presented in these financial statements are based upon the 2019/20 amended annual budget adopted by the Board on February 10 2020. The chart following presents the originally approved 2019/20 annual budget bylaw approved May 11, 2020 and the amended annual budget bylaw reported in these finance statements.

	2020 Amended Annual Budget	2020 Annual Budget
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	\$7,795,048	\$8,306,760
Tuition	95,000	95,000
Other Revenue	3,583,853	3,029,033
Rental and Leases	1,000	51,000
Investment Income	20,000	20,000
Amortization of Deferred Capital Revenue	609,984	610,971
<b>Total Revenue</b>	<u>\$12,104,885</u>	<u>\$12,112,764</u>
<b>Expenses</b>		
Instruction	\$9,973,689	\$9,075,712
District Administration	784,280	767,720
Operations and Maintenance	2,233,607	2,205,107
Transportation and Housing	297,370	282,717
<b>Total Expenses</b>	<u>\$13,288,946</u>	<u>\$12,331,256</u>
<b>Net Revenue (Expenses)</b>	<u>(\$1,184,061)</u>	<u>(\$218,492)</u>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<u>\$965,324</u>	<u>\$25,752</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>(\$218,737)</u>	<u>(\$192,740)</u>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Capital Fund Surplus (Deficit)	<u>(\$218,737)</u>	<u>(\$192,740)</u>
<b>Budget Bylaw Amount</b>		
Operating - Total Expenses	\$10,918,719	\$9,951,566
Special Purpose Funds - Total Expenses	1,541,506	1,575,979
Special Purpose Funds - Tangible Capital Assets Purchased		
Capital Fund - Total Expense	828,721	803,711
Capital Fund - Tangible Capital Assets Purchased from Local Capital	0	0
<b>Total Budget Bylaw Amount</b>	<u>\$13,288,946</u>	<u>\$12,331,256</u>



**NOTE 14 ASSET RETIREMENT OBLIGATIONS**

The fair value of the liability for asbestos removal or disposal will be recognized in the period in which it is incurred. As at June 30, 2019, the liability cannot be reasonably determined.

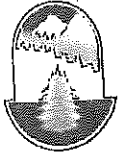
**NOTE 15 EXPENSE BY OBJECT**

	<u>June 30, 2020</u>	<u>June 30, 2019</u>
Salaries and benefits	\$8,638,048	\$8,175,729
Services and supplies	2,598,280	2,714,224
Amortization	828,721	814,237
Totals	<u>\$12,065,049</u>	<u>\$11,704,190</u>

**NOTE 16 OPERATING FUND BALANCE, END OF YEAR**

Internally restricted (appropriated) by Board for:

	<u>2020</u>	<u>2019</u>
School and misc education programs	35,000	35,000
Poflatch postponement	20,000	
Additional allocations of supplies to schools	50,000	50,000
Professional Development	86,560	40,000
Action For Learning	0	20,000
Business Efficiency Initiatives	0	25,000
Implementation of new educational programs	163,440	230,000
Unfunded cost pressures	75,000	75,000
	<hr/>	<hr/>
Internally restricted surplus	\$430,000	\$503,741
Unrestricted operating surplus	898,010	500,000
	<hr/>	<hr/>
Total available for future operations	<u>\$1,328,010</u>	<u>\$1,003,741</u>



**NOTE 17 LOCAL CAPITAL FUND BALANCE, END OF YEAR**

Internally restricted (appropriated) by Board for:

	<u>2020</u>	<u>2019</u>
Balance Forward	158,752	142,741
Replacement of bus in 2018/19	0	-143,719
Ongoing Technology equipment upgrades	<u>158,752</u>	<u>-978</u>
Internally restricted Local Capital	<u>150,000</u>	<u>160,000</u>
Unrestricted Local Capital transferred	<u>\$308,752</u>	<u>\$158,752</u>
Total available for future Local Capital requirements	<u><u>\$308,752</u></u>	<u><u>\$158,752</u></u>

**NOTE 18 ECONOMIC DEPENDENCE**

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

**NOTE 19 RISK MANAGEMENT**

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

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

a) Credit risk :

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

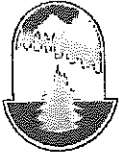
The School District is exposed to credit risk in the event of non-performance by a debtor. This risk is mitigated as most amounts receivable are due from the Province and are collectible.

It is management's opinion that the School District is not exposed to significant credit risk associated with its cash deposits as they are placed in recognized British Columbia institutions and the school district invests solely in the Ministry of Finance cash on demand.

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. It is management's opinion that the School District is not exposed to significant interest rate risk.

c) Liquidity risk

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

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

Risk Management and insurance services for all School Districts in British Columbia are provided by the Risk Management Branch of the Ministry of Finance. There have been no changes to risk exposure from 2019 related to credit, market or liquidity risks.

