



VANCOUVER ISLAND WEST SCHOOL DISTRICT 84  
**REGULAR MEETING OF THE BOARD OF EDUCATION**  
MONDAY, SEPTEMBER 11, 2023 – 4:00 PM  
SCHOOL BOARD OFFICE, GOLD RIVER

## AGENDA

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

1. **CALL TO ORDER**
2. **APPROVAL OF AGENDA**
3. **ADOPTION OF MINUTES**
  - a. Regular Meeting of June 12, 2023
4. **BUSINESS ARISING FROM THE MINUTES**
5. **PUBLIC INQUIRIES AND PRESENTATIONS**
  - a. Canada Wide Science Fair – Heather Kornlyo, Gold River Secondary School
6. **CORRESPONDENCE**
7. **REPORT OF THE CLOSED MEETING**
8. **TRUSTEE REPORTS**
  - a. School Reports
  - b. Strathcona Accessibility Partner Meeting
  - c. District Policy Review Committee Meeting
  - d. District Earthquake Committee Meeting
9. **UNFINISHED BUSINESS**
  - a. Framework for Enhancing Student Learning
  - b. District Scholarship Recipients for 2022-2023:
    - Citizenship and Service – Brody Eldridge, CMESS; Kyle Smith, ZESS; Megan Lloyd, KESS; Zander Corfield-Jack, GRSS
    - Future Education Workers – Alexa James-Thomas, GRSS
    - Raj Jaswal – Braelene Leo, KESS; Emmalee Gartner Sereda, GRSS
    - Vocational and Technical – Daylin George, KESS; Danica Mack, KESS; Summer Sutherland, KESS; Carson Chisholm, GRSS; Brody Hemsworth, GRSS; Jesse McRae, GRSS; Tessa Ward, GRSS
    - District/Authority – Braelene Leo, KESS; Damon McCool, GRSS
    - Judith Anderson Memorial – Emmalee Gartner Sereda, GRSS
10. **NEW BUSINESS**
  - a. Thank You to Maintenance and Custodial Staff
  - b. School Calendar Amendments:
    - i. In Lieu of National Day of Truth and Reconciliation
    - ii. Curriculum Implementation Day
  - c. Audited Financial Statements 2022-2023
  - d. Management Discussion and Analysis
  - d. Amendment to AP 530, *Travel, Meals and Other Expenses*
  - e. Amendment to AP 240, *Indigenous Education Council*
11. **SUPERINTENDENT/SECRETARY-TREASURER'S REPORT**
  - a. Welcome to a New School Year!
  - b. District Update
  - c. Enrollment Report
12. **TRUSTEE INQUIRIES**
13. **PRESS AND PUBLIC INQUIRIES**
14. **NOTICE OF MEETINGS**
  - a. October 10, 2023, 4 pm – Captain Meares Elementary Secondary School, Tahsis
15. **ADJOURNMENT**



**REGULAR MEETING OF THE BOARD OF EDUCATION  
FOR VANCOUVER ISLAND WEST SCHOOL DISTRICT 84,  
HELD ON MONDAY, JUNE 12, 2023,  
AT THE HOUSE OF UNITY AT TSAXANA**

**TRUSTEES PRESENT:** Arlaine Fehr, Chairperson (Gold River)  
Jenniffer Hanson, Vice-Chairperson (Kyuquot)  
Katie Unger (Gold River)  
Allison Stiglitz (Tahsis) (Zoom)  
Cyndy Rodgers (Zeballos)

**ALSO PRESENT:** Lawrence Tarasoff, Superintendent/Secretary-Treasurer  
Annie McDowell, Associate Director of Human Resources  
Eight Attendees from the Nation and District

**CALL TO ORDER:**

Chairperson Fehr called the meeting to order at 4:02 pm, acknowledged and gave thanks that the meeting was taking place on the traditional, ancestral and unceded territory of the Mowachaht/Muchalaht First Nation. She also noted that the Board was very happy to be in the House of Unity.

**APPROVAL OF AGENDA:**

**2023:R-029** MOVED: Trustee Unger, SECONDED: Trustee Hanson  
AND RESOLVED:  
*"TO approve the agenda."*

**ADOPTION OF MINUTES:**

**2023:R-030** MOVED: Trustee Stiglitz, SECONDED: Trustee Rodgers  
AND RESOLVED:  
*"TO correct the minutes to indicate the next meeting date being June 12, 2023, and to adopt the minutes as corrected."*

**BUSINESS ARISING FROM THE MINUTES:**

Nil.

**PUBLIC INQUIRIES AND PRESENTATIONS:**

**a. Ms. Natasha Toth, Principal, Ray Watkins Elementary School**

Ms. Toth presented a report on the following highlights:

Operations:

- New playground was put in place
- New grass placed around dirt patches
- Staff computers replaced last summer
- Old Smartboards are slowly being replaced with updated Smart TVs
- Chalk boards will be replaced with sliding white boards over the summer
- New classroom furniture for the two Grade 6/7 split classrooms as well as the First Nations room
- New sensory room for students being built over the summer

Staffing:

- Great opportunity that everyone enjoyed, having VIU student teachers at school this year
- Three new Special Needs Education Assistants on the staff this year
- The K-2 classroom worked out really well
- Nice to have a Vice-Principal who provides a vital link to the Mowachaht/Muchalat community
- Academics
- Teachers enjoying collaboration time, and this has really helped to improve literacy instruction

- Teachers have a better understanding of how to use assessments and how to use data from assessments to inform their teaching
- 52% of students are reading at grade level (double from last year) and 69% improved their reading level
- 33% of students are fully meeting on the Spring SNAP, 73% of students at 'meeting or higher'
- Noticed from looking at data and student work that reading is improving, but that students were struggling with writing cross all grades – and this has been included as one of the new goals moving forward

Other:

- Breakfast program has been popular with about 30-50% of student use depending on what's being served
- Hoping to have a person come in to help with breakfast and hot lunches next year
- Fun Fridays were a big hit – they were a trial for this year and the goal is to have more regularly next year
- Students are enjoying Mr. Cooper's outdoor classroom trips
- The Cultural Event was a big success, and much great work done by students
- Upcoming events include the Yuquot trips, Fun Carnival, Bike rodeo, and music performance

Wishes

- Having more replacement staff as is it very difficult with staff being away
- Definitely see a need for more counselling as many students are struggling
- Need to work on building team spirit (students) next year
- Getting the community more involved in school

**b. Ms. Fatima McCarthy, Children's Health Hub Navigator, re Service Providers Conference**

Ms. McCarthy provided a very informative presentation, a copy of which is attached and forms part of these minutes.

**CORRESPONDENCE:**

- |   |  |
|---|--|
| • Chair, SD5 (Southeast Kootenay)               | • Copy of Letters to Minister of Education and Child Care, Minister of Health, and BCSTA President, re Speech Language Pathologist Deficit   |
| • BC School Trustees Association                | • BCSTA Headlines: Daily News for School Trustees  |
| • BCSTA   | • BCSTA Update: Preparing for Provincial Council at AGM  |
| • Strathcona Regional District                  | • SRD – Building Bridges Through Understanding the Village   |
| • BCSTA   | • BCSTA Headlines: Daily News for School Trustees  |
| • Vancouver Island School Trustees' Association | • Agenda – VISTA Annual General Meeting – April 28   |
| • BCSTA   | • BCSTA Headlines: Daily News for School Trustees  |
| • BCSTA   | • BCSTA Update: Your Guide to AGM  |
| • Ray Watkins Elementary                        | • April Newsletter   |
| • BCSTA   | • BCSTA Weekly: Welcome to AGM 2023; Indigenous-Focussed Graduation Requirement Resources; ChildCare BC Bulletin; Losing a Son to a Fentanyl Overdose; Mental Health and Substance Use Survey and Resources; Opinion – Advocacy; Reminders |
| • Zeballos School                               | • March/April Newsletter   |
| • Ray Watkins Elementary                        | • April Newsletter   |
| • Ray Watkins                                   | • May Newsletter   |
| • BCSTA   | • BCSTA Headlines: Daily News for School Trustees  |
| • BCSTA   | • BCSTA Weekly: Thank you; Dates for Board; School Food Newsletter; New Report – Mission; Opinion – Advocacy Needs to be Planned; Reminders  |

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**2023:R-031** MOVED: Trustee Rodgers, SECONDED: Trustee Hanson  
AND RESOLVED:  
*"TO receive and file the correspondence."*

**REPORT OF THE CLOSED MEETING:**

Chairperson Fehr reported that the Board discussed one land and two labour issues.

**TRUSTEE REPORTS:**

**a. School Reports**

Trustee Rodgers reported that the exchange program with the Nelson students was a great success, with both groups having a really good time. Everyone is now excited about the upcoming Zeballos School graduation ceremony, taking place on June 15.

Chairperson Fehr reported that the Gold River Secondary School track team went to the Island and Provincial competitions and did really well and returned feeling very confident. It is hoped that more students will take part next year.

Vice-Chairperson Hanson reported on the many activities at Kyuquot School. With the guidance of Grandma Daisy Hanson and Lead Drummer Brandon Smith, students practiced almost daily to prepare for and participate in the Cultural Sharing event at Gold River Secondary School. On Mother's Day, the first monthly gathering took place - a KESS and community dinner - and there will be an end-of-the-year dinner as well as a welcome back dinner in September, hosted by the community. Intermediate students recently enjoyed exploring the Territory and helping to plant tree seedlings in a deforested area and explored forestry concepts both in class and on the land. They have also been learning woodworking skills and worked with visiting archeologists to explore the history of the shoreline right in Houpsitas. There was lots of fun at the 'Celebrate Reading' Dinner and book giveaway, and a splendid celebration at the graduation ceremony on June 9. Now, everyone is looking so forward to the upcoming School and Family Trip to Haida Gwaii from June 16-25.

**b. Enhancement Agreement/Local Education Agreement Meeting**

The Superintendent/Secretary-Treasurer reported on the May 29<sup>th</sup> meeting at Zeballos School. Discussion items included a recap of the cultural sharing at GRSS, with many good notes and items to follow up on for next time; discussion about next year's budget for Indigenous Education and a decision made on how the targeted funds would be spent; the third Enhancement Agreement will be drafted for next meeting; increased funds for feeding students in schools - \$350,000 for the District - and Principals will be talking to their communities about how that will work best; upcoming summer literacy camps for primary-aged students in each community; joint transportation plans, with people agreeing that school buses are still needed; the VIU courses and the Indigenous portfolio course will run again in September and will be advertised as soon as the date is known. This year's program was expanded outside the District, with people participating from Nanaimo and Port Alberni.

The Committee also discussed the Student Teacher Program, with six local people starting the program in September and are still part of it, so that has been great. For those who had all the prerequisites beforehand, they will graduate with their full five-year certificates in December. For any who had prerequisites to complete, they will graduate in Spring 2024. The District is submitting for another program and, for highschool grads who are interested in becoming teachers, it would be good for them to start their prerequisites as soon as possible. The Board has a special hiring program to allow preferential hiring for First Nations applicants, so will be able to hire these student teachers once they graduate. There will also be Education Assistant training through NIC in partnership with the NTC, which will be a blend of online and in-community programming, running part-time over three years, to become certified as Education Assistants which will also prepare them for a possible teacher training program in the future.

The next EA/LEA meeting will be held by Zoom on June 26<sup>th</sup>, to wrap up the year and get organized for next year.

### **UNFINISHED BUSINESS:**

#### **a. District Cultural Event – May 18, 2023**

All of the schools participated in the very impressive event at Gold River Secondary School. This was the first time, coming back from COVID, to offer this size of an event and, by all accounts, the students were so much more confident about doing their presentations than in the past, as a result of all of the work going on behind the scenes including ongoing practice and training. The GRSS students have been asked to go to other communities to share. In KESS, they had a group come up and stay in the hotel across the water and, in the Community Centre, everyone was in there drumming and dancing and the building was bouncing! The students would sing and dance themselves across the water – a very beautiful time! The next cultural event will be in Kyuquot on May 15, 2024, with Zeballos School hosting in 2025 and Captain Meares School in 2026. The pride, care and attention that people were showing and the students' focus were evidence of how important this event was to everyone. Chairperson Fehr noted that the representatives from the Pacific Rim School District were extremely impressed.

Prior to today's Board meeting, the Trustees and Superintendent/Secretary-Treasurer had the opportunity to sit in a circle with the Gold River Secondary School students and they shared, sang, drummed, and involved everyone.

#### **b. Teacher Education Program Update**

In addition to the report already presented, the Superintendent/Secretary-Treasurer reported that four of the six students are Nuu-chah-nulth, so more and more Nuu-chah-nulth people are working in the schools which is making a difference for students. It is that normal integration where one would expect to see Nuu-chah-nulth people teaching their students.

### **NEW BUSINESS:**

#### **a. School Fees 2023-2024**

The Superintendent/Secretary-Treasurer noted that, although schools are allowed to charge a fee, he recommended to the Board that no school fees would be charged in 2023-2024.

**2023:R-032** MOVED: Trustee Unger, SECONDED: Trustee Hanson  
AND RESOLVED:  
*"THAT there will be no school fees charged in 2023-2024."*

#### **b. Student Codes of Conduct 2023-2024**

The Superintendent/Secretary-Treasurer reported that each code aligns with legislation and Board requirements, and recommended approval.

**2023:R-033** MOVED: Trustee Rodgers, SECONDED: Trustee Hanson  
AND RESOLVED:  
*"TO approve the Student Codes of Conduct for 2023-2024, as presented."*

#### **c. Five-Year Capital Plan (Major Capital Programs)**

The Superintendent/Secretary-Treasurer noted that the previous Boards completed the required community consultation and made the decision to combine both Gold River Schools, subject to the Ministry providing funding to build secondary school space and a new gym. Given the high cost of maintaining Gold River Secondary School, the Ministry of Education is showing interest in this proposal and has inquired if the District would contribute to make it happen – which would also result in the District being able to recoup management fees that could be available for other improvements.

**2023:R-034** MOVED: Trustee Rodgers, SECONDED: Trustee Hanson  
AND RESOLVED:

*"In accordance with provisions under section 142(4) of the School Act, the Board of Education of School District No. 84 (Vancouver Island West) hereby approves the proposed Five-Year Capital Plan (Major Capital Programs) for 2024/25, as provided on the Five-Year Capital Plan Summary for 2024/25 submitted to the Ministry of Education and Child Care."*

**d. Amendment to AP 505, Purchasing and Tendering**

An amendment to Administrative Procedure 505, *Purchasing and Tendering*, was presented to the Board for information and will be posted on the District's website.

**e. Summer Closure of School Board Office – July 5, 2023 to August 25, 2023**

**2023:R-035** MOVED: Trustee Unger, SECONDED: Trustee Hanson  
AND RESOLVED:

*"TO approve the closure of the School Board Office to the public, effective July 5, 2023 to August 25, 2023 inclusive."*

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

**a. District Update**

There are so many exciting things happening in the District! The 'book give-away' dinners have been happening this week and, after a short presentation about the importance of reading, the students are given books to take home. There have been large turnouts and, if families are not able to attend, Joni Johnson and Heather Goodall follow up with the family to provide books. The hard work to support literacy in the schools is now reflective in the improved District-wide reading results for primary students!

In terms of athletics, two students went to the BC track and field competition and performed well, with both placing in different categories.

Recruiting remains a challenge, with two teacher vacancies in Kyuquot and three in Tahsis.

**b. Enrollment Report**

The enrollment decreased slightly to 342 students including homeschoolers, continuing education and international students.

**c. Finance Warrants**

The finance warrants were reviewed and the District has 20% of its budget remaining for this fiscal year, ending June 30, 2023.

**TRUSTEE INQUIRIES:**

Trustee Rodgers, who is an advocate for the neuro-diverse – the 'invisible disability' such as autism, ADHD, trauma, PDS – spoke of 'masking'. Neuro-divergence and invisible differences are linked to 'masking' or hiding behaviours and identifiers that may make one's condition or difference apparent – trying to be 'normal', think normally, say things normally, and never being allowed in public to just be themselves. An individual who masks is constantly scanning their surroundings, policing their own behaviours and/or overcompensating for symptoms. It is exhausting and causes frustration and anger because they are not allowed to be themselves and, as a result, get criticized, reprimanded, etc. Trustee Rodgers explained that neuro-diverse children, within 10 minutes of walking through the school door, may become anxious and shut down and, if staff do not understand, it could result in aggression and violence. For this reason, she asked if the Board could start talking more about neuro-diversity.

Chairperson Fehr agreed that this is an important discussion and the Superintendent/Secretary-Treasurer will follow up with the Curriculum Implementation Committee.

**PRESS AND PUBLIC INQUIRIES:**

Public inquiries addressed the following:

- Further discussion about neuro-diversity;
- A follow-up to the community consultation meeting in Gold River;
- The cultural event that showed so much pride and confidence in the students;
- Appreciation to the Board and the schools for all the work to support First Nations culture for students;
- A request for the Board to continue supporting the Local Education Agreement, the Enhancement Agreement and the cultural sharing to grow the communities together – which the Board fully supports;

**NOTICE OF MEETINGS:**

The next regular meeting of the Board of Education will be held on Monday, September 11, 2023, at 4 pm, at the School Board Office in Gold River. The public is invited to attend. Any requests for agenda additions should go to [amcdowell@viw.sd84.bc.ca](mailto:amcdowell@viw.sd84.bc.ca) two weeks 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 5:59 pm:

**2023:R-036**      MOVED: Trustee Unger, SECONDED: Trustee Stiglitz  
AND RESOLVED:  
"TO adjourn."



Science Fair  
Foundation **BC**

## Congratulations to the Recipients of Our 2023 Science Fair Scholarships

Meet the talented young scientists from around BC whose science fair projects have earned them scholarships to support their post-secondary science education.



Keanu Chan is a student at Mount Baker Secondary School and presented his project, [PRrecision Exospinal Constructive Innovative Stereotactic Evolution \(PRECISE\)](#), at the East Kootenay Regional Science Fair in March. His project has earned him the **Genome BC Scholarship**, provided by [Genome BC](#).





Heather Kornlyo is from Gold River on Vancouver Island. In March, she participated in the Northern Vancouver Island Regional Science Fair with her project, [Auto-Pend Lab](#), which helps students understand simple harmonic motion. She has been awarded the **Julia Lane Scholarship**, provided by the [Julia Lane Foundation](#).



Prabhnoor Sidhu has spent two years on her project, [Mitigating the Effects of Debris Flows: Part Two](#), which earned her top honours at the Central Interior Science Exhibition in Prince George. For her hard work, she's earned the **Ministry of Transportation and Infrastructure Scholarship**, provided by the [BC Ministry of Transportation and Infrastructure](#).

A special Thank You to our sponsors for providing these scholarships and supporting BC's future science leaders.



# Vancouver Island West School District #84



## Enhancing Student Learning Report September 2023

In Review of Year 3 of [Strategic Plan, 2020-2025: Our Framework for Enhancing Equity and Achievement](#)

<Version 1: Conservative Data Masking>



Approved by Board of Education on [date]

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## Introduction: District Context

The Vancouver Island West School District #84 (SD84) acknowledges and gives thanks that we work, play and live on the traditional territory of the Nuuchahnulth peoples, specifically the Ehattesaht, Ka:'yu:'k't'h/ Che:k'tles7et'h', Mowachaht/Muchalaht, and Nuchatlaht Nations. We honour our relationship with these Nations and with all other First Nations, Metis, and Inuit peoples who reside in the territories we serve.

SD84 is composed of five small schools in the communities of Gold River, Kyuquot, Tahsis, and Zeballos, and a district Continuing Education program. The district also offers a strong outdoor education program and our international program hosts a small number of students each year. Three of our schools offer Kindergarten to Grade 12 in multi-graded classrooms, typically consisting of three or more grades combined. Gold River has two schools, an elementary and a secondary.

We are a rural, remote district with a student population of approximately 330 students. Approximately 60% of SD84 students identify as Indigenous, and the majority of Indigenous students live on-reserve. Approximately 19% of students in SD84 are students with disabilities or diverse abilities. Our school district enrolls very few children and youth in care (CYIC), and the small numbers of students in care results in CYIC data being masked throughout this report. The median income and parental post-secondary rates in our communities are significantly lower than provincial averages, and the percentage of families receiving social assistance is higher than provincial average.

Due to the remote geography of our school district, services for students and families are limited. Families must travel to larger population centers in order to access groceries, banks, and dental services, often travelling over gravel logging roads and in some cases by water taxi. Access to community agencies and programs for youth are very limited. The remote nature of our schools also contributes to challenges associated with high teacher turnover and difficulty hiring qualified staff, particularly in our most remote schools. Our small size and remote nature also offer some powerful positive opportunities for learning, such as the ability to form close connections with each student and family, rich Nuuchahnulth culture, and abundant outdoor learning opportunities.

# Section A: Reflecting Back

## 2022-23 Student Learning Outcomes

### Intellectual Development

Educational Outcome 1: Literacy

Measure 1.1: Grade 4 & Grade 7 Literacy Expectations

#### Foundation Skills Assessment, Grade 4

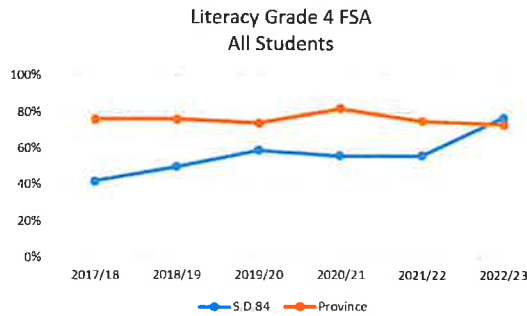


Figure 1.1a

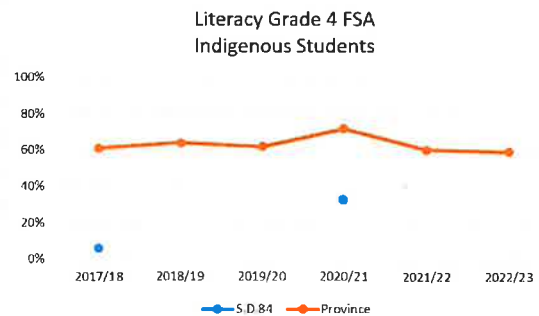


Figure 1.1b

#### Foundation Skills Assessment, Grade 7

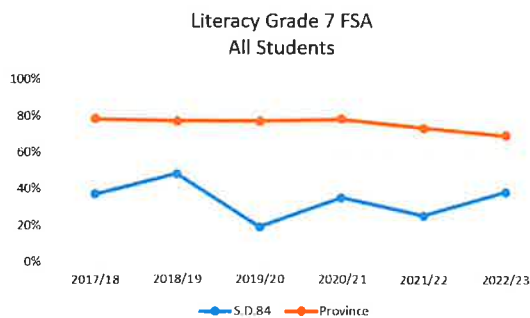


Figure 1.1c

Note: Most data for priority populations has been masked according to FOIPPA guidelines to protect student privacy. District considerations of masked results is included in the Analysis section of this report.

Measure 1.2: Grade 10 Literacy Expectations

Graduation Assessment, Grade 10

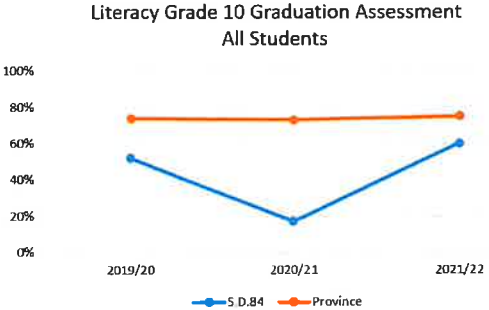


Figure 1.2a

Note: Data for priority populations has been masked according to FOIPPA guidelines to protect student privacy. District considerations of masked results is included in the Analysis section of this report.

Relevant Additional/Local Data and Evidence

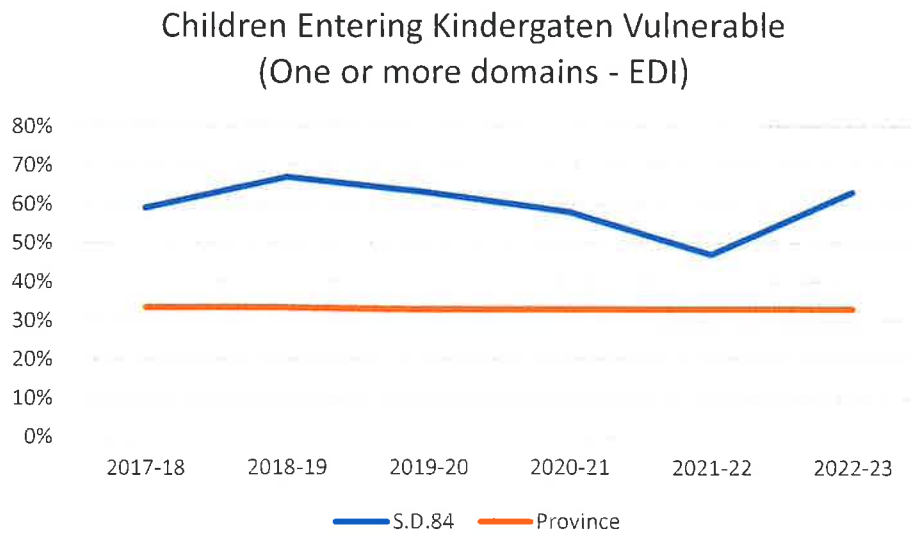


Figure 1.3

## READING (GR 1-5 BENCHMARKS)

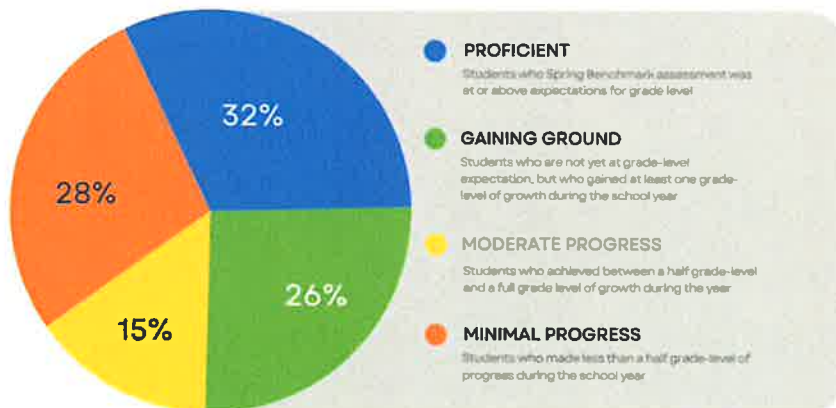


Figure 1.4

## READING COMPREHENSION

DART / EPRA READING ASSESSMENT, GRADES K - 9

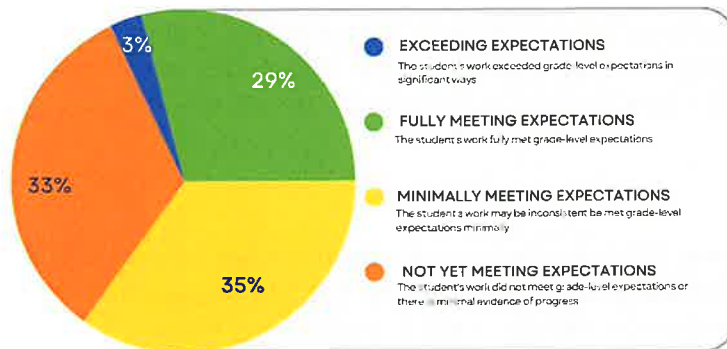


Figure 1.5

## READING INTERVENTIONS

STUDENTS (GR 1-10) WHO BEGAN THE YEAR NOT YET MEETING EXPECTATIONS

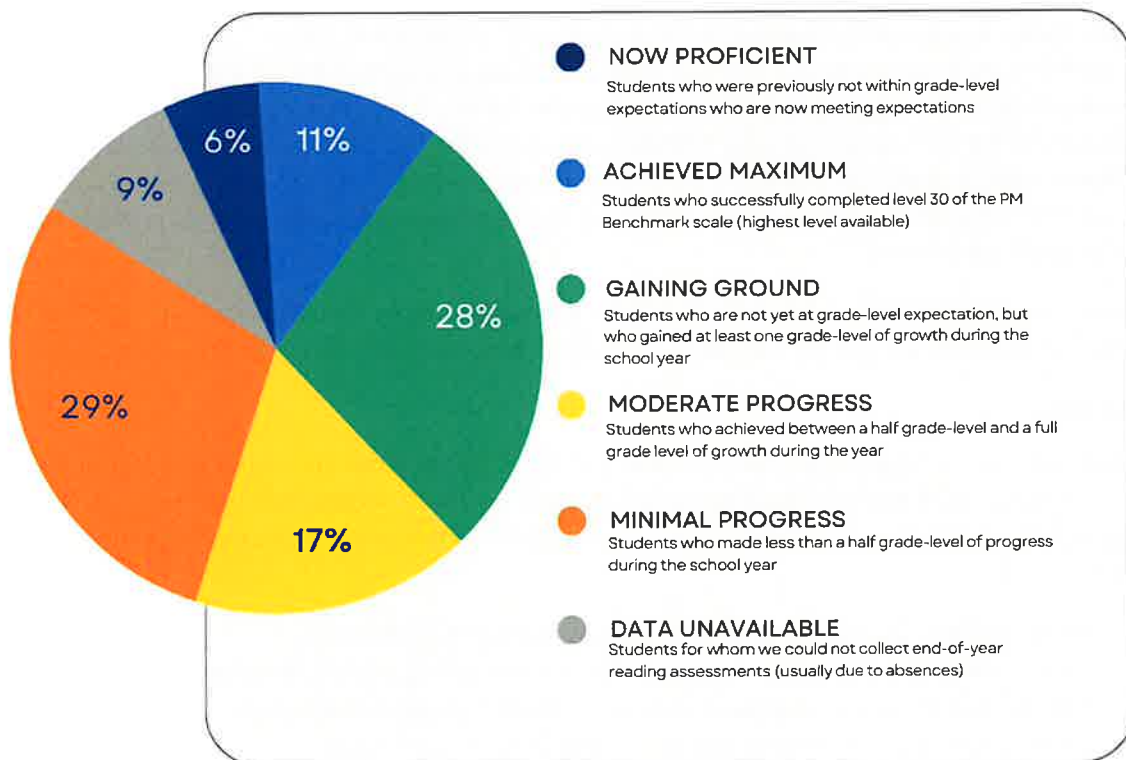


Figure 1.6



## Analysis and Interpretation: What Does this Mean?

Improving student literacy achievement, particularly for Indigenous learners, has been a top focus of SD84's Strategic Plan. Both provincial and local assessment data present a similar picture of achievement and equity in our district – we see positive and improving results for all students and all priority populations in the primary grades, with declining results as students get older. This demonstrates the need for increased attention and capacity-building for educators working with intermediate, middle-year, and secondary students, as well as the need for robust intervention for learners who are slower to develop as readers and writers.

