



VANCOUVER ISLAND WEST SCHOOL DISTRICT 84
REGULAR MEETING OF THE BOARD OF EDUCATION
TUESDAY, NOVEMBER 14, 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 October 10, 2023
4. **BUSINESS ARISING FROM THE MINUTES**
5. **PUBLIC INQUIRIES AND PRESENTATIONS**
 - a. Philip Parkes, Principal International Education
6. **CORRESPONDENCE**
7. **REPORT OF THE CLOSED MEETING**
8. **TRUSTEE REPORTS**
 - a. School Reports
 - b. Indigenous Education Committee Meeting
 - c. VISTA 2023
 - d. Advocacy Day
 - e. BCSTA Provincial Council
9. **UNFINISHED BUSINESS**
10. **NEW BUSINESS**
 - a. SOFI Report
 - b. Policy 4: Trustee Code of Ethics
 - c. Strategic Plan
 - d. Motion to Close Board Office
 - e. Motion to Purchase Textbooks
 - f. Invitation to MLA to visit SD84
11. **SUPERINTENDENT/SECRETARY-TREASURER'S REPORT**
 - a. District Update
 - b. Finance Warrant
 - c. Enrollment Report
12. **TRUSTEE INQUIRIES**
13. **PRESS AND PUBLIC INQUIRIES**
14. **NOTICE OF MEETINGS**
 - a. December 11, 2023, 4 pm – School Board Office
15. **ADJOURNMENT**

*In partnership with our diverse communities, School District 84
will provide all students with a quality education
relevant to the demands of a modern society.*



**REGULAR MEETING OF THE BOARD OF EDUCATION
FOR VANCOUVER ISLAND WEST SCHOOL DISTRICT 84,
HELD ON MONDAY, OCTOBER 10, 2023,
AT CAPTAIN MEARES ELEMENTARY SECONDARY SCHOOL, TAHSIS, BC**

- TRUSTEES PRESENT:** Arlaine Fehr, Chairperson (Gold River)
Jenniffer Hanson, Vice-Chairperson (Kyuquot)
Katie Unger (Gold River)
Allison Stiglitz (Tahsis)
Cyndy Rodgers (Zeballos)
- ALSO PRESENT:** Lawrence Tarasoff, Superintendent/Secretary-Treasurer (Zoom)
Annie McDowell, Associate Director of Human Resources
Ryan Brennan, Director of Human Resources
Stephen Larre, Director of Instruction and Staff Development
Luke Charlton, Executive Assistant
Jim Baron, Principal, CMESS
Two Members of the Public

CALL TO ORDER:

Chairperson Fehr called the meeting to order at 4:00 pm, acknowledged and gave thanks that the meeting was taking place on the traditional, ancestral and unceded territory of the Mowachaht/Muchalaht First Nation.

APPROVAL OF AGENDA:

2023:R-038 MOVED: Trustee Stiglitz, SECONDED: Trustee Unger
AND RESOLVED:
"TO approve the agenda."

ADOPTION OF MINUTES:

2023:R-039 MOVED: Trustee Unger, SECONDED: Trustee Stiglitz
AND RESOLVED:
"TO adopt the minutes of the Regular Board meeting of September 11, 2023."

BUSINESS ARISING FROM THE MINUTES:

Nil.

PUBLIC INQUIRIES AND PRESENTATIONS:

a. Mr. Jim Baron, Principal, Captain Meares Elementary Secondary School

Principal Baron noted that the start of this school year has been overwhelmingly positive. CMESS received way more applications for open positions than they would have normally, and have filled all teaching positions. There are now three learning cohorts including primary, intermediate, and secondary.

Other activities at the school include: secondary students' passion projects, learning recognition assemblies, a music club, a media club, and preparing for upcoming events such as a volleyball tournament, Halloween festivities, and a Christmas concert.

CORRESPONDENCE:

Ray Watkins Elementary School (RWES)	Open House and Calendar
BC School Trustee Association (BCSTA)	School Act Amendment

Ministry of Education and Child Care	Strong Start Funding (SD70)
BCSTA	Family Connection Centers
BC Public School Employers Association (BCPSEA)	Fall Update
Premier of British Columbia	BC Teachers Federation
BCPSEA	Annual Report
BCSTA	Daily News
BCSTA	Weekly News
BCSTA	Weekly News
BC Ombudsperson	Fairness Day!
Vancouver Island School Trustee Association (VISTA)	Fall Conference Agenda

2023:R-040 MOVED: Trustee Stiglitz, SECONDED: Trustee Unger
 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

RWES

New Nuuchahnulth Education Worker
 Outdoor classes
 Student Council election has taken place
 Terry Fox, Orange Shirt Day
 Cook is in place at RWES

CMESS

Terry Fox run in Tahsis.
 The board is also happy that the cook is in place at CMESS

b. Strathcona Accessibility Partner Meeting

Director Brennan gave an overview of this item. The Strathcona Regional District has created a reporting tool with the School District able to include a SD84 specific reporting tool on our website.

c. District Policy Review Committee Meeting

Chairperson Fehr noted that Policy Review Committee met today, that the Trustee Code of Ethics Policy needs to be amended to correct a spelling mistake from 'code of conduct' to 'code of ethics' and for it to be distributed for comment to staff.

2023:R-041 MOVED: Trustee Stiglitz, SECONDED: Trustee Hanson
 AND RESOLVED:
"NOTICE OF MOTION to amend Policy 4, Trustee Code of Ethics."

d. **Indigenous Education Committee Meeting**

Superintendent Tarasoff gave an overview of this item. Next meeting is October 30th in Kyuquot.

UNFINISHED BUSINESS:

Nil.

NEW BUSINESS:

a. **Five Year Capital Plan**

Superintendent/Secretary-Treasurer Tarasoff provided an overview of this item. The Board is required to pass a resolution.

2023: R-042 MOVED: Trustee Stiglitz, SECONDED: Trustee Hanson
AND RESOLVED:
"THAT the Board approve and submit the five-year capital plan."

b. **Exempt Staff Compensation**

Superintendent/Secretary-Treasurer Tarasoff provided an overview of this item.

2023: R-043 MOVED: Trustee Unger, SECONDED: Trustee Stiglitz
AND RESOLVED:
"THAT the Board accept the Exempt Staff Compensation report."

c. **Community Consultations**

Superintendent/Secretary-Treasurer Tarasoff provided an overview. Poster is on our website and people can register to attend with Executive Assistant Charlton. Slides will also be made available.

Schools are asked to send out Community Consultation posters to all parents. Executive Assistant Charlton will share with Principals to invite parents and staff.

d. **Signing Authority**

The Superintendent/Secretary-Treasurer recommended the addition of Ryan Brennan, Director of Instruction and Human Resources and Luke Charlton, Executive Assistant as signing authorities for the District. To add Ryan Brennan and Luke Charlton

2023:R-044 MOVED: Trustee Stiglitz, SECONDED: Trustee Hanson
AND RESOLVED:
"THAT Ryan Brennan and Luke Charlton be granted signing authority for School District 84."