**School District No. 84 (Vanconver Island West)**  
 Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
 Year Ended June 30, 2020

Schedule 1 (Unaudited)

	Operating Fund	Special Purpose Fund	Capital Fund	2020 Actual	2019 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	1,003,741		5,366,195	6,369,936	6,460,301
Changes for the year					
Surplus (Deficit) for the year	474,259		(219,737)	255,532	(90,365)
Interfund Transfers	(150,000)		150,000	-	
Local Capital			(68,737)	255,532	(90,365)
Net Changes for the year	324,269	-	(68,737)	255,532	(90,365)
Accumulated Surplus (Deficit), end of year - Statement 2	1,328,010	-	5,297,458	6,625,468	6,369,936

# School District No. 84 (Vancouver Island West)

Schedule 2 (Unaudited)

## Schedule of Operating Operations

Year Ended June 30, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	6,423,542	6,451,319	5,559,229
Other		7,500	
Tuition	95,000	297,319	235,470
Officer Revenue	3,413,853	3,364,665	3,462,319
Rentals and Leases	1,000		
Investment Income	20,000	43,438	44,577
<b>Total Revenue</b>	<u>9,953,395</u>	<u>10,164,241</u>	<u>9,301,595</u>
<b>Expenses</b>			
Instruction	8,561,393	7,612,312	7,050,885
District Administration	784,280	718,991	720,195
Operations and Maintenance	1,411,669	1,175,206	1,254,490
Transportation and Housing	161,377	183,463	148,726
<b>Total Expense</b>	<u>10,918,719</u>	<u>9,689,972</u>	<u>9,174,296</u>
<b>Operating Surplus (Deficit) for the year</b>	<u>(965,324)</u>	<u>474,269</u>	<u>127,299</u>
<b>Budgeted Appropriation (Retirement) of Surplus (Deficit)</b>	<u>965,324</u>		
<b>Net Transfers (to) from other funds</b>			
Local Capital		(150,000)	(160,000)
<b>Total Net Transfers</b>		<u>(150,000)</u>	<u>(160,000)</u>
<b>Total Operating Surplus (Deficit), for the year</b>		<u>324,269</u>	<u>(32,701)</u>
<b>Operating Surplus (Deficit), beginning of year</b>		1,003,741	1,036,442
<b>Operating Surplus (Deficit), end of year</b>		<u>1,328,010</u>	<u>1,003,741</u>
<b>Operating Surplus (Deficit), end of year</b>			
Internally Restricted		430,000	503,741
Unrestricted		898,010	500,000
<b>Total Operating Surplus (Deficit), end of year</b>		<u>1,328,010</u>	<u>1,003,741</u>

# School District No. 84 (Vancouver Island West)

Schedule 2A (Unaudited)

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

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
<b>Provincial Grants - Ministry of Education</b>			
Operating Grant, Ministry of Education	9,527,337	9,373,241	8,511,841
ISC/LEA Recovery	(3,287,968)	(3,235,093)	(3,177,376)
<b>Other Ministry of Education Grants</b>			
Pay Equity	55,087	55,087	55,087
Funding for Graduated Adults			4,697
Transportation Supplement	57,593	57,593	57,593
Economic Stability Dividend			5,320
Carbon Tax Grant	4,500	4,573	4,573
Employer Health Tax Grant	62,899	62,899	19,114
Strategic Priorities - Mental Health Grant		854	37,000
Support Staff Benefits Grant			27,400
BCTEA - LEA Capacity Building Grant		48,931	
Support Staff Wage Increase Funding		79,140	
Teachers' Labour Settlement Funding	4,094	4,094	4,094
PSA Marketing			5,000
Shoulder Tappers			4,886
SRG3/Travel			
<b>Total Provincial Grants - Ministry of Education</b>	<u>6,423,542</u>	<u>6,451,319</u>	<u>5,559,229</u>
		<u>7,500</u>	
<b>Provincial Grants - Other</b>			
<b>Tuition</b>			
International and Out of Province Students	95,000	297,319	235,470
<b>Total Tuition</b>	<u>95,000</u>	<u>297,319</u>	<u>235,470</u>
<b>Other Revenues</b>			
Funding from First Nations	3,287,968	3,235,093	3,288,456
<b>Miscellaneous</b>			
Kyuquot Grant	81,385	104,782	106,527
Outdoor Education/NU CHAH NU Adult ed	39,000	-	30,000
Art Starts	2,000	13,740	6,000
Miscellaneous	3,500	4,150	4,183
Children's Health Hub		5,500	14,775
BMO rebate			12,378
Bursary		1,400	
<b>Total Other Revenue</b>	<u>3,413,853</u>	<u>3,364,665</u>	<u>3,462,319</u>
	<u>1,000</u>		
<b>Rentals and Leases</b>			
	<u>20,000</u>	<u>43,438</u>	<u>44,577</u>
<b>Investment Income</b>			
	<u>9,953,395</u>	<u>10,164,241</u>	<u>9,301,595</u>
<b>Total Operating Revenue</b>			