### Early Literacy (Kindergarten – Grade 4)

Our district's Early Development Instrument (EDI) data has consistently shown that learners in SD84 enter Kindergarten amongst the most vulnerable in the province. Because of this, we put a significant amount of resources into building the capacity of our school teams to support early literacy. We see these efforts having a positive effect over time, as Grade 4 literacy results have been consistently improving over the past five years, particularly for Indigenous learners. Internal review of masked results for priority populations enables us to report that each priority population of students in SD84 achieved at or above provincial averages on the FSA 4 Literacy assessment! Within our schools, our local Benchmark and District Assessment of Reading Team (DART) reading assessment data show that most students are making moderate progress or better.

### Later Literacy (Grade 7 and Grade 10)

Results have not been rising as rapidly in the Intermediate years, as seen on our FSA Literacy 7 results; results for most priority populations in grade 7 have remained relatively flat and below provincial averages. There may be a slight upward trend for Indigenous learners in Grade 7 over the past four years; however, when the fluctuations due to small sample sizes are considered, this upward trend may not be significant. Results for Indigenous learners living on reserve and CYIC have been masked, but are significantly below provincial averages. Similarly, results on the Grade 10 graduation literacy assessment have shown some improvement for most priority populations with the exception of Indigenous students living on reserve (source: internal review of masked results), though this improvement is slight and may be due to small sample size.

The lower results in Grade 7 and Grade 10 indicate the need for more robust support and intervention for students who demonstrate that they are not yet meeting expectations for literacy.

### Interventions

New this year, we are reporting on the progress of students who entered the school year significantly behind commonly-held grade-level expectations for reading. These are students who have not been making steady progress as readers in previous school years. Of this group, 45% made significant progress:

- 6% of students “closed the gap” and are now reading at grade-level
- 11% of students achieved the maximum level measured by the PM Benchmark
- 28% of students achieved more than a grade-level of progress through the school year. Though not yet meeting grade-level expectations, they are closing the gap

This indicates that for many of our learners requiring the most support for reading, we have provided appropriate interventions that have changed their trajectories as readers; if they are not yet at grade-level they are now on course to get there. However, this also means that there exists a group of students for

whom we have not yet been able to provide adequate intervention and support; this group of students requires more intensive support as we move forward.

### Equity

We have made significant gains in primary literacy – based on FSA 4 Literacy results there are no significant equity gaps for any priority populations in 2022-23. The district’s effort and focus on primary literacy appears to be bearing fruit, and results have been consistently improving, especially for Indigenous learners. Though most data points have been masked, all priority populations achieved at or above provincial averages in Grade 4 in 2022-23, continuing a multi-year trend of improvement in the primary grades.

However, in Grades 7 and 10, we do have a persistent equity gap for Indigenous learners (particularly for Indigenous learners living on reserve) that requires increased attention and support. While results for students with diverse abilities and children and youth in care should be viewed cautiously due to small population sizes, results have been consistently inequitable for those learners in the middle and secondary years.

Educational Outcome 2: Numeracy  
 Measure 2.1: Grade 4 & Grade 7 Numeracy Expectations

Foundation Skills Assessment, Grade 4

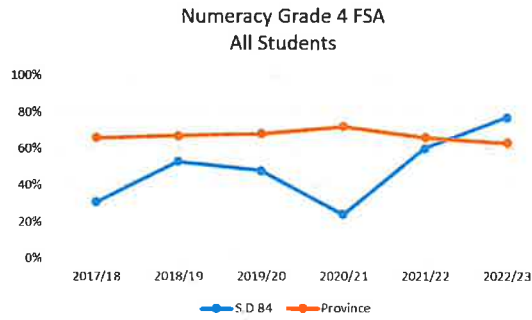


Figure 2.1a

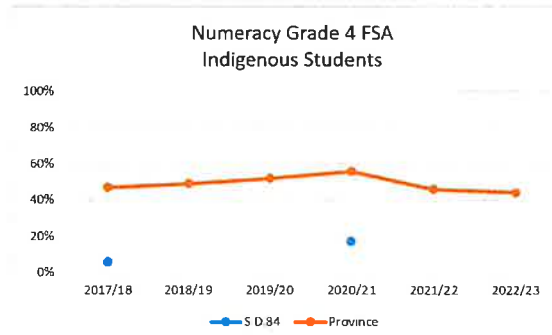


Figure 2.1b

Foundation Skills Assessment, Grade 7

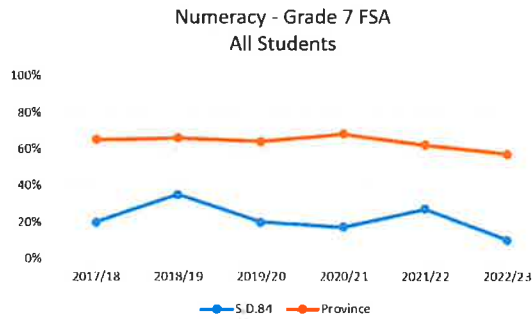


Figure 2.1c

Note: Most data for priority populations has been masked according to FOIPPA guidelines to protect student privacy. District considerations of masked results is included in the Analysis section of this report.

## Measure 2.2: Grade 10 Numeracy Expectations

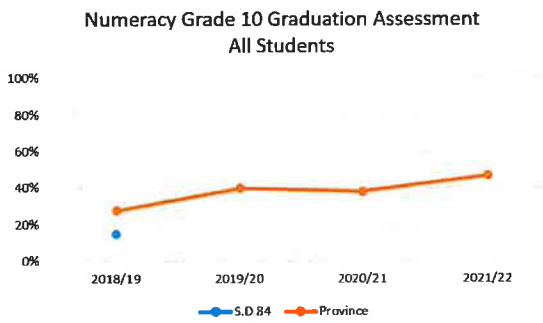


Figure 2.2a

Note: Most data have been masked according to FOIPPA guidelines to protect student privacy. District considerations of masked results is included in the Analysis section of this report.

### Analysis and Interpretation: What Does this Mean?

Numeracy has not received the same amount of attention and resources as literacy in recent years. The school district has invested a great deal of time, attention, and resources to building the capacity of our teachers to support literacy development, and while that appears to be showing positive results, we have not devoted the same attention, or seen the same results, in numeracy. While we are seeing some success in the early years, results in Grade 7 and Grade 10 are very low.

#### FSA Numeracy Grade 4:

At the Grade 4 level we have seen a noticeable improvement in results for all students, including masked results for Indigenous students living off reserve, and students with disabilities and diverse abilities. However, achievement for Indigenous students living on-reserve have been steadily declining. This disparity for Indigenous students living on reserve requires further examination and collaboration with First Nations in order to determine appropriate responses.

#### FSA Numeracy Grade 7:

Results for all student groups in Grade 7 are disappointing and show a gradual and steady decline over time. Very few students from any priority population were meeting expectations for numeracy in Grade 7. Again, this warrants investigation.

#### FSA Numeracy 10 Graduation Assessment:

There has been some improvement this year in the numeracy graduation assessment results. Students in SD84 achieved at a similar level to students across the province, and Indigenous learners in SD84 achieved above provincial norms. This improvement has been largely driven by improved results for Indigenous learners living off reserve. Indeed, while overall achievement has improved, results remain inequitably low for Indigenous learners living on reserve, students with disabilities or diverse abilities, and children and youth in care.

#### Equity:

The most significant area of inequity in Grade 4 exists for Indigenous students living on reserve. Though results have been masked, results can be reported to be significantly lower than for all students in the district and significantly lower than for Indigenous students not living on reserve. Results in numeracy are low across all SD84 populations in Grades 7 and 10, though results for Indigenous learners (specifically those not living on reserve) improved in Grade 10 in 2022-23. As results for all priority populations are disappointing in Grades 7 and 10, the overall low level of achievement in numeracy in those grades points to the need for more universal numeracy support.

#### Our Numeracy Story

While we have been experiencing some success with numeracy in the primary grades, numeracy results in Grade 7 are very low. Numeracy has not been a main focus of our current strategic plan, and has not received the same level of attention and resources as literacy. In particular, we need to devote more attention and resources to developing numeracy for Indigenous students living on reserve, students with disabilities and diverse abilities, and children and youth in care, particularly once they have left the primary grades.

Measure 2.3: Grade-to-Grade Transitions

Grade 10 Transitions

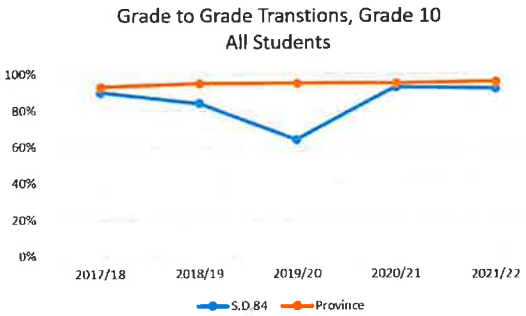


Figure 2.3a

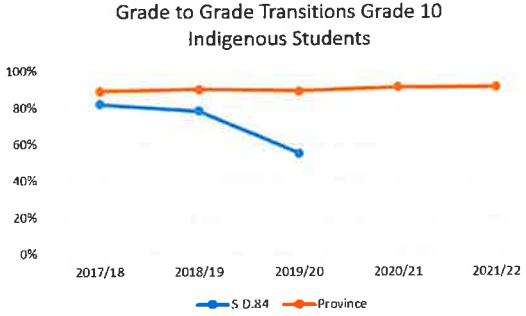


Figure 2.3b

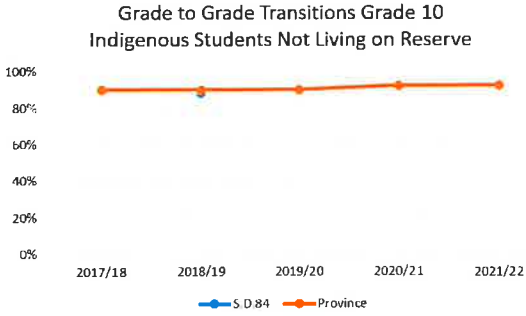


Figure 2.3c

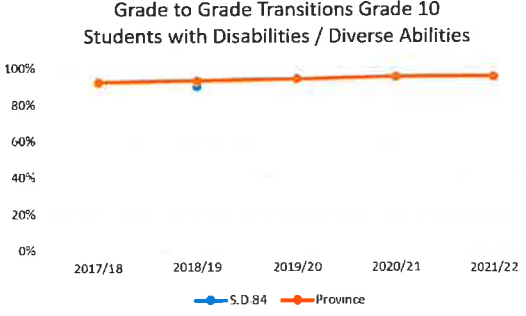


Figure 2.3d

Grade 11 Transitions

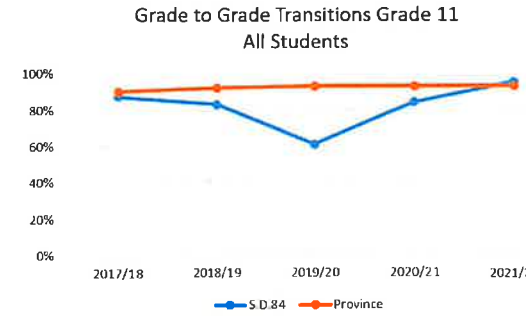


Figure 2.3g

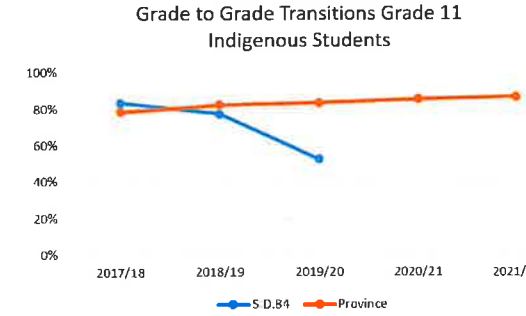


Figure 2.3h

Note: Some data points have been masked according to FOIPPA guidelines to protect student privacy. District considerations of masked results is included in the Analysis section of this report.

### Analysis and Interpretation: What Does this Mean?

Analysis of SD84 grade to grade transition data needs to begin with the transfer of the Tsawalk alternate learning centre to SD68 in 2021. The introduction of the alternate program in 2016 had a significant impact on decreasing grade to grade transition rates, as many students in the alternate program were focused on a gradual return to formal education and thus did not complete a full course load. Readers will see this effect in the fluctuating grade to grade transition rates between 2017 and 2021.

Once the alternate program and students were transferred to the receiving school district, grade to grade transition rates have returned to their historical levels which are at or above provincial norms. This return to provincial norms is not evident in the publicly available data included in this report because results for many priority populations have been masked in recent years. Further, internal review of the masked data shows that the most recent results for grade to grade transitions have returned to above provincial norms for all priority populations with the sole exception of children and youth in care. Though there are very few children and youth in care in SD84, the continued low rate of grade to grade transition for these students deserves attention. Given the very small number of students involved, this analysis will be best accomplished as individual case studies by school based teams at each school to ensure that children and youth in care are receiving necessary supports.

## Human and Social Development

### Educational Outcome 3: Students Feel Welcome, Safe, and Connected

#### Measure 3.1: Students Feel Welcome

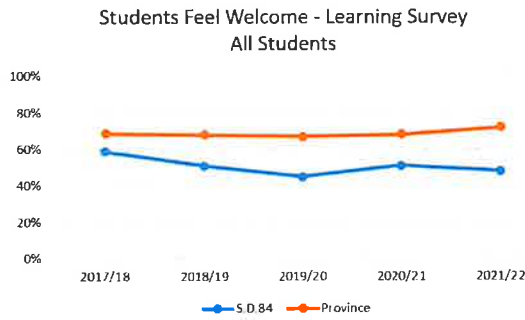


Figure 3.1a

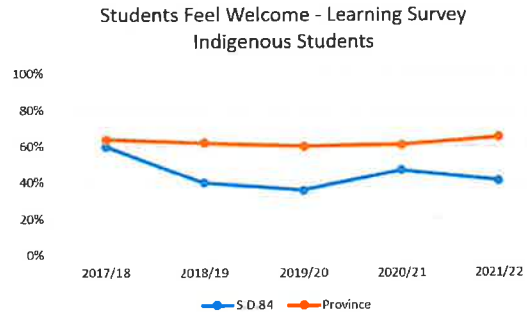


Figure 3.1b

#### Measure 3.2: Students can identify two or more adults who care about them

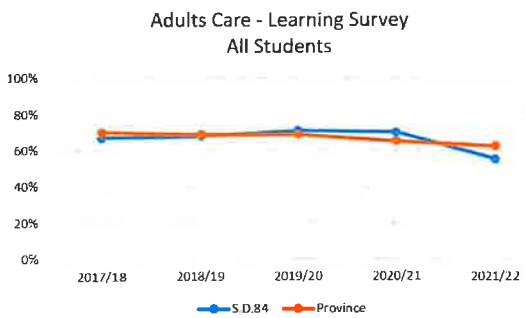


Figure 3.2a

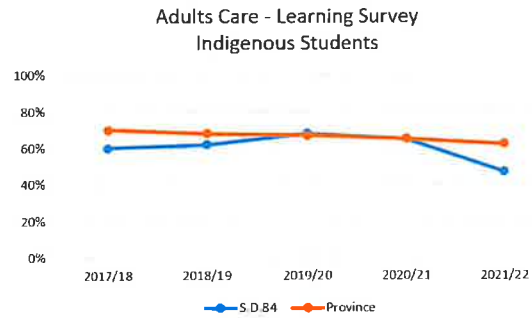


Figure 3.2b

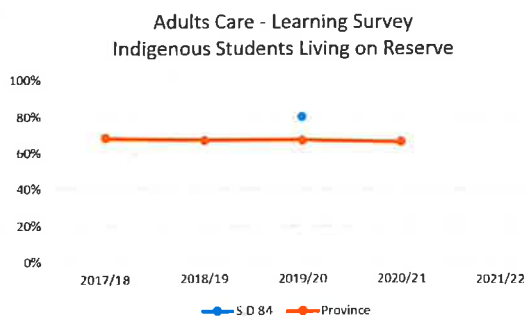


Figure 3.2c

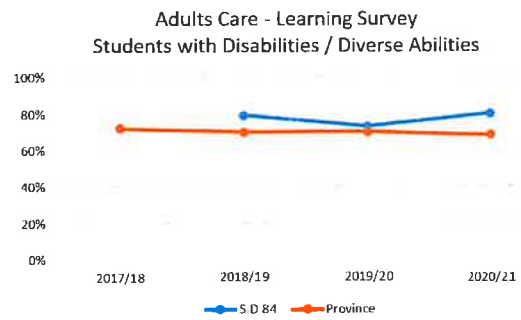


Figure 3.2d



### Measure 3.3: Students who feel safe at school

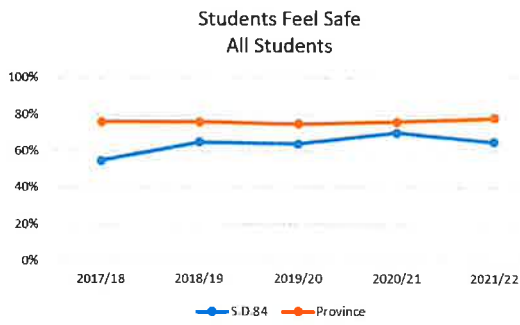


Figure 3.3

### Relevant Additional / Local Data

### Measure 3.4: Students who report a Sense of Belonging at school

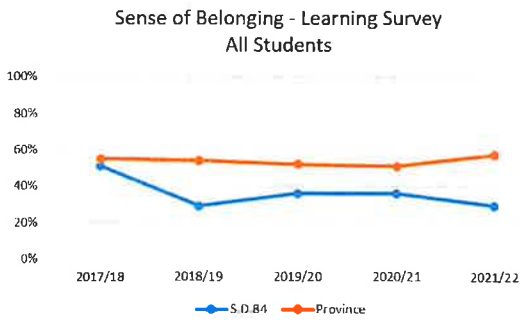


Figure 3.4a

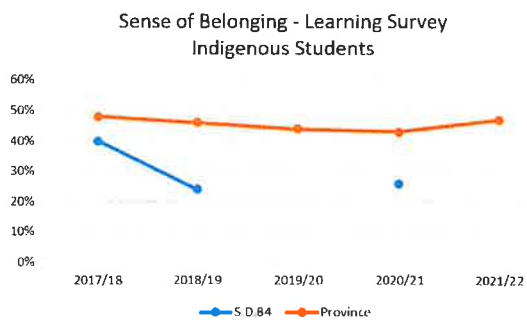


Figure 3.4b

Note: Most data for priority populations have been masked according to FOIPPA guidelines to protect student privacy. District considerations of masked results is included in the Analysis section of this report.

### Analysis and Interpretation: What Does this Mean?

The most significant trend in analyzing whether students feel safe, welcome, and cared for at school is that students in SD84 are less likely than students across the province to answer positively; this lower reported sense of safety and connection holds true across multiple years and for every sub-group of students (with the exception of children and youth in care, whose results fluctuate greatly due to tiny population size). All groups of students (Indigenous, non-indigenous, living on reserve or off reserve, with or without disabilities) consistently report feeling less safe at school, less welcome at school, less sense of belonging at school, and are less likely to say that adults care about them than their provincial counterparts. As a school district that places a high value on relationship and connectedness, this is difficult information to receive but it does represent a call to action.

Overall results on each of the measures of connectedness are relatively flat or slightly declining. It is noteworthy that a significantly higher percentage of students identify that the adults at school care about them, though again this percentage is declining slightly over time. Indigenous students, particularly Indigenous students not living on reserve, are less likely to report feeling a sense of belonging or that adults at school care about them. The majority of students with disabilities or diverse abilities report not feeling welcome at school and not feeling a sense of belonging at school, and their percentage of positive responses are lower than for students as a whole.

The percentage of students who report feeling safe at school has been gradually increasing, though not yet meeting provincial averages. Note that results for this measure cannot be disaggregated into designated sub-groups because this question is asked anonymously on the Student Learning Survey.

Each of these pieces of data begs further questions. For students who do not feel safe at school, it is important that we find out what it is that is making them feel unsafe; for those who don't feel welcome, we need to know what is happening to send that message. This upcoming year, as part of our Indigenous Pathways program, we will endeavor to listen to individual students to gain these insights. A newly designed Pathways interview will have educators meet individually with students to ask these questions (e.g. "do you feel welcome at school?") as well as follow-up questions that can inform our actions and interventions ("what do adults at school do that makes you feel welcome / unwelcome?"). By listening to individual student experiences, we hope to be able to improve our students' experiences of safety, welcome, and caring at school.

## Career Development

### Educational Outcome 4: Students will Graduate

#### Measure 4.1: Achieved Dogwood Within 5 Years

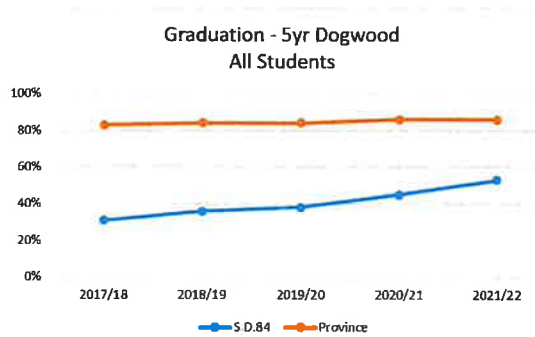


Figure 4.1a

Note: Data for all priority populations has been masked according to FOIPPA guidelines to protect student privacy. District considerations of masked results is included in the Analysis section of this report.

Relevant Additional/Local Data and Evidence  
Pathways to Success – What happened to S.D.84’s students (Class of 2022)?

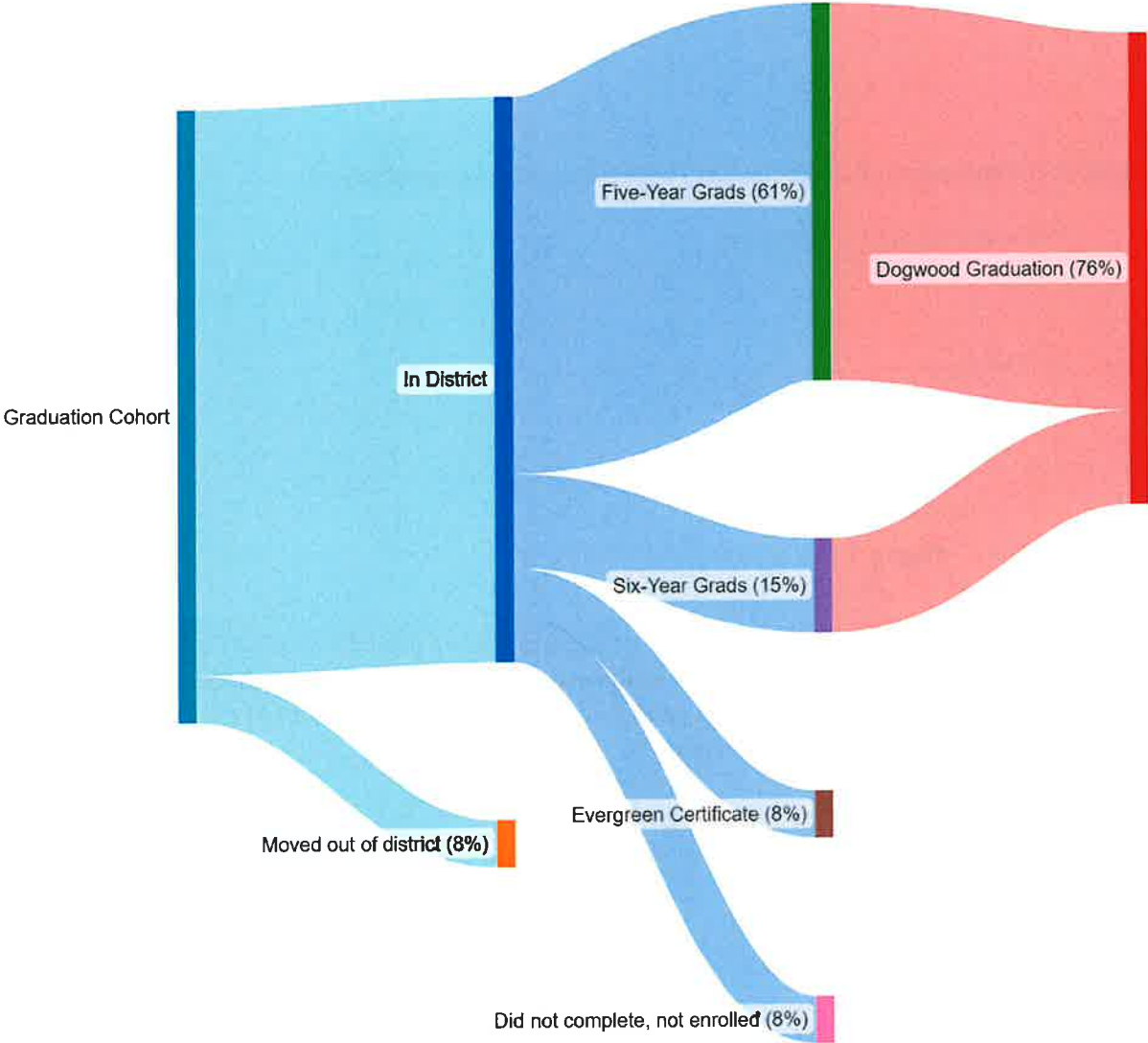


Figure 4.2

This visualization shows the pathways for the cohort of SD84 students since they entered Grade 8. The graduation cohort is first separated into students who stayed in district and those who moved out of the district (8% of the cohort). For those who stayed in the district, we can see the percentage of students who graduated with a Dogwood diploma (76%) – 61% within 5 years, and an additional 15% with an additional sixth year. Eight percent of students finished school with an Evergreen certificate, marking the successful completion of their individualized goals in the Individual Education Plan (IEP), and eight percent of student did not finish school and are not enrolled (i.e. “dropped out”).

## Educational Outcome 5: Life and Career Core Competencies

### Measure 5.1: Immediate transition to Post-Secondary (within one year of graduation)

Note: Immediate post-secondary transition data has been masked according to FOIPPA guidelines to protect student privacy. District considerations of masked results is included in the Analysis section of this report.

### Measure 5.2: Transition to Post-Secondary (within three years of graduation)

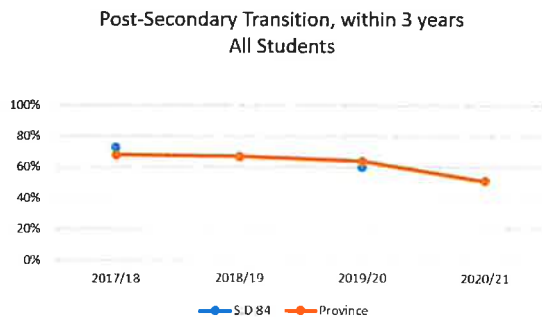


Figure 5.2a

Note: Most 3-year post-secondary transition data has been masked according to FOIPPA guidelines to protect student privacy, including all data for Indigenous students, those living on and off reserve, students with disabilities, and children and youth in care. District considerations of masked results is included in the Analysis section of this report.

### Analysis and Interpretation: What Does this Mean?

Graduation rates in SD84 have been steadily and consistently rising over the past five years. This increase has been more pronounced for Indigenous students in the district, with sizeable increases in 5-year graduation for both Indigenous students living on reserve and Indigenous students not living on reserve. There is a long-term trend of improvement as well for students with disabilities and diverse abilities, though 2021-22 saw a one-year reversal of that trend. While results for Children and Youth in Care are masked, it should be noted that 5-year graduation rates for these students are very low.

Though 5-year graduation rates for the district and for most priority populations have been steadily increasing over the past five years, results remain below provincial averages (with the exception of Indigenous students living on reserve, where SD84 students graduated at a higher rate than Indigenous students living on reserve across the province). Though we are seeing consistent improvement, more work remains in order for students in SD84 to achieve equitably with students across the province.

Within the school district, there is an equity gap in five-year graduation rates for students with disabilities and for children and youth in care. Total enrollment for both of those groups of students are very low, so results can fluctuate greatly between years and should be interpreted with caution, but the overall trend for both groups is that 5-year graduation is much lower than the graduation rate for all students in the district and in the province. There is little disparity within the district in 5-year graduation rates between Indigenous and non-Indigenous students.

Recognizing the 5-year graduation rates are only one measure of successful school completion, the school district did an analysis of the 2021-22 graduation cohort (figure 4.2). We examined what happened for each of the students who should be included in the graduation cohort, and found that our rates of successful school completion can be viewed as much higher than indicated by the provincial 5-year graduation rate. We found that 61% of students graduated within 5 years, and an additional 15% of students graduated the following (6<sup>th</sup>) year. In addition, 8% of students were awarded an Evergreen certificate; though this is not considered graduation, it is recognition that those students with significant disabilities have successfully completed their individualized program goals. One interpretation of these results is that 84% of students successfully completed school within 6 years (6-year graduation rate of 76% + Evergreen rate of 8% = 84% success rate). If students who moved out of the district to other communities or other provinces before reaching grade 12 are removed, our expanded success rate reaches 91%.

Regardless of which measure of success is used, there are still students who did not successfully complete school. Every year, school principals in SD84 reach out to non-graduates and students no longer enrolled in school to encourage and support their return to an education program. Every year this work has proved fruitful in re-engaging students with education, and this year we once again saw students return to school after significant absences and achieve Dogwood graduation.

It is difficult to draw conclusions about successful transitions after graduation from provincial post-secondary transition rates. Most of the data is masked - not just masked publicly, but masked from the district as well. Of the data that we do receive, we can see that students from SD84 transition to a post-secondary institution at a rate slightly lower than provincial average, as measured by both immediate transition rates and 3-year transition rates. The lone data point that we have for Indigenous students shows that the Indigenous transition rate was slightly higher in SD84 than the provincial average, and Indigenous graduates in SD84 were slightly more likely to transition to post-secondary than non-Indigenous graduates. Internal data shows that students with disabilities and diverse abilities are significantly less likely to transition to post-secondary education.

