

THE BOARD OF EDUCATION OF SCHOOL DISTRICT 68
REGULAR BOARD MEETING
AGENDA

Wednesday, September 23, 2020, 6:00 PM
ONLINE MICROSOFT TEAMS MEETING

Policy 2.6 Meetings and Board Operations

Subject matter is restricted to salary negotiations; personnel matters- acquisition, sale, lease, exchange, legal matters, confidential communication

Policy 2.4 Role of the Chair and Vice-Chair

The Chairperson, or designate, shall be the official spokesperson to the news media for the Board.

Pages

1. CALL TO ORDER

The Chair will call the meeting to order. With great respect and humility, we acknowledge and honour the lands of the Snuneymuxw people. The Snuneymuxw people maintain their profound, unique and spiritual connection to the land through ageless traditions, teachings, stewardship and expressions of reciprocity.

2. TRANSFER OF ITEMS TO OPEN MEETING AGENDA

3. ADDITIONS

4. DELETIONS

5. CHANGE IN ORDER

6. APPROVAL OF THE AGENDA

That the Agenda be approved.

7. APPROVAL OF THE MINUTES

7.1 Minutes - June 24, 2020

That the minutes from the Regular Board meeting held on June 24, 2020, be adopted.

7.2	Minutes - Special Open September 2, 2020	13
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That the minutes from the Special Board meeting held on September 2, 2020, be adopted.

7.3	Minutes - September 16, 2020	19
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That the minutes from the Special Board meeting held on September 16, 2020, be adopted.

8. SECTION 72(3) REPORT

8.1	Section 72(3) Report - June 24, 2020	21
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That the Section 72(3) Report from the Closed Board meeting on June 24, 2020, be received.

8.2	Section 72(3) Report - Special Closed Board Meetings	22
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July 2, 2020; July 8, 2020; August 19, 2020; August 28, 2020; September 1, 2020; September 2, 2020; September 9, 2020

That the Section 72(3) Reports from the Special Closed Board meetings on July 2, 2020, July 8, 2020, August 19, 2020, August 28, 2020, September 1, 2020 and September 2, 2020; September 9, 2020, be received.

9. ANNOUNCEMENTS AND REMINDERS

Education Committee Meeting: October 7, 2020 at 6:00 pm

Thanksgiving: October 12, 2020

Business Committee Meeting: October 14, 2020 at 6:00 pm

Board of Education Meeting: October 28, 2020 at 6:00 pm

Non Instructional Days: October 9, 2020 and October 23, 2020

10. PRESENTATIONS

11. CORRESPONDENCE

11.1	J. Reilander	29
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Re: New Supportive Housing Developments on Nicol Street

That the Board of Education of School District No. 68 (Nanaimo-Ladysmith) refer the correspondence from J. Reilander to be received and filed.

11.2 Correspondence regarding Return to School 30

- A. Vannini
- A. Drake
- R. & C. McMahon (2)
- A. Rose & K. Heughan
- L. Bowerman
- L. Leonard
- A. Childress

That the Board of Education of School District No. 68 (Nanaimo-Ladysmith) refer the following correspondence regarding Return to School to the Board Chair for response:

A. Vannini; A. Drake; R. & C. McMahon (2); A. Rose & K. Heughan; L. Bowerman; L. Leonard; A. Childress

11.3 NDTA 45

Re: FSA

That the Board of Education of School District No. 68 (Nanaimo-Ladysmith) refer the correspondence from the NDTA to be received and filed.

11.4 Uplands Park Elementary PAC 47

Re: School Polling Stations

That the Board of Education of School District No. 68 (Nanaimo-Ladysmith) refer the correspondence from the Uplands Park Elementary PAC to be received and filed.

12. COMMITTEE REPORTS

12.1 Business Committee

12.1.1 Executive Compensation

That the Board of Education of School District No. 68 (Nanaimo-Ladysmith) receive the Executive Compensation Report as information and direct the Board Chair to sign an Attestation letter (attached as Appendix C) acknowledging compensation paid to executive staff during the 2019/2020 fiscal year.

12.1.2 LRFP

That the Board of Education of School District No. 68 (Nanaimo-Ladysmith) direct staff to draft a Long Range Facilities Plan and to bring the draft plan to a Business Committee meeting in the fall of 2020, for review and consideration.

12.1.3 Environment Policy

That the Board of Education of School District No. 68 (Nanaimo-Ladysmith) refer the draft Environmental Stewardship policy, together with the feedback received, to the Policy Committee for consideration.

12.2 Education Committee

13. SENIOR STAFF REPORTS

13.1 Superintendent Scott Saywell

Re: Restart Update

13.2 Secretary-Treasurer Mark Walsh

- Audited Financial Statements
- 2019/2020 Surplus - Allocation Recommendations

48

That the Board of Education of School District No. 68 (Nanaimo-Ladysmith) receive and approve the 2019-2020 Audited Financial Statements.

That the Board of Education of School District No. 68 (Nanaimo-Ladysmith) approve the recommendations, as listed on the 2019/2020 Surplus Action Sheet dated September 23, 2020, which is attached to the Agenda, to allocate the unrestricted surplus to support the Board's goals.

13.3 Secretary-Treasurer Mark Walsh 139

Re: Franklyn Street Gym

14. UNFINISHED BUSINESS

15. NEW BUSINESS

15.1 Chair McKay 140

Re: NDSS Stadium Seating

That the Board of Education of School District No. 68 (Nanaimo-Ladysmith) direct Staff to work with the City of Nanaimo on the draft concept of making NDSS Community Field a medium sized stadium as per the draft City of Nanaimo Stadium Report.

That the Board of Education of School District No. 68 (Nanaimo-Ladysmith) write a letter of support be sent to the City of Nanaimo for the Canada Infrastructure Program Grant in developing Turf Fields at Harewood Centennial Park.

16. FOR INFORMATION

16.1 Vandalism Report 173

16.2 Board Motions Report 191

16.3 Board Annual Work Plan 194

16.4 Trustee School Assignments for 2020/2021 206

17. QUESTION PERIOD

Question Period is intended to enable the public to obtain clarifying information regarding a current agenda item.

Individuals wishing to ask questions of the Board upon completion of Committee and Board sessions shall do so in writing on the form provided which includes their name, street address and email address. The individual will be asked to verify his/her self and be afforded the opportunity to read out their own question. Each individual shall be limited to one follow-up question upon receiving a response. Forms are available in the information rack near the entrance of the Board Room.

If the meeting is being held online, individuals wishing to ask questions of the Board shall type their question in the Q&A compose box on the right side of the screen and then select send. Your question will be read by the Board or Committee Chair.

Questions and responses will be included in the video of the meeting and the meeting minutes and will be part of the public record.

18. ADJOURNMENT

That the meeting be adjourned.

THE BOARD OF EDUCATION OF SCHOOL DISTRICT 68
MINUTES OF THE REGULAR BOARD MEETING

June 24, 2020

Trustees	C. McKay, Chair	B. Robinson
	L.M. Barron, Vice Chair	C. O'Neill
	T. Brzovic	J. Stanley
	S. Higginson	E. Wilkinson
	G. Keller	
Staff	S. Saywell, Superintendent/CEO	D. Burgos, Ex. Dir. of Communications
	M. Walsh, Secretary-Treasurer	K. Matthews, Manager Admin. Services
	T. Davie, Deputy Superintendent	

1. CALL TO ORDER

The Chair called the meeting to order at 6:04 pm.

2. TRANSFER OF ITEMS TO OPEN MEETING AGENDA

There were none.

3. ADDITIONS

There were no additions.

4. DELETIONS

There were no deletions.

5. CHANGE IN ORDER

There was no change in order.

6. APPROVAL OF THE AGENDA

R20/06/24-01

That the Agenda be approved.

CARRIED UNANIMOUSLY

7. APPROVAL OF THE MINUTES

7.1 Minutes - May 27, 2020

R20/06/24-02

IT WAS MOVED BY Trustee Wilkinson

IT WAS SECONDED BY Trustee Keller

That the minutes from the Regular Board Meeting held on May 27, 2020 be adopted.

CARRIED UNANIMOUSLY

7.2 Minutes - June 17, 2020

R20/06/24-03

IT WAS MOVED BY Trustee Barron

IT WAS SECONDED BY Trustee Keller

That the Minutes from the Special Board of Education Meeting held on June 17, 2020, be adopted.

CARRIED UNANIMOUSLY

8. SECTION 72(3) REPORT

8.1 Section 72(3) Reports - Special Closed Board Meeting

R20/06/24-04

IT WAS MOVED BY Trustee Keller

IT WAS SECONDED BY Trustee Wilkinson

That the Section 72(3) Report from the Special Closed Board meetings as noted above be received.

CARRIED UNANIMOUSLY

8.2 Section 72(3) Report - May 27, 2020

R20/06/24-05

IT WAS MOVED BY Trustee Keller

IT WAS SECONDED BY Trustee Wilkinson

That the Section 72(3) Report from the Closed Board meeting on May 27, 2020, be received.

CARRIED UNANIMOUSLY

9. ANNOUNCEMENTS AND REMINDERS

Chair McKay congratulated Hul'q'umi'num Language Teacher Adam Manson and his father Gary Manson who recently received the Honour in Heritage 2020 Award from the City of Nanaimo. They had been recognized for being language champions and more.

10. PRESENTATIONS

There were no presentations.

11. COMMITTEE REPORTS

11.1 Business Committee

R20/06/24-06

IT WAS MOVED BY Trustee O'Neill

IT WAS SECONDED BY Trustee Stanley

The Business Committee recommends that the Board of Education of School District No. 68 (Nanaimo-Ladysmith) receive the Draft Environmental Stewardship Policy and circulate as a notice of motion for 30 days, utilizing the consultation process as per Board Governance, Section 1, 2.7 – Policy Development.

CARRIED UNANIMOUSLY

11.2 Education Committee

R20/06/24-07

IT WAS MOVED BY Trustee Stanley

IT WAS SECONDED BY Trustee Higginson

That the Board of Education of School District No. 68 (Nanaimo-Ladysmith) approve Social Emotional Learning 11 as a Board/Authority Authorized Course (BAA) as per Ministry Policy.

CARRIED UNANIMOUSLY

12. SENIOR STAFF REPORTS

12.1 Department of Learning Services

Deputy Superintendent Tim Davie and Assistant Superintendents Don Balcombe and Laura Tait provided an update on the return of students in June and the planning taking place for September.

12.2 Secretary-Treasurer Mark Walsh & Executive Director of Planning & Operations Pete Sabo

R20/06/24-08

IT WAS MOVED BY Trustee Higginson

IT WAS SECONDED BY Trustee Barron

That the Board of Education of School District No. 68 (Nanaimo-Ladysmith), in accordance with provisions under section 142(4) of the School Act, approve the proposed Five-Year Capital Plan for 2021/2022, as provided on the Five-Year Capital Plan Summary for 2021/2022 submitted to the Ministry of Education.

CARRIED UNANIMOUSLY

12.3 Secretary-Treasurer Mark Walsh

Secretary-Treasurer Mark Walsh confirmed that staff will work on updating Administrative Procedure 502 - Naming of School Facilities and will bring forward the updated AP to the Board in the fall of 2020.

12.4 Secretary-Treasurer Mark Walsh

R20/06/24-09

IT WAS MOVED BY Trustee Higginson

IT WAS SECONDED BY Trustee Brzovic

That the Board of Education of School District No. 68 (Nanaimo-Ladysmith) refer Inclusion Policy 2.10 to the Policy Advisory Committee for review from an anti-racist perspective that acknowledges and address' the existence of systemic racism and provides the necessary revisions and to provide any recommended changes to the Board for consideration in the fall of 2020.

CARRIED UNANIMOUSLY

13. CORRESPONDENCE

13.1 South Wellington School Correspondence

R20/06/24-10

IT WAS MOVED BY Trustee Keller

IT WAS SECONDED BY Trustee Higginson

That the Board of Education of School District No. 68 (Nanaimo-Ladysmith) refer the following correspondence regarding South Wellington School to the Board Chair for response:

Cranberry Fire Protection District; D. Catley; C. Fenske; S. Conly; L. Raffle; S. Toth; E. Rowe; K. Seggie; G. Moseley; J. Bartolo

CARRIED UNANIMOUSLY

13.2 NDTA

R20/06/24-11

IT WAS MOVED BY Trustee Brzovic

IT WAS SECONDED BY Trustee Barron

That the Board of Education of School District No. 68 (Nanaimo-Ladysmith) refer the above correspondence from the NDTA to the Board Chair for response.