# School District No. 84 (Vancouver Island West)

Schedule 2B (Unaudited)

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

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
<b>Salaries</b>			
Teachers	2,913,234	2,773,786	2,452,466
Principals and Vice Principals	1,416,441	1,289,446	1,394,093
Educational Assistants	452,353	397,266	374,747
Support Staff	643,079	656,895	758,306
Other Professionals	421,555	431,214	309,095
Substitutes	545,163	356,553	292,028
<b>Total Salaries</b>	<b>6,391,825</b>	<b>5,915,160</b>	<b>5,580,735</b>
<b>Employee Benefits</b>	<b>1,606,531</b>	<b>1,423,947</b>	<b>1,303,499</b>
<b>Total Salaries and Benefits</b>	<b>7,998,356</b>	<b>7,339,107</b>	<b>6,884,234</b>
<b>Services and Supplies</b>			
Services	650,678	601,134	571,869
Student Transportation	38,100	26,335	--
Professional Development and Travel	434,600	311,161	355,260
Rentals and Leases	461,000	441,189	376,110
Dues and Fees	36,400	23,460	29,223
Insurance	44,000	39,282	19,182
Supplies	894,835	580,836	605,727
Utilities	360,750	327,548	332,691
<b>Total Services and Supplies</b>	<b>2,920,363</b>	<b>2,350,865</b>	<b>2,290,062</b>
<b>Total Operating Expense</b>	<b>10,918,719</b>	<b>9,689,972</b>	<b>9,174,296</b>



## School District No. 84 (Vancouver Island West)

Operating Expense by Function, Program and Object

Year Ended June 30, 2020

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	2,487,118	867,700	2,952	17,724		223,962	3,599,456
1.07 Library Services			5,388	10,576		6,068	22,032
1.08 Counselling							-
1.10 Special Education	261,353	69,561	363,627			26,849	721,490
1.30 English Language Learning		41,797	4,190				45,987
1.31 Indigenous Education	19,139	110,000				2,450	131,589
1.41 School Administration		210,288		135,806		48,111	394,205
1.61 Continuing Education						2,213	8,589
1.62 International and Out of Province Students	6,176		21,109			1,657	22,766
1.64 Other							-
<b>Total Function 1</b>	<b>2,773,786</b>	<b>1,299,446</b>	<b>397,266</b>	<b>164,106</b>	<b>-</b>	<b>311,310</b>	<b>4,945,914</b>
<b>4 District Administration</b>							
4.11 Educational Administration					208,570		208,570
4.40 School District Governance					98,080		98,080
4.41 Business Administration				49,713	79,737	305	129,755
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>49,713</b>	<b>386,387</b>	<b>305</b>	<b>426,405</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				385,129	44,827	39,602	424,721
5.50 Maintenance Operations							-
5.52 Maintenance of Grounds							-
5.56 Utilities				385,129	44,827	39,602	469,558
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>385,129</b>	<b>44,827</b>	<b>39,602</b>	<b>469,558</b>
<b>7 Transportation and Housing</b>							
7.70 Student Transportation				57,947		5,336	63,283
7.73 Housing							-
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>57,947</b>	<b>-</b>	<b>5,336</b>	<b>63,283</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>2,773,786</b>	<b>1,299,446</b>	<b>397,266</b>	<b>655,898</b>	<b>481,214</b>	<b>286,553</b>	<b>5,915,160</b>

**School District No. 84 (Vancouver Island West)**  
 Operating Expense by Function, Program and Object  
 Year Ended June 30, 2020