SUPERINTENDENT/SECRETARY-TREASURER'S REPORT:

a. **District Update**

Things are going well. Many staff have been hired and things are going fairly smoothly. School trips have started. Succession planning has begun in the School District Office.

b. **Finance Warrants**

The School District is spending more money this year. This is due to more staff and also due to inflation in general.

c. **Enrollment Report**

The School District currently has 339 students, eight of which are continuing education students.

TRUSTEE INQUIRIES:

Trustee Rodgers noted that at the end of June, it was discussed about Neurodivergent Adaptive Education – resource provided talks about how to do an Individual Learning Plan for neurodivergent students and other affirming resources.

New Agendas Items from Trustees are to go to Chairperson Fehr first, and then will be sent to the Executive Assistant to be added to the agenda.

PRESS AND PUBLIC INQUIRIES:

Comment from a member of the public: As a parent of a neurodiverse child, the pressure to fit in can be tough on children/students. Affirming support at school is very helpful.

NOTICE OF MEETINGS:

The next regular meeting of the Board of Education will be held on November 14, 2023, at 4 pm, at the School Board Office in Gold River. The public is invited to attend. Any requests for public presentations should go to lcharlton@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 4:42 pm:

2023:R-045 MOVED: Trustee Unger, SECONDED: Trustee Stiglitz
AND RESOLVED:
"TO adjourn."

Vancouver Island School Trustees Association (VISTA)
October 13-14, 2023

October 13

Business meeting was held to receive reports from the various committees and give notice of Bylaw changes.

Julie MacRae – speaking on Governance

- Governance is distinct from leadership and management
- Strategic focus and action
- Our decisions affect day-to-day education
- We do:
 - -Set direction and high level goals (strategic decisions)
 - -Operations carry out Board's decisions and the strategic plan
- Governance is influence, authority, and accountability
- Develop unity of purpose, recognize and consider marginalized voices
- Internal sources of governance:
 1. Difference in:
 - understanding
 - points of view
 - expectations
 - orientation to authority and power
 2. Conflict between duties of employees and duties of governors
- Pitfalls:
 - Confusion of roles and responsibilities
 - Inadequate consultation and community engagement
 - Breach of confidentiality
 - Ignoring Corporate identity and Function (act as a Board and not individually)
- Strategic Role:
 - Acquire input, set direction, monitor system performance (progress on strategic plan)
 - Indicators can be quantitative or qualitative (should be SMART)
 - Results can be outcomes, output (number of grads), or impact successful members of community
- Boards need to be:
 - Transparent
 - Accountable
 - Competent
- Governors monitor results and not operations
- Governors report to community annually and are brief

October 14

Improving Student Learning Outcomes

- Focus on data – What are our guiding principles?
- Work plan
- Evidence not data:
 - Ministry data
 - School (consistent) data and evidence
- Other Evidence:
 - Classroom data
 - District assessment
 - Stories

First Nations education: how are we doing? Speaker: Connor Morris

- Children in care
- FESL report
- Targeted funds discussion giving time for input from Bands

Speaker: Denise Augustine

Equity – every child gets what they need to be successful

Each child is seen and supported as whole, unique, and gifted

RCY on Students in Care Speaker: Dr. Jennifer Charlesworth

(An advocate for the well being of children)

- We fail a child if we do not see all sides of a child
- She is mandated to be:
 - Individual advocate who makes sure families get what they need
 - Systemic advocacy – see patterns and how to address equity
 - Investigations of deaths and critical injuries (e.g. a lapse in care)
- Focusing on FASD – it gets no support
- Very long wait lists
- Domains of belonging: physical, legal, relationship, cultural, and sense of identity

BCSTA Knowledge Series and other initiatives

- Anti-Racism – K-12 Plan
- Strategic Plan includes:
 - Anti-racism
 - Inclusion
 - Collaborative change
 - Capacity building to grow diversity in the workplace
 - School support for anti-racism

Board Chair – Advocacy Day
October 19, 2023
Meet with MLAs in Victoria

Preparation for meeting the MLAs

Attended Question Period and “Shake-Out” at the Legislature

Met with MLA Michele Babchuk and invited her to our District. She said she would be glad to visit. We will send her a letter of invitation.

Speaker: Carole James
Dos and Don'ts for meeting with MLAs

- Citizens are created in public schools
- Create thoughtful critical thinkers
- Citizens have rights and responsibilities
- Read Ministry mandate letters
- Shape proposals to meet government agenda and priorities
- Do not bring forward problems, long powerpoints, or large numbers of people
- Do not tell MLA how to do their job
- Suggest a follow-up meeting
- Talk about how what we are doing will help their constituents
- Share some stories (MLA will remember those rather than stats)
- Build support in our communities for education
- Invite MLA to graduations, budgeting, strategic plans, etc.
- MLAs should care because public education benefits everyone:
 - 1.child care – a publicly funded system
 - 2.support for Youth in Care
 - lobbied for by the voice of youth who have “aged out”
 - former child in care gets free education
- Approach MLAs with possible solutions to an issue- e.g. phase in a plan and do not go in with an ultimatum
- Go into MLAs office with success stories
- Get MLAs into the school to speak to students
- Invite MLA to Graduations and other special events

BCSTA Provincial Council
October 20-21, 2023

October 20

Metis Nation BC informed us about their nation and what they are doing to connect with each other.

October 21

Provincial Council Meeting

- Approval of all reports
- Audited Financial statement ended June 30, 2023 was passed
- 2024/2025 Budget is in the planning stage
- Late motions passed:
 - Support for Youth Mental Health
 - Pay equity supplement advocacy

K-12 Reporting (MECC)

Why new reporting?

- Provide parents a sense of how students are doing and what can be done for them to improve
 1. Curriculum design – know, do, understand
 2. New reporting design to go with the new curriculum
- New reporting is backed by research:
 - Meaningful communication
 - Focus on proficiency
 - Student self-assessment
 - Formative assessment
- New additions:
 - Adding graduation status update for grades 10-12
 - Unified Provincial scale for K-9
 - Written feedback for all grades
 - 3 written reports and 2 informal reports
- Proficiency scale:
 - Emerging
 - Developing
 - Proficient
 - Extending (beyond grade level)
- Descriptive feedback:
 - Clear
 - User-friendly, concise
 - How a parent can support a student at home
 - Attendance, behavior, and work habits are included in the comments
- Student self-assessment:
 - Teaching children to take ownership of their learning
- Implementation:

Support materials on the Ministry website
Webinar series available for teachers and parents

Improving Student Outcomes – Data Presentation by Jeremy Higgs
“Data and Evidence for Decision Making”

What information is available?

Improving student outcomes/stats Canada/

www.studentsuccess.gov.bc.ca

enrolment and demographics:

enrolment projections

priority populations

completion rates

How to use what you need to know?