## Section B: Moving Forward

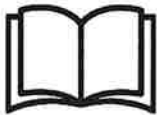
### *Planning and Adjusting for Continuous Improvement*

#### Current Strategic Plan Priorities

School District #84 Vancouver Island West has just completed Year 3 of our five-year [Strategic Plan](#).

#### Our Big Goal:

*Students will develop as independent learners who can effectively communicate a strong sense of personal and cultural identity and engage with their goals for learning and their future.*



#### Focus 1: Building a Strong Foundation of Literacy



#### Focus 2: Student Engagement & Connection to School



#### Focus 3: Equipping Learners for Success

Each of our core areas of focus has strategic targets and measurable outcomes, which can be found in the district's [Strategic Plan](#).

The [Strategic Plan](#) describes a variety of strategies that will be implemented in order to improve results for learners. These strategies are built upon our Theory of Action:

*By creating systemic structures that develop our district and schools into collaborative learning communities that are focused on learning, results, and community based partnerships, we commit to creating learning environments that are:*

- *equitable,*
- *culturally responsive,*
- *trauma-informed, and*
- *inclusive*

*where all students receive the supports they need to develop as independent learners and effective communicators with positive personal and cultural identities.*

Strategies are adjusted each year in response to the feedback received through our strategic engagement process and in response to their effectiveness for our learners.

## Celebrating our Successes for the Past Year

### Focus 1: Building a Foundation of Literacy

SD84 is pleased to report that our focus on literacy, particularly early literacy, is having a noticeable impact on student learning. We have achieved the first strategic objective of our district strategic plan - that Indigenous students in SD84 will achieve at or above provincial average in reading comprehension by the end of Grade 3. In the 2022-23 school year, SD84 students performed above the provincial average on the FSA Grade 4 literacy assessment, and Indigenous students in SD84 also performed above the provincial average for all students. For the first time, we met our ambitious target of 75% of Indigenous students meeting expectations on the FSA Grade 4 literacy assessment. Compared to five years ago, when less than 10% of Indigenous students in SD84 were meeting expectations on this assessment, this marks a significant increase worthy of celebration.

While it is important to ensure that all students build a strong foundation of literacy in the early years, we must ensure that we have robust and responsive interventions for students who are not yet meeting expectations for reading. Using local assessment data (PM Benchmark) from our common assessment framework, we were able to see that of the students who require additional support in reading (students who were not yet meeting expectations), 45% of those students made significant reading progress, improving their assessed reading level by at least one grade-level or more. For these students who have previously struggled with reading, this represents a change in trajectory and significant improvement over the last school year.

This demonstrable improvement in literacy should be attributed to the hard work and dedication of the district's teachers, support staff, and administrators, who have put significant focus and effort on improving literacy. Some of the strategies from our strategic plan that support this work include:

- Creation of district support positions (District Principal for Literacy, Indigenous Learning Support Teacher) to support teachers and build expertise
- Collaborative Learning Teams that provide regular bi-weekly opportunities for educators in the district to work together and develop practice
- Common district assessment framework used district-wide to assess student literacy progress
- Growing instructional leadership capacity of school and district administrators
- Investment in school and classroom libraries to ensure students have easy access to a wide variety of engaging, appropriately challenging, and culturally relevant books
- Student Learning Reviews which take place 3-4 times per year to review student achievement and progress towards school and district goals

### Focus 2: Student Engagement and Connection to School

Though we have not yet met our target, we are pleased to report that student 5-year graduation rates have continued to increase for the fourth year in a row. Graduation rates continued to improve for Indigenous students, including students living both on reserve and off reserve. Our internal data, which looks at the school trajectories of our graduation cohort, shows that our success rate may be higher than what is reported in the provincial 5-year graduation rate. For the 2021-22 graduation cohort, 76% of students graduated with a Dogwood after 6 years (61% graduated at 5 years and an additional 15% graduated with an additional 6<sup>th</sup> year); when combined with the students who successfully completed their individualized



programs for an Evergreen certificate, our success rate was 84% if the 8% of students who moved away from the district are considered unsuccessful.

#### Working Together with Indigenous Rightsholders:

The school district continued to work collaboratively with Indigenous rightsholders to better support the learning of Indigenous students in the district. The district's Indigenous Education Council (IEC) met monthly, bringing together representatives of

- each of the local Indigenous nations,
- the Nuuchahnulth Tribal Council (NTC),
- each school,
- school district senior leadership, and
- the Vancouver Island West Teachers Union (VIWTU)

to support Indigenous students in the district, culminating in a district-wide Student Cultural Gathering hosted in Gold River. Students put a great deal of effort and dedication into learning local Indigenous protocols, songs, and dances that were shared at the Cultural Gathering.

Another example of the collaborative work between the school district and Indigenous rightsholders was the district's annual Curriculum Implementation Day. Education representatives from the NTC worked together with the district's curriculum implementation committee to collaboratively plan the day's activities. The learning activities for staff focused on hearing stories and personal narratives from members of the Mowachaht Muchalaht First Nation upon whose lands we gathered. This was an opportunity for all educators in the district to listen to the voices and lived experiences of local Indigenous community members. Feedback from both staff and community on this day was very positive.

#### Existing and/or Emerging Areas for Growth (So what?)

The district's achievement results and strategic engagement process reveal some trends about what is happening across the school district:

- 1) There is demonstrable improvement in literacy achievement. Literacy results have improved consistently and significantly in the early years, and this year SD84 was able to meet our target of having Indigenous students achieving at or above the level of all students in the province. Growth has been slower in intermediate and middle years, though local assessment data shows that many of the students who have fallen behind in literacy are on track to catch up.
- 2) Graduation rates are steadily increasing. The five year Dogwood graduation rate has been climbing over multiple years, with significant growth for both Indigenous and non-Indigenous learners. When we look at internal data about what happens to our cohorts of potential graduates, we can see that success rates are much higher than those reported in provincial 5-year graduation data.
- 3) Inequities in achievement remain throughout the district. Though there is relatively little inequity on early years measures of achievement (i.e. Grade 4 FSA), disparities in achievement are present

in most other measures for Indigenous learners, including those living both on and off reserve. Inequities are even greater for learners with disabilities or diverse abilities and for children and youth in care (though this data is often masked for privacy). Inequities become more pronounced in higher grades.

- 4) Achievement results are higher in Grade 4 than our achievement results in Grade 7 and Grade 10.
- 5) Grade to grade transitions have improved, though this can be attributed to the transfer of the district's Tsawalk alternate program to a neighbouring school district.
- 6) Numeracy has not received the same attention as literacy has in the district strategic plan, and achievement results in numeracy are very low, particularly at the Grade 7 level.
- 7) The proportion of students who report feeling safe, welcome, cared for, and that they belong at school has been slowly and steadily dropping. While these results are disappointing, they point to the need to ask further questions to obtain more fine-grained information. Our Pathways interviews with students, which will be implemented in the fall, will provide an opportunity to hear directly from individual students about factors that make them feel safe and unsafe, and what connects them to their school and community.
- 8) Though not reported in the FESL report, student attendance remains a significant challenge. Students in our district miss a significant amount of school, which is believed to negatively impact achievement.
- 9) The district's strategic engagement with Indigenous rightsholders is helping to build a positive and productive partnership to improve outcomes for Indigenous children.

## Strategic Engagement

Goals for the [Strategic Plan](#) were determined in consultation with education partners and Indigenous rights-holders through an examination of district and school achievement data. Our processes for strategic planning reflect the Board's commitment to work in partnership with stakeholders, communities, and Indigenous rights-holders in a process of continuous improvement and increased student success.

SD84's strategic engagement initiatives are ongoing throughout the year. The district's Indigenous Education Council (IEC, described above) meets monthly from September to June. Equity Scan community conversations took place in community with the Ehattesaht, Ka:'yu:'k't'h/Che:k'tles7et'h', Mowachaht/Muchalaht, and Nuchatlaht Nations in the fall of 2022. The dialogue about equity was continued in the spring of 2023 with a district and community multi-day Equity Scan dialogue. The Board also held two formal consultations in each community in the district, hosting consultation in the fall and late winter in Gold River, Kyuquot, Tahsis, and Zeballos.

### Indigenous Education Council

As seen in the timeline for strategic engagement, the district Indigenous Education Council (IEC) is central to our engagement with Indigenous rightsholders. The IEC meets monthly between September and June, with the goal of improving educational opportunities and outcomes for Indigenous students. Some of the significant topics that the IEC will engage in include measures of Indigenous student achievement, provision of Nuuchahnulth language and culture programming, partnerships between schools and communities, use of targeted Indigenous funds, and partnerships for learner and adult learning opportunities.

Examples of significant district initiatives that have come from the IEC include:

District-wide Indigenous Cultural Gathering (described above in “Celebrating our Successes”)

Rural Teacher Education Program (described below in “Adjustments and Adaptations”)

Equity Scan: Community conversations and district gathering

School District #84 continues to engage in an Equity Scan process to help identify and remedy systemic barriers to Indigenous student achievement that may exist. This year, the Equity Scan process had leadership from SD84 and leadership from NTC travel to each of our communities to hear directly from community members. This year’s equity scan process uncovered the following significant themes, with associated strategies:

Equity Scan Themes 2022-23	Associated Strategies
Training for staff in decolonizing and understanding Nuuchahnulth ways	<ul style="list-style-type: none"> <li><input type="checkbox"/> ILRP 100 and EDUC 450 (Nuuchahnulth/VIU co-instructed courses for staff)</li> <li><input type="checkbox"/> Rural Teacher Education Program - local teacher education program to train Nuuchahnulth people as teachers</li> </ul>
Working with trauma	<ul style="list-style-type: none"> <li><input type="checkbox"/> ongoing trauma sensitivity training for staff with established trainers</li> <li><input type="checkbox"/> increased counseling and youth mental health supports</li> <li><input type="checkbox"/> develop individual Pathways learning plans for students</li> </ul>
Language and Culture	<ul style="list-style-type: none"> <li><input type="checkbox"/> implement BAA Nuuchahnulth Leadership 10-12</li> <li><input type="checkbox"/> explore language immersion options and opportunities</li> <li><input type="checkbox"/> continue with Student Lead Cultural Event</li> </ul>
Community Voice	<ul style="list-style-type: none"> <li><input type="checkbox"/> continued Equity Scanning with communities</li> <li><input type="checkbox"/> develop community surveys</li> <li><input type="checkbox"/> increase community/school interactions</li> </ul>
Land and Sea	<ul style="list-style-type: none"> <li><input type="checkbox"/> implement BAA Nuuchahnulth Leadership 10-12</li> <li><input type="checkbox"/> adapt Nootka Sound Outdoor Program to be more culturally relevant</li> </ul>

Community Consultation Summary:

Community consultations take place within each community twice each school year. These consultations provide opportunities for the Board to engage with and receive feedback from parents, staff, and community members in order to inform and adjust strategies, and to inform the Board budget process.

Some major themes emerged from this year’s community consultation process. These themes are listed below, with some associated strategies (note: there is significant overlap in feedback from the equity scan

and community consultations. Strategies listed in the equity scan section above are not re-listed in this section).

- Improved communication and relationships between schools and homes
  - Strategy: see “training for staff” above
- Concerns with school facilities
  - Strategy: Partner with local governments and province to make best use of our assets
- Staff retention
  - Strategy: explore options for recruitment and retention incentives
  - Strategy: seek opportunities for more affordable and appealing housing for teachers
- Student mental health supports
  - Strategy: see “Working with trauma” above
- Student learning opportunities
  - Strategy: see “Language and Culture” and “Land and Sea” above
  - Strategy: offer opportunities for Education Assistant and Early Childhood Education certifications for local community members

#### Areas for future growth in Strategic Engagement:

Reviewing our process for strategic engagement, we believe that we have a healthy and productive engagement process with Indigenous rightholders that includes both Indigenous governance organizations and engagement with each individual community. Engagement with non-Indigenous stakeholders has been less robust, and options for increasing engagement with diverse stakeholders are being considered.

A clear area for growth in our strategic engagement process is to involve students directly into the process. Almost all of the formal engagement takes place with adults; we are missing students’ voices in our strategic engagement.

#### **Adjustment and Adaptations: Next Steps**

Based on our improved achievement results in literacy and graduation, SD84 will be continuing and/or expanding on some of the existing strategies from our strategic plan that are showing evidence of success. Some strategies that are currently having an impact that will be continued are:

- a) Collaborative Learning Teams:  
Collaborative learning teams are groups of educators who meet very two weeks to build their adaptive expertise to meet student learning needs. Participants examine evidence of student learning and to collaboratively share ideas and plan instruction; participants for the past two years have reported feeling more confident in their ability to teach literacy and in their connection to colleagues. Update for 2023-24: Learning Teams will be expanded to include a greater number of middle-years and secondary school teachers. Our focus this year will be on student goal-setting and self-assessment of the core competencies.
- b) District Assessment Framework:  
This common set of literacy assessments is done 2-3 times each year with every student in Grades K-9. This allows for monitoring of student progress, identification of students requiring extra support, and a common language about literacy for teachers across the district. Update for 2023-24: Greater support for the SNAP (Student Numeracy Assessment and Practice) numeracy assessment.

- c) **School Learning Reviews:**  
School administrators meet with district leadership quarterly to review evidence of student learning, discuss progress towards goals from the district strategic plan and annual school plans, and adjust strategies and supports. These school learning reviews are helpful in identifying areas requiring additional support, and in keeping a keen focus on student learning.
- d) **District Support Positions:**  
As part of the strategic plan the school district added the positions of District Principal for Literacy and District Indigenous Learning Support Teacher. Each of these positions provides support for teachers, administrators, and school teams in the areas of literacy and Nuuchahnulth ways of knowing respectively. These support positions provide important expertise and support the growing capacity of school-based educators.
- e) **Indigenous education courses for staff:**  
SD84 has partnered with Vancouver Island University to provide Indigenous education courses (ILRP 100 and EDUC 450) for our staff. These courses explore Nuuchahnulth language, culture, and ways of knowing and the impact of this understanding on school and classroom practices.
- f) **Equity Scan:**  
The equity scan process is an effort to address systemic barriers to Indigenous student success. It involves a review of policies and practices that may be creating obstacles for Indigenous students in the district. It is also an important opportunity to hear from community not only about challenges faced, but also about opportunities to make a difference.
- g) **Rural Teacher Education Program:**  
SD84, Vancouver Island University (VIU), and NIC have partnered to provide an innovative teacher education program that takes place entirely within the communities of Vancouver Island West. Through this program, we are training a cohort of local community members, most of whom are Indigenous, to be certified teachers with coursework and practicums taking place in our local schools. By certifying local and Indigenous teachers we aim to make our schools and classrooms more culturally responsive and at the same time address our staffing challenges.
- h) **Staff Development in Trauma Sensitive Practice:**  
Understanding the impact of trauma on learning is important for our educators. Through a combination of workshops and individual coaching opportunities, we will continue to work on building our intrapersonal and interpersonal skills as trauma sensitive practitioners. New for 2023-24: On-demand access to a trauma-sensitive practice online learning series is provided to all staff.

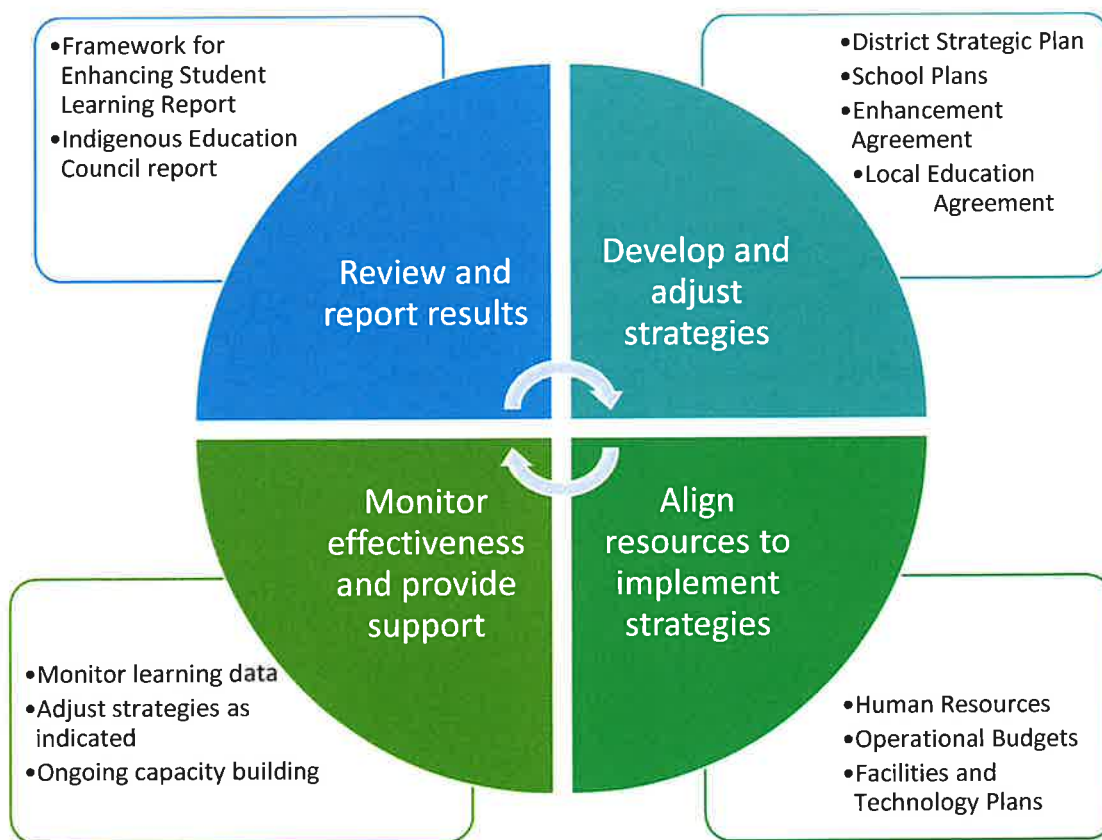
In addition to continuing and enhancing the strategies from our strategic plan listed above, SD84 will be implementing the following new strategies this year:

- i) **Additional counselling time:**  
Based on feedback received through equity scan and community consultation strategic engagement efforts, the district will be adding an additional counselling position to support student mental health and well-being. This initiative should also help address the declining numbers of students who feel safe, welcome, and connected to school.

- j) Pathways interviews listening campaign to hear student experiences:  
In order to gain greater insight into student experiences, staff will conduct one-on-one interviews with students. These interviews will ask students about their connections to school, to their culture, and to their community; results will be used for both individual planning and as a method for including student voice in our strategic engagement.
  
- k) Competency based Individual Education Plans:  
Results for students with disabilities and diverse abilities have been inequitable in SD84. Competency-based Individual Education Plans will be more closely connected to the curriculum than our prior format, and more intentionally built upon student strengths.

### Alignment for Successful Implementation

School District 84’s strategic plan sets ambitious targets for student learning, with a focus on closing the equity gap between Indigenous learners and their non-Indigenous peers. The plan aligns closely with the district’s Enhancement and Local Education Agreements, with many goals and strategies overlapping between documents. Goals are set through ongoing consultation with Indigenous rights-holders and district stakeholders around evidence of student learning.



School plans are developed and revised each year – these plans both inform, and are informed by, the district’s strategic plan. School plans are submitted to the Board of Education each spring for approval. During the school year, school progress towards the goals of the district strategic plan and the individual

school plan are reviewed quarterly with district leadership in a process known as Student Learning Reviews.

Operational budgets, Human Resources, and facilities plans are developed in alignment with the strategic plan, providing both the human resources and other resources necessary to carry out the strategies outlined in the strategic plan to improve equity.

Throughout the school year, the district provides support to build the capacity within each of our schools to support both district and school goals. Ongoing monitoring of the effectiveness of the district and school plans, through both regular informal and quarterly formal check-ins, ensure that progress is being made and allows for strategies to be adjusted as necessary.

Strategic Engagement processes, including monthly Indigenous Education Council meetings, bi-annual community consultations, and equity scans take place throughout the year. Feedback from this strategic engagement is used to inform and adjust existing strategies, and to plan new strategies to improve student achievement.

At the end of each school year, the district engages in a review of results and a formal reporting-out process. Results of provincial and local assessment and learning data are examined and strategies are adjusted as needed in light of new evidence. The Framework for Enhancing Student Learning report to the Minister is submitted, and a meeting to report results is held with Indigenous rightsholders through the Indigenous Education Council.

## **Conclusion**

This report is a comprehensive look at SD84's current progress towards the goals of our strategic plan. Through the hard work and dedication of our staff, we have achieved some significant progress in the areas of literacy and graduation, closing and in some cases removing the equity gaps in those areas. There is still a great deal of improvement to be made, and work to be done, especially in the areas of numeracy and student well-being, and for Indigenous learners, learners with disabilities and diverse abilities, and children and youth in care. The district takes seriously our responsibility to continuously improve, and to improve the outcomes and life chances for every one of our students.

# Vancouver Island West School District #84



## Enhancing Student Learning Report September 2023

In Review of Year 3 of [Strategic Plan, 2020-2025: Our Framework for Enhancing Equity and Achievement](#)

<Version 2: More liberal inclusion of data>



Approved by Board of Education on [date]



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## Introduction: District Context

The Vancouver Island West School District #84 (SD84) acknowledges and gives thanks that we work, play and live on the traditional territory of the Nuuchahnulth peoples, specifically the Ehattesaht, Ka:'yu:'k't'h/ Che:k'tles7et'h', Mowachaht/Muchalaht, and Nuchatlaht Nations. We honour our relationship with these Nations and with all other First Nations, Metis, and Inuit peoples who reside in the territories we serve.

SD84 is composed of five small schools in the communities of Gold River, Kyuquot, Tahsis, and Zeballos, and a district Continuing Education program. The district also offers a strong outdoor education program and our international program hosts a small number of students each year. Three of our schools offer Kindergarten to Grade 12 in multi-graded classrooms, typically consisting of three or more grades combined. Gold River has two schools, an elementary and a secondary.

We are a rural, remote district with a student population of approximately 330 students. Approximately 60% of SD84 students identify as Indigenous, and the majority of Indigenous students live on-reserve. Approximately 19% of students in SD84 are students with disabilities or diverse abilities. Our school district enrolls very few children and youth in care (CYIC), and the small numbers of students in care results in CYIC data being masked throughout this report. The median income and parental post-secondary rates in our communities are significantly lower than provincial averages, and the percentage of families receiving social assistance is higher than provincial average.

Due to the remote geography of our school district, services for students and families are limited. Families must travel to larger population centers in order to access groceries, banks, and dental services, often travelling over gravel logging roads and in some cases by water taxi. Access to community agencies and programs for youth are very limited. The remote nature of our schools also contributes to challenges associated with high teacher turnover and difficulty hiring qualified staff, particularly in our most remote schools. Our small size and remote nature also offer some powerful positive opportunities for learning, such as the ability to form close connections with each student and family, rich Nuuchahnulth culture, and abundant outdoor learning opportunities.

# Section A: Reflecting Back

## 2022-23 Student Learning Outcomes

### Intellectual Development

Educational Outcome 1: Literacy

Measure 1.1: Grade 4 & Grade 7 Literacy Expectations

#### Foundation Skills Assessment, Grade 4

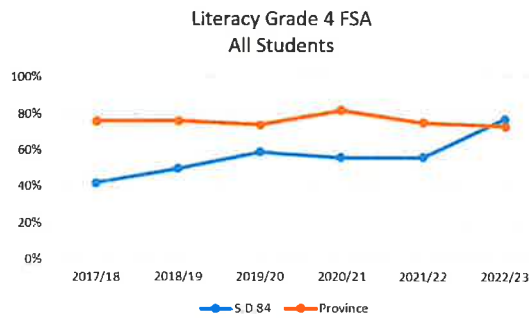


Figure 1.1a

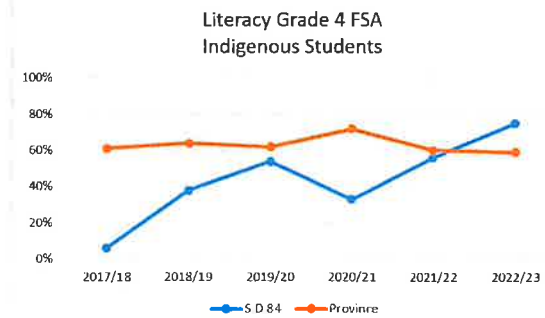


Figure 1.1b

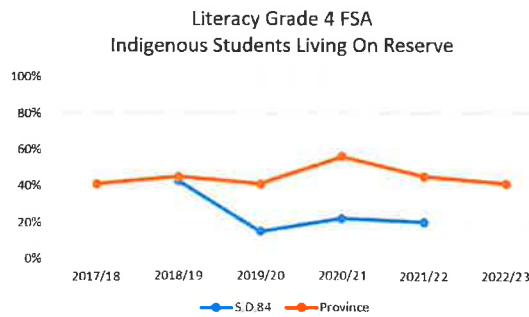


Figure 1.1c

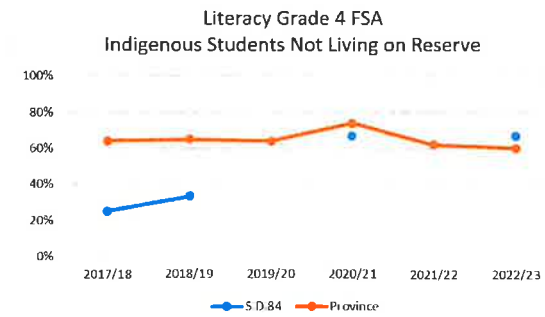


Figure 1.1d

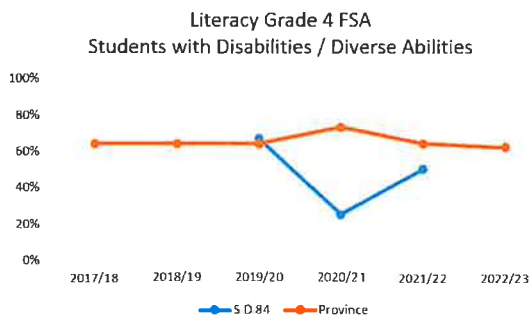


Figure 1.1e

## Foundation Skills Assessment, Grade 7

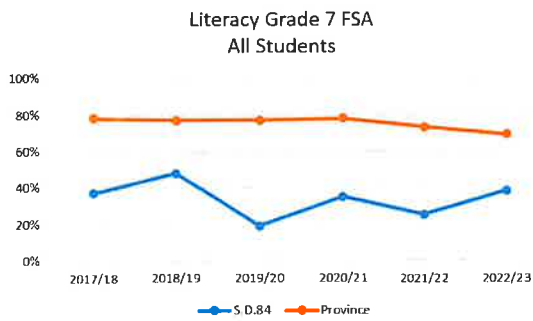


Figure 1.1f

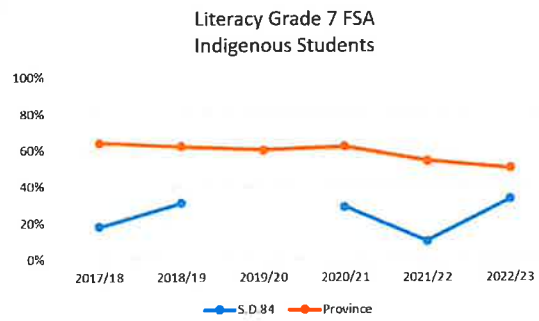


Figure 1.1g

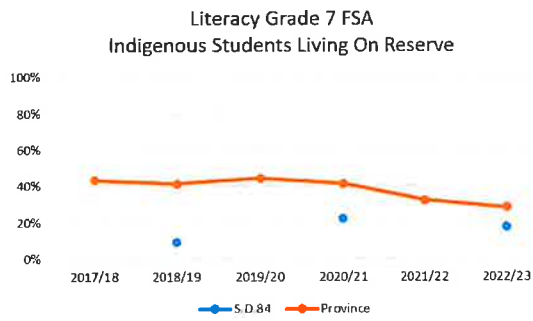


Figure 1.1h

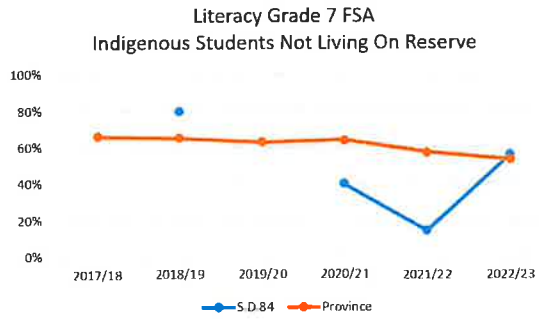


Figure 1.1i

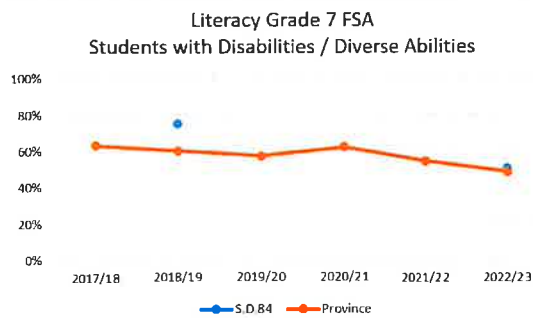


Figure 1.1j

Note: Some data points, including all data for Children and Youth in Care, has been masked according to FOIPPA guidelines to protect student privacy. District considerations of masked results is included in the Analysis section of this report.