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	3,599,456	925,479	4,524,935	774,341	5,299,276	5,350,849	4,958,741
1.07 Library Services	22,032	5,146	27,178	4,409	31,587	54,914	133,767
1.08 Counselling	-	-	-	-	-	441,925	-
1.10 Special Education	721,490	136,007	857,497	131,980	989,477	1,313,919	669,084
1.30 English Language Learning	45,987	10,548	56,535	56,535	56,535	85,291	84,207
1.31 Indigenous Education	131,589	24,046	155,635	272,755	428,390	405,500	333,737
1.41 School Administration	394,205	118,547	512,752	43,489	558,241	733,185	611,219
1.61 Continuing Education	-	-	-	-	-	10,000	7,957
1.62 International and Out of Province Students	8,389	7,298	15,687	199,937	215,624	89,000	128,446
1.64 Other	22,766	8,712	31,478	1,704	33,182	76,810	129,737
<b>Total Function 1</b>	<b>4,945,914</b>	<b>1,225,783</b>	<b>6,181,697</b>	<b>1,430,615</b>	<b>7,612,312</b>	<b>8,561,393</b>	<b>7,050,885</b>
<b>4 District Administration</b>							
4.11 Educational Administration	208,570	44,532	253,102	31,915	285,017	200,782	266,769
4.40 School District Governance	98,080	10,331	108,411	34,500	142,911	153,360	170,892
4.41 Business Administration	129,755	27,219	156,974	134,089	291,063	430,198	282,594
<b>Total Function 4</b>	<b>436,405</b>	<b>82,082</b>	<b>518,487</b>	<b>200,504</b>	<b>718,991</b>	<b>784,280</b>	<b>720,195</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	44,827	750	45,577	57,387	102,964	126,341	37,319
5.50 Maintenance Operations	424,731	92,232	516,963	242,938	759,901	919,378	883,394
5.52 Maintenance of Grounds	-	-	-	192	192	5,000	1,086
5.56 Utilities	-	-	-	312,149	312,149	360,750	332,691
<b>Total Function 5</b>	<b>469,558</b>	<b>92,982</b>	<b>562,540</b>	<b>612,666</b>	<b>1,175,206</b>	<b>1,411,669</b>	<b>1,254,490</b>
<b>7 Transportation and Housing</b>							
7.70 Student Transportation	63,283	13,100	76,383	107,080	183,463	161,377	144,702
7.73 Housing	-	-	-	-	-	-	4,024
<b>Total Function 7</b>	<b>63,283</b>	<b>13,100</b>	<b>76,383</b>	<b>107,080</b>	<b>183,463</b>	<b>161,377</b>	<b>148,726</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>5,915,163</b>	<b>1,422,947</b>	<b>7,339,107</b>	<b>2,350,665</b>	<b>9,689,972</b>	<b>10,918,719</b>	<b>9,174,286</b>

**School District No. 84 (Vancouver Island West)**  
 Schedule of Special Purpose Operations  
 Year Ended June 30, 2020

Schedule 3 (Unaudited)

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	1,371,506	1,363,503	1,530,317
Other Revenue	170,000	182,853	185,340
<b>Total Revenue</b>	<u>1,541,506</u>	<u>1,546,356</u>	<u>1,715,657</u>
<b>Expenses</b>			
Instruction	1,412,296	1,376,376	1,577,998
Operations and Maintenance	79,210	74,153	72,467
Transportation and Housing	50,000	95,827	65,192
<b>Total Expense</b>	<u>1,541,506</u>	<u>1,546,356</u>	<u>1,715,657</u>
Special Purpose Surplus (Deficit) for the year	-	-	-
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. 84 (Vancouver Island West)**  
**Changes in Special Purpose Funds and Expense by Object**  
**Year Ended June 30, 2020**

	Special Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLDF	Community LDRK	Classroom Enhancement Fund - Oveshead
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			2,546	183,155					
Add: Restricted Grants									
Provincial Grants - Ministry of Education	74,153	35,677			32,158	9,897	5,696	129,504	237,905
Other			500	77,563					
	74,153	35,677	500	77,563	32,158	9,897	5,696	129,504	237,905
Less: Allocated to Revenue	74,153	35,677	2,546	101,030	32,158		5,696	129,504	237,905
Deferred Revenue, end of year	-	-	500	161,688	-	9,897	-	-	-
Revenues	74,153	35,677			32,158		5,696	129,504	237,905
Provincial Grants - Ministry of Education	74,153	35,677			32,158		5,696	129,504	237,905
Other Revenue			2,546	101,030					
	74,153	35,677	2,546	101,030	32,158		5,696	129,504	237,905
Expenses									
Salaries							5,000		158,294
Teachers								120,000	
Educational Assistants		29,671			27,750				
Support Staff	59,486								
	59,486	29,671			27,750		5,000	120,000	158,294
Employee Benefits	3,483	6,086			4,408		696	9,504	19,553
Services and Supplies	5,184		2,546	101,030					60,058
	74,153	35,677	2,546	101,030	32,158		5,696	129,504	237,905
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

**School District No. 84 (Vancouver Island West)**  
**Changes in Special Purpose Funds and Expense by Object**  
**Year Ended June 30, 2020**

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedial	West/Nation Student Tutoring/Enrichment	Mental Health in Schools	Changing Results for Young Children	District Housing	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	48,130					191,216	427,047
Add: Restricted Grants							
Provincial Grants - Ministry of Education	706,757	62,166	16,550	32,500	872	101,986	1,542,835
Other	706,757	62,166	16,550	32,500	872	101,986	1,542,834
Less: Allocated to Revenue	754,887	62,166	16,550	13,935	872	79,277	1,546,356
Deferred Revenue, end of year	-	-	-	18,565	-	233,925	404,575
Revenues							
Provincial Grants - Ministry of Education	734,887	62,166	16,550	13,935	872	79,277	1,363,503
Other Revenues	754,887	62,166	16,550	13,935	872	79,277	1,546,356
Expenses							
Salaries							869,573
Teachers	639,279	60,000		13,000			177,421
Educational Assistants						13,085	74,571
Support Staff	639,279	60,000		13,000			1,121,565
Employee Benefits	121,608	2,166		935		3,017	177,776
Services and Supplies	754,887	62,166	16,550	13,935	872	61,175	247,845
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-
Interfund Transfers							
Net Revenue (Expense)							