Build trust

Ask questions

Build capacity – learn

Build confidence to understand what is presented – don’t let it become a barrier

Integrate data into the process of decision making

Thinking about data and statistics:

Understand the complexity of an issue

Think statistically

Complement quantitative data with qualitative data

Synthesise

Ultimately, data, information, statistics, evidence, the appropriate context should lead to action

Reference: Decision Playbook by SD 31, Delta

School District
Statement of Financial Information (SOFI)
School District No. 84 (Vancouver Island West)
Fiscal Year Ended June 30, 2023

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



Ministry
of Education

SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

<small>SCHOOL DISTRICT NUMBER</small>	<small>NAME OF SCHOOL DISTRICT</small>	<small>YEAR</small>
84	Vancouver Island West	2022/2023
<small>OFFICE LOCATION(S)</small>		<small>TELEPHONE NUMBER</small>
#2 Highway 28		250-283-2411
<small>MAILING ADDRESS</small>		
PO Box 100		
<small>CITY</small>	<small>PROVINCE</small>	<small>POSTAL CODE</small>
Gold River	BC	V0P 1G0
<small>NAME OF SUPERINTENDENT</small>		<small>TELEPHONE NUMBER</small>
Lawrence Tarasoff		250-283-2411
<small>NAME OF SECRETARY TREASURER</small>		<small>TELEPHONE NUMBER</small>
Lawrence Tarasoff		250-283-2411

DECLARATION AND SIGNATURES

We, the undersigned, certify that the attached is a correct and true copy of the Statement of Financial Information for the year ended
June 30, 2023
for School District No. 84 as required under Section 2 of the Financial Information Act.

<small>SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION</small>	<small>DATE SIGNED</small>
<small>SIGNATURE OF SUPERINTENDENT</small>	<small>DATE SIGNED</small>
<small>SIGNATURE OF SECRETARY TREASURER</small>	<small>DATE SIGNED</small>

Statement of Financial Information for Year Ended June 30,2023

Financial Information Act-Submission Checklist

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

School District Number & Name: School District No. 84 (Vancouver Island West)

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

School District No. 84 (Vancouver Island West)

Fiscal Year Ended June 30, 2023

MANAGEMENT REPORT

The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with accounting principles generally accepted for British Columbia school districts as prescribed or permitted by the Ministry of Education and the integrity and objectivity of these statements are management's responsibility.

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

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

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

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

Lawrence Tarasoff, Superintendent

Lawrence Tarasoff, Secretary-Treasurer

Date: _____

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

Audited Financial Statements of

School District No. 84 (Vancouver Island West)

And Independent Auditors' Report thereon

June 30, 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.





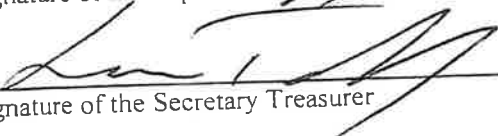

The preparation of financial statements necessarily involves the use of estimates based on management's judgment particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

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)

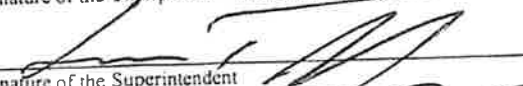
Statement of Financial Position
As at June 30, 2023

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

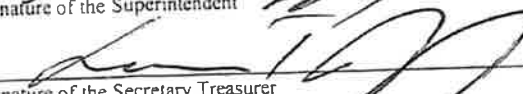
Approved by the Board


Signature of the Chairperson of the Board of Education

Sept. 11/2023
Date Signed


Signature of the Superintendent

Sept 11/2023
Date Signed


Signature of the Secretary Treasurer

Sept 11/2023
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)
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care (Note 21)	7,485,161	7,586,320	7,420,299
Tuition	146,000	241,525	216,624
Other Revenue	4,488,430	4,929,141	4,677,358
Rentals and Leases		2,960	1,530
Investment Income	120,000	241,086	35,613
Gain (Loss) on Disposal of Tangible Capital Assets (Note 11)		137,523	138,341
Amortization of Deferred Capital Revenue (Note 2e)	706,000	717,707	690,946
Total Revenue	<u>12,945,591</u>	<u>13,856,262</u>	<u>13,180,711</u>
Expenses (Note 2m)			
Instruction	9,394,097	8,586,655	8,304,429
District Administration	1,023,259	1,006,036	799,213
Operations and Maintenance	2,443,815	2,241,734	2,081,116
Transportation and Housing	377,085	250,184	303,807
Total Expense	<u>13,238,256</u>	<u>12,084,609</u>	<u>11,488,565</u>
Surplus (Deficit) for the year	<u>(292,665)</u>	<u>1,771,653</u>	<u>1,692,146</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		8,548,885	6,856,739
Accumulated Surplus (Deficit) from Operations, end of year		<u><u>10,320,538</u></u>	<u><u>8,548,885</u></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)
	\$	\$	\$
Surplus (Deficit) for the year	(292,665)	1,771,653	1,692,146
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets (Note 10)		(2,488,572)	(1,810,910)
Amortization of Tangible Capital Assets (Note 10)		1,008,230	939,010
Net carrying value of Tangible Capital Assets disposed of (Note 11)		8,387	3,600
Write-down carrying value of Tangible Capital Assets (Note 15/20)			(773,313)
Total Effect of change in Tangible Capital Assets	-	(1,471,955)	(1,641,613)
Use of Prepaid Expenses		(10,440)	15,109
Total Effect of change in Other Non-Financial Assets	-	(10,440)	15,109
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	(292,665)	289,258	65,642
Net Remeasurement Gains (Losses)			
		289,258	65,642
(Increase) Decrease in Net Debt			
		(12,346,943)	(12,412,585)
Net Debt, beginning of year			
		(12,057,685)	(12,346,943)
Net Debt, end of year			

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)
	\$	\$
Operating Transactions		
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)
Total Operating Transactions	2,028,768	1,314,466
Capital Transactions		
Tangible Capital Assets Purchased (Note 10)	(2,488,572)	(1,810,910)
District Portion of Proceeds on Disposal (Note 11)	145,910	141,940
Total Capital Transactions	(2,342,662)	(1,668,970)
Financing Transactions		
Capital Revenue Received	1,620,132	1,323,699
Total Financing Transactions	1,620,132	1,323,699
Net Increase (Decrease) in Cash and Cash Equivalents	1,306,238	969,195
Cash and Cash Equivalents, beginning of year	5,571,270	4,602,075
Cash and Cash Equivalents, end of year	6,877,508	5,571,270
Cash and Cash Equivalents, end of year, is made up of:		
Cash	6,877,508	5,571,270
	6,877,508	5,571,270



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.



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



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 (EARSLS) 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.



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.



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.



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

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



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/>
Totals	\$714,508	\$815,837

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/>
	\$428,768	\$288,476
Decrease:		
Tuition fees - International Student Education Program	241,525	216,623
	<hr/>	<hr/>
Balance, end of year	\$187,243	\$71,853

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/>
	\$2,707,415	\$2,299,277
Decrease:		
Transfers to Revenue	2,113,593	1,838,259
	<hr/>	<hr/>
Balance, end of year	\$593,822	\$461,018



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>
Reconciliation of Accrued Benefit Obligation		
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>43,512</u>	<u>54,440</u>
Reconciliation of Funded Status at End of Fiscal Year		
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>-47,282</u>	<u>-44,527</u>
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability (Asset) - July 1	44,527	40,069
Net Expense for Fiscal Year	8,748	7,917



Employer Contributions	<u>-5,993</u>	<u>-3,459</u>
Accrued Benefit Liability (Asset) - June 30	<u>47,282</u>	<u>44,527</u>
 Components of Net Benefit Expense		
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>
 Assumptions		
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
EARSL - 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
Total	\$22,355,682	\$20,883,727

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
Total	\$38,092,793	\$2,488,572	-\$406,907	773,313	\$40,947,771

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
Total	\$17,209,066	\$1,008,230	-\$398,520	\$18,592,089



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
Total	\$36,527,977	\$1,810,910	-\$246,094		\$38,092,793

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
Total	\$16,512,551	\$939,010	-\$242,495		\$17,209,066

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.