CARRIED UNANIMOUSLY

13.3 Ministry of Education, Minister Rob Fleming

R20/06/24-12

IT WAS MOVED BY Trustee Brzovic

IT WAS SECONDED BY Trustee Keller

That the Board of Education of School District No. 68 (Nanaimo-Ladysmith) refer the above correspondence from the Ministry of Education to be received and filed.

CARRIED UNANIMOUSLY

14. **UNFINISHED BUSINESS**

14.1 Chair McKay

R20/06/24-13

IT WAS MOVED BY Trustee Keller

IT WAS SECONDED BY Trustee Brzovic

That the Board of Education of School District No. 68 (Nanaimo-Ladysmith) write a letter of support for the Ocean EXP Canada's Centre for Ocean Exploration.

CARRIED UNANIMOUSLY

15. **NEW BUSINESS**

There was none.

16. **FOR INFORMATION**

16.1 Vandalism Report

The Vandalism Report was received as information.

16.2 Board Motions Report

The Board Motions Report was received as information.

17. **QUESTION PERIOD**

There were no questions this evening.

18. **ADJOURNMENT**

The meeting adjourned at 8:05 pm.

R20/06/24-14

IT WAS MOVED BY Trustee Stanley

IT WAS SECONDED BY Trustee Higginson

That the meeting be adjourned.

CARRIED UNANIMOUSLY

Mark Walsh, Secretary-Treasurer

Charlene McKay, Chair

THE BOARD OF EDUCATION OF SCHOOL DISTRICT 68
MINUTES OF THE SPECIAL BOARD MEETING

September 2, 2020

Trustees	C. McKay, Chair L.M. Barron, Vice Chair T. Brzovic S. Higginson G. Keller	B. Robinson C. O'Neill J. Stanley E. Wilkinson
Staff	S. Saywell, Superintendent/CEO M. Walsh, Secretary-Treasurer T. Davie, Deputy Superintendent	D. Burgos, Ex. Dir. of Communications K. Matthews, Manager Admin. Services

1. CALL TO ORDER

The Chair called the meeting to order at 6:11 pm.

2. ADDITIONS

There were no additions.

3. DELETIONS

There were no deletions.

4. CHANGE IN ORDER

There was no change in order.

5. APPROVAL OF THE AGENDA

S/20/09/02-01

That the Agenda be approved.

CARRIED UNANIMOUSLY

6. PRESENTATIONS

6.1 Richard Harding, City of Nanaimo General Manager, Parks, Recreation & Culture

Richard Harding, City of Nanaimo General Manager Parks, Recreation and Culture presented on NDSS Stadium Seating and shared a draft Stadium Report that was completed for the City of Nanaimo.

S/20/09/02-02

IT WAS MOVED BY Trustee Brzovic

IT WAS SECONDED BY Trustee Keller

That this topic be moved to New Business for further discussion.

CARRIED UNANIMOUSLY

7. SENIOR STAFF REPORTS

7.1 Superintendent Scott Saywell and the Department of Learning Services

S/20/09/02-03

IT WAS MOVED BY Trustee Barron

IT WAS SECONDED BY Trustee Keller

That the Board of Education of School District 68 (Nanaimo Ladysmith) request staff to initiate discussion with appropriate partner groups to determine viability (financial and operational) of School District 68 staff creating and offering a hybrid educational program and to report back to the Nanaimo Ladysmith Board of Education at October 2020's Regular Board Meeting for further consideration. Further, that the goal of these discussions be to identify option(s) for a remote learning program to meet student's unique needs, reduce classroom density, and provide a means of allowing students and families to remain connected to their home community schools.

OPPOSED: Trustees McKay, Wilkinson, Higginson, Robinson, O'Neill

DEFEATED

IT WAS MOVED BY Trustee Stanley

IT WAS SECONDED BY Trustee Keller

That the Board of Education of School District No. 68 (Nanaimo-Ladysmith) ensure physical distancing between cohorts at elementary schools by requiring cohorts separation during non-instructional time.

S/20/09/02-04

IT WAS MOVED BY Trustee Higginson
IT WAS SECONDED BY Trustee Robinson

That the motion be tabled.

OPPOSED: Trustees Keller, Barron, Stanley, Brzovic
(Trustee O'Neil was absent for the vote)

DEFEATED

The meeting adjourned at 8:12 pm to go into an in-camera session to discuss a legal opinion.

The meeting reconvened at 8:39 pm.

S/20/09/02-05

IT WAS MOVED BY Trustee Higginson
IT WAS SECONDED BY Trustee Keller

AMENDMENT

That the Board of Education of School District No. 68 (Nanaimo-Ladysmith) **encourage** physical distancing between cohorts at elementary schools by requiring cohorts separation during non-instructional time.

OPPOSED: Trustee O'Neill

CARRIED

S/20/09/02-06

ON THE MOTION AS AMENDED

That the Board of Education of School District No. 68 (Nanaimo-Ladysmith) encourage physical distancing between cohorts at elementary schools by requiring cohorts separation during non-instructional time.

OPPOSED: Trustees Robinson, Wilkinson, O'Neill, McKay, Higginson

DEFEATED

S/20/09/02-07

IT WAS MOVED BY Trustee O'Neill

IT WAS SECONDED BY Trustee Wilkinson

Motion to extend the meeting to 9:15 pm.

CARRIED UNANIMOUSLY

S/20/09/02-08

IT WAS MOVED BY Trustee Higginson

IT WAS SECONDED BY Trustee Barron

Motion to extend the meeting to 9:30 pm.

CARRIED UNANIMOUSLY

8. CORRESPONDENCE

8.1 Correspondence re Build Seamless Child Care

S/20/09/02-09

IT WAS MOVED BY Trustee Brzovic

IT WAS SECONDED BY Trustee O'Neill

That the Board of Education of School District No. 68 (Nanaimo-Ladysmith) refer the following correspondence regarding Build Seamless Child Care to be received and filed:

J. Orcutt; P. Barbosa; I. Taylor; B. Palmblad; J. Scotton; S. Thompson; J. Oshun; S. Mattice; C. O'Connor

CARRIED UNANIMOUSLY

8.2 L. Buechler

S/20/09/02-10

IT WAS MOVED BY Trustee Wilkinson

IT WAS SECONDED BY Trustee O'Neill

That the Board of Education of School District No. 68 (Nanaimo-Ladysmith) refer the correspondence from L. Buechler to the Board Chair for response.

CARRIED UNANIMOUSLY

8.3 Correspondence regarding Return to School Plan

S/20/09/02-11

IT WAS MOVED BY Trustee O'Neill

IT WAS SECONDED BY Trustee Brzovic

That the Board of Education of School District No. 68 (Nanaimo-Ladysmith) refer the following correspondence regarding Return to School Plan to the Board Chair for response:

A. & P. Vannini, A. Rose, C. Graves, K. Walker, L. Buechler (2); R. Faa (2); S. Dudas and J. Mortimor (2); S. McKenzie; S. Svensson (2); W. Harwood; E. & C. Graves; J. King; D. Laj; V. Reid (2); C. Tuck; H. Breingan; NDTA

CARRIED UNANIMOUSLY

8.4 Masks4BCDoctors

S/20/09/02-12

IT WAS MOVED BY Trustee Wilkinson

IT WAS SECONDED BY Trustee O'Neill

That the Board of Education of School District No. 68 (Nanaimo-Ladysmith) refer the correspondence from Masks4BCDoctors to be received and filed.

CARRIED UNANIMOUSLY

8.5 BCSTA

S/20/09/02-13

IT WAS MOVED BY Trustee Brzovic

IT WAS SECONDED BY Trustee O'Neill

That the Board of Education of School District No. 68 (Nanaimo-Ladysmith) refer the correspondence from the BCSTA to be received and filed.

CARRIED UNANIMOUSLY

9. NEW BUSINESS

9.1 NDSS Stadium Seating

This item will be placed on the September 23, 2020, Regular Board Meeting.

10. QUESTION PERIOD

There was one question this evening from Kristy Marks. How will cohorts be maintained if 400 children are all out for recess at the same time and the goal is to "do their best to socially distance when playing with children outside their learning group?" I don't understand why children would be given the opportunity to play with other children outside their learning groups even outdoors. Again, 400 children means 7 zones would need to be set up around the school yard. I don't know how this can be achieved successfully. Staggering breaks means 1/2 the children on the school ground at any one time, which seems like a good solution to limiting contact within the school.

Chair McKay advised that this topic would be discussed further at the Education Committee meeting next week.

11. ADJOURNMENT

The meeting adjourned at 9:31 pm.

S/20/09/02-14

IT WAS MOVED BY Trustee O'Neill

IT WAS SECONDED BY Trustee Barron

That the meeting be adjourned.

CARRIED UNANIMOUSLY

Mark Walsh, Secretary-Treasurer

Charlene McKay, Chair

THE BOARD OF EDUCATION OF SCHOOL DISTRICT 68
MINUTES OF THE SPECIAL BOARD MEETING

September 16, 2020

Trustees	C. McKay, Chair	B. Robinson
	L.M. Barron, Vice Chair	C. O'Neill
	T. Brzovic	J. Stanley
	S. Higginson	E. Wilkinson
	G. Keller	
Staff	S. Saywell, Superintendent/CEO	D. Burgos, Ex. Dir. of Communications
	M. Walsh, Secretary-Treasurer	K. Matthews, Manager Admin.
	T. Davie, Deputy Superintendent	Services

1. CALL TO ORDER

The Chair called the meeting to order at 5:48 pm.

2. ADDITIONS

There were no additions.

3. DELETIONS

There were no deletions.

4. CHANGE IN ORDER

There was no change in order.

5. APPROVAL OF THE AGENDA

S20/09/16-01

That the Agenda be approved.

CARRIED UNANIMOUSLY

6. UNFINISHED BUSINESS

6.1 Chair McKay

S20/09/16-02

IT WAS MOVED BY Trustee Stanley

IT WAS SECONDED BY Trustee Keller

That the Board of Education of School District No. 68 (Nanaimo-Ladysmith) direct BCSTA Representative, Trustee Barron, to submit the following motion to the BCSTA Provincial Council and authorize Trustee Barron to discuss and, if necessary edit the motion:

Be it resolved that the BCSTA urge the Ministry of Education to implement an enhanced co-governance approach which;

- will strengthen communication and collaboration between the Ministry of Education and Boards of Education, and;
- will provide additional opportunities with manageable timelines for Boards of Education to contribute input during the recovery phase of the COVID-19 emergency management cycle.

CARRIED UNANIMOUSLY

7. ADJOURNMENT

The meeting adjourned at 5:51 pm.

S20/09/16-03

IT WAS MOVED BY Trustee Keller

IT WAS SECONDED BY Trustee Brzovic

That the meeting be adjourned.

CARRIED UNANIMOUSLY

Mark Walsh, Secretary-Treasurer

Charlene McKay, Chair

**BOARD OF EDUCATION OF SCHOOL DISTRICT 68
(NANAIMO-LADYSMITH)**

Report of the Closed Board Meeting June 24, 2020

Minutes – Section 72(3) Report

(3) A board must prepare a record containing a general statement as to the nature of the matters discussed and the general nature of the decisions reached at a meeting from which persons other than trustees or officers of the board, or both, were excluded and the record must be open for inspection at all reasonable times by any person, who may make copies and extracts on payment of a fee set by the board.

Trustees

C. McKay
S. Higginson
G. Keller
T. Brzovic
C. O'Neill
L.M. Barron
B. Robinson
J. Stanley
E. Wilkinson

Absent

N/A

General Decisions Made by the Board

- Asset Management

General Matters Discussed by the Board

- Asset Management

**BOARD OF EDUCATION OF SCHOOL DISTRICT 68
(NANAIMO-LADYSMITH)**

Report of the Special Closed Board Meeting July 2, 2020

Minutes – Section 72(3) Report

(3) A board must prepare a record containing a general statement as to the nature of the matters discussed and the general nature of the decisions reached at a meeting from which persons other than trustees or officers of the board, or both, were excluded and the record must be open for inspection at all reasonable times by any person, who may make copies and extracts on payment of a fee set by the board.