Measure 1.2: Grade 10 Literacy Expectations

Graduation Assessment, Grade 10

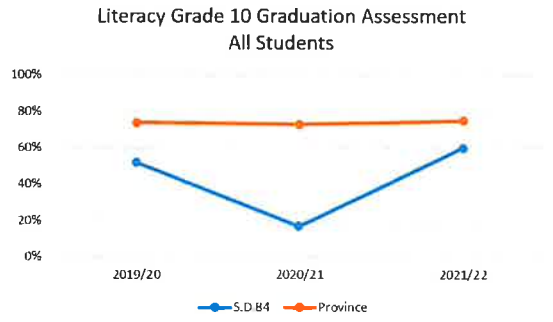


Figure 1.2a

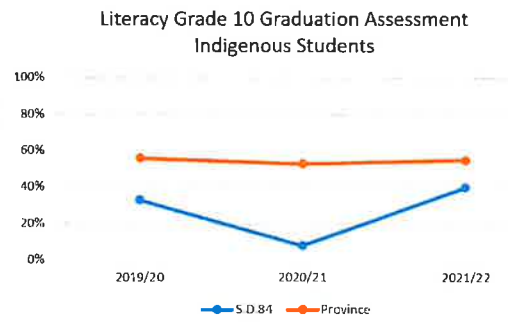


Figure 1.2b

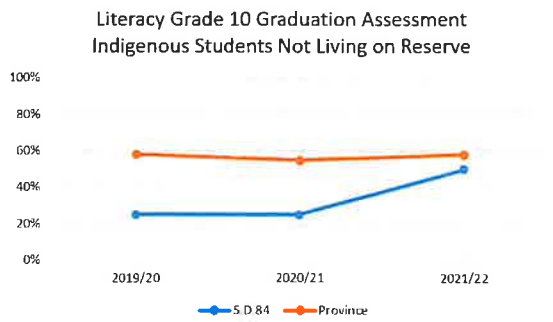


Figure 1.2c

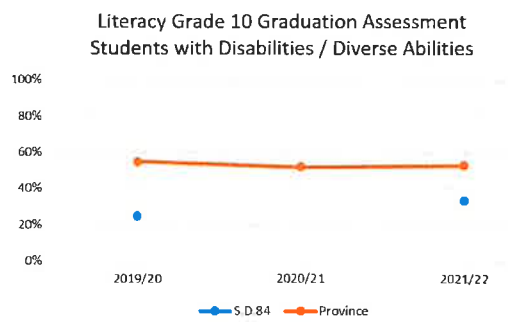


Figure 1.2d

Note: Some data points, including all data for Indigenous Students Living On Reserve and Children and Youth in Care, has been masked according to FOIPPA guidelines to protect student privacy. District considerations of masked results is included in the Analysis section of this report.

Relevant Additional/Local Data and Evidence

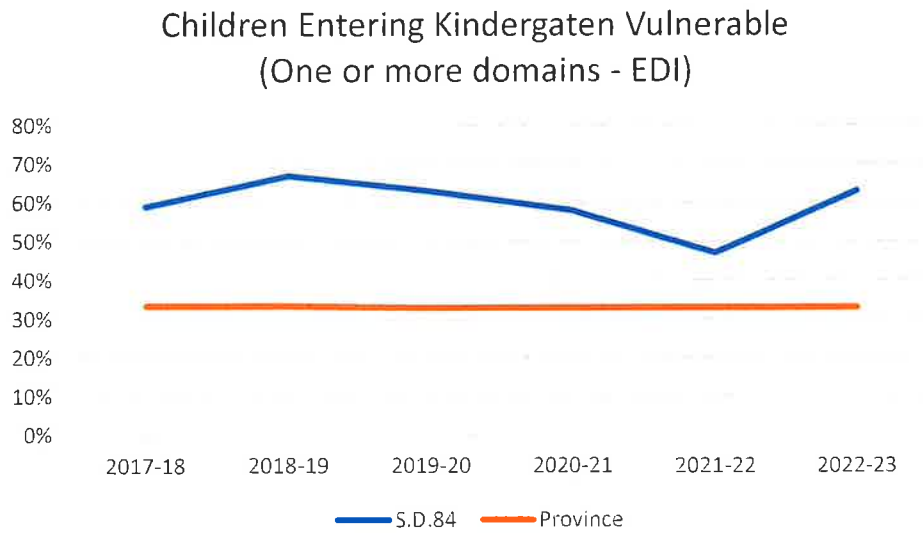


Figure 1.3

### READING (GR 1-5 BENCHMARKS)

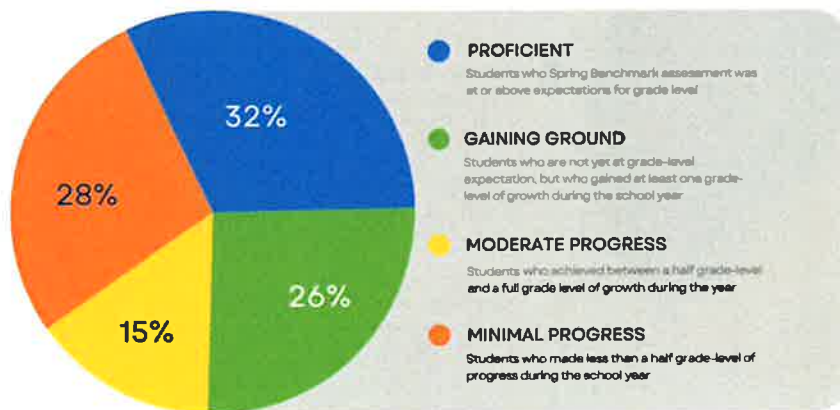


Figure 1.4

# READING COMPREHENSION

DART / EPRA READING ASSESSMENT, GRADES K - 9

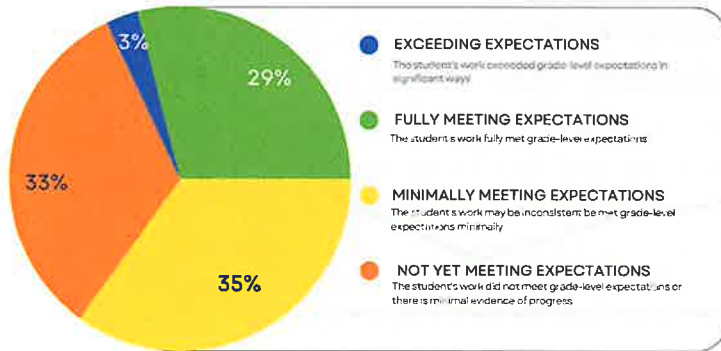


Figure 1.5

# READING INTERVENTIONS

STUDENTS (GR 1-10) WHO BEGAN THE YEAR NOT YET MEETING EXPECTATIONS

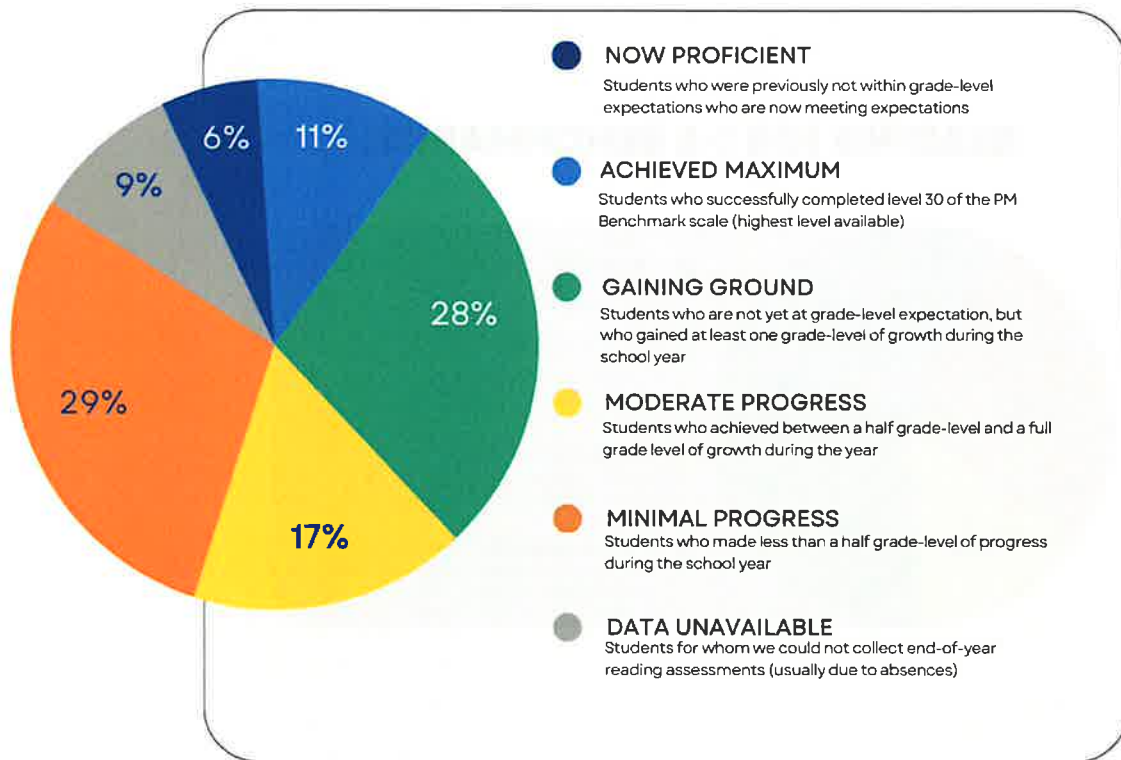


Figure 1.6

## Analysis and Interpretation: What Does this Mean?

Improving student literacy achievement, particularly for Indigenous learners, has been a top focus of SD84's Strategic Plan. Both provincial and local assessment data present a similar picture of achievement and equity in our district – we see positive and improving results for all students and all priority populations in the primary grades, with declining results as students get older. This demonstrates the need for increased attention and capacity-building for educators working with intermediate, middle-year, and secondary students, as well as the need for robust intervention for learners who are slower to develop as readers and writers.

### Early Literacy (Kindergarten – Grade 4)

Our district's Early Development Instrument (EDI) data has consistently shown that learners in SD84 enter Kindergarten amongst the most vulnerable in the province. Because of this, we put a significant amount of resources into building the capacity of our school teams to support early literacy. We see these efforts having a positive effect over time, as Grade 4 literacy results have been consistently improving over the past five years, particularly for Indigenous learners. We are excited to be able to report that each priority population of students in SD84 achieved at or above provincial averages on the FSA 4 Literacy assessment! Within our schools, our local Benchmark and District Assessment of Reading Team (DART) reading assessment data show that most students are making moderate progress or better.

### Later Literacy (Grade 7 and Grade 10)

Results have not been rising as rapidly in the Intermediate years, as seen on our FSA Literacy 7 results; results for most priority populations in grade 7 have remained relatively flat and below provincial averages. There may be a slight upward trend for Indigenous learners in Grade 7 over the past four years; however, when the fluctuations due to small sample sizes are considered, this upward trend may not be significant. Results for Indigenous learners living on reserve and CYIC have been masked, but are significantly below provincial averages. Similarly, results on the Grade 10 graduation literacy assessment have shown some improvement for most priority populations (with the exception of Indigenous students living on reserve), though this improvement is slight and may be due to small sample size.

The lower results in Grade 7 and Grade 10 indicate the need for more robust support and intervention for students who demonstrate that they are not yet meeting expectations for literacy.

### Interventions

New this year, we are reporting on the progress of students who entered the school year significantly behind commonly-held grade-level expectations for reading. These are students who have not been making steady progress as readers in previous school years. Of this group, 45% made significant progress:

- 6% of students “closed the gap” and are now reading at grade-level
- 11% of students achieved the maximum level measured by the PM Benchmark
- 28% of students achieved more than a grade-level of progress through the school year. Though not yet meeting grade-level expectations, they are closing the gap

This indicates that for many of our learners requiring the most support for reading, we have provided appropriate interventions that have changed their trajectories as readers; if they are not yet at grade-level they are now on course to get there. However, this also means that there exists a group of students for whom we have not yet been able to provide adequate intervention and support; this group of students requires more intensive support as we move forward.



## Equity

We have made significant gains in primary literacy – based on FSA 4 Literacy results there are no significant equity gaps for any priority populations in 2022-23. The district’s effort and focus on primary literacy appears to be bearing fruit, and results have been consistently improving, especially for Indigenous learners. Though some data points have been masked, all priority populations achieved at or above provincial averages in Grade 4 in 2022-23, continuing a multi-year trend of improvement in the primary grades.

However, in Grades 7 and 10, we do have a persistent equity gap for Indigenous learners (particularly for Indigenous learners living on reserve) that requires increased attention and support. While results for students with diverse abilities and children and youth in care should be viewed cautiously due to small population sizes, results have been consistently inequitable for those learners in the middle and secondary years.

Educational Outcome 2: Numeracy  
 Measure 2.1: Grade 4 & Grade 7 Numeracy Expectations

Foundation Skills Assessment, Grade 4

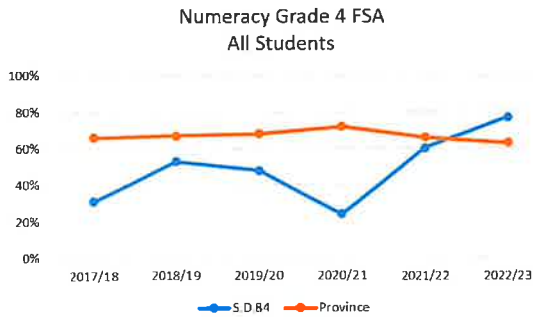


Figure 2.1a

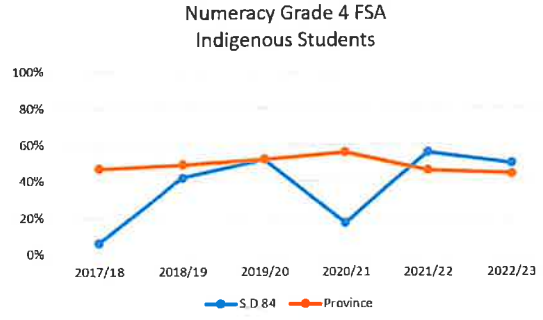


Figure 2.1b

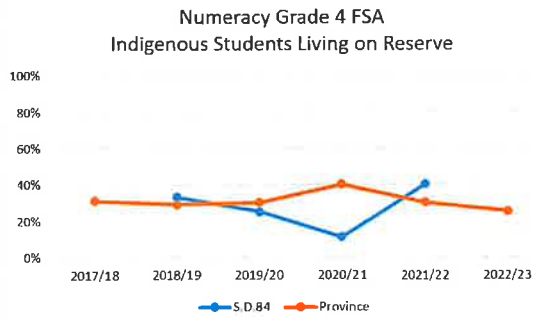


Figure 2.1c

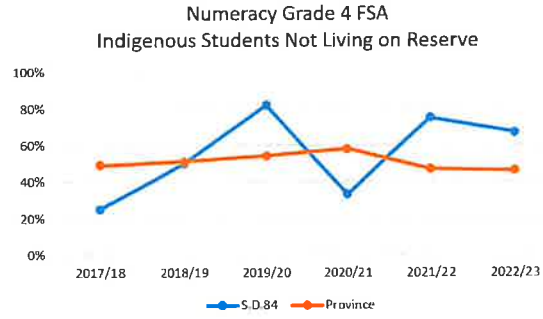


Figure 2.1d

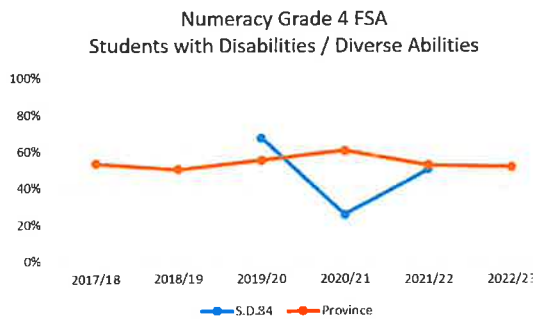


Figure 2.1e

## Foundation Skills Assessment, Grade 7

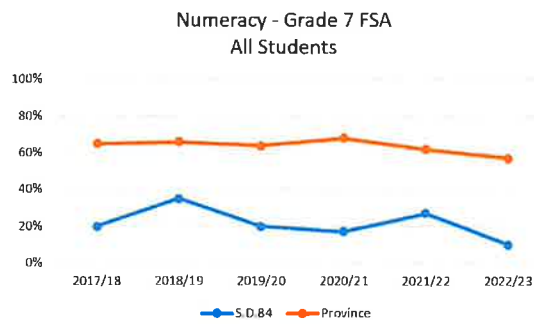


Figure 2.1f

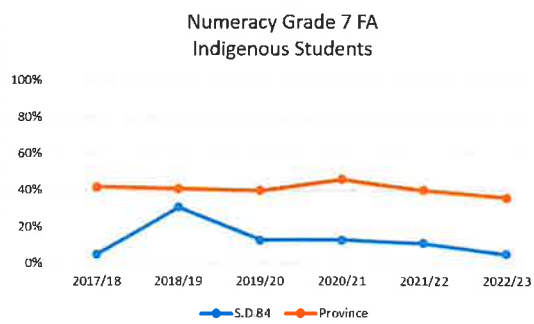


Figure 2.1g

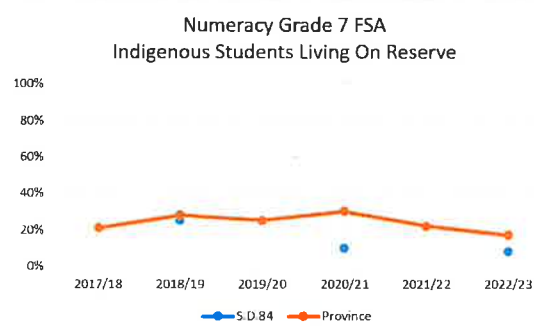


Figure 2.1h

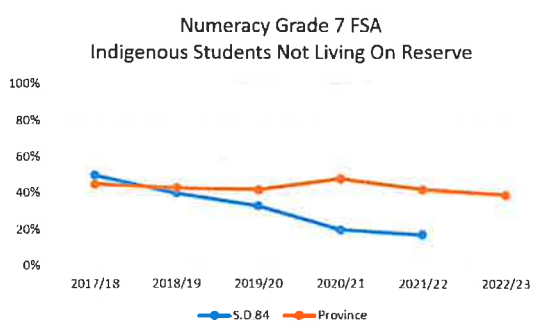


Figure 2.1i

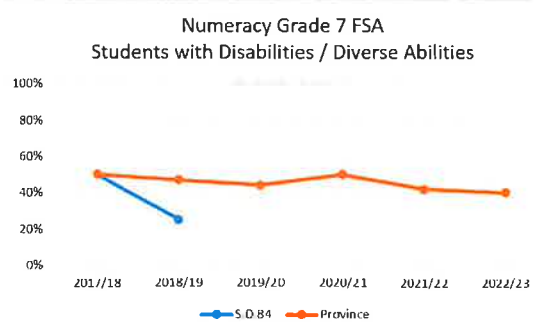


Figure 2.1j

Note: Some data points, including all data for Children and Youth in Care, has been masked according to FOIPPA guidelines to protect student privacy. District considerations of masked results is included in the Analysis section of this report.

## Measure 2.2: Grade 10 Numeracy Expectations

### Graduation Assessment, Grade 10

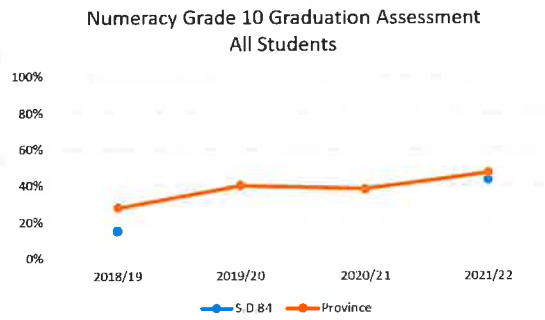


Figure 2.2a

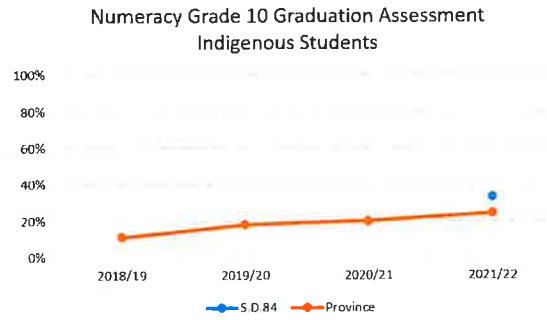


Figure 2.2b

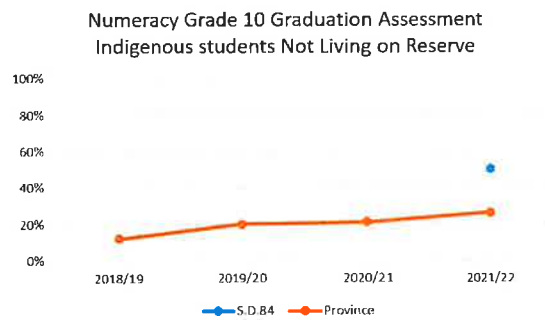


Figure 2.2c

Note: Some data points, including all data for Indigenous Students Living on Reserve, Students with Disabilities and Diverse Abilities, and Children and Youth in Care, has been masked according to FOIPPA guidelines to protect student privacy. District considerations of masked results is included in the Analysis section of this report.

### Analysis and Interpretation: What Does this Mean?

Numeracy has not received the same amount of attention and resources as literacy in recent years. The school district has invested a great deal of time, attention, and resources to building the capacity of our teachers to support literacy development, and while that appears to be showing positive results, we have not devoted the same attention, or seen the same results, in numeracy. While we are seeing some success in the early years, results in Grade 7 and Grade 10 are very low.

#### FSA Numeracy Grade 4:

At the Grade 4 level we have seen a noticeable improvement in results for all students, Indigenous students living off reserve, and students with disabilities and diverse abilities. However, achievement for Indigenous students living on-reserve have been steadily declining. This disparity for Indigenous students living on reserve requires further examination and collaboration with First Nations in order to determine appropriate responses.

#### FSA Numeracy Grade 7:

Results for all students groups in Grade 7 are disappointing and show a gradual and steady decline over time. Very few students from any priority population were meeting expectations for numeracy in Grade 7. Again, this warrants investigation.

#### FSA Numeracy 10 Graduation Assessment:

There has been some improvement this year in the numeracy graduation assessment results. Students in SD84 achieved at a similar level to students across the province, and Indigenous learners in SD84 achieved above provincial norms. This improvement has been largely driven by improved results for Indigenous learners living off reserve. Indeed, while overall achievement has improved, results remain inequitably low for Indigenous learners living on reserve, students with disabilities or diverse abilities, and children and youth in care.

#### Equity:

The most significant area of inequity in Grade 4 exists for Indigenous students living on reserve. Though the most recent results have been masked, results can be reported to be significantly lower than for all students in the district and significantly lower than for Indigenous students not living on reserve. Results in numeracy are low across all SD84 populations in Grades 7 and 10, though results for Indigenous learners (specifically those not living on reserve) improved in Grade 10 in 2022-23. As results for priority populations are disappointing in Grades 7 and 10, the overall low level of achievement in numeracy in those grades points to the need for more universal numeracy support.

#### Our Numeracy Story

While we have been experiencing some success with numeracy in the primary grades, numeracy results in Grade 7 are very low. Numeracy has not been a main focus of our current strategic plan, and has not received the same level of attention and resources as literacy. In particular, we need to devote more attention and resources to developing numeracy for Indigenous students living on reserve, students with disabilities and diverse abilities, and children and youth in care, particularly once they have left the primary grades.

Measure 2.3: Grade-to-Grade Transitions

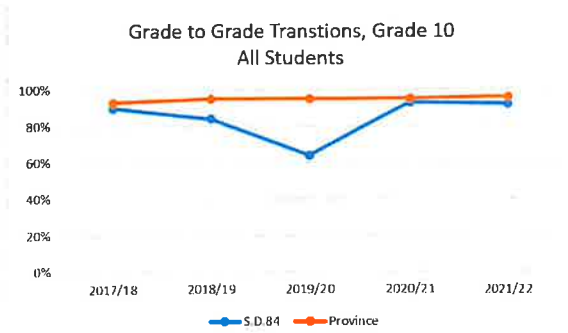


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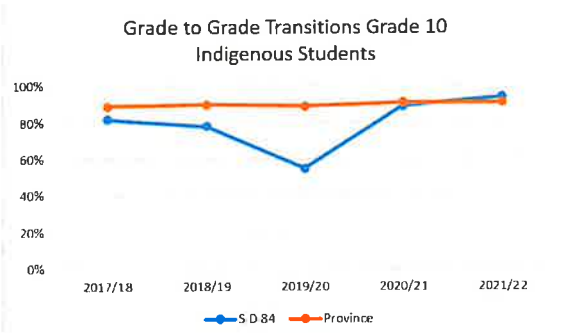


Figure 2.3b

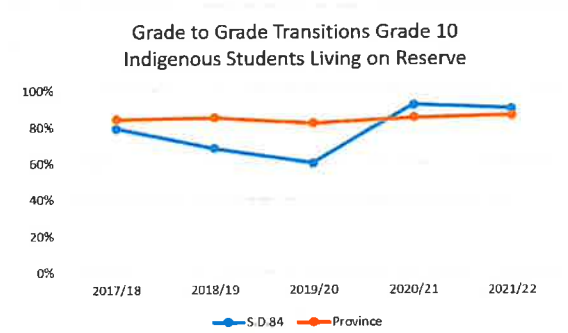


Figure 2.3c

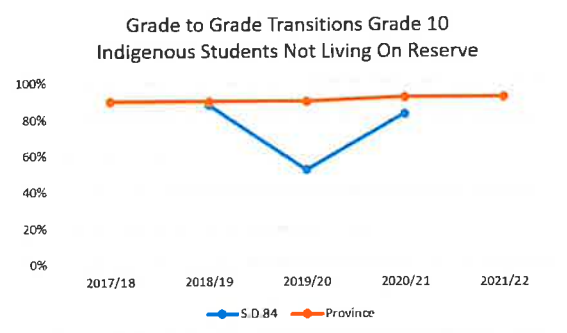


Figure 2.3d

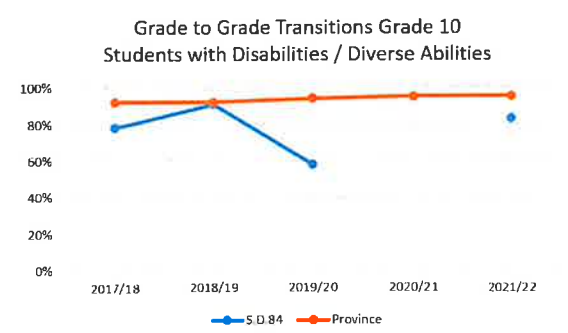


Figure 2.3e

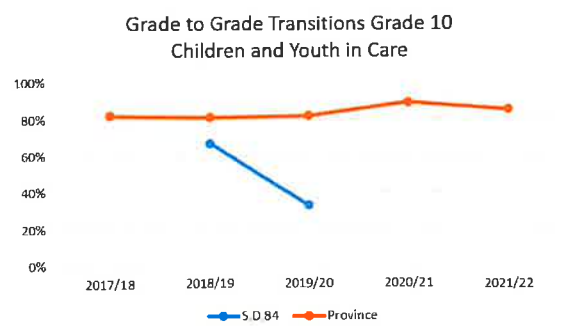


Figure 2.3f

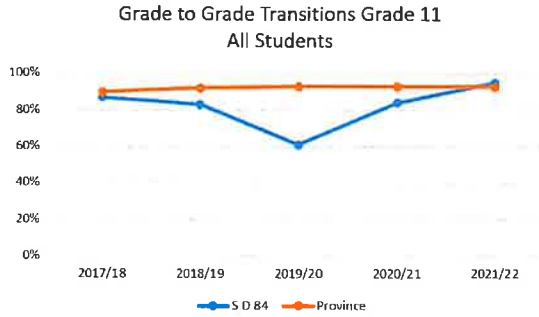


Figure 2.3g

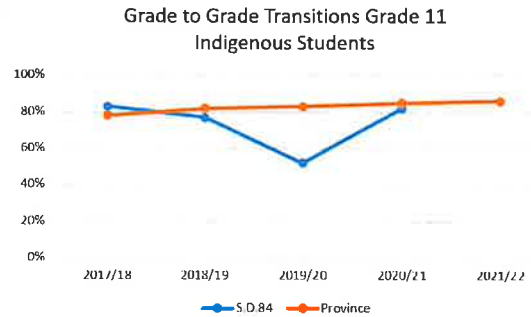


Figure 2.3h

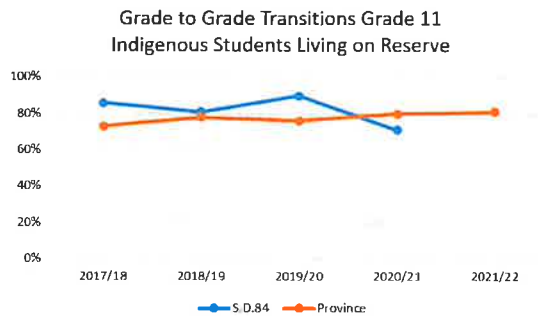


Figure 2.3i

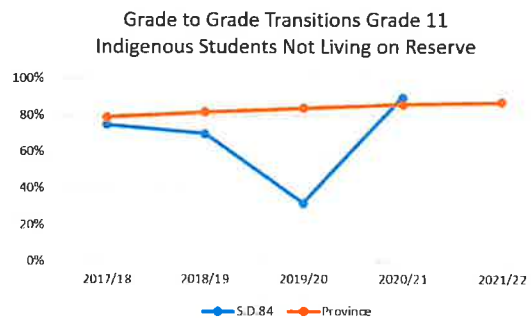


Figure 2.3j

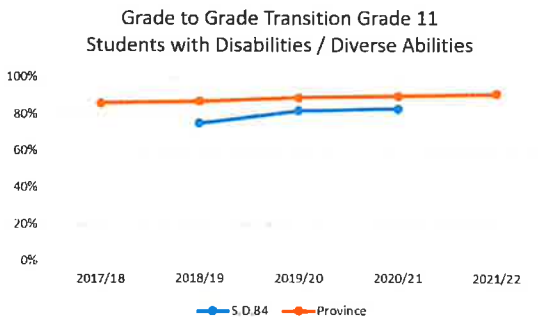


Figure 2.3 k

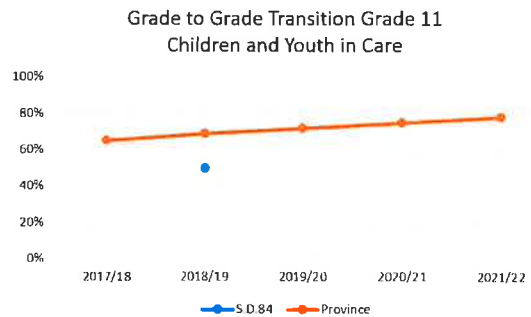


Figure 2.3l

Note: Some data points have been masked according to FOIPPA guidelines to protect student privacy. District considerations of masked results is included in the Analysis section of this report.

### Analysis and Interpretation: What Does this Mean?

Analysis of SD84 grade to grade transition data needs to begin with the transfer of the Tsawalk alternate learning centre to SD68 in 2021. The introduction of the alternate program in 2016 had a significant impact on decreasing grade to grade transition rates, as many students in the alternate program were focused on a gradual return to formal education and thus did not complete a full course load. Readers will see this effect in the fluctuating grade to grade transition rates between 2017 and 2021.