# School District No. 84 (Vancouver Island West)

Schedule 4 (Unaudited)

## Schedule of Capital Operations

Year Ended June 30, 2020

	2020 Budget	2020 Actual			2019 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Amortization of Deferred Capital Revenue	609,984	609,984		609,984	596,573
<b>Total Revenue</b>	<b>609,984</b>	<b>609,984</b>	<b>-</b>	<b>609,984</b>	<b>596,573</b>
<b>Expenses</b>					
Amortization of Tangible Capital Assets					
Operations and Maintenance	742,728	742,728		742,728	732,682
Transportation and Housing	85,993	85,993		85,993	81,555
<b>Total Expense</b>	<b>828,721</b>	<b>828,721</b>	<b>-</b>	<b>828,721</b>	<b>814,237</b>
<b>Capital Surplus (Deficit) for the year</b>	<b>(218,737)</b>	<b>(218,737)</b>	<b>-</b>	<b>(218,737)</b>	<b>(217,664)</b>
<b>Net Transfers (to) from other funds</b>					
Local Capital			150,000	150,000	160,000
<b>Total Net Transfers</b>	<b>-</b>	<b>-</b>	<b>150,000</b>	<b>150,000</b>	<b>160,000</b>
<b>Total Capital Surplus (Deficit) for the year</b>	<b>(218,737)</b>	<b>(218,737)</b>	<b>150,000</b>	<b>(68,737)</b>	<b>(57,664)</b>
<b>Capital Surplus (Deficit), beginning of year</b>		<b>5,207,443</b>	<b>158,752</b>	<b>5,366,195</b>	<b>5,423,859</b>
<b>Capital Surplus (Deficit), end of year</b>		<b>4,988,706</b>	<b>308,752</b>	<b>5,297,458</b>	<b>5,366,195</b>

## School District No. 84 (Vancouver Island West)

Tangible Capital Assets  
Year Ended June 30, 2020

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	1,449,225	30,518,843	741,540	859,932	-	117,887	33,687,427
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		1,082,169					1,082,169
Deferred Capital Revenue - Other			872				872
		1,082,169	872				1,083,041
Decrease:							
Deemed Disposals			8,675	75,467		20,316	104,458
			8,675	75,467		20,316	104,458
Cost, end of year	1,449,225	31,601,012	733,737	784,465		97,571	34,666,010
Work in Progress, end of year							
Cost and Work in Progress, end of year	1,449,225	31,601,012	733,737	784,465		97,571	34,666,010
Accumulated Amortization, beginning of year		13,914,083	272,597	332,011		55,278	14,578,969
Changes for the Year							
Increase: Amortization for the Year		644,997	74,154	85,993		23,577	828,721
Decrease:							
Deemed Disposals			8,675	75,467		20,316	104,458
			8,675	75,467		20,316	104,458
Accumulated Amortization, end of year		14,559,080	338,076	342,537		58,539	15,298,232
Tangible Capital Assets - Net	1,449,225	17,041,932	395,661	441,928		39,032	19,367,778

# School District No. 84 (Vancouver Island West)

Schedule 4C (Unaudited)

Deferred Capital Revenue  
Year Ended June 30, 2020

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	13,837,370	97,317		13,934,687
<b>Changes for the Year</b>				
Increase:				
Transferred from Deferred Revenue - Capital Additions	1,082,169	872		1,083,041
	1,082,169	872	-	1,083,041
Decrease:				
Amortization of Deferred Capital Revenue	600,252	9,732		609,984
	600,252	9,732	-	609,984
<b>Net Changes for the Year</b>	481,917	(8,860)	-	473,057
Deferred Capital Revenue, end of year	14,319,287	88,457	-	14,407,744
Work in Progress, beginning of year				-
<b>Changes for the Year</b>				
Net Changes for the Year	-	-	-	-
Work in Progress, end of year	-	-	-	-
<b>Total Deferred Capital Revenue, end of year</b>	<b>14,319,287</b>	<b>88,457</b>	<b>-</b>	<b>14,407,744</b>



School District No. 84 (Vancouver Island West)  
 Changes in Unspent Deferred Capital Revenue  
 Year Ended June 30, 2020

Schedule 4D (Unaudited)

	Bylaw Capital	MED Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	603,834	107,322	872	-	-	712,028
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	811,657	-	-	-	-	811,657
Decreases:						
Transferred to DCR - Capital Additions	1,082,169	-	872	-	-	1,083,041
Net Changes for the Year	(270,512)	-	(872)	-	-	(271,384)
Balance, end of year	333,322	107,322	-	-	-	440,644

**School District  
Statement of Financial Information (SOFI)  
School District No.84 (Vancouver Island West)  
Fiscal Year Ended June 30, 2020**

**SCHEDULE OF DEBT**

The School District Audited Financial Statements show that there was no debt at June 30, 2020.