Trustees

C. McKay
S. Higginson
G. Keller
T. Brzovic
C. O'Neill
L.M. Barron
B. Robinson
J. Stanley
E. Wilkinson

Absent

N/A

General Decisions Made by the Board

- Asset Management

General Matters Discussed by the Board

- Asset Management

**BOARD OF EDUCATION OF SCHOOL DISTRICT 68
(NANAIMO-LADYSMITH)**

Report of the Special Closed Board Meeting July 8, 2020

Minutes – Section 72(3) Report

(3) A board must prepare a record containing a general statement as to the nature of the matters discussed and the general nature of the decisions reached at a meeting from which persons other than trustees or officers of the board, or both, were excluded and the record must be open for inspection at all reasonable times by any person, who may make copies and extracts on payment of a fee set by the board.

Trustees

C. McKay
S. Higginson
G. Keller
T. Brzovic
L.M. Barron
B. Robinson
J. Stanley

Absent

C. O'Neill
E. Wilkinson

General Decisions Made by the Board

- Asset Management

General Matters Discussed by the Board

- Asset Management

**BOARD OF EDUCATION OF SCHOOL DISTRICT 68
(NANAIMO-LADYSMITH)**

Report of the Special Closed Board Meeting August 19, 2020

Minutes – Section 72(3) Report

(3) A board must prepare a record containing a general statement as to the nature of the matters discussed and the general nature of the decisions reached at a meeting from which persons other than trustees or officers of the board, or both, were excluded and the record must be open for inspection at all reasonable times by any person, who may make copies and extracts on payment of a fee set by the board.

Trustees

C. McKay
S. Higginson
G. Keller
T. Brzovic
L.M. Barron
B. Robinson
C. O'Neill
E. Wilkinson

Absent

J. Stanley

General Decisions Made by the Board

- NLPS Restart Plan

General Matters Discussed by the Board

- NLPS Restart Plan

**BOARD OF EDUCATION OF SCHOOL DISTRICT 68
(NANAIMO-LADYSMITH)**

Report of the Special Closed Board Meeting August 28, 2020

Minutes – Section 72(3) Report

(3) A board must prepare a record containing a general statement as to the nature of the matters discussed and the general nature of the decisions reached at a meeting from which persons other than trustees or officers of the board, or both, were excluded and the record must be open for inspection at all reasonable times by any person, who may make copies and extracts on payment of a fee set by the board.

Trustees

C. McKay
S. Higginson
G. Keller
T. Brzovic
L.M. Barron
B. Robinson
E. Wilkinson
J. Stanley

Absent

C. O'Neill

General Decisions Made by the Board

- NLPS Restart Plan

General Matters Discussed by the Board

- NLPS Restart Plan

**BOARD OF EDUCATION OF SCHOOL DISTRICT 68
(NANAIMO-LADYSMITH)**

Report of the Special Closed Board Meetings September 1, 2020

Minutes – Section 72(3) Report

(3) A board must prepare a record containing a general statement as to the nature of the matters discussed and the general nature of the decisions reached at a meeting from which persons other than trustees or officers of the board, or both, were excluded and the record must be open for inspection at all reasonable times by any person, who may make copies and extracts on payment of a fee set by the board.

Trustees

C. McKay
S. Higginson
G. Keller
T. Brzovic
L.M. Barron
B. Robinson
C. O'Neill
E. Wilkinson
J. Stanley

Absent

N/A

General Decisions Made by the Board

- Asset Management

General Matters Discussed by the Board

- Asset Management

**BOARD OF EDUCATION OF SCHOOL DISTRICT 68
(NANAIMO-LADYSMITH)**

Report of the Special Closed Board Meetings September 2, 2020

Minutes – Section 72(3) Report

(3) A board must prepare a record containing a general statement as to the nature of the matters discussed and the general nature of the decisions reached at a meeting from which persons other than trustees or officers of the board, or both, were excluded and the record must be open for inspection at all reasonable times by any person, who may make copies and extracts on payment of a fee set by the board.

Trustees

C. McKay
S. Higginson
G. Keller
T. Brzovic
L.M. Barron
B. Robinson
C. O'Neill
E. Wilkinson
J. Stanley

Absent

N/A

General Decisions Made by the Board

- Personnel Matters
- Asset Management

General Matters Discussed by the Board

- Personnel Matters
- Asset Management

**BOARD OF EDUCATION OF SCHOOL DISTRICT 68
(NANAIMO-LADYSMITH)**

Report of the Special Closed Board Meetings September 9, 2020

Minutes – Section 72(3) Report

(3) A board must prepare a record containing a general statement as to the nature of the matters discussed and the general nature of the decisions reached at a meeting from which persons other than trustees or officers of the board, or both, were excluded and the record must be open for inspection at all reasonable times by any person, who may make copies and extracts on payment of a fee set by the board.

Trustees

C. McKay
S. Higginson
G. Keller
T. Brzovic
L.M. Barron
B. Robinson
C. O'Neill
E. Wilkinson

Absent

J. Stanley

General Decisions Made by the Board

- Annual Board Work Plan

General Matters Discussed by the Board

- Annual Board Work Plan

Karen Matthews

Subject: New Supportive Housing Developments on Nicol Street in Close Proximity to Bayview Elementary

From: Jeff Reilander

Sent: July 22, 2020 4:58 PM

To: Communications; Charlene McKay; Lisa Marie Barron; Chantel O'Neill; Tania Brzovic; Bill Robinson; Greg Keller; Jessica Stanley; Elaine Wilkinson; Stephanie Higginson

Subject: New Supportive Housing Developments on Nicol Street in Close Proximity to Bayview Elementary

CAUTION: External Message

Dear SD68 School Trustees,

I am writing as a concerned father of elementary age children in the Bayview catchment area.

You may not be aware that 100 at risk persons are to be permanently housed along Nicol in the path of children arriving and leaving Bayview. The addresses are 702 Nicol and 355 Nicol.

I am sure that you will be as appalled as I am at the news that these projects were planned with no consultation with the community.

Please join me in pressuring our local and provincial governments in stopping these destructive projects.

Thank you
Jeff Reilander

Sept. 3, 2020

April Vannini
Gabriola Island, BC

To:

SD 68 Board of Education, c/o Chair, Charlene McKay: TrusteesBoardChair@sd68.bc.ca

Cc:

SD 68 Superintendent, Mr. Scott Saywell: superintendent@sd68.bc.ca

MLA- Nanaimo- North Cowichan, Doug Routley: douglas.routley.MLA@leg.bc.ca

Minister of Education, Rob Fleming: EDUC.Minister@gov.bc.ca

Dear School District 68 Trustees:

I am writing to you today to express our serious concerns regarding the District 68 Back to School Plan that was released on August 26, 2020. The current plan for District 68 students does not ensure “Success for All” within our jurisdiction.

It is fair to say that the climate of scarcity and urgency offers us a shared opportunity to demonstrate our commitment to the District 68 vision of “Success for All”. The public health crisis amplifies disparities within our community of learners that public education is meant to address. Unfortunately, the plan now offers quality education for some but not all.

As an elected Board of Education, you are beholden and bound to do your earnest to best allocate resources to meet the needs of our community of learners. We know this is a difficult task, particularly now when we find ourselves in uncharted learning waters. It is in times like now that our commitment to our professed values is measured. It is times like now that the will of the elected Board will be measured in the eyes of those who elected them.

I am writing to you to express our disappointment in the trustees who voted to oppose the Motion at the Sept 2, 2020 Trustee Board meeting put forth by Trustee Barron, to have district staff explore the viability (both financial and operational) of incorporating a hybrid option for families, as another option to the current District plan released on August 26, 2020.

Motion for exploring Hybrid model as part of the back to school plan:

I commend Trustee Barron for her motion to explore the possibility of District 68 to include a hybrid model (through students’ schools) as another option for families to select. This motion was not to implement it, but to understand if it was viable option to be part of the Districts back to school plan. I commend the Trustees for listening to District 68 families’ concerns and especially those who voted in favour of this motion (Trustee Barron, Trustee Brzovic, Trustee Keller, and Trustee Stanley). I am disappointed to hear the discussion around this motion and some of the reasoning why Trustees opposed to the motion (eg. incorporating a hybrid model as an option is a “financial risk”, that the hybrid model will happen when we go back to stage 3 and pointing out the hybrid model was in place in June).

I am a post-secondary educator who teaches through a blended learning model that includes both online and in-person instruction. I was outraged to hear trustees refer to Spring 2020 as an example

of hybrid learning. It was not a hybrid model but is more accurately described as emergency triage. Teachers and staff need to begin developing a hybrid and blended learning model that incorporates online learning and blended learning pedagogy and adopt teaching practices that will allow more fluidity and consistency in teaching and learning for years to come. The frantic scramble of the Spring cannot be the basis for planning aside from offering us a cautionary tale of what happens when we fail to plan.

SD 68 will be better prepared for a possible return to Stage 3 if our plan included a well-developed hybrid model. Put the planning in motion now so that the schools will be less dense and families who could participate in the hybrid model can do so now. As Trustee Keller stated: "Failing to plan is planning to fail". There are many examples of organized, achievable hybrid learning models available to us and you do not have to re-event the wheel.

Students, teachers and parents deserve the certainty that the Board is responsibly anticipating both their learning needs and health risks in this uncertain time. These are not competing interests as evidenced by more nimble plans that other school districts have built and deployed (e.g. Districts 36, 41, 39).

I'm particularly troubled by the comments of Trustee Higginson who, in addition to her role on our Board of Education, is the elected President of the BC School Trustees Association. In her provincial role, Trustee Higginson sits at the COVID leadership table and as such her voice and advocacy have more far-reaching impact on the system as a whole. She recently cited her "financial concerns" for her failure to support the very student-centric, sensible local motion on September 2nd. I am left to wonder if her provincial work has clouded her local judgment. Specifically, I wonder if her failure to secure equalized DL funding in her provincial role led her to her decision to force students and staff into a one-size fits some plan in our district. I wonder if her apparent complicit support of Minister Fleming prevents her from falling offside with their funding model even when it comes at the detriment of our local students' learning and their health. Does her provincial role conflict with her ability to fairly represent us at the local level? Her recent vote has me convinced this may very well be true. Does her local failure to support student safety and a solid plan mean she is unfit to represent the system at the provincial level? Whose priorities does Trustees Higginson represent? Local District 68 or provincially?

BC Teachers' Federation President, Teri Mooring, recently stated that it's their expectation that the \$242m of federal money will go to the creation of a hybrid system for ALL districts. And given that Minister Fleming just announced that funding will go to districts for restart plans, please re-evaluate the need to add another option for families in District 68.

I implore you to show leadership and start making plans now. Everyone wants a smooth and safe return to school this fall and everyone wants continuity of learning between stage 2 and 3. Families want to have confidence and a sense of security for their students' education and safety. Anything short of this is an abdication of your responsibilities and a failure to demonstrate our central values as a district.

Sincerely,
April Vannini

From: [Karen Matthews](#)
To: [Karen Matthews](#)
Subject: FW: Back to school "restart plan" a concerned parent
Date: Friday, September 4, 2020 9:11:20 AM

From: Ang Drake

Sent: September 3, 2020 4:56 PM

To: Trustees BoardChair <TrusteesBoardChair@sd68.bc.ca>; Lisa Marie Barron <LisaMarie.Barron@sd68.bc.ca>; Stephanie Higginson <Stephanie.Higginson@sd68.bc.ca>; Jessica Stanley <Jessica.Stanley@sd68.bc.ca>; Elaine Wilkinson <Elaine.Wilkinson@sd68.bc.ca>; Greg Keller <Greg.Keller@sd68.bc.ca>; Chantel O'Neill <Chantel.Oneill@sd68.bc.ca>; Tania Brzovic <Tania.Brzovic@sd68.bc.ca>; Bill Robinson <Bill.Robinson@sd68.bc.ca>

Cc: Superintendent <Superintendent@sd68.bc.ca>; douglas.routley.MLA@leg.bc.ca; EDUC.Minister@gov.bc.ca

Subject: Back to school "restart plan" a concerned parent

CAUTION: External Message

To whom it may concern,

I am a parent of a high school student living on Gabriola island. I am deeply concerned with the "restart plan" for school. As a result of your meeting last night, it is clear to me that writing a letter and voicing my concerns is vital. I can only speak for my family, but it is important our voice is heard.