Once the alternate program and students were transferred to the receiving school district, grade to grade transition rates have returned to their historical levels which are at or above provincial norms. This return to provincial norms is not evident in the publicly available data included in this report because results for many priority populations have been masked in recent years. Further, internal review of the masked data shows that the most recent results for grade to grade transitions have returned to above provincial norms for all priority populations with the sole exception of children and youth in care. Though there are very few children and youth in care in SD84, the continued low rate of grade to grade transition for these students deserves attention. Given the very small number of students involved, this analysis will be best accomplished as individual case studies by school based teams at each school to ensure that children and youth in care are receiving necessary supports.



## Human and Social Development

### Educational Outcome 3: Students Feel Welcome, Safe, and Connected

#### Measure 3.1: Students Feel Welcome

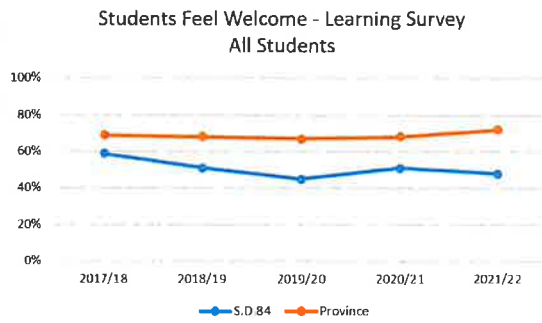


Figure 3.1a

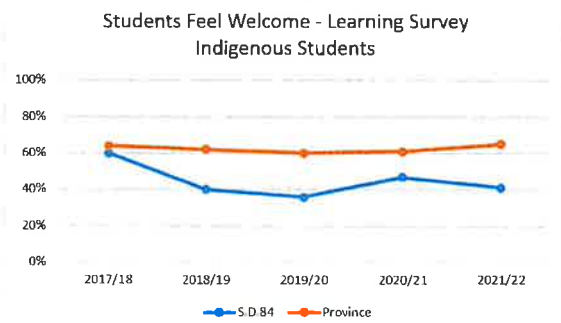


Figure 3.1b

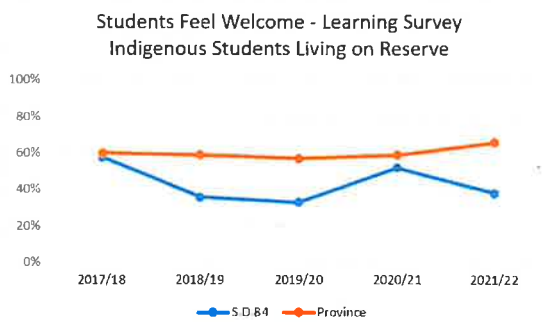


Figure 3.1c

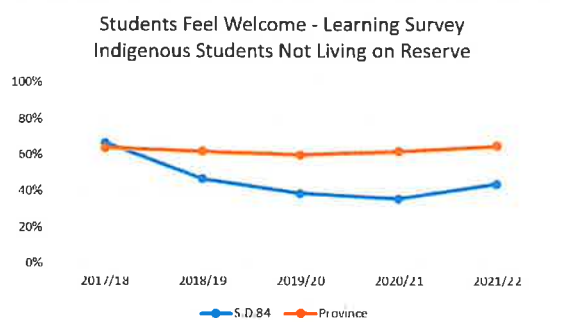


Figure 3.1d

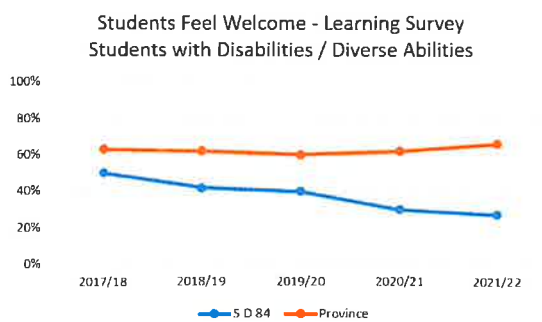


Figure 3.1e

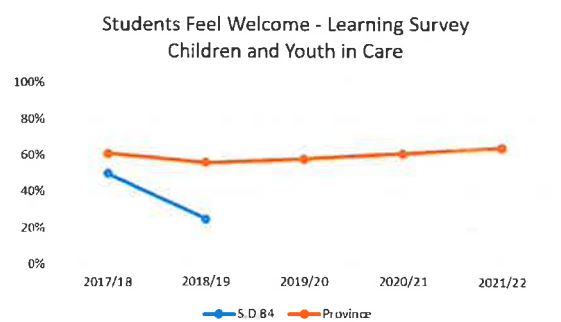


Figure 3.1f

Measure 3.2: Student can identify two or more adults who care about them

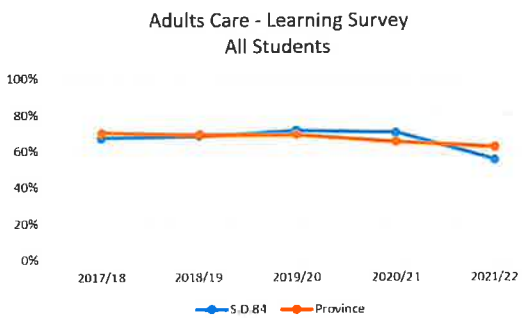


Figure 3.2a

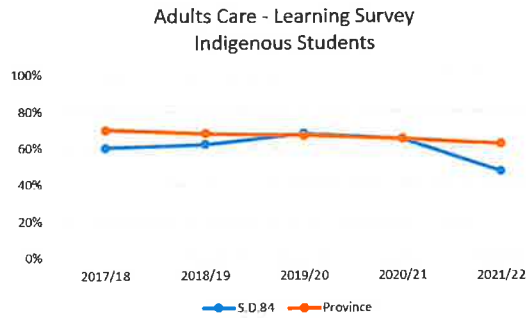


Figure 3.2b

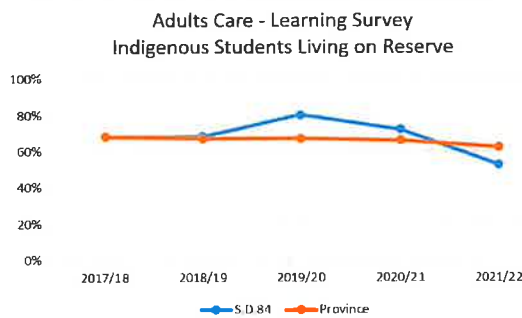


Figure 3.2c

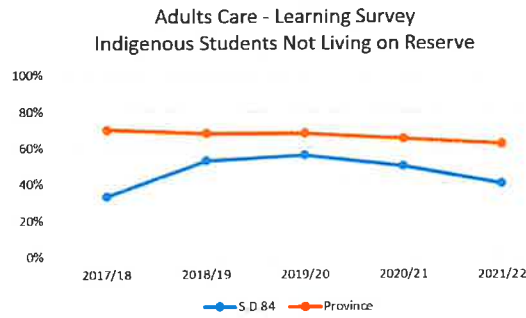


Figure 3.2d

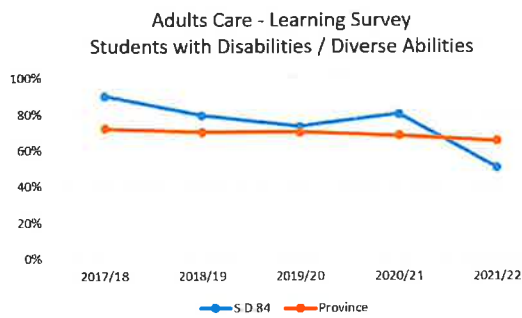


Figure 3.2e

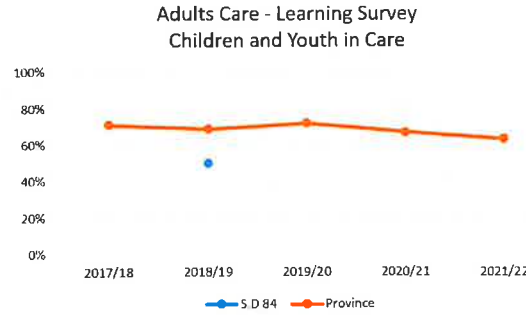


Figure 3.2f

Measure 3.3: Students who feel safe at school

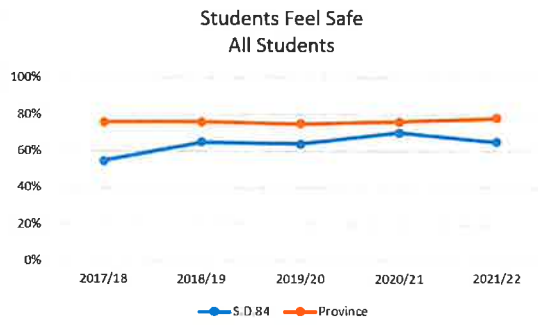


Figure 3.3

Relevant Additional / Local Data:

Measure 3.4: Students who report a Sense of Belonging at school

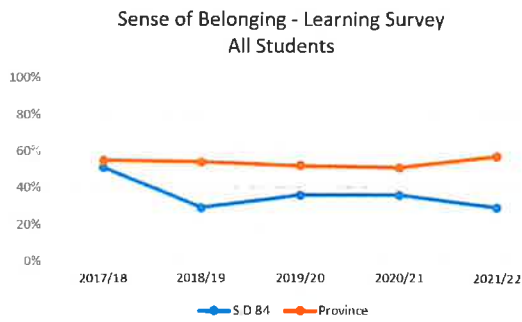


Figure 3.4a

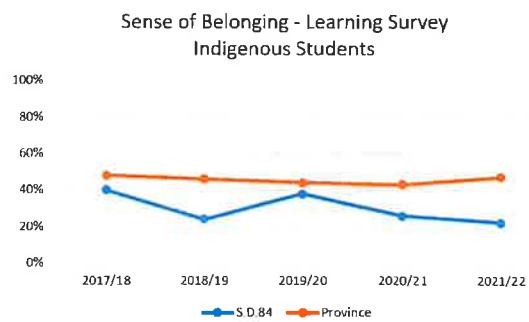


Figure 3.4b

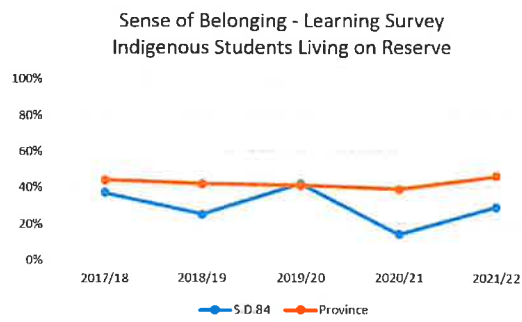


Figure 3.4c

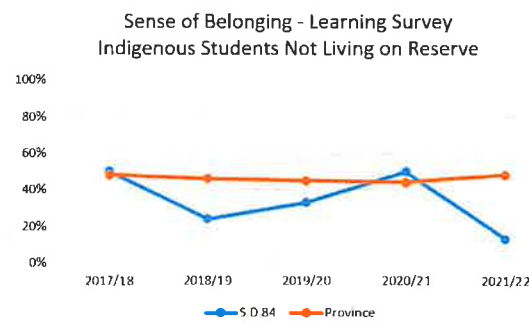


Figure 3.4d

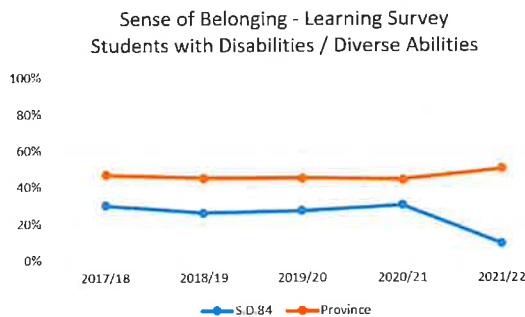


Figure 3.4e

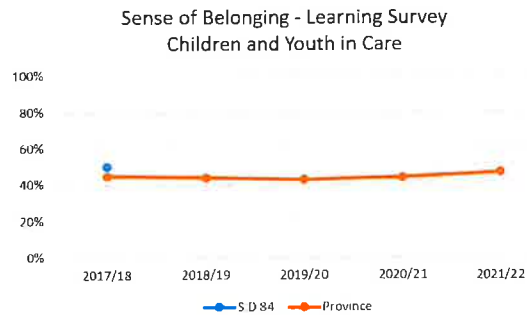


Figure 3.4f

Note: Some data points have been masked according to FOIPPA guidelines to protect student privacy. District considerations of masked results is included in the Analysis section of this report.

### Analysis and Interpretation: What Does this Mean?

The most significant trend in analyzing whether students feel safe, welcome, and cared for at school is that students in SD84 are less likely than students across the province to answer positively; this lower reported sense of safety and connection holds true across multiple years and for every sub-group of students (with the exception of children and youth in care, whose results fluctuate greatly due to tiny population size). All groups of students (Indigenous, non-indigenous, living on reserve or off reserve, with or without disabilities) consistently report feeling less safe at school, less welcome at school, less sense of belonging at school, and are less likely to say that adults care about them than their provincial counterparts. As a school district that places a high value on relationship and connectedness, this is difficult information to receive but it does represent a call to action.

Overall results on each of the measures of connectedness are relatively flat or slightly declining. It is noteworthy that a significantly higher percentage of students identify that the adults at school care about them, though again this percentage is declining slightly over time. Indigenous students, particularly Indigenous students not living on reserve, are less likely to report feeling a sense of belonging or that adults at school care about them. The majority of students with disabilities or diverse abilities report not feeling welcome at school and not feeling a sense of belonging at school, and their percentage of positive responses are lower than for students as a whole.

The percentage of students who report feeling safe at school has been gradually increasing, though not yet meeting provincial averages. Note that results for this measure cannot be disaggregated into designated sub-groups because this question is asked anonymously on the Student Learning Survey.

Each of these pieces of data begs further questions. For students who do not feel safe at school, it is important that we find out what it is that is making them feel unsafe; for those who don't feel welcome, we need to know what is happening to send that message. This upcoming year, as part of our Indigenous Pathways program, we will endeavor to listen to individual students to gain these insights. A newly designed Pathways interview will have educators meet individually with students to ask these questions (e.g. "do you feel welcome at school?") as well as follow-up questions that can inform our actions and interventions ("what do adults at school do that makes you feel welcome / unwelcome?"). By listening to individual student experiences, we hope to be able to improve our students' experiences of safety, welcome, and caring at school.

## Career Development

### Educational Outcome 4: Students will Graduate

#### Measure 4.1: Achieved Dogwood Within 5 Years

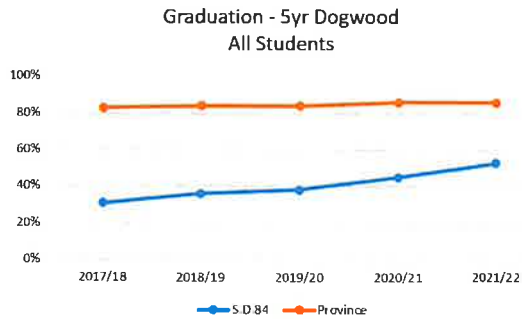


Figure 4.1a

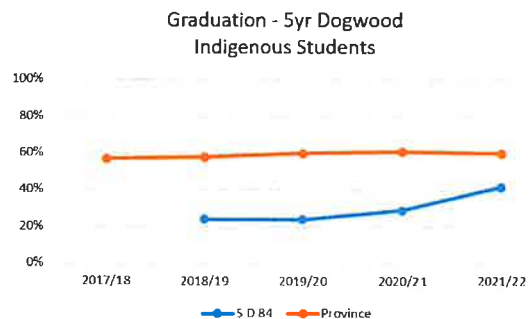


Figure 4.1b

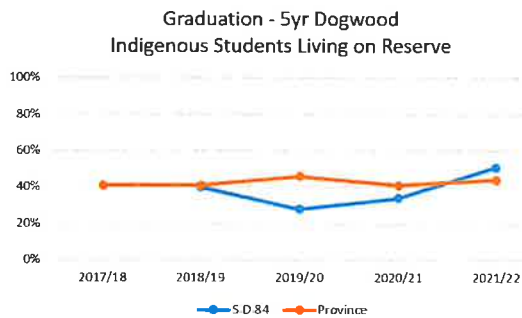


Figure 4.1c

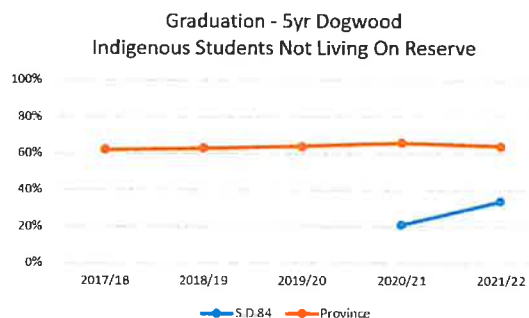


Figure 4.1d

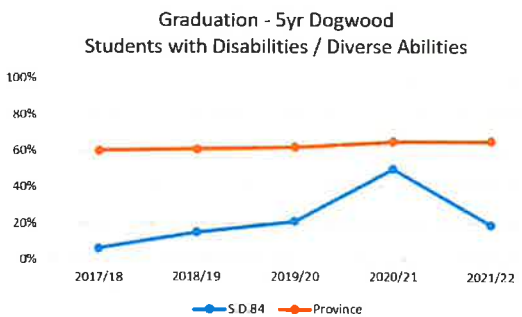


Figure 4.1e

Note: Some data points have been masked according to FOIPPA guidelines to protect student privacy. District considerations of masked results is included in the Analysis section of this report.

Relevant Additional/Local Data and Evidence  
Pathways to Success – What happened to SD84’s students (Class of 2022)?

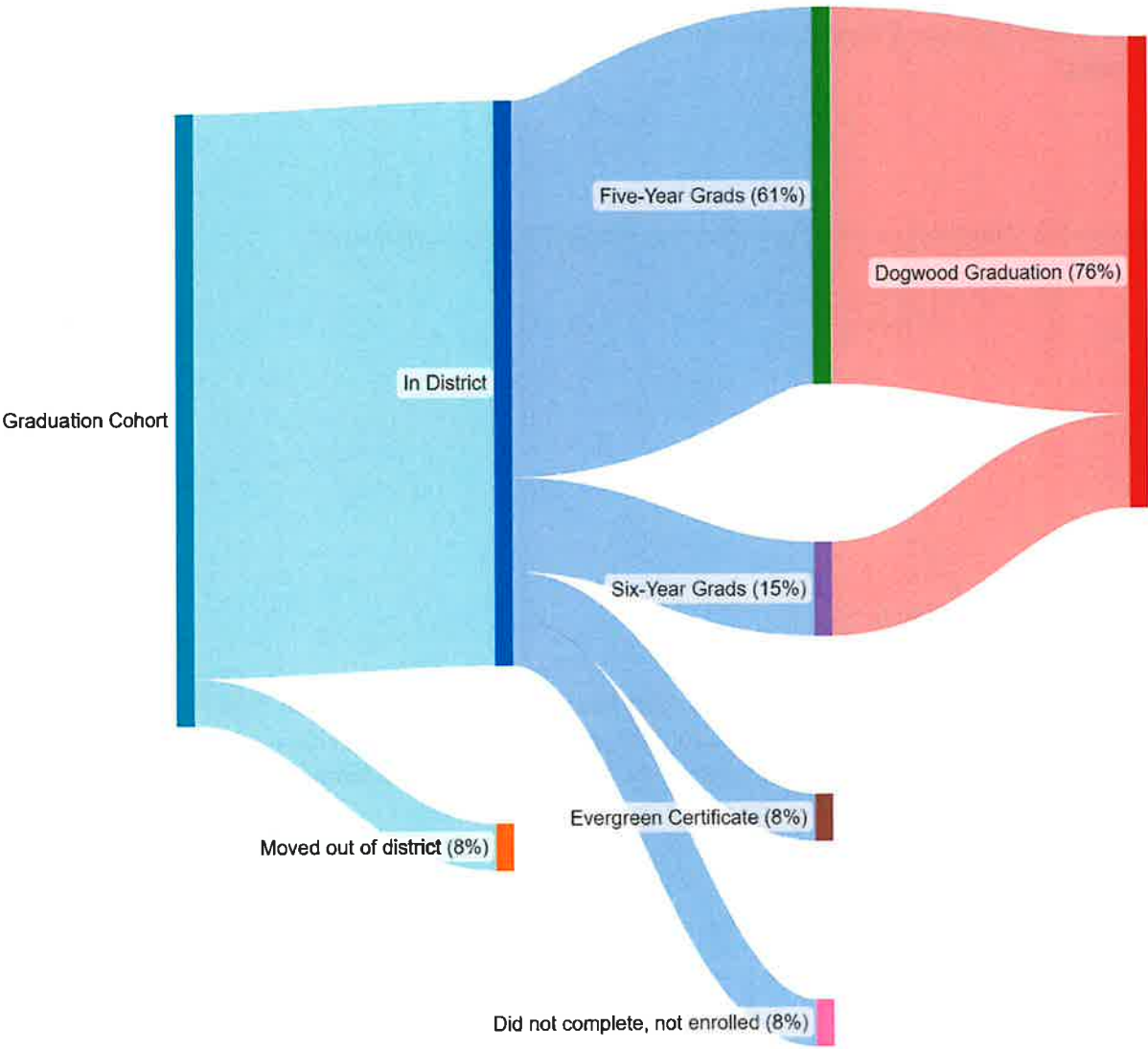


Figure 4.2

This visualization shows the pathways for the cohort of SD84 students since they entered Grade 8. The graduation cohort is first separated into students who stayed in district and those who moved out of the district (8% of the cohort). For those who stayed in the district, we can see the percentage of students who graduated with a Dogwood diploma (76%) – 61% within 5 years, and an additional 15% with an additional sixth year. Eight percent of students finished school with an Evergreen certificate, marking the successful completion of their individualized goals in the Individual Education Plan (IEP), and eight percent of student did not finish school and are not enrolled (i.e. “dropped out”).

## Educational Outcome 5: Life and Career Core Competencies

### Measure 5.1: Immediate transition to Post-Secondary (within one year of graduation)

Note: Immediate post-secondary transition data has been masked according to FOIPPA guidelines to protect student privacy. District considerations of masked results is included in the Analysis section of this report.

### Measure 5.2: Transition to Post-Secondary (within three years of graduation)

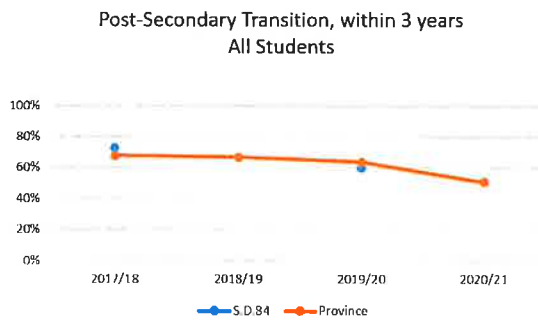


Figure 5.2a

Note: Most 3-year post-secondary transition data has been masked according to FOIPPA guidelines to protect student privacy, including all data for Indigenous students, those living on and off reserve, students with disabilities, and children and youth in care. District considerations of masked results is included in the Analysis section of this report.

### Analysis and Interpretation: What Does this Mean?

Graduation rates in SD84 have been steadily and consistently rising over the past five years. This increase has been more pronounced for Indigenous students in the district, with sizeable increases in 5-year graduation for both Indigenous students living on reserve and Indigenous students not living on reserve. There is a long-term trend of improvement as well for students with disabilities and diverse abilities, though 2021-22 saw a one-year reversal of that trend. While results for Children and Youth in Care are masked, it should be noted that 5-year graduation rates for these students are very low.

Though 5-year graduation rates for the district and for most priority populations have been steadily increasing over the past five years, results remain below provincial averages (with the exception of Indigenous students living on reserve, where SD84 students graduated at a higher rate than Indigenous students living on reserve across the province). Though we are seeing consistent improvement, more work remains in order for students in SD84 to achieve equitably with students across the province.

Within the school district, there is an equity gap in five-year graduation rates for students with disabilities and for children and youth in care. Total enrollment for both of those groups of students are very low, so results can fluctuate greatly between years and should be interpreted with caution, but the overall trend for both groups is that 5-year graduation is much lower than the graduation rate for all students in the district and in the province. There is little disparity within the district in 5-year graduation rates between Indigenous and non-Indigenous students.

Recognizing the 5-year graduation rates are only one measure of successful school completion, the school district did an analysis of the 2021-22 graduation cohort (figure 4.2). We examined what happened for each of the students who should be included in the graduation cohort, and found that our rates of successful school completion can be viewed as much higher than indicated by the provincial 5-year graduation rate. We found that 61% of students graduated within 5 years, and an additional 15% of students graduated the following (6<sup>th</sup>) year. In addition, 8% of students were awarded an Evergreen certificate; though this is not considered graduation, it is recognition that those students with significant disabilities have successfully completed their individualized program goals. One interpretation of these results is that 84% of students successfully completed school within 6 years (6-year graduation rate of 76% + Evergreen rate of 8% = 84% success rate). If students who moved out of the district to other communities or other provinces before reaching grade 12 are removed, our expanded success rate reaches 91%.

Regardless of which measure of success is used, there are still students who did not successfully complete school. Every year, school principals in SD84 reach out to non-graduates and students no longer enrolled in school to encourage and support their return to an education program. Every year this work has proved fruitful in re-engaging students with education, and this year we once again saw students return to school after significant absences and achieve Dogwood graduation.

It is difficult to draw conclusions about successful transitions after graduation from provincial post-secondary transition rates. Most of the data is masked - not just masked publicly, but masked from the district as well. Of the data that we do receive, we can see that students from SD84 transition to a post-secondary institution at a rate slightly lower than provincial average, as measured by both immediate transition rates and 3-year transition rates. The lone data point that we have for Indigenous students shows that the Indigenous transition rate was slightly higher in SD84 than the provincial average, and Indigenous graduates in SD84 were slightly more likely to transition to post-secondary than non-Indigenous graduates. Internal data shows that students with disabilities and diverse abilities are significantly less likely to transition to post-secondary education.

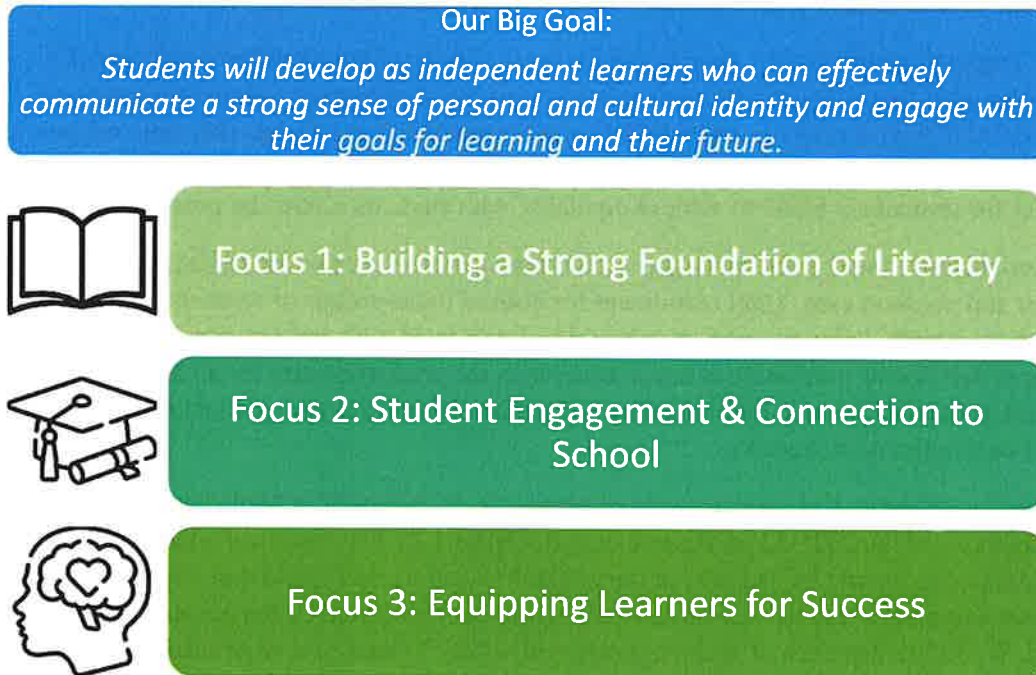


## Section B: Moving Forward

### *Planning and Adjusting for Continuous Improvement*

#### Current Strategic Plan Priorities

School District #84 Vancouver Island West has just completed Year 3 of our five-year [Strategic Plan](#).



Each of our core areas of focus has strategic targets and measurable outcomes, which can be found in the district's [Strategic Plan](#).

The [Strategic Plan](#) describes a variety of strategies that will be implemented in order to improve results for learners. These strategies are built upon our Theory of Action:

*By creating systemic structures that develop our district and schools into collaborative learning communities that are focused on learning, results, and community based partnerships, we commit to creating learning environments that are:*

- equitable,
- culturally responsive,
- trauma-informed, and
- inclusive

*where all students receive the supports they need to develop as independent learners and effective communicators with positive personal and cultural identities.*

Strategies are adjusted each year in response to the feedback received through our strategic engagement process and in response to their effectiveness for our learners.

## Celebrating our Successes for the Past Year

### Focus 1: Building a Foundation of Literacy

SD84 is pleased to report that our focus on literacy, particularly early literacy, is having a noticeable impact on student learning. We have achieved the first strategic objective of our district strategic plan - that Indigenous students in SD84 will achieve at or above provincial average in reading comprehension by the end of Grade 3. In the 2022-23 school year, SD84 students performed above the provincial average on the FSA Grade 4 literacy assessment, and Indigenous students in SD84 also performed above the provincial average for all students. For the first time, we met our ambitious target of 75% of Indigenous students meeting expectations on the FSA Grade 4 literacy assessment. Compared to five years ago, when less than 10% of Indigenous students in SD84 were meeting expectations on this assessment, this marks a significant increase worthy of celebration.

While it is important to ensure that all students build a strong foundation of literacy in the early years, we must ensure that we have robust and responsive interventions for students who are not yet meeting expectations for reading. Using local assessment data (PM Benchmark) from our common assessment framework, we were able to see that of the students who require additional support in reading (students who were not yet meeting expectations), 45% of those students made significant reading progress, improving their assessed reading level by at least one grade-level or more. For these students who have previously struggled with reading, this represents a change in trajectory and significant improvement over the last school year.