	<u>2023 Amended Annual Budget</u>	<u>2023 Annual Budget</u>
Revenues		
Provincial Grants	\$7,485,161	\$7,411,907
Ministry of Education	146,000	120,000
Tuition	4,488,430	3,885,487
Other Revenue	0	0
Rental and Leases	120,000	24,000
Investment Income	706,000	665,567
Amortization of Deferred Capital Revenue		
Total Revenue	<u>\$12,945,591</u>	<u>\$12,106,961</u>
Expenses		
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	<u>\$13,238,256</u>	<u>\$12,941,620</u>
Net Revenue (Expenses)	<u>(\$292,665)</u>	<u>(\$834,659)</u>
Budgeted Allocation (Retirement) of Surplus (Deficit)	<u>42,831</u>	<u>1,086,585</u>
Budgeted Surplus (Deficit), for the year	<u>(\$249,834)</u>	<u>\$251,926</u>
Budgeted Surplus (Deficit), for the year comprised of:		
Capital Fund Surplus (Deficit)	<u>(\$249,834)</u>	<u>\$251,926</u>
Budget Bylaw Amount		
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	955,834	913,641
Capital Fund - Total Expense	0	500,000
Capital Fund – Tangible Capital Assets Purchased from Local Capital		
Total Budget Bylaw Amount	<u>\$13,238,256</u>	<u>\$13,441,620</u>



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 Note 20)	\$773,313
Settlements during the year	\$0
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
	<u>\$1,476,757</u>	<u>\$1,550,026</u>
Internally restricted surplus		
Unrestricted operating surplus	<u>679,791</u>	<u>550,970</u>
Total available for future operations	<u>\$2,156,548</u>	<u>\$2,100,996</u>



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	<u>1,182,180</u>	<u>319,256</u>
Unrestricted Local Capital transferred	<u>1,500,000</u>	<u>1,500,000</u>
Total available for future Local Capital requirements	<u><u>\$2,682,180</u></u>	<u><u>\$1,819,256</u></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:



	<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 of Changes in Accumulated Surplus (Deficit) by Fund

Year Ended June 30, 2023

Schedule 1 (Unaudited)

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

School District No. 84 (Vancouver Island West)

Schedule of Operating Operations

Year Ended June 30, 2023

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

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

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)
	\$	\$	\$
Salaries			
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
Total Salaries	6,055,048	5,671,001	5,249,785
Employee Benefits			
Total Salaries and Benefits	1,481,317	1,307,332	1,169,250
	7,536,365	6,978,333	6,419,035
Services and Supplies			
Services	676,450	575,052	573,331
Student Transportation	39,500	560	315
Professional Development and Travel	511,114	611,992	754,339
Rentals and Leases		128	
Dues and Fees	42,200	48,499	42,128
Insurance	39,000	36,256	26,528
Supplies	1,060,686	509,169	547,870
Utilities	360,750	326,780	347,750
Total Services and Supplies	2,729,700	2,108,436	2,292,261
Total Operating Expense	10,266,065	9,086,769	8,711,296

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
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
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		49,677	23,817				23,817
1.30 English Language Learning	101,040					49,677	49,677
1.31 Indigenous Education		949,522		175,142		6,452	107,492
1.41 School Administration	2,629	11,660				18,874	1,143,538
1.61 Continuing Education				55			55
1.62 International and Out of Province Students			532	21,514			22,046
1.64 Other							
Total Function 1	1,701,949	2,051,695	150,507	300,648	-	160,728	4,365,527
4 District Administration							
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
Total Function 4	-	-	-	50,212	600,724	-	650,936
5 Operations and Maintenance							
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							-
Total Function 5	-	-	-	470,205	106,527	40,266	616,998
7 Transportation and Housing							
7.70 Student Transportation				34,379		3,161	37,540
Total Function 7	-	-	-	34,379	-	3,161	37,540
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	1,701,949	2,051,695	150,507	855,444	707,251	204,155	5,671,001

School District No. 84 (Vancouver Island West)

Schedule 2C (Unaudited)

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	2022 Actual
	\$	\$	\$	\$	\$	(Note 14)	(Restated - Note 20)
1 Instruction	2,300,121	629,914	2,930,035	343,659	3,273,694	4,460,283	3,747,885
1.02 Regular Instruction	75,619	14,498	90,117	1,762	91,879	156,408	25,064
1.07 Library Services	59,441	4,867	64,308		64,308	52,917	43,424
1.08 Counselling	569,432	132,612	702,044	276,065	978,109	1,196,508	710,241
1.10 Special Education	23,817	2,688	26,505	537	27,042		
1.20 Early Learning and Child Care	49,677	9,994	59,671		59,671	60,328	56,847
1.30 English Language Learning	107,492	21,398	128,890	341,068	469,958	349,964	682,906
1.31 Indigenous Education	1,143,538	254,604	1,398,142	115,409	1,513,551	1,073,206	1,023,466
1.41 School Administration	14,289	2,750	17,039		17,039	27,352	111,754
1.61 Continuing Education	55		55		133,224	90,000	119,878
1.62 International and Out of Province Students	22,046	4,483	26,529	31,168	57,697	39,999	79,500
1.64 Other							
Total Function 1	4,365,527	1,077,808	5,443,335	1,247,837	6,686,172	7,506,965	6,600,965
4 District Administration	245,005	44,107	289,112	77,695	366,807	339,939	272,277
4.11 Educational Administration	70,440	5,644	76,084	63,465	139,549	125,935	97,423
4.40 School District Governance	335,491	58,437	393,928	105,752	499,680	557,385	429,513
4.41 Business Administration	650,936	108,188	759,124	246,912	1,006,036	1,023,259	799,213
Total Function 4	1,066,867	166,269	1,233,136	397,174	1,605,072	1,606,579	1,319,149
5 Operations and Maintenance	106,527	20,103	126,630	60,819	187,449	161,911	137,370
5.41 Operations and Maintenance Administration	510,471	95,014	605,485	166,198	771,683	987,515	710,706
5.50 Maintenance Operations				1,295	1,295	10,200	415
5.52 Maintenance of Grounds				326,780	326,780	360,750	335,730
5.56 Utilities				555,092	1,287,207	1,520,376	1,184,221
Total Function 5	616,998	115,117	732,115	944,275	1,106,965	1,612,831	1,231,071
7 Transportation and Housing	37,540	6,219	43,759	63,595	107,354	215,465	126,897
7.70 Student Transportation	37,540	6,219	43,759	63,595	107,354	215,465	126,897
Total Function 7	37,540	6,219	43,759	63,595	107,354	215,465	126,897
9 Debt Services							
Total Function 9							
Total Functions 1 - 9	5,671,001	1,307,332	6,978,333	2,108,436	9,086,769	10,266,065	8,711,296