The survey you asked us to fill out was very selectively worded. It left out an option for parents undecided about school, it also left no space to write comments for clarification. The 83% stated as going back to school is inaccurate to say the least!

The survey mentioned asking for a call back when you have "anxious" child when the reality in our household is more than that. I am a single mother on disability because I have not one, but FIVE autoimmune conditions. Our REALITY in our household is that if i contract COVID 19 the likelihood of me surviving it is low. My "anxious" child is being asked to choose between going to school, and risking killing her mother, or doing a DL program, or homeschooling both of which are not ideal. She is going into grade ten, and so graduation and credits for that is strongly on our minds, as well as her need for safe socialization.

The restart plan you are proposing, is not AT ALL taking into consideration the families of the students. My daughter is healthy. I am not. I struggle every day to do just the basics of running a household, without the added stress this has caused me having to write this letter.

The masks everywhere but the classroom is laughable. You have literally defeated the purpose of wearing masks everywhere else. You are saying that when in the classroom my daughter will be exposed to a group of kids (with no change to class size) that are not in our "bubble" in addition to being exposed to everyone else all those kids have been in contact with. I used to be an Early childhood educator before I got sick.... I know first hand how quickly viruses spread. Don't try and tell me ANY of that is SAFE.

As a student on gabriola, In addition to sending my child to school every day, We as parents, also have to consider bus and ferry they have to take every day to get to school which also exposes them to a wider range of people in close quarters as well as any extra curricular activities such as sports. So by sending my child to school, she will, every day, be exposed to hundreds of people in enclosed spaces. That makes no sense at all for our vulnerable family. Also, school bus kids have nowhere safe and sheltered to wait for class to begin. You are asking my child to just wait outside in fall and winter weather with no shelter, and the only sheltered place by the bike racks which I'm sure given the sheer numbers of students you are expecting, will be full of many kids all huddled together trying to stay warm, many not wearing masks because "we're not in the school yet". Im sure your not going to be paying staff to monitor that nightmare waiting to unfold.

I am VERY disappointed in the "transitional approach" offered in the board meeting last night which is just a regurgitation of the first Option to send your child to school, but you can make the decision later which solves no issues at all. Angry that a hybrid system that is being put forth in many other districts is not being looked at. This is not only irresponsible, but its a slap in the face to families like ours with chronic illnesses.

I am advocating for a hybrid system that will keep my Child at the same School (ndss). We, as a family, will not support anything but a hybrid system for my child. If this system wont even be considered i will have no choice but to pull My child from ndss to choose a DL program, which will keep her physically safe, but will compound the mental and psychological stress she is under trying to cope with the reality we face due to the pandemic. I very strongly urge you to consider the hybrid option, from where im sitting, it is the only safe choice for our family.

A hybrid model as an option, isn't only for now. It is an investment for our future. It will prepare teachers and students for when we have to back to stage three. Our future right now is uncertain. Lower class sizes, masks in the classroom and everywhere just make sense. I don't understand why teachers and support staff and the community at large can see it but the school board can't.

LISTEN TO THE PEOPLE WHO WILL BE DOING THE ACTUAL TEACHING.

Use the funding that was allotted today to make it so teachers are trained in teaching online, best practices, support, how to structure content, and assignments.

We might be stuck with this for a few years and need to start planning and learning how to teach in this hybrid manner. We have the chance with this funding to make a difference in our reality for the better. A hybrid system makes way more sense for not just now, but the future.

Sincerely, Angela Drake

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From: [Karen Matthews](#)
To: [Karen Matthews](#)
Subject: FW: Hybrid system
Date: Friday, September 4, 2020 9:20:26 AM

From: Carly McMahon <>

Sent: September 3, 2020 8:46 AM

To: Charlene Mckay <Charlene.Mckay@sd68.bc.ca>; Jessica Stanley <Jessica.Stanley@sd68.bc.ca>; Greg Keller <Greg.Keller@sd68.bc.ca>; Lisa Marie Barron <LisaMarie.Barron@sd68.bc.ca>; Chantel O'Neill <Chantel.Oneill@sd68.bc.ca>; Elaine Wilkinson <Elaine.Wilkinson@sd68.bc.ca>; Stephanie Higginson <Stephanie.Higginson@sd68.bc.ca>; Tania Brzovic <Tania.Brzovic@sd68.bc.ca>; Bill Robinson <Bill.Robinson@sd68.bc.ca>

Subject: Hybrid system

CAUTION: External Message

It is with great disappointment that I watched the board meeting from a campsite last night with just a weak data connection. That is how important what took place in this meeting was for my family. We have a daughter entering grade 8 at NDSS and unlike grade 10 -12 she does not have the option to cross enroll so we were hoping for a hybrid option for these kids so they could maintain their connection to their home school but minimize their time indoors in an old school classroom with up to 30 kids.

But instead of pursuing that conversation and ensuring you were listening to the parents of the one school in Nanaimo that is over 1500 kids you chose to shut the conversation down feeling that you had done a suitable job.

Have you asked parents if they want a hybrid option in school? Most of us want our kids back in school but feel that there are some serious issues. We also answered the survey with option 1 but would have chosen either cross enrollment or a hybrid system if one was offered. We have spent months listening to doctors, health officials and government about the need to stay home and keep our circles small. We have watched as parties in apartments larger than classrooms with less people are shut down and large fines levied and in that same breath we hear you saying 30 kids in a classroom for 3+ hours at a time is safe. Outdoor drum circles are not safe but groups of 30 people in a classroom with no ability to distance is safe. Parents and teachers have been raising concerns for well over a month now about class size among other things and in one vote you silenced that by not looking at the potential smaller class sizes that a hybrid system could offer. I respect that you have been working much longer hours than you ever expected when elected but this is still your job and it is your job to do the best that you can. There are many other districts that have developed hybrid systems that you could look to for information and inspiration. We have all had to adjust and everyone is under an immense amount of stress at the thought of re-opening schools at full capacity. As I parent I want to ensure that our district has looked at all possible angles and with that 5-4 vote last night you silenced that ability.

From a very disappointed parent in SD68.
Carly

Sent from the unceded traditional territory of the Snuneymuxw families.

The McMahon Group
Robyn & Carly McMahon

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From: [Karen Matthews](#)
To: [Karen Matthews](#)
Subject: FW: Return to School
Date: Friday, September 4, 2020 9:35:52 AM

From: McMahon Group
Sent: September 2, 2020 11:46 AM
To: Charlene Mckay <Charlene.Mckay@sd68.bc.ca>; Secretary-Treasurer
<SecretaryTreasurer@sd68.bc.ca>
Subject: Return to School

CAUTION: External Message

Hi,

We are 9 days from a return to school and so far we have a vague plan and no school specific details.

I have a daughter entering Grade 8, she has never set foot inside the school and I am at this point unable to give her any details about what to expect on her first day. She is a bus student and I am unable to give her any details surrounding that either.

The fact that even though NDSS is either approaching or over 1500 students (over its intended capacity I understand) with no discussion of a hybrid system is ridiculous. That school is tight at best and a hybrid system would have suited it far better. There are many examples of workable hybrid systems but for some reason even though many teacher and parents have voiced concerns we just continue to get told that it will be OK TO return full-time with virtually no physical distancing within full classes. We have received no real concrete explanations about how the schools will deal with Covid-19 cases as they pop up. What happens when a child gets a cold and cough? Are they expected to stay home for the duration of the cough (1 of my daughters can have a cough for 3-4 weeks after a cold) or just until after they get results from a Covid test. Is a negative Covid test suitable for returning to school? I appreciate that we are in uncharted waters but the lack of communication and updates to families this close to the beginning of school is not acceptable. Why did you wait until this past weekend to send out an email survey? This should have been done weeks ago!!!

Thank you,

Carly McMahon

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From: [Karen Matthews](#)
To: [Karen Matthews](#)
Subject: FW: Please consider a hybrid model for the back to school plan
Date: Friday, September 4, 2020 9:24:45 AM

From: Allison Rose <>
Sent: September 2, 2020 1:44 PM
To: Trustees BoardChair <TrusteesBoardChair@sd68.bc.ca>
Subject: Please consider a hybrid model for the back to school plan

CAUTION: External Message

Dear Ms. Charlene McKay, Mr. Scott Saywell, Minister Rob Fleming, MLA Doug Routley

We are writing to you today to express our immense concern with the current back to school plan for BC students. As parents, educators, students, and taxpayers, we should not have to choose between safety and education for BC students. I am sending this to you as Chair, and I would like my concerns to be shared with all trustees. I am also responding to the August 10th email that was sent out by yourself and Superintendent Scott Saywell regarding the back to school options available to parents. We also write to you as parents grade 2 and 4 students at Gabriola Elementary.

No to the initial plan (full time and with 60-120 learning groups):

This plan falls short of meeting any of the guidelines put forward by Dr. Bonnie Henry. We are confused by the mixed messaging that leads us to believe there are now two sets of rules — one for schools and one for everywhere else. The safety of our students and school staff is well worth the time it will take to construct a plan that is more in line with the protocols that we have been asked to follow throughout the pandemic. Comparing back to school in June with the current proposed back to school plan is like comparing apples to oranges. Schools were hardly running at full capacity and in our children's case at GES, students who returned to school in June, only returned for 2 days a week with less than half of the population present. This proposed model fails on many levels to provide education for everyone regardless of their health and well-being. The letter sent out by SD 68 on August 10th and similar messaging by BC Government detailing that if families choose not to send their children back to full time school they can choose to home school, or sign-up for distributed learning, is not an acceptable alternative. Many DL programs are full and homeschooling offers no support from the District or Ministry of Education. Essentially what has been proposed to families is that you either follow our plan of a full return to in class learning with crowded classrooms or find your own education.

Yes to a Hybrid Model:

Currently, the sole option is for students to return to school full time, homeschool with no support, or sign-up for a DL program which could remove students from their learning community for an entire year. These options are not adequate because it leaves parents and students little opportunity to move students back to full time school if they feel safe to do so. I propose that the District and Minister of Education adopt a more hybrid model approach like the model being used in the Calgary District.

Please see the model here for the Calgary District Hub learning model: <https://cbe.ab.ca/about-us/school-culture-and-environment/health-and-wellness-in-school/Pages/hub-online-learning.aspx>

Please see here a letter from Burnaby teacher Jennifer Heighten on why Hub Learning Model is the best approach: <https://www.vancouverite.com/teacher-heres-a-plan-thatd-work-for-back-to-school/?fbclid=IwAR3QoyOdS7tUTIJcsO5O59GwhShzdfIZxY1-bV31fPcXrs5AGJESlyGuvrI>

This model allows for more flexibility for both students, families and teachers. I would like to add that our opinion draws from years of experience working in higher education at Royal Roads University (RRU) in Victoria. RRU is renowned for blended learning models of education, cohort-based, hybrid models of education. Blended learning and the hybrid model provides the most equitable approach to education and will ensure that health and safety measures are met for all teachers and students.

As we have been told numerous times by the BC and Canadian Government: “these are unprecedented times”. With that in mind, we would like the Minister of Education and School District 68 to develop a model that will meet the needs of all students, families and teachers during these unprecedented times. This requires a unique and creative solution that leaves no one behind. Returning to schools operating in their full capacity should not be a consideration because the health and safety of our teachers, children and general population is at risk with this approach.