This demonstrable improvement in literacy should be attributed to the hard work and dedication of the district's teachers, support staff, and administrators, who have put significant focus and effort on improving literacy. Some of the strategies from our strategic plan that support this work include:

- Creation of district support positions (District Principal for Literacy, Indigenous Learning Support Teacher) to support teachers and build expertise
- Collaborative Learning Teams that provide regular bi-weekly opportunities for educators in the district to work together and develop practice
- Common district assessment framework used district-wide to assess student literacy progress
- Growing instructional leadership capacity of school and district administrators
- Investment in school and classroom libraries to ensure students have easy access to a wide variety of engaging, appropriately challenging, and culturally relevant books
- Student Learning Reviews which take place 3-4 times per year to review student achievement and progress towards school and district goals

### Focus 2: Student Engagement and Connection to School

Though we have not yet met our target, we are pleased to report that student 5-year graduation rates have continued to increase for the fourth year in a row. Graduation rates continued to improve for Indigenous students, including students living both on reserve and off reserve. Our internal data, which looks at the school trajectories of our graduation cohort, shows that our success rate may be higher than what is reported in the provincial 5-year graduation rate. For the 2021-22 graduation cohort, 76% of students graduated with a Dogwood after 6 years (61% graduated at 5 years and an additional 15% graduated with an additional 6<sup>th</sup> year); when combined with the students who successfully completed their individualized

programs for an Evergreen certificate, our success rate was 84% if the 8% of students who moved away from the district are considered unsuccessful.

#### Working Together with Indigenous Rightsholders:

The school district continued to work collaboratively with Indigenous rightsholders to better support the learning of Indigenous students in the district. The district's Indigenous Education Council (IEC) met monthly, bringing together representatives of

- each of the local Indigenous nations,
- the Nuuchahnulth Tribal Council (NTC),
- each school,
- school district senior leadership, and
- the Vancouver Island West Teachers Union (VIWTU)

to support Indigenous students in the district, culminating in a district-wide Student Cultural Gathering hosted in Gold River. Students put a great deal of effort and dedication into learning local Indigenous protocols, songs, and dances that were shared at the Cultural Gathering.

Another example of the collaborative work between the school district and Indigenous rightsholders was the district's annual Curriculum Implementation Day. Education representatives from the NTC worked together with the district's curriculum implementation committee to collaboratively plan the day's activities. The learning activities for staff focused on hearing stories and personal narratives from members of the Mowachaht Muchalaht First Nation upon whose lands we gathered. This was an opportunity for all educators in the district to listen to the voices and lived experiences of local Indigenous community members. Feedback from both staff and community on this day was very positive.

#### Existing and/or Emerging Areas for Growth (So what?)

The district's achievement results and strategic engagement process reveal some trends about what is happening across the school district:

- 1) There is demonstrable improvement in literacy achievement. Literacy results have improved consistently and significantly in the early years, and this year SD84 was able to meet our target of having Indigenous students achieving at or above the level of all students in the province. Growth has been slower in intermediate and middle years, though local assessment data shows that many of the students who have fallen behind in literacy are on track to catch up.
- 2) Graduation rates are steadily increasing. The five year Dogwood graduation rate has been climbing over multiple years, with significant growth for both Indigenous and non-Indigenous learners. When we look at internal data about what happens to our cohorts of potential graduates, we can see that success rates are much higher than those reported in provincial 5-year graduation data.
- 3) Inequities in achievement remain throughout the district. Though there is relatively little inequity on early years measures of achievement (i.e. Grade 4 FSA), disparities in achievement are present

in most other measures for Indigenous learners, including those living both on and off reserve. Inequities are even greater for learners with disabilities or diverse abilities and for children and youth in care (though this data is often masked for privacy). Inequities become more pronounced in higher grades.

- 4) Achievement results are higher in Grade 4 than our achievement results in Grade 7 and Grade 10.
- 5) Grade to grade transitions have improved, though this can be attributed to the transfer of the district's Tsawalk alternate program to a neighbouring school district.
- 6) Numeracy has not received the same attention as literacy has in the district strategic plan, and achievement results in numeracy are very low, particularly at the Grade 7 level.
- 7) The proportion of students who report feeling safe, welcome, cared for, and that they belong at school has been slowly and steadily dropping. While these results are disappointing, they point to the need to ask further questions to obtain more fine-grained information. Our Pathways interviews with students, which will be implemented in the fall, will provide an opportunity to hear directly from individual students about factors that make them feel safe and unsafe, and what connects them to their school and community.
- 8) Though not reported in the FESL report, student attendance remains a significant challenge. Students in our district miss a significant amount of school, which is believed to negatively impact achievement.
- 9) The district's strategic engagement with Indigenous rightsholders is helping to build a positive and productive partnership to improve outcomes for Indigenous children.

## Strategic Engagement

Goals for the [Strategic Plan](#) were determined in consultation with education partners and Indigenous rights-holders through an examination of district and school achievement data. Our processes for strategic planning reflect the Board's commitment to work in partnership with stakeholders, communities, and Indigenous rights-holders in a process of continuous improvement and increased student success.

SD84's strategic engagement initiatives are ongoing throughout the year. The district's Indigenous Education Council (IEC, described above) meets monthly from September to June. Equity Scan community conversations took place in community with the Ehattesaht, Ka:'yu:'k't'h/Che:k'tles7et'h', Mowachaht/Muchalaht, and Nuchatlaht Nations in the fall of 2022. The dialogue about equity was continued in the spring of 2023 with a district and community multi-day Equity Scan dialogue. The Board also held two formal consultations in each community in the district, hosting consultation in the fall and late winter in Gold River, Kyuquot, Tahsis, and Zeballos.

### Indigenous Education Council

As seen in the timeline for strategic engagement, the district Indigenous Education Council (IEC) is central to our engagement with Indigenous rightsholders. The IEC meets monthly between September and June, with the goal of improving educational opportunities and outcomes for Indigenous students. Some of the significant topics that the IEC will engage in include measures of Indigenous student achievement, provision of Nuuchahnulth language and culture programming, partnerships between schools and communities, use of targeted Indigenous funds, and partnerships for learner and adult learning opportunities.

Examples of significant district initiatives that have come from the IEC include:

District-wide Indigenous Cultural Gathering (described above in “Celebrating our Successes”)

Rural Teacher Education Program (described below in “Adjustments and Adaptations”)

Equity Scan: Community conversations and district gathering

School District #84 continues to engage in an Equity Scan process to help identify and remedy systemic barriers to Indigenous student achievement that may exist. This year, the Equity Scan process had leadership from SD84 and leadership from NTC travel to each of our communities to hear directly from community members. This year’s equity scan process uncovered the following significant themes, with associated strategies:

Equity Scan Themes 2022-23	Associated Strategies
Training for staff in decolonizing and understanding Nuuchahnulth ways	<input type="checkbox"/> ILRP 100 and EDUC 450 (Nuuchahnulth/VIU co-instructed courses for staff) <input type="checkbox"/> Rural Teacher Education Program - local teacher education program to train Nuuchahnulth people as teachers
Working with trauma	<input type="checkbox"/> ongoing trauma sensitivity training for staff with established trainers <input type="checkbox"/> increased counseling and youth mental health supports <input type="checkbox"/> develop individual Pathways learning plans for students
Language and Culture	<input type="checkbox"/> implement BAA Nuuchahnulth Leadership 10-12 <input type="checkbox"/> explore language immersion options and opportunities <input type="checkbox"/> continue with Student Lead Cultural Event
Community Voice	<input type="checkbox"/> continued Equity Scanning with communities <input type="checkbox"/> develop community surveys <input type="checkbox"/> increase community/school interactions
Land and Sea	<input type="checkbox"/> implement BAA Nuuchahnulth Leadership 10-12 <input type="checkbox"/> adapt Nootka Sound Outdoor Program to be more culturally relevant

Community Consultation Summary:

Community consultations take place within each community twice each school year. These consultations provide opportunities for the Board to engage with and receive feedback from parents, staff, and community members in order to inform and adjust strategies, and to inform the Board budget process.

Some major themes emerged from this year’s community consultation process. These themes are listed below, with some associated strategies (note: there is significant overlap in feedback from the equity scan

and community consultations. Strategies listed in the equity scan section above are not re-listed in this section).

- Improved communication and relationships between schools and homes
  - Strategy: see “training for staff” above
- Concerns with school facilities
  - Strategy: Partner with local governments and province to make best use of our assets
- Staff retention
  - Strategy: explore options for recruitment and retention incentives
  - Strategy: seek opportunities for more affordable and appealing housing for teachers
- Student mental health supports
  - Strategy: see “Working with trauma” above
- Student learning opportunities
  - Strategy: see “Language and Culture” and “Land and Sea” above
  - Strategy: offer opportunities for Education Assistant and Early Childhood Education certifications for local community members

#### Areas for future growth in Strategic Engagement:

Reviewing our process for strategic engagement, we believe that we have a healthy and productive engagement process with Indigenous rightholders that includes both Indigenous governance organizations and engagement with each individual community. Engagement with non-Indigenous stakeholders has been less robust, and options for increasing engagement with diverse stakeholders are being considered.

A clear area for growth in our strategic engagement process is to involve students directly into the process. Almost all of the formal engagement takes place with adults; we are missing students’ voices in our strategic engagement.

#### **Adjustment and Adaptations: Next Steps**

Based on our improved achievement results in literacy and graduation, SD84 will be continuing and/or expanding on some of the existing strategies from our strategic plan that are showing evidence of success. Some strategies that are currently having an impact that will be continued are:

- a) Collaborative Learning Teams:  
Collaborative learning teams are groups of educators who meet very two weeks to build their adaptive expertise to meet student learning needs. Participants examine evidence of student learning and to collaboratively share ideas and plan instruction; participants for the past two years have reported feeling more confident in their ability to teach literacy and in their connection to colleagues. Update for 2023-24: Learning Teams will be expanded to include a greater number of middle-years and secondary school teachers. Our focus this year will be on student goal-setting and self-assessment of the core competencies.
- b) District Assessment Framework:  
This common set of literacy assessments is done 2-3 times each year with every student in Grades K-9. This allows for monitoring of student progress, identification of students requiring extra support, and a common language about literacy for teachers across the district. Update for 2023-24: Greater support for the SNAP (Student Numeracy Assessment and Practice) numeracy assessment.

- c) **School Learning Reviews:**  
School administrators meet with district leadership quarterly to review evidence of student learning, discuss progress towards goals from the district strategic plan and annual school plans, and adjust strategies and supports. These school learning reviews are helpful in identifying areas requiring additional support, and in keeping a keen focus on student learning.
- d) **District Support Positions:**  
As part of the strategic plan the school district added the positions of District Principal for Literacy and District Indigenous Learning Support Teacher. Each of these positions provides support for teachers, administrators, and school teams in the areas of literacy and Nuuchahnulth ways of knowing respectively. These support positions provide important expertise and support the growing capacity of school-based educators.
- e) **Indigenous education courses for staff:**  
SD84 has partnered with Vancouver Island University to provide Indigenous education courses (ILRP 100 and EDUC 450) for our staff. These courses explore Nuuchahnulth language, culture, and ways of knowing and the impact of this understanding on school and classroom practices.
- f) **Equity Scan:**  
The equity scan process is an effort to address systemic barriers to Indigenous student success. It involves a review of policies and practices that may be creating obstacles for Indigenous students in the district. It is also an important opportunity to hear from community not only about challenges faced, but also about opportunities to make a difference.
- g) **Rural Teacher Education Program:**  
SD84, Vancouver Island University (VIU), and NIC have partnered to provide an innovative teacher education program that takes place entirely within the communities of Vancouver Island West. Through this program, we are training a cohort of local community members, most of whom are Indigenous, to be certified teachers with coursework and practicums taking place in our local schools. By certifying local and Indigenous teachers we aim to make our schools and classrooms more culturally responsive and at the same time address our staffing challenges.
- h) **Staff Development in Trauma Sensitive Practice:**  
Understanding the impact of trauma on learning is important for our educators. Through a combination of workshops and individual coaching opportunities, we will continue to work on building our intrapersonal and interpersonal skills as trauma sensitive practitioners. New for 2023-24: On-demand access to a trauma-sensitive practice online learning series is provided to all staff.

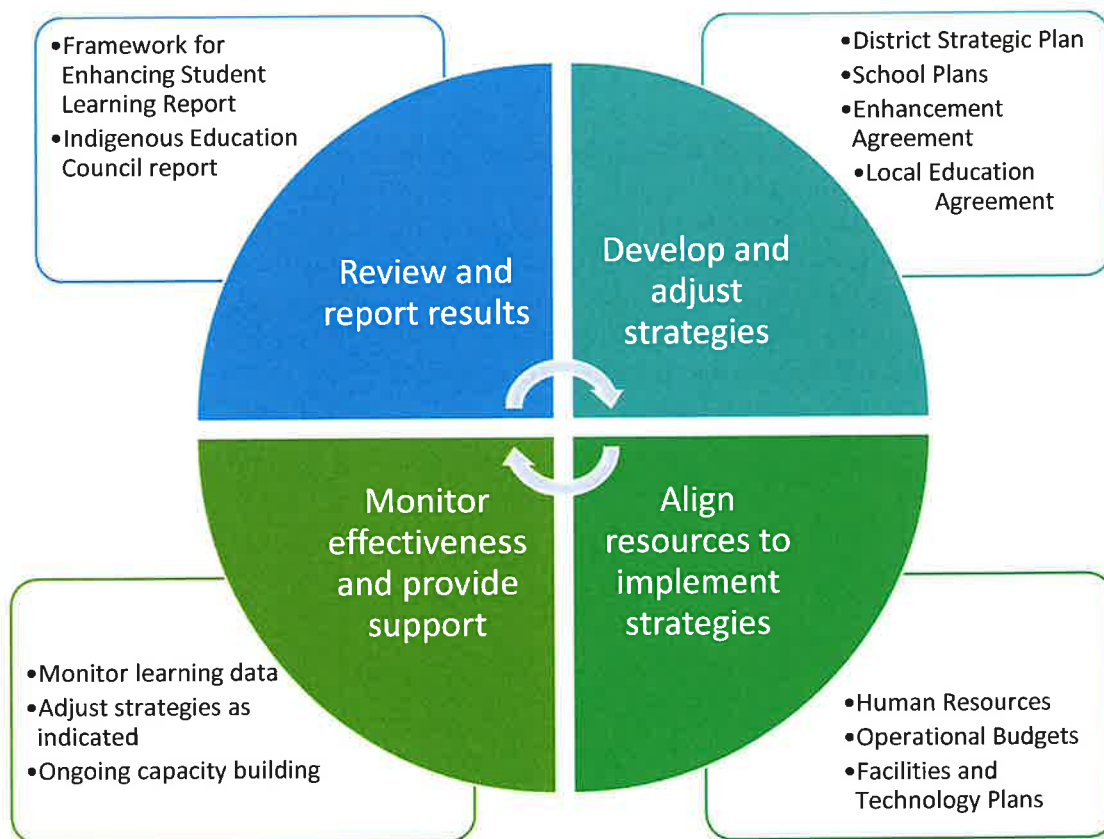
In addition to continuing and enhancing the strategies from our strategic plan listed above, SD84 will be implementing the following new strategies this year:

- i) **Additional counselling time:**  
Based on feedback received through equity scan and community consultation strategic engagement efforts, the district will be adding an additional counselling position to support student mental health and well-being. This initiative should also help address the declining numbers of students who feel safe, welcome, and connected to school.

- j) Pathways interviews listening campaign to hear student experiences:  
In order to gain greater insight into student experiences, staff will conduct one-on-one interviews with students. These interviews will ask students about their connections to school, to their culture, and to their community; results will be used for both individual planning and as a method for including student voice in our strategic engagement.
  
- k) Competency based Individual Education Plans:  
Results for students with disabilities and diverse abilities have been inequitable in SD84. Competency-based Individual Education Plans will be more closely connected to the curriculum than our prior format, and more intentionally built upon student strengths.

### Alignment for Successful Implementation

School District 84’s strategic plan sets ambitious targets for student learning, with a focus on closing the equity gap between Indigenous learners and their non-Indigenous peers. The plan aligns closely with the district’s Enhancement and Local Education Agreements, with many goals and strategies overlapping between documents. Goals are set through ongoing consultation with Indigenous rights-holders and district stakeholders around evidence of student learning.



School plans are developed and revised each year – these plans both inform, and are informed by, the district’s strategic plan. School plans are submitted to the Board of Education each spring for approval. During the school year, school progress towards the goals of the district strategic plan and the individual



school plan are reviewed quarterly with district leadership in a process known as Student Learning Reviews.

Operational budgets, Human Resources, and facilities plans are developed in alignment with the strategic plan, providing both the human resources and other resources necessary to carry out the strategies outlined in the strategic plan to improve equity.

Throughout the school year, the district provides support to build the capacity within each of our schools to support both district and school goals. Ongoing monitoring of the effectiveness of the district and school plans, through both regular informal and quarterly formal check-ins, ensure that progress is being made and allows for strategies to be adjusted as necessary.

Strategic Engagement processes, including monthly Indigenous Education Council meetings, bi-annual community consultations, and equity scans take place throughout the year. Feedback from this strategic engagement is used to inform and adjust existing strategies, and to plan new strategies to improve student achievement.

At the end of each school year, the district engages in a review of results and a formal reporting-out process. Results of provincial and local assessment and learning data are examined and strategies are adjusted as needed in light of new evidence. The Framework for Enhancing Student Learning report to the Minister is submitted, and a meeting to report results is held with Indigenous rightsholders through the Indigenous Education Council.

## **Conclusion**

This report is a comprehensive look at SD84's current progress towards the goals of our strategic plan. Through the hard work and dedication of our staff, we have achieved some significant progress in the areas of literacy and graduation, closing and in some cases removing the equity gaps in those areas. There is still a great deal of improvement to be made, and work to be done, especially in the areas of numeracy and student well-being, and for Indigenous learners, learners with disabilities and diverse abilities, and children and youth in care. The district takes seriously our responsibility to continuously improve, and to improve the outcomes and life chances for every one of our students.



# 9 DAY - 2 WEEK SCHOOL CALENDAR 2023 - 2024

**SEPTEMBER 2023**

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

**September**

04 Labour Day  
05 Schools Open  
11 School Board Meeting  
22 CI Day

**OCTOBER 2023**

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

**October**

02 In Lieu of National Day of Truth & Reconciliation  
06 Schools Not In Session  
09 Thanksgiving  
10 School Board Meeting  
20 Provincial Pro-D

**NOVEMBER 2023**

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

**November**

03 Schools Not in Session  
13 In Lieu of Remembrance Day  
14 School Board Meeting  
17 Pro D Day

**DECEMBER 2023**

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

**December**

01 Schools Not In Session  
11 School Board Meeting  
15 Schools Not In Session  
18 Schools close for Winter Break  
25 Christmas Day  
26 Boxing Day

**JANUARY 2024**

S	M	T	W	T	F	S
31	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

**January**

01 New Years Day  
02 Schools Re-open  
08 School Board Meeting  
12 Schools Not In Session  
26 Schools Not In Session

**February**

09 Schools Not In Session  
12 School Board Meeting  
19 Family Day  
23 Pro D Day  
LEAP YEAR

**FEBRUARY 2024**

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		

**March**

08 Schools Not In Session  
11 School Board Meeting  
18 Schools Closed Spring Break  
29 Good Friday

**MARCH 2024**

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

**April**

01 Easter Monday  
02 Schools Re-open  
05 School Not in Session  
08 School Board Meeting  
19 Pro D Day

**APRIL 2024**

S	M	T	W	T	F	S
31	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

**May**

03 Schools Not in Session  
13 School Board Meeting  
17 School Not in Session  
20 Victoria Day  
31 Pro D Day

**MAY 2024**

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

**June**

10 School Board Meeting  
27 Last day of Instruction  
28 Administration Day

**JUNE 2024**

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

**Days in Session: 176**  
**Days of Instruction: 169**  
**Number of Hours of Instruction: Elementary 878 / Secondary 952**  
**Minutes per Day: Elementary 327 / Secondary 338**

- Instruction
- Pro-D/ CI Day
- Schools Not in Session
- Statutory Holidays
- Board Meeting

Audited Financial Statements of

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

And Independent Auditors' Report thereon

June 30, 2023

# School District No. 84 (Vancouver Island West)

June 30, 2023

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# School District No. 84 (Vancouver Island West)

## MANAGEMENT REPORT

Version: 1373-9627-7644

### 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 Mathews Chartered Professional Accountants, 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 the Minister of Education of the 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, 2023
- 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(a) of 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 other information included in the 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.
- 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 11, 2023

MOELLER MATTHEWS

Chartered Professional Accountants



# School District No. 84 (Vancouver Island West)

## Statement of Financial Position

As at June 30, 2023

	2023 Actual	2022 Actual (Restated - Note 20)
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents (Note 2b)	6,877,508	5,571,270
Accounts Receivable		
Other (Note 3)	195,887	160,822
<b>Total Financial Assets</b>	<u>7,073,395</u>	<u>5,732,092</u>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	714,508	815,837
Unearned Revenue (Note 5)	187,243	71,853
Deferred Revenue (Note 6)	593,822	461,018
Deferred Capital Revenue (Note 7)	16,814,912	15,912,487
Employee Future Benefits (Note 9)	47,282	44,527
Asset Retirement Obligation (Note 20)	773,313	773,313
<b>Total Liabilities</b>	<u>19,131,080</u>	<u>18,079,035</u>
<b>Net Debt</b>	<u>(12,057,685)</u>	<u>(12,346,943)</u>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 10)	22,355,682	20,883,727
Prepaid Expenses (Note 2j)	22,541	12,101
<b>Total Non-Financial Assets</b>	<u>22,378,223</u>	<u>20,895,828</u>
<b>Accumulated Surplus (Deficit)</b>	<u>10,320,538</u>	<u>8,548,885</u>
<b>Accumulated Surplus (Deficit) is comprised of:</b>		
Accumulated Surplus (Deficit) from Operations	10,320,538	8,548,885
Accumulated Remeasurement Gains (Losses)		
	<u>10,320,538</u>	<u>8,548,885</u>

Approved by the Board

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

\_\_\_\_\_  
Signature of the Superintendent Date Signed

\_\_\_\_\_  
Signature of the Secretary Treasurer Date Signed

# School District No. 84 (Vancouver Island West)

Statement 2

## Statement of Operations

Year Ended June 30, 2023

	2023 Budget (Note 14)	2023 Actual	2022 Actual (Restated - Note 20)
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care (Note 2l)	7,485,161	<b>7,586,320</b>	7,420,299
Tuition	146,000	<b>241,525</b>	216,624
Other Revenue	4,488,430	<b>4,929,141</b>	4,677,358
Rentals and Leases		<b>2,960</b>	1,530
Investment Income	120,000	<b>241,086</b>	35,613
Gain (Loss) on Disposal of Tangible Capital Assets (Note 11)		<b>137,523</b>	138,341
Amortization of Deferred Capital Revenue (Note 2e)	706,000	<b>717,707</b>	690,946
<b>Total Revenue</b>	<u>12,945,591</u>	<u><b>13,856,262</b></u>	<u>13,180,711</u>
<b>Expenses (Note 2m)</b>			
Instruction	9,394,097	<b>8,586,655</b>	8,304,429
District Administration	1,023,259	<b>1,006,036</b>	799,213
Operations and Maintenance	2,443,815	<b>2,241,734</b>	2,081,116
Transportation and Housing	377,085	<b>250,184</b>	303,807
<b>Total Expense</b>	<u>13,238,256</u>	<u><b>12,084,609</b></u>	<u>11,488,565</u>
<b>Surplus (Deficit) for the year</b>	<u>(292,665)</u>	<u><b>1,771,653</b></u>	<u>1,692,146</u>
<b>Accumulated Surplus (Deficit) from Operations, beginning of year</b>		<b>8,548,885</b>	6,856,739
<b>Accumulated Surplus (Deficit) from Operations, end of year</b>		<u><u><b>10,320,538</b></u></u>	<u>8,548,885</u>

# School District No. 84 (Vancouver Island West)

Statement of Changes in Net Debt  
Year Ended June 30, 2023

	2023 Budget (Note 14) \$	2023 Actual \$	2022 Actual (Restated - Note 20) \$
<b>Surplus (Deficit) for the year</b>	(292,665)	<b>1,771,653</b>	1,692,146
<b>Effect of change in Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets (Note 10)		<b>(2,488,572)</b>	(1,810,910)
Amortization of Tangible Capital Assets (Note 10)		<b>1,008,230</b>	939,010
Net carrying value of Tangible Capital Assets disposed of (Note 11)		<b>8,387</b>	3,600
Write-down carrying value of Tangible Capital Assets (Note 15/20)			(773,313)
<b>Total Effect of change in Tangible Capital Assets</b>	-	<b>(1,471,955)</b>	(1,641,613)
Use of Prepaid Expenses		<b>(10,440)</b>	15,109
<b>Total Effect of change in Other Non-Financial Assets</b>	-	<b>(10,440)</b>	15,109
<b>(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)</b>	<u>(292,665)</u>	<b>289,258</b>	65,642
<b>Net Remeasurement Gains (Losses)</b>			
<b>(Increase) Decrease in Net Debt</b>		<b>289,258</b>	65,642
<b>Net Debt, beginning of year</b>		<b>(12,346,943)</b>	(12,412,585)
<b>Net Debt, end of year</b>		<b>(12,057,685)</b>	(12,346,943)

# School District No. 84 (Vancouver Island West)

Statement 5

Statement of Cash Flows

Year Ended June 30, 2023

	2023 Actual	2022 Actual
		(Restated - Note 20)
	\$	\$
<b>Operating Transactions</b>		
Surplus (Deficit) for the year	1,771,653	1,692,146
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(35,065)	(44,319)
Prepaid Expenses	(10,440)	15,110
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	(101,329)	(405,437)
Unearned Revenue	115,390	(56,712)
Deferred Revenue	132,804	(503)
Employee Future Benefits	2,755	4,458
Loss (Gain) on Disposal of Tangible Capital Assets	(137,523)	(138,341)
Amortization of Tangible Capital Assets (Note 10)	1,008,230	939,010
Amortization of Deferred Capital Revenue	(717,707)	(690,946)
<b>Total Operating Transactions</b>	<u>2,028,768</u>	<u>1,314,466</u>
<b>Capital Transactions</b>		
Tangible Capital Assets Purchased (Note 10)	(2,488,572)	(1,810,910)
District Portion of Proceeds on Disposal (Note 11)	145,910	141,940
<b>Total Capital Transactions</b>	<u>(2,342,662)</u>	<u>(1,668,970)</u>
<b>Financing Transactions</b>		
Capital Revenue Received	1,620,132	1,323,699
<b>Total Financing Transactions</b>	<u>1,620,132</u>	<u>1,323,699</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	1,306,238	969,195
<b>Cash and Cash Equivalents, beginning of year</b>	<u>5,571,270</u>	<u>4,602,075</u>
<b>Cash and Cash Equivalents, end of year</b>	<u>6,877,508</u>	<u>5,571,270</u>
<b>Cash and Cash Equivalents, end of year, is made up of:</b>		
Cash	<u>6,877,508</u>	<u>5,571,270</u>
	<u>6,877,508</u>	<u>5,571,270</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 and Child Care. 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, 2020 and full-time beginning Sept 1, 2020 with new health and safety guidelines. The ongoing impact of the pandemic presents uncertainty over future cash flows, may have a significant impact on future operations including decreases in revenue, impairment of receivables, reduction in investment income and delays in completing capital project work. As the situation is dynamic and the ultimate duration and magnitude of the impact are not known, an estimate of the future financial effect on the 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(l).

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

As noted in Notes 2(e) and 2(l), Section 23.1 of the *Budget Transparency and Accountability Act* and its related regulations require the School District to recognize 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.



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**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, 2022 – increase in annual surplus by \$632,753

June 30, 2022 – increase in accumulated surplus and decrease in deferred contributions by \$15,912,487

Year-ended June 30, 2023 – increase in annual surplus by \$902,426

June 30, 2023 – increase in accumulated surplus and decrease in deferred contributions by \$16,814,913

**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(l).

Funding received for the acquisition of depreciable tangible capital assets is recorded as deferred capital revenue and amortized over the life of the asset acquired as revenue in the statement of operations. This accounting treatment is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria 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



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

obligations and related costs including both vested and non-vested benefits under employee future benefit plans. Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime and death benefits. The benefits cost is actuarially determined using the projected unit credit method pro-rated on service and using management's best estimate of expected salary escalation, termination rates, retirement rates and mortality. The discount rate used to measure obligations is based on the cost of borrowing. The cumulative unrecognized actuarial gains and losses are amortized over the expected average remaining service lifetime (EARSL) of active employees covered under the plan.

The most recent valuation of the obligation was performed at March 31, 2022 and projected to March 31, 2025. The next valuation will be performed at March 31, 2025 for use at June 30, 2025. 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.

The liability for the removal of asbestos and other hazardous material in several of the buildings owned by the School District has been initially recognized using the modified retroactive method. The liability has been measured at current cost as the timing and amounts of future cash flows cannot be estimated. The resulting costs have been capitalized into the carrying amount of tangible capital assets and are being amortized on the same basis as the related tangible capital asset (see note 2i).

**h) Liability for Contaminated Sites**

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

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

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



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

**i) 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.
- 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

**j) Prepaid Expenses**

Fees for the Districts licenses/services are included as a prepaid expense and stated at acquisition cost and are charged to expense over the periods expected to benefit from it.

**k) Funds and Reserves**

Certain amounts, as approved by the Board are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund when approved (see Note 12 – Interfund Transfers, Note 17 – Operating Fund Balance, End of Year, and Note 18 – Local Capital Fund Balance, End of Year). Funds and reserves are disclosed on Schedules 2,3 and 4.





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

**l) Revenue recognition**

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

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

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

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

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

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

Revenue related to fees or services received in advance of the fee being earned or the service 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.

**m) Expenditures**

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

**Categories of Salaries**

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



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

Allocation of Costs

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

**n) Financial instruments**

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

Financial instruments consist of cash and cash equivalents, accounts receivable, 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 and amortized using the effective interest rate method. Transaction costs are incremental costs directly attributable to the acquisition or issue of a financial asset or a financial liability.

Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the statement of remeasurement 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 remeasurement 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.