School District No. 84 (Vancouver Island West)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations
Year Ended June 30, 2023

	2023 Budget (Note 14)	2023 Actual	2022 Actual (Restated - Note 20)
	\$	\$	\$
Revenues			
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
Total Revenue	<u>2,016,357</u>	<u>2,113,593</u>	<u>1,838,259</u>
Expenses			
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
Total Expense	<u>2,016,357</u>	<u>1,989,610</u>	<u>1,838,259</u>
Special Purpose Surplus (Deficit) for the year		<u>123,983</u>	-
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(123,983)	-
Total Net Transfers		<u>(123,983)</u>	-
Total Special Purpose Surplus (Deficit) for the year		<u>-</u>	-
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		<u>-</u>	-

School District No. 84 (Vancouver Island West)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2023

Schedule 3A (Unaudited)

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

School District No. 84 (Vancouver Island West)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2023

Schedule 3A (Unaudited)

	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
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year					1,942	22,385	50,000	
Add:								
Restricted Grants								
Provincial Grants - Ministry of Education and Child Care	220,006	765,700	40,708	9,902	57,000			250,000
Other								
Allocated to Revenue	220,006	765,700	40,708	9,902	57,000			250,000
Deferred Revenue, end of year					53,076	22,385	39,765	4,054
	-	458	35	-	5,866			
Revenues								
Provincial Grants - Ministry of Education and Child Care	220,006	765,242	40,673	9,902	53,076		10,235	245,946
Other Revenue							10,235	245,946
Expenses								
Salaries								
Teachers			34,000					
Educational Assistants								30,000
Support Staff	152,000							
Other Professionals								
Employee Benefits	152,000	667,541	34,000					30,000
Services and Supplies	47,000	95,680	6,673					10,000
District Entered	21,006	2,021		9,902	53,076		10,235	205,946
	220,006	765,242	40,673	9,902	53,076		10,235	245,946
Net Revenue (Expense) before Interfund Transfers								
	-	-	-	-	-	-	-	-
Interfund Transfers								
Tangible Capital Assets Purchased								
	-	-	-	-	-	-	-	-
Net Revenue (Expense)								
	-	-	-	-	-	-	-	-

School District No. 84 (Vancouver Island West)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2023

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

School District No. 84 (Vancouver Island West)Schedule of Capital Operations
Year Ended June 30, 2023

	2023 Budget (Note 14)	2023 Actual			2022 Actual (Restated - Note 20)
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
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
Total Revenue	706,000	855,230	-	855,230	829,287
Expenses					
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
Total Expense	955,834	1,008,230	-	1,008,230	939,010
Capital Surplus (Deficit) for the year	(249,834)	(153,000)	-	(153,000)	(109,723)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased		369,101		369,101	322,415
Local Capital			1,500,000	1,500,000	1,500,000
Total Net Transfers	-	369,101	1,500,000	1,869,101	1,822,415
Other Adjustments to Fund Balances					
District Portion of Proceeds on Disposal		(145,910)	145,910	-	-
Tangible Capital Assets Purchased from Local Capital		782,986	(782,986)	-	-
Total Other Adjustments to Fund Balances	-	637,076	(637,076)	-	-
Total Capital Surplus (Deficit) for the year	(249,834)	853,177	862,924	1,716,101	1,712,692
Capital Surplus (Deficit), beginning of year		4,628,633	1,819,256	6,447,889	5,508,510
Prior Period Adjustments					(773,313)
To Recognize Asset Retirement Obligation					
Capital Surplus (Deficit), beginning of year, as restated		4,628,633	1,819,256	6,447,889	4,735,197
Capital Surplus (Deficit), end of year		5,481,810	2,682,180	8,163,990	6,447,889

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
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	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							
Cost, beginning of year, as restated	1,445,625	35,309,841	776,301	1,212,295	-	122,044	38,866,106
Changes for the Year							
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	7,200	5,000					12,200
Deemed Disposals		154,153	154,153	240,554			394,707
	7,200	5,000		240,554			406,907
Cost, end of year	1,438,425	36,849,481	1,057,740	1,446,270	-	155,855	40,947,771
Work in Progress, end of year							
Cost and Work in Progress, end of year	1,438,425	36,849,481	1,057,740	1,446,270	-	155,855	40,947,771
Accumulated Amortization, beginning of year							
Prior Period Adjustments							773,313
District Entered		773,313					773,313
Accumulated Amortization, beginning of year, as restated		17,026,252	409,014	517,943	-	29,170	17,982,379
Changes for the Year							
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	154,153	240,554			394,707
		3,813	154,153	240,554			398,520
Accumulated Amortization, end of year		17,778,249	346,563	410,317		56,960	18,592,089
Tangible Capital Assets - Net	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
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	15,391,055	119,398		15,510,453
Changes for the Year				
Increase				1,336,485
Transferred from Deferred Revenue - Capital Additions	1,230,915	105,570		1,336,485
Decrease				717,707
Amortization of Deferred Capital Revenue	704,944	12,763		717,707
Net Changes for the Year	525,971	92,807	-	618,778
Deferred Capital Revenue, end of year	15,917,026	212,205	-	16,129,231
Work in Progress, beginning of year				-
Changes for the Year				-
Net Changes for the Year				-
Work in Progress, end of year				-
Total Deferred Capital Revenue, end of year	15,917,026	212,205	-	16,129,231

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
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	291,446	107,322	3,266	-	-	402,034
Changes for the Year						
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
Net Changes for the Year	286,913	-	(3,266)	-	-	283,647
Balance, end of year	578,359	107,322	-	-	-	685,681

**School District
Statement of Financial Information (SOFI)
School District No.84 (Vancouver Island West)
Fiscal Year Ended June 30, 2023**

SCHEDULE OF DEBT

The School District Audited Financial Statements show that there was no debt at June 30, 2023.

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

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

School District No. 84 (Vancouver Island West)

Fiscal Year Ended June 30, 2023

SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

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

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

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

School District No.84 (Vancouver Island West)

Fiscal Year Ended June 30,2023

STATEMENT OF SEVERANCE AGREEMENTS

There were no severance agreements made between School District No.84 (Vancouver Island West) and its non-unionized employees during fiscal year 2022/2023.