Thereby, we are calling on you as School Board Chair and the Minister of Education, along with the other education partners copied on this letter, to immediately implement changes to the stated back to school plan:

1. Delay the start of school for students by a minimum of two weeks or more, to allow sufficient time to work with school districts, administrators, teachers, school staff and concerned parents. Delaying by 2 days is not sufficient. Essentially you are providing teachers 16 hours to prepare for the upcoming year.
2. Consider reduced class sizes. Having classrooms full will not allow for social distancing and being indoors without masks for 6 hours per day goes against all recommendations being given to us by the government. Reduced class sizes, like we had in June, will help keep everyone safe. Teachers, students, parents and the community at large.
3. Adopt a hybrid model with hub online learning. We would like the Minister of Education and District 68 to adopt a hybrid model of delivery like what is be used by the Calgary School District. There are several reasons why we believe this model will be more useful overall for our family, other families, and the general population of BC. This model:
 - a. Provides choices for families to select the best option for their family and needs without losing their placement within their school catchment.

- b. Ensures all students are provided the education they would like through their school and community they are part of already with teachers they are already familiar with and still be a part of the school community. This option also allows for a cohort model of education that still aims to have children learn together whether it is online or face-to-face within their community of learners.
- c. Ensures teachers who have concerns for their own health can still teach online as opposed to being forced to take a leave of absence or go on EI because they can't teach face-to-face.
- d. This option also makes the classroom practical to physically distance for in class learning for families who can't support online hub learning from home with the school.
- e. This approach does not take funding away from small schools if the numbers are not up. This is a serious concern for small/rural schools like Gabriola Island where our family resides and our children attend school.
- f. This option won't require teachers to do double the work because teachers will make a choice on whether they will be in class teaching or online.
- g. This model allows our family to make the right decision based on our own family's health concerns, needs, and our children's education. As it stands, sending our children to GES—which is operating at full capacity (regardless of learning groups)—will put our family at risk.
- h. This model also allows families to reevaluate in February 2021 if they want to return to school for face-to-face, full time learning. Hybrid/hub model option allows families to have flexibility in how a decision is made and they are still part of their school culture and community.
- i. The mental health of children, parents and teachers would also be better, given that anxiety and depression can increase when people feel they don't have the means to make choices that are best for them.
- j. When and if the second wave hits and schools may be forced to close doors once again, teachers and students will be better prepared with a hybrid model already in place.

Our education system is not “one size fits all” and meeting the needs of diverse school populations while ensuring their health and safety must be your number one priority.

Sincerely,
Alli Rose
Kevan Heughan

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From: [Karen Matthews](#)
To: [Karen Matthews](#)
Subject: FW: From a concerned mom...
Date: Thursday, September 10, 2020 1:39:13 PM

From: Lynn Bowerman <>

Sent: September 8, 2020 4:14 PM

To: Charlene Mckay <Charlene.Mckay@sd68.bc.ca>; Greg Keller <Greg.Keller@sd68.bc.ca>; Lisa Marie Barron <LisaMarie.Barron@sd68.bc.ca>; Jessica Stanley <Jessica.Stanley@sd68.bc.ca>; Chantel O'Neill <Chantel.Oneill@sd68.bc.ca>; Elaine Wilkinson <Elaine.Wilkinson@sd68.bc.ca>; Tania Brzovic <Tania.Brzovic@sd68.bc.ca>; Stephanie Higginson <Stephanie.Higginson@sd68.bc.ca>; Bill Robinson <Bill.Robinson@sd68.bc.ca>; Superintendent <Superintendent@sd68.bc.ca>; Deputy Superintendent <DeputySuperintendent@sd68.bc.ca>; Assistant Superintendent, Elementary Programs <AsstSupElementary@sd68.bc.ca>

Subject: From a concerned mom...

CAUTION: External Message

Hello everyone,

Thank you for working so hard this year to bring our children a safe space for education during the pandemic.

I am a mom of two on Gabriola island, and am hesitantly sending my daughter back to school this Thursday. I am sure you've received many messages from concerned parents and I thank you for taking the time to read my email.

I am writing to you to ask two requests.

First, for the safety of the children and teachers, please can you help keep class sizes small this year. For all those teachers that would lose a place at the school if classes were combined, for those children, like mine who would thrive in a smaller class environment and to keep bubbles smaller (as cases are greatly increasing again), please help our school classes stay small.

Secondly, I would love it if you could re-look at Trustee Barron's motion to investigate a possible hybrid model for our students. I am a single mom who has to work and therefore have no choice but to send my daughter to school. I could never fulfill a homeschool or distributed learning component well enough for her. But I feel it is so much more doable, with lower risk, to have the hybrid model in place. She would thrive in the school setting as well as at home. Please reconsider researching and implementing this model for our district.

Thank you so much for your time.

Sincerely,

Lynn Bowerman

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From: [Karen Matthews](#)
To: [Karen Matthews](#)
Subject: FW: Safety protocols for children traveling to school in NLPS by ferry
Date: Thursday, September 10, 2020 1:50:11 PM

From: Linda Leonard <>
Sent: September 8, 2020 10:27 AM
To: Superintendent <Superintendent@sd68.bc.ca>; Communications <Communications@sd68.bc.ca>; deborah.marshall@bcferries.com; Ricki Bartlett <rbartlett@sd68.bc.ca>; District Administration Centre Manager <DistrictAdministrationCentreManager@sd68.bc.ca>; Lisa Marie Barron <LisaMarie.Barron@sd68.bc.ca>; Charlene Mckay <Charlene.Mckay@sd68.bc.ca>
Subject: Safety protocols for children traveling to school in NLPS by ferry

CAUTION: External Message

Hi,

Has the issue of physical distancing and safety protocols for the children traveling to NDSS (and other schools in NLPS) by ferry been investigated and addressed by appropriate stakeholders (NLPS, BC Ferries, NDSS)?

I am concerned that there is going to be no ability for our children to establish safe physical distances with the current structure of the passenger lounges and the expected number of passengers on the 7:35 am ferry from Gabriola to Nanaimo and the 2:25 pm and 3:45 pm ferries from Nanaimo to Gabriola.

I appreciate your response to advise on what has been discussed to date as I have heard nothing in the information from NLPS on transportation that addresses this issue.

Regards,

Linda Leonard

Note: @Deborah Marshall, I could not find any appropriate email address to direct this to at BC Ferries. Could you please forward on to the appropriate person? Thank you.

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From: [Karen Matthews](#)
To: [Karen Matthews](#)
Subject: FW: Return to School
Date: Thursday, September 17, 2020 10:37:27 AM

-----Original Message-----

From: Alyssa.childress
Sent: September 13, 2020 9:12 PM
To: douglas.routley.mla@leg.bc.ca
Cc: educ.minister@gov.bc.ca; Charlene Mckay <Charlene.Mckay@sd68.bc.ca>
Subject: Return to School

CAUTION: External Message

As a busy working mother of two school age children, I feel that it is important to find the time to express my displeasure and frustration with the government's expectation that our children return to full time, in class instruction. By not providing a proper remote option, I feel pressured to subject my children, and ultimately my entire family, to an increased risk of infection of COVID 19 and the anxiety that goes along with it. Health officials have admitted that there WILL be cases of COVID 19 in our schools and in fact we have already seen that in Ontario, Quebec, Manitoba, Saskatchewan and Alberta.

We were told that the school plan was based on the success of June's return, but it looks NOTHING like that. In June, a small percentage of children returned PART TIME with the majority of students completing the year remotely. The active COVID cases in BC are now approaching six times more than they were at that point.

With this new plan, students are required to stay home if they have ANY symptoms, wreaking havoc on parents' work schedules and disrupting students' school work. It is probably reasonable to assume that children will miss a significant amount of class time therefore it makes more sense from an academic standpoint, as well as a safety standpoint, for classes to be remote.

I understand some families do need in class instruction, but a balance is necessary to keep the people of this province safe. I urge this government to do the right thing - to provide and encourage online education to the majority of students before we have an outbreak in one of our schools.

Thank you for your time.

Sincerely,
Alyssa Childress
Ladysmith, BC

Sent from my iPad

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16 September 2020

Board of Education, School District 68 Nanaimo-Ladysmith
395 Wakesiah Avenue
Nanaimo, BC
V9R 3K6

Dear Trustees,

I am writing you today to request that Trustees direct staff to honour parent requests to withdraw their children from writing the upcoming Foundation Skills Assessment (FSA). The Board had such a policy, and the previous Board voted to rescind it. The NDTA hopes that you will re-instate this policy.

It is well known that teachers oppose the FSA. We all agree that using test results to rank schools (as is done by the Fraser Institute) is odious, and the BCSTA joined teachers and other partner groups in taking a principled stand demanding that the Ministry of Education prevent the unethical and unfair use of FSA data. Despite our efforts, the Ministry still allows the ranking of schools. This is not, however, the sole reason for our objection to this standardized exam.

The test itself is contrary to best practice in assessment and evaluation as it is unrelated to the current classroom learning and does not align with BC's new curriculum.

Administering the FSA takes up an enormous amount of teaching time—time that would be better spent teaching and learning, especially in a year where instructional time may be affected during a pandemic.

The data generated does not inform teaching and learning because of the delay in providing results to schools. When a school scores poorly, no additional support or resources are provided for students.

Schools do not have adequate technology to support the test. Crashes and freezes are common, and students' lack of familiarity with computer test taking and typing significantly skew student results.

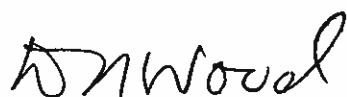
The tests are not truly standardized because every school and every classroom delivers the test in a different way. Students are provided varying levels of support during the

exam, and there are no guidelines for invigilators to ensure consistent support for students who need assistance.

Every year teachers report high levels of anxiety related to taking the FSA. The exam setting is unfamiliar and often stressful during a "regular" school year. This year is far from regular. The Ministry of Education has emphasized how important school is to our students' mental health right now. Our experience is that the FSA works contrary to that goal.

The NDTA supports parents in their understanding of the inherent problems with the FSA. We hope Trustees will ensure that parent choice is honoured, and that parents will be protected from questioning or coercion.

Sincerely,

A handwritten signature in black ink, appearing to read "Denise Wood". The signature is fluid and cursive, with the first name "Denise" written in a more stylized, connected manner to the last name "Wood".

Denise Wood
President

Cc Karen Matthews, Manager Administrative Services
Mark Walsh, Secretary-Treasurer

September 21, 2020

Dear Elections Canada, Elections B.C. and Nanaimo Ladysmith Public Schools, Paul Manly,
Sheila Malcomson

*RE: Schools as Polling Stations

The Parent Advisory Council of Uplands Park Elementary School has concerns regarding schools being used as polling stations as there are many other more appropriate facilities that can be used for this purpose.

Our first concern is that through this process we are inviting a large number of strangers onto school property throughout the school day when our school staff and district have worked so hard to create a safe environment for the students. It is our opinion that unless you have business with the school you should not be allowed on school property during school hours.

Our second concern is with the volume of drivers in and around the school during drop off and pick up times. Drivers are simply not being respectful of the school and its ultimate purpose of educating children. Voters are driving in the wrong entrance, parking haphazardly on the street and in the school parking lot, running through cones of blocked off areas and blocking fire gates.

Accessible parking is also on issue at our particular school as there is not enough appropriate differently abled parking spaces available with people parking wherever is convenient for them with little concern for safety.

We ask that in the future more care and concern of our most vulnerable be considered when choosing polling stations. If nothing else please put measures in place to keep everyone safe such as security guards and parking lot attendants. School staff have enough on their plate on a daily basis let alone adding this extra unnecessary stress.

Thank you for your consideration of our request.

Sincerely,

Uplands Park Elementary Parent Advisory Council

Cc: Ed Young-Uplands Park Elementary School Principal

*Please note that this letter was drafted pre-covid.



NANAIMO LADYSMITH PUBLIC SCHOOLS

BOARD OF EDUCATION ACTION SHEET

DATE: September 23, 2020
TO: Board of Education
FROM: Mark Walsh, Secretary-Treasurer
SUBJECT: 2019/2020 Surplus – Allocation Recommendations.

Recommendations

Motion #1

That the Board of Education of School District No. 68 (Nanaimo-Ladysmith) receive and approve the 2019-2020 Audited Financial Statements.