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

**School District**  
**Statement of Financial Information (SOFI)**  
**School District No. 84 (Vancouver Island West)**  
**Fiscal Year Ended June 30, 2020**

**SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS**

School District No.84 (Vancouver Island West) has not given any guarantee or indemnity under the Guarantees and Indemnities Regulation.

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

## VANCOUVER ISLAND WEST

## FINANCIAL INFORMATION ACT REPORT

## A. LIST OF ELECTED OFFICIALS

NAME	POSITION	REMUNERATION	EXPENSES
FEHR, ARLENE	TRUSTEE	\$13,000.07	\$4,245.50
HANSON, JENNIFFER	TRUSTEE	\$11,750.03	\$8,650.74
MANN, DEBORAH	TRUSTEE	\$10,750.07	\$2,048.55
SMITH, ANDREW	TRUSTEE	\$10,750.07	\$1,978.53
STIGLITZ, ALLISON	TRUSTEE	\$10,750.07	\$2,228.75
TOTAL FOR ELECTED OFFICIALS		<u>\$57,000.31</u>	<u>\$19,152.07</u>

## LIST OF EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000

NAME	REMUNERATION	EXPENSES
BARBER, ADAM	\$88,106.77	\$0.00
BARON, JIM	\$121,216.90	\$511.52
BEATON, WENDY	\$76,948.89	\$2,499.41
BLASCHUK, BRENDA	\$96,133.70	\$1,522.22
BRODERICK, SEAN	\$127,519.36	\$2,917.05
CHRISTALL, JON	\$81,818.72	\$405.86
COMEAU, MONIQUE	\$77,387.10	\$2,777.99
COOPER, CHRISTOPHER	\$88,106.28	\$343.97
COOPER, SALLY	\$95,982.37	\$767.89
CORCORAN, SEAN	\$76,652.23	\$0.00
FRAME, JANEEN	\$77,873.83	\$226.63
GALT, RYAN	\$87,956.45	\$29.83
GLEDHILL, DAVID	\$96,308.64	\$882.66
GOODALL, HEATHER A	\$122,463.39	\$4,242.30
GRAVES, RICHARD	\$77,442.86	\$0.00
GRAVES, STELLA	\$95,820.53	\$0.00
HAPP, COLLEEN	\$96,056.88	\$336.50
ISHAYA, JNANAMA	\$98,124.54	\$0.00
JOHNSON, DEANE	\$159,502.67	\$18,323.72

KORNYLO, KATRINA	\$96,120.52	\$254.78
LARRE, STEPHEN	\$140,424.12	\$8,935.03
LEES, KEN	\$122,536.84	\$2,602.59
LEMMON, JAMES	\$125,900.48	\$7,362.43
MCDOWELL, ANNE	\$121,630.22	\$2,405.22
MCINNES, HELEN	\$77,888.48	\$0.00
MIDGLEY, MELANIE	\$96,659.78	\$79.07
MUDGE, LUKAS	\$96,120.45	\$1,431.84
O'CONNELL, DANIEL	\$77,165.39	\$532.40
O'REILLY, KATHLEEN	\$84,207.29	\$563.47
OLIVIER, PIPPA	\$93,790.13	\$0.00
PARKES, PHILIP	\$125,900.48	\$19,142.23
PLETT, DANA	\$87,956.80	\$2,000.38
ROCKWELL, JEFF	\$99,855.21	\$7,543.74
RODGERS, CYNTHIA	\$85,217.43	\$748.05
ROLLE, CHRISTOPHER	\$92,640.80	\$878.50
SANDERSON, JEAN	\$80,532.47	\$194.92
STAPFF, CHRISTIAN	\$78,163.01	\$362.43
SZETELA, MARTIN	\$126,618.13	\$6,397.02
TARASOFF, LAWRENCE	\$213,116.89	\$27,183.31
THOMAS-DENNIS, TASHANNA	\$79,454.53	\$778.59
WHYTE, DELORES	\$96,131.89	\$200.00
WILSON, CATHERINE	\$96,394.32	\$608.42
WILSON, ROBERT	\$121,315.99	\$1,907.01

**TOTAL FOR EMPLOYEES  
REMUNERATION EXCEEDS \$75,000**

\$4,357,163.76      \$127,898.98

**REMUNERATION TO EMPLOYEES PAID  
\$75,000.00 OR LESS**

\$3,016,716.96      \$28,118.30

**REMUNERATION TO ELECTED OFFICIAL**

\$57,000.31      \$19,152.07

**EMPLOYER PORTION OF E.I. AND C.P.P**

Employer portion of Employment Insurance  
& Canada Pension Plan

\$353,289.94

**School District**  
**Statement of Financial Information (SOFI)**  
**School District No. 84 (Vancouver Island West)**  
**Fiscal Year Ended June 30, 2020**

**STATEMENT OF SEVERANCE AGREEMENTS**

There were no severance agreements made between School District No.84 (Vancouver Island West) and its non-unionized employees during fiscal year 2019/2020.