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

**o) Measurement Uncertainty**

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

**p) Future Changes in Accounting Policies**

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

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

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

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

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**

	<b>June 30, 2023</b>	June 30 2022
Accounts Receivable - Other		
Due from Canada (GST rebate)	<b>\$132,302</b>	\$60,384
Due from Employees	-	1,594
Due from Ministry of Education and Child Care	-	50,000
Miscellaneous	<b>63,585</b>	48,844
	<b>195,887</b>	160,822
<b>Totals Accounts Receivable - Other</b>		



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

	<u>June 30 2023</u>	<u>June 30, 2022</u>
Trade payables	\$236,305	\$339,979
Salaries and benefits payable	265,864	297,472
Accrued vacation pay	212,339	178,386
	<hr/>	<hr/>
<b>Totals</b>	<b>\$714,508</b>	<b>\$815,837</b>
	<hr/>	<hr/>

**NOTE 5 UNEARNED REVENUE**

	<u>June 30, 2022</u>	<u>June 30, 2022</u>
Balance, beginning of year	\$71,853	\$128,565
Changes for the year:		
Increase:		
Tuition fees - International Student Education Program	356,915	159,911
	<hr/>	<hr/>
	<b>\$428,768</b>	<b>\$288,476</b>
Decrease:		
Tuition fees - International Student Education Program	241,525	216,623
	<hr/>	<hr/>
Balance, end of year	<b>\$187,243</b>	<b>\$71,853</b>
	<hr/>	<hr/>

**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. Changes to deferred revenue are as follows:

	<u>June 30, 2022</u>	<u>June 30, 2022</u>
Balance, beginning of year	\$461,018	\$461,521
Changes for the year:		
Increase:		
Provincial grants – MEd	1,819,159	1,673,929
Other	427,238	163,827
	<hr/>	<hr/>
	<b>\$2,707,415</b>	<b>\$2,299,277</b>
Decrease:		
Transfers to Revenue	2,113,593	1,838,259
	<hr/>	<hr/>
Balance, end of year	<b>\$593,822</b>	<b>\$461,018</b>
	<hr/>	<hr/>



**NOTE 7 DEFERRED CAPITAL REVENUE**

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

	Deferred Cap Revenue	Unspent Def. Cap Revenue	June 30, 2022 Total	June 30, 2022 Total
Balance, beginning of year	\$15,510,453	\$402,034	\$15,912,487	\$15,279,734
Changes for the year:				
Increase:				
Transfers from DC – capital additions	1,336,485	-	1,336,485	1,324,151
Provincial grants – MED	-	1,620,132	1,620,132	1,323,699
	\$16,846,938	\$2,022,166	\$18,869,104	\$18,267,254
Decrease:				
Amortization	717,707	-	717,707	690,946
Transfers to revenue - capital additions	-	1,336,485	1,336,485	1,324,151
Balance, end of year	\$16,129,231	\$685,681	\$16,814,912	\$15,912,487

**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, 2022, the Teachers' Pension Plan has about 51,000 active members and approximately 41,000 retired members. As of December 31, 2021, the Municipal Pension Plan has about 240,000 active members, including approximately 30,000 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, 2020, indicated a \$1,584 million surplus for basic pension benefits on a going concern basis.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2021, indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis.



**NOTE 8 EMPLOYEE PENSION PLANS (Continued)**

School District No.84 (Vancouver Island West) paid \$625,698 (2022: \$619,014) for employer contributions to these plans for the year ended June 30, 2023.

The next valuation for the Teachers' Pension Plan will be as at December 31, 2023. The next valuation for the Municipal Pension Plan will be as at December 31, 2024, with results available in 2025.

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.

	<u>June 30, 2023</u>	<u>June 30, 2022</u>
<b>Reconciliation of Accrued Benefit Obligation</b>		
Accrued Benefit Obligation – April 1	54,440	48,282
Service Cost	5,678	5,421
Interest Cost	1,658	1,265
Benefit Payments	-5,993	-3,459
Actuarial (Gain) Loss	<u>-12,271</u>	<u>2,931</u>
Accrued Benefit Obligation – March 31	<u><u>43,512</u></u>	<u><u>54,440</u></u>
<b>Reconciliation of Funded Status at End of Fiscal Year</b>		
Accrued Benefit Obligation - March 31	43,512	54,440
Market Value of Plan Assets - March 31	<u>0</u>	<u>0</u>
Funded Status - Surplus (Deficit)	-43,512	-54,440
Employer Contributions After Measurement Date	0	0
Benefits Expense After Measurement Date	-1,858	-1,834
Unamortized Net Actuarial (Gain) Loss	<u>-1,913</u>	<u>11,747</u>
Accrued Benefit Asset (Liability) - June 30	<u><u>-47,282</u></u>	<u><u>-44,527</u></u>
<b>Reconciliation of Change in Accrued Benefit Liability</b>		
Accrued Benefit Liability (Asset) - July 1	44,527	40,069
Net Expense for Fiscal Year	8,748	7,917



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Employer Contributions	<u>-5,993</u>	<u>-3,459</u>
Accrued Benefit Liability (Asset) - June 30	<u>47,282</u>	<u>44,527</u>
<b>Components of Net Benefit Expense</b>		
Service Cost	5,657	5,485
Interest Cost	1,703	1,363
Amortization of Net Actuarial (Gain)/Loss	<u>1,389</u>	<u>1,069</u>
Net Benefit Expense (Income)	<u>8,748</u>	<u>7,917</u>
<b>Assumptions</b>		
Discount Rate - April 1	3.25%	2.50%
Discount Rate - March 31	4.00%	3.25%
Long Term Salary Growth - April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth - March 31	2.50% + seniority	2.50% + seniority
EARSLS - March 31	8.9	8.9



**NOTE 10 TANGIBLE CAPITAL ASSETS**

**Net Book Value:**

	Net Book Value June 30, 2023	Net Book Value June 30, 2022
Sites	\$1,438,425	\$1,445,625
Buildings	19,071,232	18,283,589
Furniture & Equipment	711,178	367,287
Vehicles	1,035,953	694,352
Computer Hardware	98,894	92,873
<b>Total</b>	<b>\$22,355,682</b>	<b>\$20,883,727</b>

**June 30, 2023**

Cost:	July 1, 2022	Additions	Disposals	Asset Retirement Obligation	June 30, 2023
Sites	\$1,445,625		-7,200		\$1,438,425
Buildings	34,536,528	\$1,544,640	-5,000	773,313	36,849,481
Furniture & Equipment	776,301	435,592	-154,153		1,057,740
Vehicles	1,212,295	474,529	-240,554		1,446,270
Computer Hardware	122,044	33,811			155,855
<b>Total</b>	<b>\$38,092,793</b>	<b>\$2,488,572</b>	<b>-\$406,907</b>	<b>773,313</b>	<b>\$40,947,771</b>

Accumulated Amortization:	July 1, 2022	Additions	Disposals	June 30, 2023
Sites				
Building	16,252,939	755,810	-3,813	17,778,249
Furniture & Equipment	409,014	91,702	-154,153	346,563
Vehicles	517,943	132,928	-240,554	410,317
Computer Hardware	29,170	27,790		56,960
<b>Total</b>	<b>\$17,209,066</b>	<b>\$1,008,230</b>	<b>-\$398,520</b>	<b>\$18,592,089</b>





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

**June 30, 2022**

Cost:	July 1, 2021	Additions	Disposals	Transfers (WIP)	June 30, 2022
Sites	\$1,449,225		-3,600		\$1,445,625
Buildings	33,089,011	\$1,492,517			34,536,528
Furniture & Equipment	759,383	116,842	-99,924		776,301
Vehicles	1,047,951	164,344			1,212,295
Computer Hardware	182,407	37,207	-97,570		122,044
<b>Total</b>	<b>\$36,527,977</b>	<b>\$1,810,910</b>	<b>-\$246,094</b>		<b>\$38,092,793</b>

Accumulated Amortization:	July 1, 2021	Additions	Disposals		June 30, 2022
Sites					
Building	15,579,170	718,769	-45,000		15,579,170
Furniture & Equipment	432,154	76,784	-99,924		432,154
Vehicles	404,931	113,012			404,931
Computer Hardware	96,296	30,445	-97,571		96,296
<b>Total</b>	<b>\$16,512,551</b>	<b>\$939,010</b>	<b>-\$242,495</b>		<b>\$17,209,066</b>

**NOTE 11 DISPOSALS OF BUILDING**

The District disposed of a teacherage in Zeballos. The original purchase price in 1992 was estimated at \$12,200. The land and building sold for \$145,910 all of which was attributed to local capital.

**NOTE 12 INTERFUND TRANSFERS**

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2023, were as follows:

- \$782,986 from Local Capital to Capital funds for purchase of capital assets-vehicles/gym/equipment (\$164,344 in 2021/22)
- \$1,500,000 from Operating funds to Local Capital (\$1,500,000 in 2021/22)
- \$123,983 from Special Purpose Funds to Capital for teacherage/heat pump (\$248,194 in 2021/22 for teacherage from Operating)
- \$245,118 from Operating to Capital for furniture/equipment and computer equipment additions (\$74,221 in 2021/22)



**NOTE 13      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 14 BUDGET FIGURES**

The budget figures data presented in these financial statements are based upon the 2022/23 amended annual budget adopted by the Board on February 13 2023. The chart following presents the originally approved 2022/23 annual budget bylaw approved May 9 2022 and the amended annual budget bylaw reported in these finance statements.

	<b>2023 Amended Annual Budget</b>	2023 Annual Budget
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	\$7,485,161	\$7,411,907
Tuition	146,000	120,000
Other Revenue	4,488,430	3,885,487
Rental and Leases	0	0
Investment Income	120,000	24,000
Amortization of Deferred Capital Revenue	706,000	665,567
<b>Total Revenue</b>	<b>\$12,945,591</b>	<b>\$12,106,961</b>
<b>Expenses</b>		
Instruction	\$9,394,097	\$9,086,717
District Administration	1,023,259	884,379
Operations and Maintenance	2,443,815	2,578,943
Transportation and Housing	377,085	391,581
Total Expenses	\$13,238,256	\$12,941,620
<b>Net Revenue (Expenses)</b>	<b>(\$292,665)</b>	<b>(\$834,659)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>42,831</b>	<b>1,086,585</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(\$249,834)</b>	<b>\$251,926</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Capital Fund Surplus (Deficit)	(\$249,834)	\$251,926
<b>Budget Bylaw Amount</b>		
Operating - Total Expenses	\$10,266,065	\$10,600,009
Special Purpose Funds - Total Expenses	2,016,357	1,427,970
Special Purpose Funds – Tangible Capital Assets Purchased		
Capital Fund - Total Expense	955,834	913,641
Capital Fund – Tangible Capital Assets Purchased from Local Capital	0	500,000
<b>Total Budget Bylaw Amount</b>	<b>\$13,238,256</b>	<b>\$13,441,620</b>



**NOTE 15 ASSET RETIREMENT OBLIGATIONS**

Legal liabilities exist for the removal and disposal of asbestos and other environmentally hazardous materials within some district owned buildings that will undergo major renovations or demolition in the future. A reasonable estimate of the fair value of the obligation has been recognized using the modified retroactive approach as at July 1, 2022 (see Note 20--Prior Period Adjustment -Change in Accounting Policy). The obligation has been measured at current cost as the timing of future cash flows cannot be reasonably determined. These costs have been capitalized as part of the assets' carrying value and are amortized over the assets' estimated useful lives.

Asset Retirement Obligation, July 1, 2022 (See Note20)	\$773,313
Settlements during the year	<u>\$0</u>
Asset Retirement Obligation, closing balance	<u>\$773,313</u>

**NOTE 16 EXPENSE BY OBJECT**

	<u>June 30, 2023</u>	<u>June 30, 2022</u>
Salaries and benefits	\$8,302,500	\$7,891,021
Services and supplies	2,773,879	2,658,534
Amortization	1,008,230	939,010
Totals	<u>\$12,084,609</u>	<u>\$11,488,565</u>

**NOTE 17 OPERATING FUND BALANCE, END OF YEAR**

Internally restricted (appropriated) by Board for:

	<u>2023</u>	<u>2022</u>
School surpluses and misc. education programs	35,197	19,440
Potlatch postponement	0	0
Additional allocations of supplies to schools	50,000	50,000
Professional Development	91,560	80,586
Action for Learning	50,000	50,000
Teacherages	1,000,000	1,100,000
Implementation of Framework for Enhancing student learning	250,000	250,000
	<hr/>	<hr/>
Internally restricted surplus	\$1,476,757	\$1,550,026
Unrestricted operating surplus	<u>679,791</u>	<u>550,970</u>
	<hr/>	<hr/>
Total available for future operations	<u>\$2,156,548</u>	<u>\$2,100,996</u>



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**NOTE 18 LOCAL CAPITAL FUND BALANCE, END OF YEAR**

Internally restricted (appropriated) by Board for:

	<u>2023</u>	<u>2022</u>
Balance Forward	1,819,256	341,659
Proceeds on Sale of Teacherages	145,910	141,941
Replacement of vehicles/bus	(327,503)	(164,344)
Photocopiers	(75,708)	
Kyuquot Gymnasium	(379,775)	
Internally restricted Local Capital	1,182,180	319,256
Unrestricted Local Capital transferred	1,500,000	1,500,000
Total available for future Local Capital requirements	<u>\$2,682,180</u>	<u>\$1,819,256</u>

**NOTE 19 ECONOMIC DEPENDENCE**

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

**NOTE 20 PRIOR PERIOD ADJUSTMENT**

On July 1, 2022 the School District adopted Canadian public sector accounting standard PS 3280 Asset Retirement Obligations. This new standard addresses the recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of certain tangible capital assets such as asbestos removal in buildings that will undergo major renovation or demolition in the future (see Note 15). This standard was adopted using the modified retroactive approach.

On July 1, 2022 the School District recognized an asset retirement obligation relating to several owned buildings that contain asbestos. The liability has been measured at current cost as the timing and amounts of future cash flows cannot be estimated. The associated costs have been reported as an increase to the carrying value of the associated tangible capital assets. Accumulated amortization has been recorded from the later of, the date of acquisition of the related asset or April 1, 1988 (effective date of the *Hazardous Waste Regulation (April 1, 1988) – Part 6 – Management of Specific Hazardous Wastes*).

The impact of the prior period adjustment on the June 30, 2022 comparative amounts is as follows:



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	<u>Increase (Decrease)</u>
Asset Retirement Obligation (liability)	\$(773,313)
Tangible Capital Assets – cost	\$ 773,313
Tangible Capital Assets – accumulated amortization	\$ 773,313
Operations & Maintenance Expense – Asset amortization (2022)	\$ 0
Accumulated Surplus – Invested in Capital Assets	\$(773,313)

#### NOTE 21 RISK MANAGEMENT

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

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

a) Credit risk:

Credit risk is the risk of financial loss to an institution if a customer or counterparty to a financial instrument fails to meet its contractual obligations. Such risks arise principally from certain financial assets held consisting of cash, 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 2022 related to credit, market or liquidity risks.

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

Schedule 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2023

	Operating Fund	Special Purpose Fund	Capital Fund	2023 Actual	2022 Actual (Restated - Note 20)
	\$	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	2,100,996		6,447,889	<b>8,548,885</b>	7,630,052
Prior Period Adjustments					(773,313)
<b>Accumulated Surplus (Deficit), beginning of year, as restated</b>	<b>2,100,996</b>	-	<b>6,447,889</b>	<b>8,548,885</b>	<b>6,856,739</b>
<b>Changes for the year</b>					
Surplus (Deficit) for the year	1,800,670	123,983	(153,000)	<b>1,771,653</b>	1,692,146
Interfund Transfers					
Tangible Capital Assets Purchased	(245,118)	(123,983)	369,101	-	-
Local Capital	(1,500,000)		1,500,000	-	-
<b>Net Changes for the year</b>	<b>55,552</b>	-	<b>1,716,101</b>	<b>1,771,653</b>	<b>1,692,146</b>
<b>Accumulated Surplus (Deficit), end of year - Statement 2</b>	<b>2,156,548</b>	-	<b>8,163,990</b>	<b>10,320,538</b>	<b>8,548,885</b>



# School District No. 84 (Vancouver Island West)

Schedule 2 (Unaudited)

## Schedule of Operating Operations

Year Ended June 30, 2023

	2023 Budget (Note 14)	2023 Actual	2022 Actual (Restated - Note 20)
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	5,638,804	<b>5,900,381</b>	5,790,382
Tuition	146,000	<b>241,525</b>	216,624
Other Revenue	4,318,430	<b>4,501,487</b>	4,469,016
Rentals and Leases		<b>2,960</b>	1,530
Investment Income	120,000	<b>241,086</b>	35,613
<b>Total Revenue</b>	<u>10,223,234</u>	<u><b>10,887,439</b></u>	<u>10,513,165</u>
<b>Expenses</b>			
Instruction	7,506,965	<b>6,686,172</b>	6,600,965
District Administration	1,023,259	<b>1,006,036</b>	799,213
Operations and Maintenance	1,520,376	<b>1,287,207</b>	1,184,221
Transportation and Housing	215,465	<b>107,354</b>	126,897
<b>Total Expense</b>	<u>10,266,065</u>	<u><b>9,086,769</b></u>	<u>8,711,296</u>
<b>Operating Surplus (Deficit) for the year</b>	<u>(42,831)</u>	<u><b>1,800,670</b></u>	<u>1,801,869</u>
<b>Budgeted Appropriation (Retirement) of Surplus (Deficit)</b>	<u>42,831</u>		
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased		<b>(245,118)</b>	(322,415)
Local Capital		<b>(1,500,000)</b>	(1,500,000)
<b>Total Net Transfers</b>	<u>-</u>	<u><b>(1,745,118)</b></u>	<u>(1,822,415)</u>
<b>Total Operating Surplus (Deficit), for the year</b>	<u>-</u>	<u><b>55,552</b></u>	<u>(20,546)</u>
<b>Operating Surplus (Deficit), beginning of year</b>		<b>2,100,996</b>	2,121,542
<b>Operating Surplus (Deficit), end of year</b>		<u><b>2,156,548</b></u>	<u>2,100,996</u>
<b>Operating Surplus (Deficit), end of year</b>			
Internally Restricted (Note 17)		<b>1,476,757</b>	1,550,026
Unrestricted		<b>679,791</b>	550,970
<b>Total Operating Surplus (Deficit), end of year</b>		<u><b>2,156,548</b></u>	<u>2,100,996</u>

# School District No. 84 (Vancouver Island West)

Schedule 2A (Unaudited)

## Schedule of Operating Revenue by Source

Year Ended June 30, 2023

	2023 Budget (Note 14)	2023 Actual	2022 Actual (Restated - Note 20)
	\$	\$	\$
<b>Provincial Grants - Ministry of Education and Child Care</b>			
Operating Grant, Ministry of Education and Child Care	9,657,222	<b>9,657,222</b>	9,804,134
ISC/LEA Recovery	(4,223,043)	<b>(4,316,160)</b>	(4,223,043)
Other Ministry of Education and Child Care Grants			
Pay Equity	55,087	<b>55,087</b>	55,087
Student Transportation Fund	57,593	<b>57,593</b>	57,593
Support Staff Benefits Grant		<b>3,002</b>	2,897
FSA Scorer Grant	4,094	<b>4,094</b>	4,094
Early Learning Framework (ELF) Implementation	41	<b>41</b>	1,191
Labour Settlement Funding		<b>332,468</b>	
Indigenous Equity Grant		<b>79,000</b>	79,000
Anti Racism Grant	6,429	<b>6,429</b>	6,429
Equity Scan Implementation	81,381	<b>2,381</b>	3,000
BCTF SEB		<b>13,770</b>	
Transition Experience		<b>5,454</b>	
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>5,638,804</b>	<b>5,900,381</b>	<b>5,790,382</b>
<b>Tuition</b>			
International and Out of Province Students	146,000	<b>241,525</b>	216,624
<b>Total Tuition</b>	<b>146,000</b>	<b>241,525</b>	<b>216,624</b>
<b>Other Revenues</b>			
Funding from First Nations	4,223,043	<b>4,316,160</b>	4,223,043
Miscellaneous			
Kyuquot Grant	81,384	<b>126,034</b>	137,222
Bus Sales		<b>1,209</b>	7,100
Arts Starts	2,000	<b>6,000</b>	6,000
Childrens' Health Hub			23,675
BMO Rebate		<b>7,072</b>	5,302
VIU Indigenous Staff Sharing		<b>36,750</b>	65,250
Miscellaneous	12,003	<b>8,262</b>	1,424
<b>Total Other Revenue</b>	<b>4,318,430</b>	<b>4,501,487</b>	<b>4,469,016</b>
<b>Rentals and Leases</b>		<b>2,960</b>	<b>1,530</b>
<b>Investment Income</b>	<b>120,000</b>	<b>241,086</b>	<b>35,613</b>
<b>Total Operating Revenue</b>	<b>10,223,234</b>	<b>10,887,439</b>	<b>10,513,165</b>

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

## Schedule of Operating Expense by Object

Year Ended June 30, 2023

	2023 Budget (Note 14)	2023 Actual	2022 Actual (Restated - Note 20)
	\$	\$	\$
<b>Salaries</b>			
Teachers	1,848,324	1,701,949	2,170,171
Principals and Vice Principals	2,014,361	2,051,695	1,518,370
Educational Assistants	312,274	150,507	298,065
Support Staff	863,955	855,444	658,514
Other Professionals	646,374	707,251	495,286
Substitutes	369,760	204,155	109,379
<b>Total Salaries</b>	<b>6,055,048</b>	<b>5,671,001</b>	<b>5,249,785</b>
<b>Employee Benefits</b>	<b>1,481,317</b>	<b>1,307,332</b>	<b>1,169,250</b>
<b>Total Salaries and Benefits</b>	<b>7,536,365</b>	<b>6,978,333</b>	<b>6,419,035</b>
<b>Services and Supplies</b>	<b>676,450</b>	<b>575,052</b>	<b>573,331</b>
Services	39,500	560	315
Student Transportation	511,114	611,992	754,339
Professional Development and Travel		128	
Rentals and Leases	42,200	48,499	42,128
Dues and Fees	39,000	36,256	26,528
Insurance	1,060,686	509,169	547,870
Supplies	360,750	326,780	347,750
Utilities	2,729,700	2,108,436	2,292,261
<b>Total Services and Supplies</b>	<b>2,729,700</b>	<b>2,108,436</b>	<b>2,292,261</b>
<b>Total Operating Expense</b>	<b>10,266,065</b>	<b>9,086,769</b>	<b>8,711,296</b>

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

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	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	1,235,321	958,041	41			106,718	2,300,121
1.07 Library Services	46,180		5,164	17,332		6,943	75,619
1.08 Counselling	59,441						59,441
1.10 Special Education	257,338	82,795	120,953	86,605		21,741	569,432
1.20 Early Learning and Child Care			23,817				23,817
1.30 English Language Learning		49,677					49,677
1.31 Indigenous Education	101,040					6,452	107,492
1.41 School Administration		949,522		175,142		18,874	1,143,538
1.61 Continuing Education	2,629	11,660					14,289
1.62 International and Out of Province Students				55			55
1.64 Other			532	21,514			22,046
<b>Total Function 1</b>	<b>1,701,949</b>	<b>2,051,695</b>	<b>150,507</b>	<b>300,648</b>	<b>-</b>	<b>160,728</b>	<b>4,365,527</b>
<b>4 District Administration</b>							
4.11 Educational Administration					245,005		245,005
4.40 School District Governance					70,440		70,440
4.41 Business Administration				50,212	285,279		335,491
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,212</b>	<b>600,724</b>	<b>-</b>	<b>650,936</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration					106,527		106,527
5.50 Maintenance Operations				470,205		40,266	510,471
5.52 Maintenance of Grounds							-
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>470,205</b>	<b>106,527</b>	<b>40,266</b>	<b>616,998</b>
<b>7 Transportation and Housing</b>							
7.70 Student Transportation				34,379		3,161	37,540
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34,379</b>	<b>-</b>	<b>3,161</b>	<b>37,540</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>1,701,949</b>	<b>2,051,695</b>	<b>150,507</b>	<b>855,444</b>	<b>707,251</b>	<b>204,155</b>	<b>5,671,001</b>

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

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Actual	2023 Budget (Note 14)	2022 Actual (Restated - Note 20)
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	2,300,121	629,914	2,930,035	343,659	3,273,694	4,460,283	3,747,885
1.07 Library Services	75,619	14,498	90,117	1,762	91,879	156,408	25,064
1.08 Counselling	59,441	4,867	64,308		64,308	52,917	43,424
1.10 Special Education	569,432	132,612	702,044	276,065	978,109	1,196,508	710,241
1.20 Early Learning and Child Care	23,817	2,688	26,505	537	27,042		
1.30 English Language Learning	49,677	9,994	59,671		59,671	60,328	56,847
1.31 Indigenous Education	107,492	21,398	128,890	341,068	469,958	349,964	682,906
1.41 School Administration	1,143,538	254,604	1,398,142	115,409	1,513,551	1,073,206	1,023,466
1.61 Continuing Education	14,289	2,750	17,039		17,039	27,352	111,754
1.62 International and Out of Province Students	55		55	133,169	133,224	90,000	119,878
1.64 Other	22,046	4,483	26,529	31,168	57,697	39,999	79,500
<b>Total Function 1</b>	<b>4,365,527</b>	<b>1,077,808</b>	<b>5,443,335</b>	<b>1,242,837</b>	<b>6,686,172</b>	<b>7,506,965</b>	<b>6,600,965</b>
<b>4 District Administration</b>							
4.11 Educational Administration	245,005	44,107	289,112	77,695	366,807	339,939	272,277
4.40 School District Governance	70,440	5,644	76,084	63,465	139,549	125,935	97,423
4.41 Business Administration	335,491	58,437	393,928	105,752	499,680	557,385	429,513
<b>Total Function 4</b>	<b>650,936</b>	<b>108,188</b>	<b>759,124</b>	<b>246,912</b>	<b>1,006,036</b>	<b>1,023,259</b>	<b>799,213</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	106,527	20,103	126,630	60,819	187,449	161,911	137,370
5.50 Maintenance Operations	510,471	95,014	605,485	166,198	771,683	987,515	710,706
5.52 Maintenance of Grounds	-	-	-	1,295	1,295	10,200	415
5.56 Utilities	-	-	-	326,780	326,780	360,750	335,730
<b>Total Function 5</b>	<b>616,998</b>	<b>115,117</b>	<b>732,115</b>	<b>555,092</b>	<b>1,287,207</b>	<b>1,520,376</b>	<b>1,184,221</b>
<b>7 Transportation and Housing</b>							
7.70 Student Transportation	37,540	6,219	43,759	63,595	107,354	215,465	126,897
<b>Total Function 7</b>	<b>37,540</b>	<b>6,219</b>	<b>43,759</b>	<b>63,595</b>	<b>107,354</b>	<b>215,465</b>	<b>126,897</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	-	-	-	-	-	-	-
<b>Total Functions 1 - 9</b>	<b>5,671,001</b>	<b>1,307,332</b>	<b>6,978,333</b>	<b>2,108,436</b>	<b>9,086,769</b>	<b>10,266,065</b>	<b>8,711,296</b>

# School District No. 84 (Vancouver Island West)

Schedule of Special Purpose Operations  
 Year Ended June 30, 2023

	2023 Budget (Note 14) \$	2023 Actual \$	2022 Actual (Restated - Note 20) \$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	1,846,357	1,685,939	1,629,917
Other Revenue	170,000	427,654	208,342
<b>Total Revenue</b>	<u>2,016,357</u>	<u>2,113,593</u>	<u>1,838,259</u>
<b>Expenses</b>			
Instruction	1,887,132	1,900,483	1,703,464
Operations and Maintenance	79,225	79,225	70,897
Transportation and Housing	50,000	9,902	63,898
<b>Total Expense</b>	<u>2,016,357</u>	<u>1,989,610</u>	<u>1,838,259</u>
<b>Special Purpose Surplus (Deficit) for the year</b>	<u>-</u>	<u>123,983</u>	<u>-</u>
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased		(123,983)	
<b>Total Net Transfers</b>	<u>-</u>	<u>(123,983)</u>	<u>-</u>
<b>Total Special Purpose Surplus (Deficit) for the year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Special Purpose Surplus (Deficit), beginning of year</b>			
<b>Special Purpose Surplus (Deficit), end of year</b>		<u>-</u>	<u>-</u>

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

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2023

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>		1,024	10,000	135,771		29,497		
<b>Add: Restricted Grants</b>								
Provincial Grants - Ministry of Education and Child Care	79,225	34,100	1,000		32,000	9,800	6,308	138,410
Other				264,447				
	79,225	34,100	1,000	264,447	32,000	9,800	6,308	138,410
<b>Less: Allocated to Revenue</b>	79,225	35,124	2,000	208,705	32,000	2,530	6,308	126,109
<b>Deferred Revenue, end of year</b>	-	-	9,000	191,513	-	36,767	-	12,301
<b>Revenues</b>								
Provincial Grants - Ministry of Education and Child Care	79,225	35,124	2,000		32,000	2,530	6,308	126,109
Other Revenue				208,705				
	79,225	35,124	2,000	208,705	32,000	2,530	6,308	126,109
<b>Expenses</b>								
Salaries								
Teachers							5,000	
Educational Assistants		28,411			24,125			82,388
Support Staff	50,000							
Other Professionals								
	50,000	28,411	-	-	24,125	-	5,000	82,388
Employee Benefits	12,000	6,713			5,998		1,308	13,021
Services and Supplies	17,225							30,700
District Entered			2,000	208,705	1,877	2,530		
	79,225	35,124	2,000	208,705	32,000	2,530	6,308	126,109
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>								
Tangible Capital Assets Purchased								
	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-

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

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2023

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Safe Return to School / Restart: Health & Safety Grant	Federal Safe Return to Class / Ventilation Fund	Student & Family Affordability
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>					1,942	22,385	50,000	
<b>Add:</b> Restricted Grants								
Provincial Grants - Ministry of Education and Child Care	220,006	765,700	40,708	9,902	57,000			250,000
Other								
	220,006	765,700	40,708	9,902	57,000	-	-	250,000
<b>Less:</b> Allocated to Revenue	220,006	765,242	40,673	9,902	53,076	-	10,235	245,946
<b>Deferred Revenue, end of year</b>	-	458	35	-	5,866	22,385	39,765	4,054
<b>Revenues</b>								
Provincial Grants - Ministry of Education and Child Care	220,006	765,242	40,673	9,902	53,076		10,235	245,946
Other Revenue								
	220,006	765,242	40,673	9,902	53,076	-	10,235	245,946
<b>Expenses</b>								
Salaries								
Teachers		667,541	34,000					
Educational Assistants								
Support Staff	152,000							30,000
Other Professionals								
	152,000	667,541	34,000	-	-	-	-	30,000
Employee Benefits	47,000	95,680	6,673					10,000
Services and Supplies	21,006	2,021		9,902	53,076		10,235	205,946
District Entered								
	220,006	765,242	40,673	9,902	53,076	-	10,235	245,946
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>								
Tangible Capital Assets Purchased								
	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-