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

**S.D. #84 (VANCOUVER ISLAND WEST)
STATEMENT PURSUANT TO FINANCIAL INFORMATION ACT
RECONCILIATION OF FINANCIAL STATEMENT TOTALS TO SCHEDULES
FOR THE YEAR ENDED JUNE 30,2023**

SCHEDULED PAYMENTS

Schedule of Remuneration and Expenses

Remuneration	6,894,603.24	6,721,168.92
Employee Expenses	395,554.84	257,175.64
Employer Portion of E.I. and CPP contributions	370,501.44	341,948.12

Total Schedule of Remuneration and Expenses	\$ 7,660,659.52	\$ 7,320,292.68
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Schedule of Payment for Provision of Goods and Services	6,009,991.57	5,276,044.42
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CONSOLIDATED TOTAL OF SCHEDULED PAYMENTS	<u>\$ 13,670,651.09</u>	<u>\$ 12,596,337.10</u>
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Financial Statement Expenditures

Operating Fund Expenditures	9,086,769.00	8,711,296.00
Trust fund Expenditures	1,989,610.00	1,838,259.00
Capital Fund Expenditures		
Capital assets from local capital	782,986.00	164,344.00
Capital assets from capital funds	1,336,485.00	1,324,151.00
Capital assets from operating	245,118.00	322,415.00
Capital assets from special purpose	123,983.00	

CONSOLIDATED TOTAL OF FINANCIAL STATEMENT EXPENDITURES	<u>\$ 13,564,951.00</u>	<u>\$ 12,360,465.00</u>
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Difference between financial statement expenditures and Schedules	\$ 105,700.09	\$ 235,872.10
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Some of the reconciling identifiable items:

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

SCHOOL DISTRICT NO. 84 (VANCOUVER ISLAND WEST)
 FINANCIAL INFORMATION ACT

A. LIST OF SUPPLIERS WHERE PAYMENTS EXCEED \$25,000.00

SUPPLIER NAME	EXPENDITURE
AIR NOOTKA LTD.	\$30,176.86
AMAZON.CA	\$46,233.43
BAYSIDE RESORT PARKSVILLE	\$30,320.20
BCHYDROBILLPMNT	\$205,429.90
BRENDAN MCCANN OCCUPATIONAL TH	\$30,854.58
CARMAC DIESEL	\$30,752.78
CHILDREN'S HEARING & SPEECH CE	\$27,555.00
COASTAL MOUNTAIN FUELS (CAMP.R	\$38,577.98
COMPASS CLINIC LTD	\$35,226.30
CPE DESIGN SOULUTIONS INC	\$46,646.25
D'ARCY J. FRANKLAND, IN TRUST	\$99,421.83
DESJARDINS INSURANCE	\$39,595.80
GREEN ROOTS PLAY EQUIPMENT INC	\$82,499.55
HOULE ELECTRIC	\$173,436.93
IN-CHARGE ENERGY INC	\$40,029.03
INNOV8 DIGITAL SOLUTIONS INC	\$78,807.81
ISLAND DEAF AND HARD OF HEARIN	\$87,510.00
KYUQUOT POWER LTD.	\$64,112.53
MINISTER OF FINANCE	\$94,981.12
MINISTRY OF FINANCE	\$48,367.05
MUCHALAT PROJECTS LTD.	\$913,272.82
MUNICIPAL PENSION PLAN	\$109,028.63
NATURAL POD SERVICES INC	\$27,806.97
NUCHATLAHT TRIBE	\$31,200.00
NUU-CHAH-NULTH TRIBAL COUNCIL	\$139,852.00
PACIFIC BLUE CROSS	\$133,221.24
PEBT IN TRUST	
PHOENIX STAR POWER-VAC	\$50,148.00
RELATIONSHIP MATTERS CONSULTAN	\$35,588.63
SANDBERG, ERIC	\$33,500.00
SPARK THERAPY GROUP	\$42,404.70
STAPLES ADVANTAGE	\$40,466.98
SUPERIOR PROPANE INC.	\$25,753.59
TEACHERS PENSION PLAN	\$514,307.46
VANCOUVER ISLAND CONTRACTING L	\$267,770.19
VANCOUVER ISLAND UNIVERSITY	\$49,776.20
VANCOUVER ISLAND WEST TEACHERS	
VILLAGE OF GOLD RIVER	\$46,059.51
WESTERN CANADA BUS INC	\$439,503.68
WORKSAFE BC	\$62,656.99
TOTAL FOR SUPPLIERS WHERE PAYMENTS EXCEED \$25,000.00	\$4,292,852.52

B. SUPPLIERS PAID \$25,000.00 OR LESS

Total amount paid to suppliers where the amount paid to each supplier was \$25,000.00 or less: \$1,717,139.05

VANCOUVER ISLAND WEST SD 84
FINANCIAL INFORMATION ACT

A. LIST OF ELECTED OFFICIALS

NAME	POSITION	REMUNERATION	EXPENSES
FEHR, ARLENE	TRUSTEE	\$16,978.84	\$5,827.46
HANSON, JENNIFFER	TRUSTEE	\$15,509.54	\$4,553.69
MANN, DEBORAH	TRUSTEE	\$4,905.67	\$0.00
RODGERS, CYNTHIA	TRUSTEE	\$9,392.63	\$7,684.89
STIGLITZ, ALLISON	TRUSTEE	\$14,260.38	\$1,338.72
UNGER, KATHERINE	TRUSTEE	\$9,392.63	\$3,122.76
TOTAL FOR ELECTED OFFICIALS		\$70,439.69	\$22,527.52

SCHOOL DISTRICT NO 84 (VANCOUVER ISLAND WEST)
FINANCIAL INFORMATION ACT

A. LIST OF EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000.00

NAME	REMUNERATION	EXPENSES
ANDERSON, BENJAMIN	\$103,014.88	\$0.00
BALINT, AISHA	\$115,917.49	\$15,178.59
BARBER, ADAM	\$129,509.12	\$9,240.12
BARON, JIM	\$147,509.07	\$1,317.31
BLASCHUK, BRENDA	\$104,611.38	\$2,972.52
BRODERICK, SEAN	\$147,337.48	\$4,782.20
CAMPBELL, CORISSA-LEE	\$110,357.52	\$2,352.00
COLLINS, MEGAN	\$87,602.23	\$0.00
COOPER, CHRISTOPHER	\$95,702.87	\$3,679.25
COOPER, SALLY	\$104,719.47	\$555.15
CURR, DARCY	\$77,107.02	\$102.41
DICKSON, NATALIE	\$142,049.89	\$12,780.95
DILLON, TAMMY	\$100,667.85	\$0.00
DOWLING, DAVID H	\$104,055.47	\$0.00
GIRGAN, AMANDA D	\$100,084.03	\$6,875.17
GLEDHILL, DAVID	\$104,980.93	\$642.44
GOODALL, HEATHER A	\$151,182.32	\$27,092.96
GRAVES, RICHARD	\$84,381.61	\$65.94
GRAVES, STELLA	\$83,627.30	\$0.00
ISHAYA, JNANAMA	\$104,567.28	\$1,400.00
JOHNSON, DEANE	\$177,542.39	\$0.00
JOHNSON, JONI	\$80,770.46	\$3,488.35
KENNEDY-BURGOYNE, JESSE	\$114,062.76	\$12,910.13
KORNYLO, KATRINA	\$105,015.78	\$1,585.33
LARRE, STEPHEN	\$166,292.56	\$9,237.36
MCDOWELL, ANNE	\$149,505.12	\$7,339.16
NABBE, ELMAR	\$95,483.10	\$0.00
OGDEN, JOSHUA	\$86,810.98	\$635.29

PARKES, PHILIP	\$151,182.35	\$24,245.55
PLETT, DANA	\$104,719.13	\$0.00
ROCKWELL, JEFF	\$143,494.57	\$7,876.13
ROLLE, CHRISTOPHER	\$106,082.54	\$5,141.50
ROMYN, TIMOTHY	\$76,838.47	\$519.64
STAPFF, CHRISTIAN	\$84,602.38	\$0.00
TARASOFF, LAWRENCE	\$256,819.10	\$51,381.80
TOOTILL, CAROLE	\$88,056.91	\$84.78
TOTH, NATASHA A	\$147,337.48	\$0.00
WHYTE, DELORES	\$104,719.23	\$616.24
YOUNG, ELIZABETH	\$87,550.39	\$486.07
TOTAL FOR EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000.00	\$4,525,870.91	\$216,936.34

B. REMUNERATION TO EMPLOYEES PAID \$75,000.00 OR LESS

Total remuneration paid to employees where the amount paid to each employee was \$75,000.00 or less:	\$2,298,292.64	\$158,442.98
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C. REMUNERATION TO ELECTED OFFICIALS	\$70,439.69	\$22,527.52
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D. EMPLOYER PORTION OF E.I. AND C.P.P.