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

VANCOUVER ISLAND WEST  
FINANCIAL INFORMATION ACT REPORT

LIST OF SUPPLIERS WHERE PAYMENTS EXCEED \$25,000

SUPPLIER NAME	EXPENDITURE
BC HYDRO	\$191,414.30
CARMAC DIESEL	\$43,798.67
CDW CANADA	\$60,625.10
COASTAL MOUNTAIN FUELS (CAMP.R	\$46,578.11
D. MATTSON CONSTRUCTION SERVIC	\$25,573.72
ESC AUTOMATION	\$38,697.81
ESPERANZA MARINE SERVICE	\$34,771.43
FOULDS, JIM	\$30,030.80
GOLD RIVER BUILDERS SUPPLIES	\$32,143.08
GOLD RIVER PATRICK PAINTING	\$46,675.00
HB ENERGY LTD	\$117,125.15
INTEGRAL GROUP CONSULTING	\$27,384.00
KYUQUOT POWER LTD.	\$60,323.62
LOWE, NATALIE	\$51,439.15
MEDICAL SERVICES PLAN	\$27,853.00
MINISTER OF FINANCE	\$400,000.00
MINISTER OF FINANCE	\$145,914.49
MUCHALAT PROJECTS LTD.	\$436,027.63
MUNICIPAL PENSION PLAN	\$247,072.99
NANAIMO ABORIGINAL CENTRE SOCI	\$532,851.75
NUU-CHAH-NULTH TRIBAL COUNCIL	\$127,369.00
PACIFIC BLUE CROSS	\$186,398.51
PEBT IN TRUST	\$64,943.85
RICOH CANADA INC (REMIT TO)	\$32,385.84
TEACHERS PENSION PLAN	\$1,153,135.73
VANCOUVER ISLAND CONTRACTING L	\$30,280.90
VANCOUVER ISLAND WEST TEACHERS	\$47,636.69
VILLAGE OF GOLD RIVER	\$27,782.71
WORKSAFE BC	\$50,819.12
<b>TOTAL FOR SUPPLIERS -EXCESS OF \$25,000</b>	<b>\$4,317,052.15</b>
<b>SUPPLIERS PAID \$25,000.00 OR LESS</b>	<b>\$1,206,366.93</b>
<b>GRAND TOTAL</b>	<b>\$5,523,419.08</b>

**S.D. #84 (VANCOUVER ISLAND WEST)  
STATEMENT PURSUANT TO FINANCIAL INFORMATION ACT  
RECONCILIATION OF FINANCIAL STATEMENT TOTALS TO SCHEDULES  
FOR THE YEAR ENDED JUNE 30,2020**

**SCHEDULED PAYMENTS**

Schedule of Remuneration and Expenses

Remuneration	\$	7,430,881.03
Employee Expenses	\$	175,169.35
Employer Portion of E.I. and CPP contributions	\$	353,289.94

Total Schedule of Remuneration and Expenses \$ 7,959,340.32

Schedule of Payment for Provision of Goods and Services \$ 4,317,052.15

**CONSOLIDATED TOTAL OF SCHEDULED PAYMENTS** \$ 12,276,392.47

Financial Statement Expenditures

Operating Fund Expenditures	9,689,972.00
Trust fund Expenditures	1,546,356.00
Capital Fund Expenditures	
Capital assets from local capital	-
Capital assets from capital funds	1,083,041.00
	828,721.00

**CONSOLIDATED TOTAL OF FINANCIAL STATEMENT EXPENDITURES** \$ 13,148,090.00

Difference between financial statement expenditures and scheduled payments \$ (871,697.53)

Some of the reconciling identifiable items:

- 1) Amounts in the financial statement are net of GST, in the schedule of payments they are not.
- 2) Taxable benefits are included in the expenses schedule
- 3) Amounts shown as expenses may be recovered from a third party
- 4) Schedules do not show non-cash expenses such as amortization expense
- 5) Schedules do not show payments for school-level activities