Motion #2

That the Board of Education of School District No. 68 (Nanaimo-Ladysmith) approve the following recommendations to allocate the unrestricted surplus to support the Board's goals:

- Goal 1: Continuous improvement of instruction and assessment
 - Goal 2: Safe, caring and healthy learning and working environment that is inclusive of the diversity of our entire learning community
 - Goal 3: To be a leader in environment stewardship and sustainability
 - Goal 4: Truth and reconciliation
-
1. \$700,000 – Equitable Access to Technology Program. These funds would be moved to local capital. As the Board is aware, many of our schools currently lack the infrastructure to support fulsome technology access. For instance, even where students bring their own device a school may have insufficient access to internet signal to allow their device to be used as a tool. As the pandemic has made clear, technology is an important part of our education system. This investment will speed up the infrastructure program. We note, that we have brought the program entirely in-house. (Goal 1)
 2. \$200,000 – Hul'qumi'num Support Program. These funds would be used to build a Hul'qumi'num program to expand the offerings for students and staff in our District. We intend to work with our Knowledge Partners to explore opportunities in this area. (Goal 4)

3. \$400,000 – Environmental Upgrades – These funds would be used to lower the District’s GHG emissions through facilities upgrades. E.g. replace Rutherford furnaces, upgrade McGirr air handling units, upgrade the boiler at facilities, purchase electric vehicles and other opportunities. (Goal 3)
4. \$200,000 – Photocopier Upgrades – This project would allow the District to create a program to limit the use of paper and electricity and also reduce our supplies expenses in the longer term. (Goal 3)
5. \$100,000 – Internal Paint Program – This expenditure will allow the District to address its internal paint schedule deficit. Currently, the District is on a 52 year paint schedule which does not align with Board goals. (Goal 2)
6. \$250,000 – Support the Dover Bay Expansion – Treasury Board often requires a capital contribution to major capital projects where Districts have surplus funds available. (Goal 2)
7. \$100,000 – Teacher Mentorship and Professional Development – This funding would be available for staff to pursue mentorship and professional development opportunities. (Goal 2)
8. \$150,000 – WorkSafe Program – These funds would be used to support employees unable to fulfill their regular duties due to a workplace injury. We would use these funds to accommodate applicable employees in work within the District. The purpose would be to continue an employee’s connection to the District supporting their return to their regular position and lessen our WorkSafe BC costs through the reduction of our experience rating. (Goal 2)
9. \$450,000 – Additional Staffing Contingency – These funds would support the District in the event that the District continues to lose FTE or if we are required to proceed to a different COVID stage of education. (Goal 1)
10. \$11,473 – School Site Acquisition Consultant – These funds would be used to hire a consultant to support school age growth projections that will assist the District in instituting a school site acquisition charge. (Goal 2)
11. \$50,000 – Emergent Priorities – These funds will allow Trustees and senior staff to allocate funds during the 2020/21 school year to address emergent priorities.

Background

In accordance with the Board’s policy on surplus, School District reserves shall be created out of any District accumulated operating surplus to protect the District from unforeseen circumstances. Any restrictions or allocation of surplus monies is to be recommended and presented to the Board.

The Operating Surplus/Deficit policy outlines the categories of accumulated operating surplus, their purpose and the guidelines for minimum/maximum levels to be maintained in each; note the summary below.

Staff caution that at this point there are potentially significant COVID expenses that are not covered by the 2020/21 budget including increased TTOC and casual costs, increased heating bills, increased supplies budgets, additional loss of revenue from movement from bricks and mortar to DL, as well as others. Given this reality, much of the unallocated surplus will likely be required to cover these costs and may not be able to be expended on additional goals of the Board.

Since providing the Board with the Information Sheet on September 2, 2020 we have received more information regarding the funding announced by the Federal Government for COVID related supports. We will receive \$2.6 million in September 2020 and a further allocation in January 2021. At this point if all of these funds were used for expenses already anticipated by staff (e.g. lost revenue and increased expenses) this funds will almost, but not completely cover the COVID expenses. However, at this time it is far too early to know the full cost of the transition program, increased casual costs, loss of revenue of students to DL and homeschool etc.

Given these unknowns, staff is making the following recommendations to allocate the unrestricted surplus to support the Boards goals. Note, however, that in the event that the Board supports the recommendations, staff may return to the Board to reallocate funds in the event that additional funds are required for COVID related costs.

Summary of Accumulated Operating Surplus Categories, as per AP 524

Category of Accumulated Operating Surplus	Purpose	Minimum Level	Maximum Level
Restricted Reserves			
Planning Reserve (Multiple Years)	For future years' operations (not beyond 2 years), school/departments carry-forwards, projects in progress, etc.	0.5% of actual operating expenses of that fiscal year	1.0% of actual operating expenses of that fiscal year
Staffing/Unusual Expenses Reserve	For unusual/non-recurring expenses anticipated to be spent in upcoming fiscal year that will not be funded by revenues of that year.	0.5% of actual operating expenses of that fiscal year	1.0% of actual operating expenses of that fiscal year
Targeted Constraints Reserve	For monies that have constraints on how they are to be spent. Does not include monies with external restrictions.	n/a	n/a
Emergency/Project Reserve	For unexpected increases in expenses and/or decreases in revenues. Related to major emergent operating issues, one-time and intermittent projects, and to offset unrealized revenues.	0.1% of actual operating expenses of that fiscal year	0.25% of actual operating expenses of that fiscal year
Emergency Capital Asset Replacement Reserve	For emergency capital asset replacement; that is capital assets already in existence that require replacement or repair.	0.1% of actual operating expenses of that fiscal year	0.25% of actual operating expenses of that fiscal year
Unrestricted Reserve			
Unrestricted Operating Surplus	For working capital purposes within the Operating Fund, for unforeseen general operating emergency expenditures, and future school years beyond the next two years.	0.5% of actual operating expenses of that fiscal year	2% of actual operating expenses of that fiscal year

Allocation Recommendations

While the 2019/20 Financial Statements have not yet been finalized as the audit is still in progress, Staff recommends allocating the draft Accumulated Surplus balance as per the below schedule.

Category of Accumulated Operating Surplus per AP 524	2019/20	19/20 Operating Expenses per SCH 2	%	Minimum/Maximum of Current Year Operating Expenses		
Accumulated Operating Surplus at June 30, 2020	7,846,745					
Internally Restricted:						
Staffing/Unusual Expenses Reserve						
Staffing Contingencies	750,000					
Replacement Cost Contingencies	750,000				0.50%	677,285
	1,500,000	135,457,040	1.11%	Range	1.00%	1,354,570
Planning Reserve						
International Student Supplement	1,050,053				0.50%	677,285
	1,050,053	135,457,040	0.78%	Range	1.00%	1,354,570
Targeted Constraints Reserve						
Aboriginal Education Programs	337,364					
COVID Costs-staffing/cleaning supplies/masks	300,000					
School Supplies	276,500					
COVID-Revenue loss from transfer to DL	200,000					
Dual Credit	160,000					
Confined Space Study	120,000					
COVID Cost-Secondary Q1 Staffing	107,670					
Fire Plan	55,000					
Curriculum & Learning Support Funding	54,685					
Asbestos Reassessments	19,000					
Other	25,000					
	1,655,219					
					0.10%	135,457
Emergency/Project Reserve	-	135,457,040	0.00%	Range	0.25%	338,643
					0.10%	135,457
Emergency Capital Asset Replacement Reserve	-	135,457,040	0.00%	Range	0.25%	338,643
Total Internally Restricted	4,205,272	135,457,040	3.10%	Range	1.20% 2.50%	1,625,484 3,386,426
Unrestricted Operating Surplus	3,641,473	135,457,040	2.69%	Range	0.50% 2.00%	677,285 2,709,141
Less, Proposed 2020/21 Transfers to Local Capital						
Vehicles	(600,000)					
Dover Bay PA/Phone System Upgrade	(250,000)					
Power System Upgrade for Buses	(100,000)					
Dufferin Renovation	(80,000)					
Total Transfers to Local Capital	(1,030,000)					
					0.50%	677,285
Total Revised Unrestricted Surplus	2,611,473	135,457,040	1.93%	Range	2.00%	2,709,141

Restricted Operating Surplus

Staffing/Unusual Expenses Reserve

The policy recommends that the District maintain a Staffing/Unusual Expenses Reserve of 0.5% - 1.0% of actual operating expenses of the fiscal year. At June 30, 2020, this equates to a range of \$677,285 - \$1,354,570.

The District has maintained a staffing/unusual expense reserve of approximately \$1,500,000 for staffing and replacement cost contingencies for the past 6 years (since 2014/15).

Planning Reserve

The policy recommends that the District maintain a Planning Reserve of 0.5% - 1.0% of actual operating expenses of the fiscal year. At June 30, 2020, this equates to a range of \$677,285 to \$1,354,570.

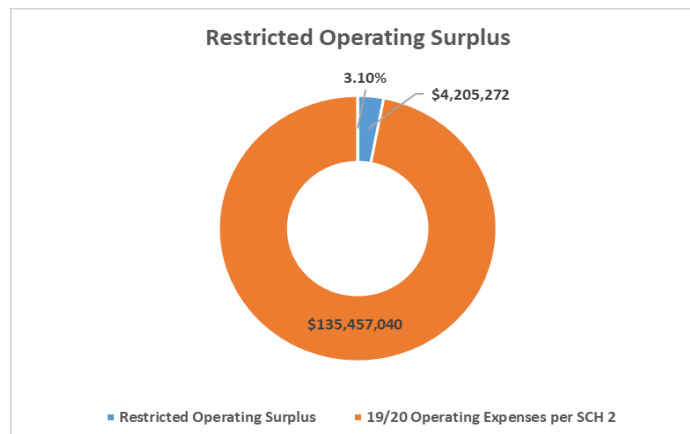
Staff recommend restricting \$1,050,053 to supplement the International Student Education program costs as COVID-19 has directly reduced their enrolment and revenues for the 2020/21 school year. This restriction may be reduced if we experience a rebound in the numbers of International Students in the coming months.

Targeted Constraints Reserve

The Targeted Constraints Reserve has no minimum or maximum as it must be based on monies that need to be brought forward into the next fiscal year that can only be expended in a specific / target area of the District's budget.

The total restricted in the Targeted Constraints Reserve is \$1,655,219 which includes the Aboriginal Education programs, COVID-19 costs related to staffing and supplies for additional cleaning and masks, schools supplies, COVID-19 revenue losses due to students transferring to Distance Learning, dual credit loss of funding, confined spaces study required by Worksafe BC, COVID-19 costs for additional Q1 secondary staffing, the completion of fire plans for all schools, curriculum and learning support funding that remained unspent due to COVID-19, asbestos reassessments also required by Worksafe BC, Powerschool upgrades (HR), health and safety support, and vehicle modernization.

No funds have been allocated to the Emergency Events / Project Contingency Reserve or the Emergency Capital Asset Replacement Reserve.



Total Internally Restricted Reserve

The policy recommends that the District maintain an overall Restricted Operating Surplus of 1.2% - 2.5% of the actual operating expenses of that fiscal year. At June 30, 2020, this equates to a range of \$1,625,484 - \$3,386,426.

After the recommendations noted above this equates to a total of \$4,205,272 restricted, which is 3.1% of the total 2019/20 operating expenditures. While the current Restricted Operating Surplus exceeds the threshold recommended by the policy, it is recommended that an exception from the policy be granted this year, due to the unique budgetary challenges the District had experienced in 2019/20 and will be facing in the 2020/21 year, due to COVID-19.

Unrestricted Operating Surplus

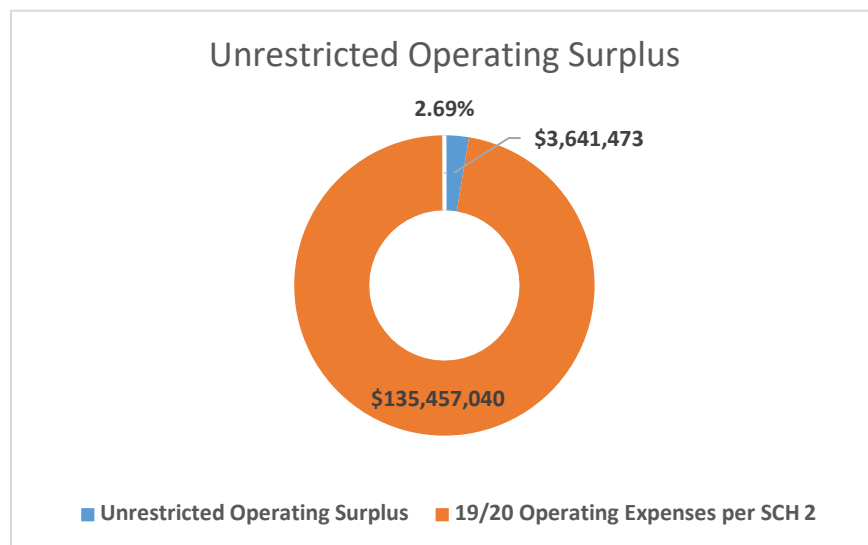
The District's Surplus/Deficit Policy suggests that the Board review the Unrestricted Operating Surplus balance per the audited financial statements, and consider allocations to other reserve accounts to provide funding for strategic and other initiatives.