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

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2023

	ECL (Early Care & Learning)	District Housing	CUPE Pro-D	TOTAL
	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>		210,399		461,018
<b>Add: Restricted Grants</b>				
Provincial Grants - Ministry of Education and Child Care	175,000			1,819,159
Other		86,791	76,000	427,238
	175,000	86,791	76,000	2,246,397
<b>Less: Allocated to Revenue</b>	57,563	206,107	12,842	2,113,593
<b>Deferred Revenue, end of year</b>	<u>117,437</u>	<u>91,083</u>	<u>63,158</u>	<u>593,822</u>
<b>Revenues</b>				
Provincial Grants - Ministry of Education and Child Care	57,563			1,685,939
Other Revenue		206,107	12,842	427,654
	57,563	206,107	12,842	2,113,593
<b>Expenses</b>				
Salaries				
Teachers				706,541
Educational Assistants				134,924
Support Staff				232,000
Other Professionals	42,818			42,818
	42,818	-	-	1,116,283
Employee Benefits	9,491			207,884
Services and Supplies	5,254	82,124	12,842	450,331
District Entered				215,112
	57,563	82,124	12,842	1,989,610
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	123,983	-	123,983
<b>Interfund Transfers</b>				
Tangible Capital Assets Purchased		(123,983)		(123,983)
	-	(123,983)	-	(123,983)
<b>Net Revenue (Expense)</b>	-	-	-	-

# School District No. 84 (Vancouver Island West)

Schedule 4 (Unaudited)

Schedule of Capital Operations  
Year Ended June 30, 2023

	2023	2023 Actual			2022
	Budget (Note 14)	Invested in Tangible Capital Assets	Local Capital	Fund Balance	Actual (Restated - Note 20)
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Gain (Loss) on Disposal of Tangible Capital Assets		137,523		137,523	138,341
Amortization of Deferred Capital Revenue	706,000	717,707		717,707	690,946
<b>Total Revenue</b>	<u>706,000</u>	<u>855,230</u>	<u>-</u>	<u>855,230</u>	<u>829,287</u>
<b>Expenses</b>					
Amortization of Tangible Capital Assets					
Operations and Maintenance	844,214	875,302		875,302	825,998
Transportation and Housing	111,620	132,928		132,928	113,012
<b>Total Expense</b>	<u>955,834</u>	<u>1,008,230</u>	<u>-</u>	<u>1,008,230</u>	<u>939,010</u>
<b>Capital Surplus (Deficit) for the year</b>	<u>(249,834)</u>	<u>(153,000)</u>	<u>-</u>	<u>(153,000)</u>	<u>(109,723)</u>
<b>Net Transfers (to) from other funds</b>					
Tangible Capital Assets Purchased		369,101		369,101	322,415
Local Capital			1,500,000	1,500,000	1,500,000
<b>Total Net Transfers</b>	<u>-</u>	<u>369,101</u>	<u>1,500,000</u>	<u>1,869,101</u>	<u>1,822,415</u>
<b>Other Adjustments to Fund Balances</b>					
District Portion of Proceeds on Disposal		(145,910)	145,910	-	
Tangible Capital Assets Purchased from Local Capital		782,986	(782,986)	-	
<b>Total Other Adjustments to Fund Balances</b>		<u>637,076</u>	<u>(637,076)</u>	<u>-</u>	
<b>Total Capital Surplus (Deficit) for the year</b>	<u>(249,834)</u>	<u>853,177</u>	<u>862,924</u>	<u>1,716,101</u>	<u>1,712,692</u>
<b>Capital Surplus (Deficit), beginning of year</b>		<u>4,628,633</u>	<u>1,819,256</u>	<u>6,447,889</u>	<u>5,508,510</u>
Prior Period Adjustments					(773,313)
To Recognize Asset Retirement Obligation					
<b>Capital Surplus (Deficit), beginning of year, as restated</b>		<u>4,628,633</u>	<u>1,819,256</u>	<u>6,447,889</u>	<u>4,735,197</u>
<b>Capital Surplus (Deficit), end of year</b>		<u>5,481,810</u>	<u>2,682,180</u>	<u>8,163,990</u>	<u>6,447,889</u>

**School District No. 84 (Vancouver Island West)**Tangible Capital Assets  
Year Ended June 30, 2023

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
<b>Cost, beginning of year</b>	1,445,625	34,536,528	776,301	1,212,295	-	122,044	38,092,793
Prior Period Adjustments							773,313
To Recognize Asset Retirement Obligation		773,313					
<b>Cost, beginning of year, as restated</b>	1,445,625	35,309,841	776,301	1,212,295	-	122,044	38,866,106
<b>Changes for the Year</b>							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		959,929	85,171	185,815			1,230,915
Deferred Capital Revenue - Other		105,570					105,570
Operating Fund			211,307			33,811	245,118
Special Purpose Funds		99,365	24,618				123,983
Local Capital		379,776	114,496	288,714			782,986
	-	1,544,640	435,592	474,529	-	33,811	2,488,572
Decrease:							
Disposed of:							
Deemed Disposals	7,200	5,000					12,200
			154,153	240,554			394,707
	7,200	5,000	154,153	240,554	-	-	406,907
<b>Cost, end of year</b>	1,438,425	36,849,481	1,057,740	1,446,270	-	155,855	40,947,771
<b>Work in Progress, end of year</b>							-
<b>Cost and Work in Progress, end of year</b>	1,438,425	36,849,481	1,057,740	1,446,270	-	155,855	40,947,771
<b>Accumulated Amortization, beginning of year</b>		16,252,939	409,014	517,943		29,170	17,209,066
Prior Period Adjustments							773,313
District Entered		773,313					
<b>Accumulated Amortization, beginning of year, as restated</b>		17,026,252	409,014	517,943	-	29,170	17,982,379
<b>Changes for the Year</b>							
Increase: Amortization for the Year		755,810	91,702	132,928		27,790	1,008,230
Decrease:							
Disposed of:		3,813					3,813
Deemed Disposals			154,153	240,554			394,707
		3,813	154,153	240,554	-	-	398,520
		17,778,249	346,563	410,317	-	56,960	18,592,089
<b>Accumulated Amortization, end of year</b>		17,778,249	346,563	410,317	-	56,960	18,592,089
<b>Tangible Capital Assets - Net</b>	1,438,425	19,071,232	711,177	1,035,953	-	98,895	22,355,682

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

Deferred Capital Revenue  
Year Ended June 30, 2023

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
<b>Deferred Capital Revenue, beginning of year</b>	15,391,055	119,398		15,510,453
<b>Changes for the Year</b>				
Increase:				
Transferred from Deferred Revenue - Capital Additions	1,230,915	105,570		1,336,485
	<u>1,230,915</u>	<u>105,570</u>	<u>-</u>	<u>1,336,485</u>
Decrease:				
Amortization of Deferred Capital Revenue	704,944	12,763		717,707
	<u>704,944</u>	<u>12,763</u>	<u>-</u>	<u>717,707</u>
<b>Net Changes for the Year</b>	<u>525,971</u>	<u>92,807</u>	<u>-</u>	<u>618,778</u>
<b>Deferred Capital Revenue, end of year</b>	<u>15,917,026</u>	<u>212,205</u>	<u>-</u>	<u>16,129,231</u>
<b>Work in Progress, beginning of year</b>				-
<b>Changes for the Year</b>				
<b>Net Changes for the Year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Work in Progress, end of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Deferred Capital Revenue, end of year</b>	<u>15,917,026</u>	<u>212,205</u>	<u>-</u>	<u>16,129,231</u>

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

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue  
Year Ended June 30, 2023

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
<b>Balance, beginning of year</b>	291,446	107,322	3,266			402,034
<b>Changes for the Year</b>						
Increase:						
Provincial Grants - Ministry of Education and Child Care	1,517,828		102,304			1,620,132
	1,517,828	-	102,304	-	-	1,620,132
Decrease:						
Transferred to DCR - Capital Additions	1,230,915		105,570			1,336,485
	1,230,915	-	105,570	-	-	1,336,485
<b>Net Changes for the Year</b>	286,913	-	(3,266)	-	-	283,647
<b>Balance, end of year</b>	<b>578,359</b>	<b>107,322</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>685,681</b>



**School District No. 84 (Vancouver Island West)**  
**MANAGEMENT DISCUSSION AND ANALYSIS**

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*Year ended June 30, 2023*

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## **Introduction**

This is a discussion and analysis of the financial performance of School District 84 (Vancouver Island West) (the 'District') for the fiscal year ended June 30, 2022. It is based on currently known facts, decisions, and conditions. This report should be read in conjunction with the District's financial statements for the same period.

The preparation of this financial statement discussion and analysis is management's responsibility. All dollar amounts are reported to the nearest thousand.

Located in the Western part of Vancouver Island – directly west of Campbell River, the District serves the communities of Gold River, Zeballos, Tahsis, and Kyuquot. The District provides educational services to approximately 300 students. These services include: a robust international program, outdoor education, and continuing education programming.

The statements illustrate in financial terms, how resources have been allocated and consumed during the fiscal year.

## Composition of the Financial Statements

The two key audited statements are:

- The **statement of financial position**, which summarizes the districts assets and liabilities at June 30, 2023. This provides an indication of the financial health of the school district.
- The **statement of operations**, which summarizes the revenues received and expenses incurred between July 1, 2022 and June 30, 2023. This statement provides a breakdown of the funding received by the school district and how that funding was expended.

The **Statement of Changes in Net Financial Assets (Debt)**, the **Statement of Cash Flows** and the Notes to the Financial Statements are also audited and provide further analysis of the District's finances. The District manages its financial activities in three distinct areas;

- The Operating fund – not restricted by the Ministry of Education (Schedule 2);
- Special Purpose Funds- certain parameters placed on spending (Schedule 3); and the
- Capital Fund (Schedule 4).

These schedules are included at the end of the financial statements and are in a format prescribed by the Ministry of Education and Child Care. These schedules provide additional details specific to each of these areas. The balances reported in the schedules, are combined with the operating information to provide a complete financial statement picture.

Schedule 1 illustrates the sum of the funds in all three of these areas.

Schedule 2 provides detail on the **Operating Fund**.

The Operating Fund accounts for the District's operating grants and other operating revenues. Legislation requires that the District present a balanced budget for the Operating Fund, whereby budgeted expenditures do not exceed the total of budgeted revenue and any surplus in the operating fund is carried forward from previous years. Legislation does not permit school districts to budget for a deficit.

Schedule 3 provides detail on the **Special Purpose Funds**.

The Special Purpose Funds account for grants and contributions that are directed towards specific activities. As these are targeted grants, any unspent funding is accounted for as deferred revenue, not as accumulated surplus.



Schedule 4 provides detail on the **Capital Fund**.

The capital fund accounts for the capital assets of the District including land, buildings, furniture, computers and equipment.

## Statement of Financial Position

### Financial Assets

Financial assets are assets available to discharge existing liabilities or finance future operations. Overall, there was an increase in cash due to an operating surplus of \$1.8 M a portion of which (\$1.5M) was then transferred to local capital for a specific purpose. The surplus will be discussed later in the report.

In Thousands	2023	2022	Change
Cash	\$ 6,878	\$ 5,571	\$1,307
Accounts Receivable -LEA	\$ 0	\$ 0	\$0
Due from Others	\$ 196	\$ 160	\$36
<b>Total</b>	<b>\$7,074</b>	<b>\$5,731</b>	<b>\$ 1,343</b>

The accounts receivable main difference was the accrual for an additional six month of GST which had not been applied for amounting to approximately \$60,000.

Portfolio investments which are held by the Ministry as the rates of return are equal to or better than the bank is able to offer. The rates in June were 5.45% (2.2% last year) and 793,552.00 was deposited with the Ministry. The District plans to increase this amount as the cash on hand is not required at the current levels.

### Liabilities

Liabilities represent obligations that have been incurred by the district. Total liabilities increased from the prior year by \$1.0 M. \$800,000 has been added to the liabilities as a result of a change in accounting policy requiring the accrual of the obligation to accrue the cost of retiring assets. This means in the District's case the cost of remediation for asbestos, which requires special disposal. The main change in the District liabilities is the \$ 902,000 in the deferred capital revenue due to the many capital projects undertaken in the past year. The biggest spending in capital this current year was at Gold River Secondary School with updates totaling approximately \$556,000. The balance of the changes is not significant with the " unearned " portion related to an uptick in the International Student program enrolment for next year.

In Thousands	2023	2022	Change
AP and Accrued Liabilities	\$715	\$816	\$(101)
Employee Future Benefits	\$47	\$44	\$3
Unearned Tuition Benefits	\$ 187	\$ 72	\$115
Deferred Revenue	\$ 593	\$ 461	\$132
Deferred Capital Revenue	\$16,815	\$15,912	\$903
Asset Retirement Obligation	\$773	\$773	0
<b>Total</b>	<b>\$19,130</b>	<b>\$18,078</b>	<b>\$1052</b>

Accounts Payable and Accrued Liabilities is comprised of trade payables, payroll deductions outstanding, and accumulated employee vacation and accrued wages payable. The major change to this figure is simply due to timing differences and where capital projects happen to be at the year end.

Employee future benefits is a provision made for liabilities that continue to accrue for employee retirement benefits including vested sick leave; also sets up for accumulating non-vested sick leave, early retirement, severance, vacation, overtime and death benefits.

Unearned tuition fee revenue are payments received from international students in advance of attendance in the following year. Depending on when students register reflects the timing of payments received by year end; it represents fewer early enrolments of international students for next year. This last year the District had fourteen which is up from approximately nine students last year. The program could be quite a bit larger, but finding appropriate home stay situations is challenging in small communities.

Deferred revenue are the monies left unspent in the Special Purpose funds. The restricted revenue for specific programs includes such programs as Community Link, Strong Start, Ready Set Learn, Learning Improvement funds, BC Transportation funds, Mental Health Grant, Capacity Building, annual facility grants and the largest restricted fund Classroom Enhancement funds. Also included are restricted funds not from the Ministry of Education and Child Care including School Fund revenue, the housing (teacherage) program and donations when we have them. Deferred revenue is not recognized until related expenses are incurred.

Deferred capital revenue is revenue to be amortized over the life of the related capital assets. During the year, deferred capital contributions increased by \$ 903,000 (\$633000 last year).

**Non-financial Assets**

Non-financial assets increased by \$1,482,000 due to the robust capital program including CNCP, SEP projects at RWES, KESS and CMES and GRSS, many of which completed this year.

In Thousands	2023	2022	Change
Tangible Capital Assets	\$22,356	\$20,884	\$1472
Prepays	\$ 22	\$ 12	\$ 10
<b>Total</b>	<b>\$22,378</b>	<b>\$20,896</b>	<b>\$ 1482</b>

Capital assets include land, buildings, construction projects in progress, furniture, vehicles and computer hardware and software. The assets purchased totaled \$2.5 M (L/Y- \$1.7 Million) mostly spent on school enhancement work at various schools to upgrade the mechanical and electrical systems, an electric bus worth over \$400,000, a gym upgrade at Kyuquot Elementary Secondary School as well provide other renovations. The District also upgraded their copier equipment, bought equipment for the Deaf and Hard of Hearing, upgrades of new computers and other various equipment.

**Accumulated surplus**

Operating surplus totaled \$1,556,000 of which the district moved another \$1.5 M to local capital for a new gymnasium at Kyuquot and additional new teacherages in that community. Accumulated surplus therefore increased by \$56,000. This brings the operating surplus to 2.156 Million.

In Thousands	2023	2022	Change
Operating	\$2,156	\$2,100	\$56
Capital	\$8,164	\$6,447	\$1,717
<b>Total</b>	<b>\$10,320</b>	<b>\$8,547</b>	<b>\$1,773</b>

Accumulated surplus represents the Board's residual interest in its assets after deducting liabilities. The operating balance is available to fund operations as it is carried over for future use. Some of these funds are restricted for professional development and school surpluses, but the majority is there to assist with new initiatives or provide a cushion for emergent needs. Local capital now totals \$2,682,180 (last year-\$1,819,256) which will be used for the Kyuquot gymnasium, teacherages, new computer equipment, vehicles, capital projects required but not funded by the Ministry as well as other on-going expenses that need to be planned for.

This year, the District had another significant surplus. This surplus was due to a number of factors. The District received a significant amount of funds through special purpose grants which negated the need for spending out of operations. There was a notable reduction in spending on substitutes mainly due to hiring First call TTOC's on a full- time basis. We had still budgeted for this cost though. The District saw a return to travel and professional development to pre-Covid levels, but significant amounts were not spent from supplies. (\$550,000 left in supplies budget). Revenues were also up over budget by \$664,00 due mostly to not budgeting for the labour settlement grant amount totaling \$332,468 and the major increase in the amount of interest being earned. The District earned \$205,000 more in interest this year than in the prior year

The District was also provided with a substantial grant for food and school supplies for students called the Student Affordability Fund in the amount of \$250,000 which assisted heavily in providing additional supports to the system that otherwise would have had to have been paid out of the regular operating fund.

**Statement of Operations**

The statement of operations is a consolidation of revenues and expenditures of the operating, capital, and special purpose funds. Each of these funds is discussed separately below.

Consolidated revenues from all sources decreased to \$13.181 Million from \$13.198 Million in 2021. 56% of total revenue is generated from the Ministry of Education and Child Care, 36% is from our First Nations LEA (up from 30% which shows a growing Indigenous population) and the balance 8% comes from several different sources such as from international students fees, investment revenues and amortization of deferred capital revenue.

In Thousands	2023		2022	
Ministry Grants	\$7,586	56%	\$7,420	56%
Gain on Sale	\$ 138	0%	\$138	0%
Tuition	\$241	2%	\$ 217	2%
Local Education Agreement Revenue	\$4,929	36%	\$4,677	36%
Investment Income	\$ 241	0%	\$ 36	0%
Amortization of Deferred Capital Revenue	\$718	6%	\$691	6%
<b>Total</b>	<b>\$13,853</b>	<b>100%</b>	<b>\$13,179</b>	<b>100%</b>

Operating Fund Revenue

The District received \$5.9 Million (l/y-\$5.8 Million) from the Ministry of Education in the form of the operating grant which is based on student enrollment and other student and geographical factors. Tuition was almost \$242,000 which is up by \$2 from the previous year which is now rebounding from the COVID 19 pandemic. Overall operating revenue increased \$375,000 over the previous year. This is mostly due to the funding required to meet the new labour settlements.

As can be seen, in terms of how funding is generated, there was an increase of \$275,000 from the prior year in the funds received for special purposes. The District received \$250,000 more in targeted funds for the Student and Family Affordability Fund. The District is receiving less in BCTEA funds as they are not required, which was one of the larger reductions in Special purpose funding.

After a loss of the Nanaimo programs two years ago- from 443 students to 270 funded students, the District has seen an increase in enrolment. The District went from 279 FTE students last year to 315 FTE students this year. As a result of the decline two years ago, the District is in funding protection which has assisted in maintaining appropriate funding for the remaining schools, even with the increase in the student body last year. This is why the District has continued to see an increase in the surplus.

Operating Fund Expenditure

Expenditure in the operating fund increased by \$377,000.

In Thousands	2023	2022	Amended Budget	Variance from Prior Year	Variance from Budget
Teachers	\$1,702	\$2,170	\$1,848	\$(468)	\$ (146)
Principals/Vice Principals	\$ 2,052	\$ 1,518	\$ 2,014	\$ 534	\$38
Education Assistants	\$150	\$298	\$ 312	\$ (148)	\$(162)
Support Staff	\$ 855	\$ 658	\$863	\$ 198	\$(8)
Excluded Staff	\$707	\$ 495	\$ 646	\$ 212	\$61
Substitutes	\$ 204	\$ 109	\$ 369	\$ 95	\$ (165)**
	\$5,671	\$5,248	\$6,055	\$423	\$(384)
Employee Benefits	\$1,307	\$1,169	\$ 1,481	\$138	\$(174)
Service and Supplies	\$2,108	\$2,292	\$ 2,730	\$(184)	\$ (622)
<b>Total Expenditures</b>	<b>\$3,415</b>	<b>\$3,461</b>	<b>\$4,211</b>	<b>\$(46)</b>	<b>\$(796)</b>

- Substitute salaries are still underspent significantly. This was mainly due to hiring first call TTOC's which are charged to regular teaching staff as they are full time. These staff members were available at each site and filled in when staff were away

on short and long term leaves of absence. The system has been effective as it has meant staff have been available to cover when required. The plan is to continue with this model.

- Staff costs have increased due to labour settlements. Note the reduction in costs for teaching staff and increase in Principal salaries. This is due to the need to recruit for succession planning. The costs have been offset. Note that a portion of these salaries are offset by sharing staff costs with VIU for the teacher program being provided in the school District.
- Excluded staff costs have increased due to converting the contract position to Assistant Secretary Treasurer and hiring an excluded position for payroll and benefits administration, in addition to salary increases commensurate with the union increases.
- The supplies budget is quite a bit less than budget due to a cushion being added into this budget to account for the funding received. It allows the District to take care of any emergent issues that may arise.

Benefit costs increased from the prior year due to overall staff costs increasing due to wage settlements. Much of the benefits are wage sensitive meaning they go up with wage increases.

Services and supplies represent 2% of operating expenditure which is comparable to the prior year. Compared to prior year, there is a decrease of \$184,000 in spending. The budget is generally higher as the school surpluses are added back and are generally not all spent. The schools also had access to the Student Affordability fund which took the pressure off the operating budget.

### Special Purpose Fund

Special purpose revenues are restricted grants designated for specific purposes or programs.

Overall revenues increased by \$57,000 over the prior year. Many of the same grants were provided. There was a slight decrease in funding for the Classroom Enhancement funds, no further COVID funding being provided. Instead the District received the Student and Family Affordability fund for \$250,000 and the Early Learning and Care grant for \$175,000 to pursue information on how to provide early learning in every community after community consultation and work on services already being provided.

The other revenue increase was due to greater spending out of the principal's trust account, adding the CUPE pro-d funds being put into the school district bank. District housing revenue remained fairly neutral.

In Thousands	2023	2022	Amended Budget	Variance from Prior Year	Variance from Budget
Ministry of Education	\$1,686	\$1,630	1,846	\$56	\$ (160)
Other Revenue	\$427	\$208	\$170	\$219	\$ 257
<b>Total Revenues</b>	<b>\$2,114</b>	<b>\$1,838</b>	<b>\$2,016</b>	<b>\$275</b>	<b>\$97</b>

In Thousands	2023	2022	Amended Budget	Variance from Prior Year	Variance from Budget
Instruction	\$1,900	\$1,703	\$1,887	\$ 197	\$ 13
Operations	\$ 89	\$ 135	\$ 129	\$ (46)	\$ (40)
<b>Total Expenditures</b>	<b>\$1,989</b>	<b>\$1,838</b>	<b>\$2,016</b>	<b>\$ 151</b>	<b>\$ (27)</b>

Virtually all expenditures in this fund are spent on instruction. As you can see the revenue and expenses match as this is how targeted funds are accounted for. The largest contribution is from Classroom Enhancement funds received- \$766,000 for teacher staffing. This amount has to be spent otherwise it is clawed back by the Ministry. The district accounted for the total spending which was used to meet the class size and composition language

### Capital Fund

During the year, the District spent \$2.5 Million to complete several capital projects, 1.5M to upgrade the facilities – mainly the upgrades at GRSS and the gymnasium in Kyuquot, \$474,000 on vehicles (mainly an electric bus and charging station totaling approximately \$453,000) and \$436,000 on furniture and equipment. The Ministry of Education funded \$1.34M of these projects.

Capital fund unspent balances at year end are as follows:

In Thousands	2023	2022	Change
Restricted Capital Balance	\$ 107	\$ 107	\$ 0
Other Provincial Capital	\$ 0	\$ 3	\$ (3)
Bylaw Capital	\$ 578	\$ 292	\$286
Local Capital	\$2,682	\$1,819	\$863
<b>Total</b>	<b>\$2,326</b>	<b>\$744</b>	<b>\$1,582</b>

Restricted capital represents the Ministry of Education's portion (75%) of the proceeds on disposal of land and buildings. Spending of this money must be approved by the Ministry and used for capital projects or site purchases.

Bylaw capital is funding approved and available for capital projects to the end of March 2023. The increase from prior year is a timing difference of when funds were transferred from the Ministry to the District and when the funds were spent. This balance should be close to zero as funds should only be transferred as the money is spent.

Local capital is funds restricted by the Board for the purchase of capital assets. During the year, \$1,500,000 was transferred to meet the future capital needs of the board, including the building of a full size gym in Kyuquot Elementary Secondary School. The District purchased a truck and a paid for a portion of the electric bus from the fund this year. In addition a teacherage was purchased, photocopiers upgraded and various equipment for students purchased.

### **Summary and Other Significant Matters**

The District submitted a balanced budget to the Ministry of Education for the 22/23 school year that will continue to deliver the mix of programs and services currently offered to students in our schools. Moving into 2023/24 and beyond, there are several factors that may impact the District's operations and financial position.

#### The Year Ahead:

- The Framework for Enhancing Student Learning was completed and money is set aside from surplus reserve to enhance programming to improve student results
- The International student program has rebounded as we hopefully see the end of the impacts of the pandemic.
- We are not anticipating any significant increases in enrolment in the Gold River catchment area in the near future so we anticipate being in funding protection for the foreseeable future.
- Staff recruitment is still one of our top priorities and is an on-going challenge to find qualified staff who are interested in working in remote locations particularly as TTOC's. In the past year we had full time TTOC's at each site which assisted in filling in teacher absences. It seems to be a successful initiative so will be continued. There is now a recruitment incentive being offered, if required, which hopefully will assist in this area.
- The First Nations Education Liaison Committee is committed to monthly meetings and a third EA through the Equity Scan process.



- The District is undertaking a novel approach to teacher staffing: the District is teaming with VIU to train local and First Nations individuals to become teachers and teach in the District. This will very likely support retention of staff and provide the diversity and equity the District needs considering the large numbers of Indigenous students in the district.

### **Contacting Management**

This financial report is designed to provide a general overview of the School District's finances and to demonstrate accountability for the public funds received by the school district

If you have questions about the financial report, please contact the Office of the Superintendent/Secretary Treasurer at 250-283-2241

You can also find additional information on the district and its strategic vision on our web site: [www.sd84.bc.ca](http://www.sd84.bc.ca)

**Vancouver Island West School District 84**  
**ADMINISTRATIVE PROCEDURE**

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**AP 530**

*Adopted: 11-18-22*  
*Amended: 07-01-23*

**TRAVEL, MEALS AND OTHER EXPENSES**

Employees travelling and using their vehicles on School District business will be reimbursed in accordance with this administrative procedure.

To maximize the use of limited travel funds, the School District expects:

- personnel travelling to a common destination or intermediate point along a common travel route, to travel together to the capacity of the vehicle used.
- School District personnel claiming expenses to use the least expensive mode of transportation.

1. **Approved travel** shall be paid on an approved point-to-point basis, as follows:

<b>Effective Date</b>	<b>Paved Roads</b>	<b>Unpaved Roads</b>
July 1, 2023	\$0.64 per kilometer	\$0.69 per kilometer

2. **Reimbursement for meals** shall be:

<i>Breakfast:</i>	\$17.00
<i>Lunch:</i>	\$19.00
<i>Supper:</i>	\$27.00

These rates shall not apply when other specific allowances are stipulated in other policies or regulations.

3. **Accommodation expenses** will be paid upon submission of receipts. Accommodation other than hotel/motel while travelling on School District business will be paid up to a maximum of \$50.00 per night.
4. School District business credit cards shall not be used for personal expenses.
5. All travel expenses, including credit card charges, must be recorded on the approved travel expense forms.
6. Any expenditures exceeding meal allowances must be justified.
7. The School District will not reimburse any receipts for alcohol.
8. Business meals must clearly identify the purpose of the meeting and the number of persons present.
9. A Trustee will review and authorize the Superintendent/Secretary-Treasurer's expenses.
10. All expense claims for reimbursement must be submitted to the School District Office within three months of the event.

## **INDIGENOUS EDUCATION COUNCIL (IEC)**

### **Composition of the Council**

- four appointed representatives from the First Nations (one from each First Nations community located within the School District);
- the Executive Director, the Manager of Education Programs and the Education Support/Curriculum Coordinator representing the Nuu-Chah-Nulth Tribal Council;
- Trustees, the Superintendent/Secretary-Treasurer (or designate), and the Indigenous Learning Facilitator representing the Board;
- one Principal from a school that has students funded by the Local Education Agreement;
- one representative from the Vancouver Island West Teachers' Union.

The Board and the Northern Nuu-Chah-Nulth Co-Chairperson shall name one person from each respective organization to act as a Co-Chairperson of the IEC.

### **Time of Meetings**

The Council will meet at the call of a Chairperson.

### **Purpose of the Council**

- to develop and reinforce in First Nations students a strong First Nations identity, pride in their heritage and a feeling of self-worth as First Nations people;
- to assist in the development of First Nations education programs which enhance academic and vocational skills, while promoting personal, social and cultural growth;
- to improve the learning environment at all levels of the school system so that First Nations students may gain maximum benefit from their formal education.

**Vancouver Island West School District 84**  
**ENROLLMENT REPORT 2023-2024**  
**As of September 8, 2023**

Grade	CMESS	GRSS	KESS	RWES	ZESS	CONT ED	TOTALS
K	0			17	4		21
1	1		6	19	7		33
2	1		3	15	4		23
3	1		4	14	4		23
4	5		2	9	3		19
5	0		1	10	3		14
6	4		6	16	4		30
7	3		5	27	3		38
8	1	23	8		3		35
9	2	12	2		2		18
10	2	22	4		0		28
11	1	21	3		2		27
12	3	16	3		7	8	37
<b>Totals:</b>	<b>24</b>	<b>94</b>	<b>47</b>	<b>127</b>	<b>46</b>	<b>8</b>	<b>346</b>

CMESS - Captain Meares Elementary Secondary School

GRSS - Gold River Secondary School

KESS - Kyuquot Elementary Secondary School

RWES - Ray Watkins Elementary School

ZESS - Zeballos Elementary Secondary School

CONT ED - Continuing Education