The employer portion of Employment Insurance and Canada Pension Plan paid to the Receiver General of Canada:		\$370,501.44
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Vancouver Island West School District 84 POLICY No. 4

Adopted: 2022-06-13
Amended: xxxx-xx-xx

TRUSTEE CODE OF ETHICS

1. I will endeavour to provide the best quality of education possible for our students and will strive for public schools that can meet the individual needs of all children regardless of their ability, race, sex, creed, social standing, sexual orientation, or handicapping conditions. I will represent the entire District rather than individual electors, patrons or groups within my attendance area.
2. I will recognize that the expenditure of District funds is a public trust, and I will endeavour to see that all such funds shall be expended efficiently, economically and for the best interest of the students.
3. I will always bear in mind that the primary function of the Board is to establish the policies by which the District is to be administered, and that the daily administration of the educational programs and conduct of District business shall be the responsibility of the Superintendent of Schools/Secretary-Treasurer.
4. I will recognize that it is as important for the Board to govern the educational programs of the schools as it is to govern for the business of District operations.
5. I will remember that as an individual trustee, I have no legal authority in my relationships with staff, members of our community and the media. While I may discuss Board decisions, the Chairperson or the Superintendent of Schools/Secretary-Treasurer normally makes public announcements.
6. I will work with my fellow Board members in a spirit of harmony and cooperation in spite of differences of opinion that arise during vigorous debate of points of issue. I will not withhold or conceal from them any information necessary to make an informed decision.
7. I will base my personal decision upon all available facts in each situation, vote my honest conviction in every case unswayed by partisan bias of any kind, and thereafter, abide by and uphold the final majority decision of the Board.
8. I will make no disparaging remarks in or out of the Board meetings about other members of the Board or their opinions.
9. I will practice discretion where confidential Board matters are concerned.
10. I will endeavour to establish fair and equitable terms and conditions of employment and evaluation for all District employees.
11. Trustees are encouraged to seek appropriate conciliatory and restorative measures prior to commencing in making an official complaint with regard to a violation of this code of ethics. A violation of this code of ethics may result in the instituting, without limiting what follows, any or all of the following sanctions which may only be implemented by a motion of those trustees present at a closed (in-camera) meeting of the board:
 - a) Having the board chair write a letter of concern/warning;
 - b) Having the board chair write a letter of censure;

c) Having a motion of censure passed and removing the trustee from some or all board committees or other appointments of the Board.

The Respondent will have the opportunity to reply to the complaint prior to any motions being made.

DRAFT

Luke Charlton

From: Jim Baron
Sent: October 13, 2023 11:21 AM
To: Luke Charlton
Subject: RE: Policy Amendment

The wording is extremely unclear. Needs to be simplified.
Jim

From: Luke Charlton <lcharlton@viw.sd84.bc.ca>
Sent: October 13, 2023 10:54 AM
To: School District 84 <SchoolDistrict84@viw.sd84.bc.ca>
Cc: president2769 <president2769@viw.sd84.bc.ca>; 'Elmar Nabbe' <pres@viwtu.com>
Subject: Policy Amendment

Good Morning,

The Board of Education is considering an amendment to Policy 4, *Trustee Code of Ethics*. Please review the proposed changes and if you would like to provide feedback you can do so by emailing your comments to me before 4:00 pm on November 7, 2023. The policy and comments submitted will be reviewed by the Board at the November 14th meeting.

Principals: Please inform parents of the proposed amendments.

Sincerely,

Luke Charlton
Executive Assistant
SD84 – Vancouver Island West



School District 84

Vancouver Island West

Box 100, #2 Highway 28, Gold River, BC V0P 1G0
Office: 250-283-2241 Fax: 250-283-7352
www.sd84.bc.ca

November 14, 2023

Board of Trustees
SD84 (Vancouver Island West)

Strategic Plan Planning

Submitted by: Lawrence Tarasoff

1. Updating the Board of Education on the Strategic Plan and Next Steps (an overview)
 - a. Over the next 4-5 Board meetings, we will have a series of education sessions focused on strategic planning. The tentative schedule will be:
 - i. November – Why strategic planning and how to do it? a review of the current Strategic Plan and looking towards 2025.
 - ii. December - Focus 1: Literacy and Focus 2: Engagement/Connection: Experiential Learning and Attendance
 - iii. January – Focus 3: Equipping for Success: Post-Secondary, Core Competencies, and Resilience
 - iv. February – Strategic planning and budgeting – an overview of the major district program/support areas and how they support student learning.
2. Why do Strategic Planning? (the next two sections are from “Guide to Effective Strategic Planning”, M of Ed, 2022)
 - a. Legal: As outlined in the Framework Policy, boards of education will:
 - i. Develop and implement a multi-year district strategic plan and individual school plans and publish these annually, on or before September 30.
 - ii. Use the district strategic and individual school plans to align all district annual operational plans, including but not limited to financial, human resources, Information Technology, engagement, and communications, and long-range facilities plans, with the educational objectives from the district strategic plan.
 - iii. Participate in a continuous improvement review program, including:
 1. Reviewing the alignment of the school district strategic plan and the results of the educational outcomes for the school district to address student outcome deficiencies and inequities;
 2. Acting on findings coming out of the continuous improvement review;

3. Collaborating with Indigenous peoples and key education stakeholders throughout the process;
4. And, submit an annual report to the minister in accordance with the requirements of the Enhancing Student Learning Reporting Order.

b. Moral: Equity

- i. Educational outcomes for Indigenous students, children and youth in care, and students with disabilities or diverse abilities vary significantly from those of other children. Numerous factors contribute to the level of educational success they experienced and additional efforts are necessary to improve educational outcomes for these students, and these efforts should be reflected in the district and school strategic plans.