The policy recommends that the District maintain an unrestricted operating surplus balance of between 0.5% and 2.0% of actual operating expenses of that fiscal year. At June 30, 2020, this equates to a range of \$677,285 - \$2,709,141.

The current balance is \$3,641,473, which is 2.69% of the 2019/20 Operating Fund expenses, exceeding the recommended range.

Given the ongoing demands on Local Capital and the lack of funding available for associated initiatives, staff is recommending that \$1,030,000 be transferred to Local Capital.

Following this transfer, the remaining Unrestricted Surplus would be \$2,611,473, which is 1.93% of the 2019/20 Operating Fund expenses, which falls within the recommended range.



Local Capital

The Local Capital fund balance at June 30, 2020 was \$4,768,142.

The additional proposed transfer from the Unrestricted Surplus of \$1,030,000 would bring the fund to \$5,798,142.

The additional funds would specifically support the purchase of vehicles that were ordered but not delivered in 2019/20, as well as fund the vehicle replacement plan for the 2020/21 fiscal year.

Additionally, we are recommending a restriction to upgrade the power system at the Bus Shop to support our new electric buses. The PA and phone systems at Dover Bay are 30 years old and require immediate replacement. The final item is to facilitate the renovation of a classroom at Dufferin to take the pressure off space requirements at the District Administration Centre.

As advised over the last few years, the Ministry is not funding new classroom requirements being driven by inclining enrolment and the reinstatement of teacher collective agreement contract language and therefore, related capital costs need to be funded by Local Capital.

These costs include space renovations, additional portables, addressing an aging infrastructure, as well as responding to unforeseen emergent needs.

In addition to the upcoming costs mentioned above, other significant projects that will require Local Capital funds are as follows:

- District-wide Wi-Fi planning and installation upgrade - The District has undertaken a multi-year project to upgrade internet access in our facilities, which will require significant investment in the 2020-2021 school year and beyond.
 - *Please note, \$1,000,000 was transferred from Operating to Local Capital in early June in order to increase supports to this project, however, further resources are required for this district wide initiative.*
- Technology Plan Investments - In order to meet District needs, technology equipment requires an annual investment to continually refresh the inventory to keep it functional and current.
- Hammond Bay Expansion - In 2019-2020, the District committed \$1.25 million to support the expansion program at Hammond Bay. The unspent portion of that funding is included in the total Accumulated Surplus and therefore needs to be restricted for the 2020-2021 fiscal year.
- Asset Management Plan – Long-range strategic management of our infrastructure requires that the district ensure supportive resources are available.

Appendices:

Appendix A: 2019-2020 Audited Financial Statements

Appendix B: Financial Statement Discussion & Analysis Report

Appendix C: Surplus/Deficit Policy

Appendix D: Surplus/Deficit Administrative Procedure

Audited Financial Statements of

School District No. 68 (Nanaimo-Ladysmith)

And Independent Auditors' Report thereon

June 30, 2020

School District No. 68 (Nanaimo-Ladysmith)

June 30, 2020

Table of Contents

Management Report	1
Independent Auditors' Report	2-4
Statement of Financial Position - Statement 1	5
Statement of Operations - Statement 2	6
Statement of Changes in Net Debt - Statement 4	7
Statement of Cash Flows - Statement 5	8
Notes to the Financial Statements	9-27
Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1 (Unaudited)	28
Schedule of Operating Operations - Schedule 2 (Unaudited)	29
Schedule 2A - Schedule of Operating Revenue by Source (Unaudited)	30
Schedule 2B - Schedule of Operating Expense by Object (Unaudited)	31
Schedule 2C - Operating Expense by Function, Program and Object (Unaudited)	32
Schedule of Special Purpose Operations - Schedule 3 (Unaudited)	34
Schedule 3A - Changes in Special Purpose Funds and Expense by Object (Unaudited)	35
Schedule of Capital Operations - Schedule 4 (Unaudited)	37
Schedule 4A - Tangible Capital Assets (Unaudited)	38
Schedule 4B - Tangible Capital Assets - Work in Progress (Unaudited)	39
Schedule 4C - Deferred Capital Revenue (Unaudited)	40
Schedule 4D - Changes in Unspent Deferred Capital Revenue (Unaudited)	41

School District No. 68 (Nanaimo-Ladysmith)

MANAGEMENT REPORT

DRAFT

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 68 (Nanaimo-Ladysmith) 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. 68 (Nanaimo-Ladysmith) (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 bi-annual basis and externally audited financial statements yearly.

The external auditors, KPMG LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of School District No. 68 (Nanaimo-Ladysmith) 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. 68 (Nanaimo-Ladysmith)

DRAFT

Signature of the Chairperson of the Board of Education	Date Signed
Signature of the Superintendent	Date Signed

Signature of the Secretary Treasurer

Date Signed

School District No. 68 (Nanaimo-Ladysmith)

Statement 1

Statement of Financial Position

As at June 30, 2020

	2020 Actual \$	2019 Actual \$
Financial Assets		
Cash and Cash Equivalents	36,133,183	30,018,921
Accounts Receivable		
Due from Province - Ministry of Education	970,119	450,191
Due from First Nations	95,237	221,252
Other	802,328	611,844
Mortgage Receivable	78,163	87,462
Total Financial Assets	38,079,030	31,389,670
Liabilities		
Accounts Payable and Accrued Liabilities		
Other	14,825,364	13,648,789
Unearned Revenue	1,260,920	2,158,576
Deferred Revenue	2,555,816	2,489,803
Deferred Capital Revenue	124,470,402	120,438,878
Employee Future Benefits	1,763,384	1,818,596
Other Liabilities	570,181	1,172,778
Total Liabilities	145,446,067	141,727,420
Net Debt	(107,367,037)	(110,337,750)
Non-Financial Assets		
Tangible Capital Assets	170,277,216	169,927,503
Prepaid Expenses		10,000
Total Non-Financial Assets	170,277,216	169,937,503
Accumulated Surplus (Deficit)	62,910,179	59,599,753

Approved by the Board

Signature of the Chairperson of the Board of Education

Date Signed

Signature of the Superintendent

Date Signed

Signature of the Secretary Treasurer

Date Signed

DRAFT

School District No. 68 (Nanaimo-Ladysmith)

Statement 2

Statement of Operations
Year Ended June 30, 2020

	2020 Budget \$	2020 Actual \$	2019 Actual \$
Revenues			
Provincial Grants			
Ministry of Education	149,168,772	151,107,877	142,129,935
Other	382,416	383,966	275,116
Tuition	3,743,000	3,353,180	3,762,373
Other Revenue	5,135,496	4,563,775	5,856,667
Rentals and Leases	607,755	565,820	672,758
Investment Income	616,000	473,738	604,675
Amortization of Deferred Capital Revenue	5,852,094	5,903,792	5,708,423
Total Revenue	165,505,533	166,352,148	159,009,947
Expenses			
Instruction	133,723,764	129,526,459	126,185,871
District Administration	6,485,065	6,069,232	6,029,736
Operations and Maintenance	26,649,794	25,715,399	24,869,716
Transportation and Housing	1,843,053	1,730,632	1,820,976
Debt Services			3,227
Total Expense	168,701,676	163,041,722	158,909,526
Surplus (Deficit) for the year	(3,196,143)	3,310,426	100,421
Accumulated Surplus (Deficit) from Operations, beginning of year		59,599,753	59,499,332
Accumulated Surplus (Deficit) from Operations, end of year		62,910,179	59,599,753

School District No. 68 (Nanaimo-Ladysmith)

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2020

	2020 Budget \$	2020 Actual \$	2019 Actual \$
Surplus (Deficit) for the year	(3,196,143)	3,310,426	100,421
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(7,802,000)	(9,502,651)	(11,076,032)
Amortization of Tangible Capital Assets	9,008,126	9,152,938	8,759,161
Total Effect of change in Tangible Capital Assets	1,206,126	(349,713)	(2,316,871)
Acquisition of Prepaid Expenses			(10,000)
Use of Prepaid Expenses		10,000	
Total Effect of change in Other Non-Financial Assets	-	10,000	(10,000)
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	<u>(1,990,017)</u>	2,970,713	(2,226,450)
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		2,970,713	(2,226,450)
Net Debt, beginning of year		(110,337,750)	(108,111,300)
Net Debt, end of year		<u>(107,367,037)</u>	<u>(110,337,750)</u>

DRAFT - Not Finalized

September 11, 2020 16:47

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

Page 60 of 206

Page 7

School District No. 68 (Nanaimo-Ladysmith)

Statement 5

Statement of Cash Flows
Year Ended June 30, 2020

	2020 Actual \$	2019 Actual \$
Operating Transactions		
Surplus (Deficit) for the year	3,310,426	100,421
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(584,396)	(117,135)
Prepaid Expenses	10,000	(10,000)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	1,176,575	1,344,324
Unearned Revenue	(897,656)	(160,418)
Deferred Revenue	66,013	160,672
Employee Future Benefits	(55,213)	13,556
Other Liabilities	(602,597)	(131,582)
Amortization of Tangible Capital Assets	9,152,938	8,759,161
Amortization of Deferred Capital Revenue	(5,903,792)	(5,708,423)
Total Operating Transactions	5,672,298	4,250,576
Capital Transactions		
Tangible Capital Assets Purchased	(6,803,259)	(9,408,311)
Tangible Capital Assets -WIP Purchased	(2,699,392)	(1,640,696)
District Entered		(27,025)
Total Capital Transactions	(9,502,651)	(11,076,032)
Financing Transactions		
Loan Payments		(158,839)
Capital Revenue Received	9,935,316	5,467,014
Total Financing Transactions	9,935,316	5,308,175
Investing Transactions		
Proceeds on Disposal of Portfolio Investments	9,299	381,898
Total Investing Transactions	9,299	381,898
Net Increase (Decrease) in Cash and Cash Equivalents	6,114,262	(1,135,383)
Cash and Cash Equivalents, beginning of year	30,018,921	31,154,304
Cash and Cash Equivalents, end of year	36,133,183	30,018,921
Cash and Cash Equivalents, end of year, is made up of:		
Cash	36,133,183	30,018,921
	36,133,183	30,018,921

SCHOOL DISTRICT No. 68 (NANAIMO – LADYSMITH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 1 AUTHORITY AND PURPOSE

The School District, established on April 12, 1946 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. 68 (Nanaimo-Ladysmith) and operates as "School District No. 68 (Nanaimo-Ladysmith)" and "Nanaimo Ladysmith Public Schools." A board of education ("Board") elected for a four-year term governs the School District. The School District provides educational programs to students enrolled in schools in the district, and is principally funded by the Province of British Columbia through the Ministry of Education. School District No. 68 (Nanaimo-Ladysmith) is exempt from federal and provincial corporate income taxes.

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Basis of Accounting

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

SCHOOL DISTRICT No. 68 (NANAIMO – LADYSMITH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

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

b) Basis of Consolidation

These financial statements reflect the assets, liabilities, revenues, and expenses of the reporting entity, which is comprised of all controlled entities. Inter-departmental balances and organizational transactions have been eliminated.

The School District does not control any significant external entities and accordingly no entities have been consolidated with the financial statements.