Actions for Learning projects	Themes	Participants
<p>How do we create place-based, experiential learning opportunities that support our students to deepen their understanding of the core competencies in order to take ownership of their learning? (Connected to Skaha Farm and Nanaimo Food Share)</p>	<p>Engagement Core Competencies Student Ownership &amp; Agency</p>	<p>James Lemmon, Wendy Beaton, Pippa Olivier, Daniel O'Connell, Aly Bourgoin, Aaron Potvin, Sheryl Ellis, Carol Tootill, Ben Bollich</p>
<p>How can S.T.E.A.M. (Science, Technology, Engineering, Art, and Math) encourage student literacy and communication, and how might S.T.E.A.M. connect to First Peoples Principles of Learning?</p>	<p>Communication Creative and Critical Thinking First Peoples Principles of Learning</p>	<p>Rob Wilson, Megan Collins, Janeen Frame, Joni Johnson, Chrissy Sine (0.5), Ryan Galt, Lena Watt (0.5)</p>
<p>How can experiential learning opportunities improve student learning and engagement?</p>	<p>Communication / Literacy Engagement</p>	<p>Chris Cooper, Sally Cooper, Philip Parkes, Brenda Blaschuk, Brenda Gilman, Lean Watt (0.5), Chrissy Sine (0.5)</p>
<p>How can the use of levelled reading materials support literacy instruction in [secondary] classrooms?</p>	<p>Literacy</p>	<p>Sean Broderick, Jeff Rockwell, Elizabeth Young, Katrina Kornylo, Delores Whyte, Colleen Happ, Connie Chan</p>
<p>Will engaging in the design, building, and maintenance of an on-site garden increase student engagement, positive social relationships and interactions, problem-solving, creative thinking, academic engagement, and mental and physical health?</p>	<p>Mental health and wellbeing Positive Personal and Social Awareness and Responsibility</p>	<p>Jim Baron, Stella Graves, Richard Graves</p>
<p>How will increasing our knowledge of executive functioning help students to self-regulate, improve working memory, and increase flexible thinking?</p>	<p>Executive Functioning Positive personal and social awareness and responsibility Academic engagement</p>	<p>Heather Goodall, Melanie Midgley, Alex Kilshaw, Noreen McHale, Amy Halliday</p>
<p>How does culturally relevant, place-based curriculum impact student engagement and connection to school?</p>	<p>First Peoples Principles of Learning</p>	<p>Monique Comeau, Daisy Hanson, Celina Charleson</p>

<p>(incorporating Nuuchahnulth calendar into curriculum)</p>	<p>Community Approach Engagement and Connection</p>	
<p>What strategies can we implement to increase student learning and engagement as we build our vision of “best practice”?</p>	<p>Engagement Connection to school Teaching strategies</p>	<p>Anna Egan, Aisha Ballint, Paul Janssen</p>

Vancouver Island West School District 84  
**ENROLLMENT REPORT 2020-2021**  
 As of December 9, 2020

Grade	CMESS	GRSS	KESS	RWES	TSAWALK	ZESS	CONT ED	TOTALS
K	2			15		6		23
1	5		2	12		2		21
2	1		1	15		5		22
3	3		5	18		6		32
4	0		3	23		4		30
5	1		8	26		2		37
6	1		2	13		3		19
7	0		6	16		1		23
8	0	10	1		5	2		18
9	2	14	4	1	7	4		32
10	2	15	6		10	3		36
11	2	19	8		18	3		50
12	2	22	5		19	3	2	53
<b>Totals:</b>	<b>21</b>	<b>80</b>	<b>51</b>	<b>139</b>	<b>59</b>	<b>44</b>	<b>2</b>	<b>396</b>

CMESS - Captain Meares Elementary Secondary School

GRSS - Gold River Secondary School

KESS - Kyuquot Elementary Secondary School

RWES - Ray Watkins Elementary School

TSAWALK - Tsawalk Learning Centre

ZESS - Zeballos Elementary Secondary School

CONT ED - Continuing Education

School District no. 84 (Vancouver Island West)

Financial Review  
October 30,2020

	budget	actual	Spent %	2019%
Principal Salaries	1,501,181	461984	0.31	0.325
Teacher Salaries	2,151,839	449447	0.21	0.196
Support Salaries	1,153,799	298501	0.26	0.288
Professional	374,841	143019	0.38	0.34
Replacement	512,593	75928	0.15	0.318
Benefits	1,406,418	320991	0.23	0.224
Services	2,937,724	666036	0.23	0.23
	10,038,395	2,415,906	0.24	0.281

Annual Facility Grant Budget Spent

Operating	79,210	71,157
Capital	310157	0
	389,367	71,157

Capital

Certificate Draws	475,000	380,545
carry over	333,321	0

COA Funding 2020/2021

RWES Lighting	400,000
CMES air handler	75,000
KES building upgrades	275,000
Bus	138,830
Bus	130,141
	1,018,971

Note: currently the District is not requiring any use of surplus carry-forward.