3. How to Plan Effectively

a. Districts and schools should:

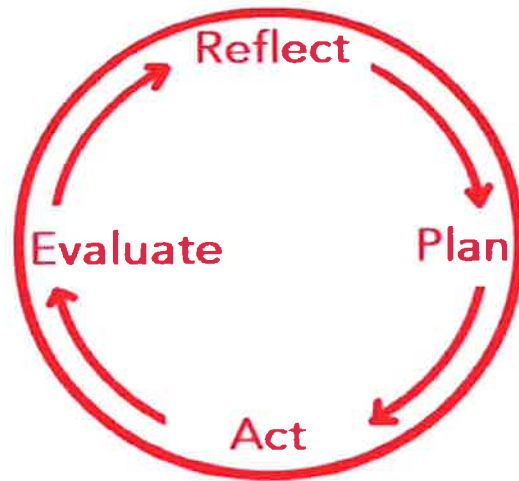
- i. consult to understand how to improve. Examples include the Indigenous Education Committee, the Local Education Agreement, the Indigenous Education Enhancement Agreement, PACs, and Community Consultations;
- ii. establish a clear focus on student outcomes with a focus on those who need the most support;
- iii. and, consider evidence-informed information that will enhance learning and success for each student.

b. District strategic plans should:

- i. be developed in collaboration with Indigenous rightsholders and Indigenous peoples through Indigenous Education Councils, First Nation Education Councils, Métis Chartered communities, and other existing committee structures;
- ii. reflect existing Local Education Agreements, Equity Action Plans, or Indigenous Education Enhancement Agreements to ensure consistent and meaningful support of Indigenous students;
- iii. be developed with education stakeholders, such as Working Relations and Labour Management Committees, Parent Advisory Councils, community consultations, and other existing established structures;
- iv. proactively attend to unique local contexts;
- v. be developed with careful consideration of goals and the local context. Care should be taken to communicate this information in meaningful and effective ways, enabling members of the local community to understand the value of this information and how it is being used to enhance student learning;

- vi. and, boards should also publicly communicate their process for strategically engaging Indigenous peoples, Indigenous rightsholders and local education partners.

On a very simple level, this work will look something like:



(See our current Strategic Plan for a more detailed example)

4. Staff review of the 2020-2025 Strategic Plan

- a. Our current Strategic Plan can be found at:
<https://sd84.bc.ca/wp-content/uploads/2021/09/SD84-Strategic-Plan-Sept-2021.pdf>
- b. We will not be moving annual data to the current Strategic Plan, and will instead remove all the appendices (A, B and C) and add a line/link referring the reader to the latest annual Framework for Enhancing Student Learning (FESL) report found at:
<https://sd84.bc.ca/wp-content/uploads/2023/09/FESL-Report-2023-published.pdf>

This is because the FESL came in since 2020 and the current appendices are not properly masked.

- c. Since 2020, we have many strategies that we have successfully implemented (collaborative teams, literacy, experiential education, trauma informed practice, post-secondary connections) and some that we have not (aspects of Pathways, attendance interventions, mental health literacy).
- d. There is an identified “hole” in the Strategic Plan in numeracy and we should likely address this sooner than later.

5. Planning for the next Strategic Plan

- a. Next steps to be determined between now and February 2024, but will likely look something like:
 - i. EA and LEA signed by December (?) and available for inclusion in current and future strategic planning.
 - ii. Community Consultations in late February introduce the transition to a new District Strategic Plan.
 - iii. Ongoing consultation at the Indigenous Education Committee.
 - iv. Budget set in May 2024 (based on the current Strategic Plan with any modifications arising).
 - v. Community Consultations become more frequent and strategic planning focused in October 2024 (perhaps a series of World Cafes at each school and/or community).
 - vi. Ongoing consultations at the IEC.
 - vii. Board approves Budget and next Strategic Plan in May 2025.

OBJECT	DESCRIPTION	Expenditures	Budget	Balance	Balance	2022	KEY
		2023	2023	Remaining	Remaining		
-105	PRINCIPAL & VP SALARIES	474,331	2,039,205	1,564,874	76.70%	78.60%	66%
-110	TEACHERS SALARIES	265,261	2,425,156	2,159,895	89.10%	90.60%	80%
-120	SUPPORT STAFF SALARIES	174,756	1,038,703	863,946	83.20%	79.80%	80%
-123	EDUCATIONAL ASST SALARIES	41,353	378,284	336,931	89.10%	87.80%	80%
-130	OTHER PROFESSIONAL SALARIES	197,367	817,735	620,368	75.90%	77.90%	66%
-140	SUBSTITUTE SALARIES	31,636	325,000	293,364	90.30%	94.00%	80%
-200	EMPLOYEE BENEFITS	253,480	1,687,574	1,434,094	85.00%	86.10%	75%
-310	SERVICES	107,215	513,110	405,895	79.10%	89.10%	80%
-330	STUDENT TRANSPORTATION	0	33,500	33,500	100.00%	100.00%	80%
-340	TRAVEL	122,001	557,651	435,650	78.10%	87.30%	80%
-360	RENTAL & LEASES	1,531	0	-1,531	0.00%	0.00%	80%
-370	DUES & FEES	25,093	42,200	17,107	40.50%	68.60%	80%
-390	INSURANCE	38,657	39,000	343	0.90%	100.00%	80%
-510	SUPPLIES	144,192	676,471	532,279	78.70%	95.00%	80%
-540	UTILITIES	47,623	378,750	331,127	87.40%	84.50%	80%
GRAND TOTAL		1,924,496	10,952,339	9,027,842	82.40%	86.30%	

Capital Projects

acct	loc	current yr expenses	Total expenses	Funds Available	Funds Drawn		
CMESS	785-334	22	10,769.63	97,746.35	450,000.00	300,000.00	CNCP 22/23
CMESS	785-333	22	47,991.23	79,627.25	795,000.00	-	SCH ENHANC 22/23 interior
KESS	785-333	41	24,704.73	174,704.73	150,000.00	150,000.00	SCH ENHANC 22/23 electric
RWES	785-334	11	3,300.48	21,051.81	180,000.00	50,000.00	CNCP 22/23 hvac
RWES	785-333	11	1,711.89	1,711.89			SCH ENHANCE electric
GRSS	785-334	12	44,800.71	224,800.71	180,000.00	180,000.00	CNCP 22/23 hvac
GRSS	785-333	12	43,797.15	493,797.15	450,000.00	450,000.00	MECH UPG 22/23 electric
AFG			<u>72,116.94</u>	<u>72,116.94</u>	<u>362,857.32</u>	<u>362,857.32</u>	
			<u>249,192.76</u>	<u>1,165,556.83</u>	<u>2,567,857.32</u>	<u>1,492,857.32</u>	

balance to afg

\$863,344 has been spent on the upgrade to KESS gym out of local capital.

District Enrollment - Active Primary Including Fee Paying

School	School Name	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
8484000	Continuing Ed SD 84	0	0	0	0	0	0	0	0	0	0	0	0	8	8
8484011	Ray Watkins Elem	20	18	15	12	7	11	14	25	0	0	0	0	0	122
8484012	Gold River Secondary	0	0	0	0	0	0	0	0	23	12	20	25	16	96
8484022	Captain Meares Elementary	0	2	0	1	5	1	4	3	1	2	3	1	3	26
8484031	Zeballos Elem-Sec	5	6	4	4	3	4	4	4	3	1	0	2	5	45
8484041	Kyuquot Elem-Sec	0	7	4	4	2	1	7	5	8	2	4	3	3	50
	Totals	25	33	23	21	17	17	29	37	35	17	27	31	35	347