The School District does not administer any trust activities on behalf of external parties.

c) Cash and Cash Equivalents

Cash and cash equivalents include deposits held in commercial banks as well as deposits held by the Provincial Treasury.

d) Accounts and Mortgage Receivables

Accounts and mortgage receivables are measured at amortized cost and shown net of allowance for doubtful accounts.

e) 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.

f) 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.

SCHOOL DISTRICT No. 68 (NANAIMO – LADYSMITH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

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

g) Employee Future Benefits

The School District provides certain post-employment benefits including vested and non-vested benefits for certain employees pursuant to certain contracts and union agreements.

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

The cumulative unrecognized actuarial gains and losses are amortized over the expected average remaining service lifetime of active employees covered under the plan.

The most recent valuation of the obligation was performed at March 31, 2019 and projected to March 31, 2022. The next valuation will be performed at March 31, 2022 for use at June 30, 2022. For the purposes of determining the financial position of the plans and the employee future benefit costs, a measurement date of March 31 was adopted for all periods subsequent to July 1, 2004.

The School District and its employees make contributions to the Teachers' Pension Plan and Municipal Pension Plan. The plans are multi-employer plans where assets and obligations are not separated. The costs are expensed as incurred.

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.

SCHOOL DISTRICT No. 68 (NANAIMO – LADYSMITH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

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

h) Liability for Contaminated Sites *(Continued)*

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.

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.
- Works of art, historic assets and other intangible assets are not recorded as assets in these financial statements.
- The cost, less residual value, of tangible capital assets (excluding sites), is amortized on a straight-line basis over the estimated useful life of the asset. It is management's responsibility to determine the appropriate useful lives for tangible capital assets. These useful lives are reviewed on a regular basis or if significant events initiate the need to revise. Estimated useful life is as follows:

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

- In the year of acquisition amortization is recorded as half of the annual rate for the year.

SCHOOL DISTRICT No. 68 (NANAIMO – LADYSMITH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

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

j) Prepaid Expenses

Amounts for services paid relating to future periods 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 11 – Interfund Transfers and Accumulated Surplus).

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.

SCHOOL DISTRICT No. 68 (NANAIMO – LADYSMITH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

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

l) Revenue Recognition *(continued)*

Revenue related to fees or services received in advance of the fee being earned or the service is performed is deferred and recognized when the fee is earned or service performed.

Investment income is reported in the period earned. When required by the funding party or related Act, investment income earned on deferred revenue is added to the deferred revenue balance.

m) Expenditures

Expenses are reported on an accrual basis. The cost of all goods consumed and services received during the year is expensed. Interest expense includes payments made on capital leases.

Categories of Salaries

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

Allocation of Costs

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

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.

SCHOOL DISTRICT No. 68 (NANAIMO – LADYSMITH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

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

n) Financial Instruments *(continued)*

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

All financial assets and liabilities are recorded at cost or amortized cost and the associated transaction costs are added to the carrying value of these investments upon initial recognition. Transaction costs are incremental costs directly attributable to the acquisition or issue of a financial asset or a financial liability.

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 remeasurement gains and losses and recognized in the statement of operations. Interest and dividends attributable to financial instruments are reported in the statement of operations.

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.

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 tangible capital assets, liabilities for contaminated sites, rates for amortization and estimated employee future benefits. Actual results could differ from those estimates.

SCHOOL DISTRICT No. 68 (NANAIMO – LADYSMITH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 3 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES

Due from Province – Ministry of Education

	2020	2019
Bylaw – Capital Funding	\$ 909,344	\$ 327,225
Carbon Tax Rebate	-	60,000
French Programs	60,775	60,775
Other	-	2,191
	<u>\$ 970,119</u>	<u>\$ 450,191</u>

Other Receivables

	2020	2019
Due from Federal Government - GST	\$ 117,041	\$ 135,613
Other	685,287	476,231
	<u>\$ 802,328</u>	<u>\$ 611,844</u>

NOTE 4 MORTGAGE RECEIVABLE

Mortgage on 4985 Christie Road, Ladysmith (former Diamond Elementary School property); blended payments are \$700 per month including interest at 2% p.a., for a term of 5 years ending April 1, 2023.

	2020	2019
	\$ 78,163	\$ 87,462
	<u>\$ 78,163</u>	<u>\$ 87,462</u>

Interest received during the year was \$1,397 (2019- \$8,483).

NOTE 5 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Other Accounts Payable and Accrued Liabilities

	2020	2019
Trade payables	\$ 3,658,816	\$ 2,622,498
Salaries and benefits payable	9,706,854	9,442,280
Accrued vacation pay	1,388,289	1,556,287
Construction holdbacks	71,416	27,724
	<u>\$ 14,825,374</u>	<u>\$ 13,648,789</u>

SCHOOL DISTRICT No. 68 (NANAIMO – LADYSMITH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 6 UNEARNED REVENUE

Unearned revenue consists of contributions received for services to be delivered in a future period. Changes in unearned revenue are as follows:

	2020	2019
Balance, beginning of year	\$ 2,158,576	\$ 2,318,994
Changes for the year:		
Increase:		
Tuition fees	2,153,789	3,212,418
Decrease:		
Tuition fees	3,051,455	3,372,836
Net changes for the year	(897,656)	(160,418)
Balance, end of year	\$ 1,260,920	\$ 2,158,576

Unearned revenue includes tuition collected from International students for school terms beginning after June 30, 2020. Due to COVID-19 and associated restrictions by the Government of Canada, only students with a study permit application approved on or before March 18, 2020 are able to enter Canada to study. Tuition refunds of \$270,405 were requested to be repaid subsequent to June 30. Unearned revenue includes \$183,505 of tuition collected by the District for which it is uncertain if students will be able to complete their studies either in person or online, and may result in future refunds of tuition after June 30, 2020.

NOTE 7 DEFERRED REVENUE

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

	2020	2019
Balance, beginning of year	\$ 2,489,803	\$ 2,329,131
Changes for the year:		
Increase:		
Provincial Grants – Ministry of Education	16,373,899	16,047,377
Ministry of Education 18/19 CEF Adjustment	(481,218)	(418,318)
Provincial Grants – Other	243,750	62,000
Other	2,668,222	3,275,592
Investment income	30,944	33,585
	18,835,597	19,000,236
Decrease:		
Expenses	18,410,071	17,906,235
Transfers – tangible capital assets purchased	359,513	933,329
	18,769,584	18,839,564
Net changes for the year	66,013	160,672
Balance, end of year	\$ 2,555,816	\$ 2,489,803

SCHOOL DISTRICT No. 68 (NANAIMO – LADYSMITH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 8 DEFERRED CAPITAL REVENUE

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

	Deferred Capital 2020	Unspent Deferred Capital 2020	Total Deferred Capital Revenue 2020	Total Deferred Capital Revenue 2019
Balance, beginning of year	\$119,765,828	\$673,050	\$120,438,878	\$120,680,287
Changes for the year:				
Increase:				
Transfer from Unspent – Capital Additions	3,785,815	-	3,785,815	4,801,106
Transfer from Unspent – Work in Progress	1,698,478	-	1,698,478	472,109
Provincial Grants – Ministry of Education	-	5,211,387	5,211,387	5,216,361
Provincial Grants – Other	-	4,723,311	4,723,311	223,179
Investment income	-	618	618	449
Other	-	-	-	27,025
	5,484,293	9,935,316	15,419,609	10,740,229
Decrease:				
Amortization of Deferred Capital	5,903,792	-	5,903,792	5,708,423
Capital additions – transfer to Deferred Capital	-	3,785,815	3,785,815	4,801,106
Work in Progress – transfer to Deferred Capital	-	1,698,478	1,698,478	472,109
Other	-	-	-	-
	5,903,792	5,484,293	11,388,085	10,981,638
Net changes for the year	(419,499)	4,451,023	4,031,524	(241,409)
Balance, end of year	\$119,346,329	\$5,124,073	\$124,470,402	\$120,438,878

SCHOOL DISTRICT No. 68 (NANAIMO – LADYSMITH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

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.

	2020	2019
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	\$ 1,708,048	\$ 1,884,976
Service Cost	118,912	145,011
Interest Cost	42,653	53,093
Benefit Payments	(209,536)	(175,642)
Increase (Decrease) in obligation due to Plan Amendment	-	-
Actuarial (Gain) Loss	(5,686)	(199,390)
Accrued Benefit Obligation – March 31	<u>\$ 1,654,391</u>	<u>\$ 1,708,048</u>
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation – March 31	\$ 1,654,391	\$ 1,708,048
Market Value of Plan Assets – March 31	-	-
Funded Status – Surplus (Deficit)	(1,654,391)	(1,708,048)
Employer Contributions After Measurement Date	76,251	51,145
Benefits Expense After Measurement Date	(40,713)	(40,391)
Unamortized Net Actuarial (Gain) Loss	(144,532)	(121,302)
Accrued Benefit Asset (Liability) – June 30	<u>\$ (1,763,384)</u>	<u>\$ (1,818,596)</u>
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability – July 1	\$ 1,818,596	\$ 1,805,041
Net expense for Fiscal Year	179,430	227,724
Employer Contributions	(234,642)	(214,169)
Accrued Benefit Liability – June 30	<u>\$ 1,763,384</u>	<u>\$ 1,818,596</u>
Components of Net Benefit Expense		
Service Cost	\$ 120,395	\$ 138,486
Interest Cost	41,491	50,483
Immediate Recognition of Plan Amendment	-	-
Amortization of Net Actuarial (Gain)/Loss	17,544	38,755
Net Benefit Expense (Income)	<u>\$ 179,430</u>	<u>\$ 227,724</u>

The significant actuarial assumptions adopted for measuring the School District's accrued benefit obligations are:

	2020	2019
Discount Rate – April 1	2.50%	2.75%
Discount Rate – March 31	2.25%	2.50%
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	9.4 years	9.4 years

SCHOOL DISTRICT No. 68 (NANAIMO – LADYSMITH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 10 TANGIBLE CAPITAL ASSETS

Net Book Value:

	Net Book Value 2020	Net Book Value 2019
Sites	\$ 15,673,196	\$ 15,673,196
Buildings	139,643,078	140,755,414
Buildings – work in progress	2,704,879	1,474,353
Furniture & Equipment	6,922,232	6,919,583
Vehicles	1,353,988	1,311,758
Computer Software	445,285	10,197
Computer Software – work in progress	-	169,805
Computer Hardware	3,543,458	3,613,197
Total	\$ 170,277,216	\$ 169,927,503

June 30, 2020

	Opening Cost	Additions	Disposals	Transfers (WIP)	Total 2020
Sites	\$ 15,673,196	\$ -	\$ -	\$ -	\$ 15,673,196
Buildings	276,167,061	3,681,804	-	1,468,866	281,317,731
Buildings – work in progress	1,474,353	2,699,392	-	(1,468,866)	2,704,879
Furniture & Equipment	8,993,126	949,538	111,731	-	9,830,933
Vehicles	3,492,515	412,086	177,787	-	3,726,814
Computer Software	74,203	311,249	-	169,805	555,257
Computer Software – work in progress	169,805	-	-	(169,805)	-
Computer Hardware	6,867,303	1,448,582	754,943	-	7,560,942
Total	\$312,911,562	\$9,502,651	\$1,044,461	\$ -	\$321,369,752

	Opening Accumulated Amortization	Additions	Disposals	Total 2020
Buildings	\$135,411,647	\$6,272,006	\$ -	\$141,683,653
Furniture & Equipment	2,073,543	946,790	111,731	2,908,602
Vehicles	2,180,757	369,856	177,787	2,372,826
Computer Software	64,006	45,966	-	109,972
Computer Hardware	3,254,106	1,518,320	754,943	4,017,483
Total	\$142,984,059	\$9,152,938	\$1,044,461	\$151,092,536

SCHOOL DISTRICT No. 68 (NANAIMO – LADYSMITH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 10 TANGIBLE CAPITAL ASSETS (Continued)

June 30, 2019

	Opening Cost	Additions	Disposals	Transfers (WIP)	Total 2019
Sites	\$ 15,673,196	\$ -	\$ -	\$ -	\$ 15,673,196
Buildings	263,600,304	7,135,333	-	5,431,424	276,167,061
Buildings – work in progress	5,434,886	1,470,891	-	(5,431,424)	1,474,353
Furniture & Equipment	7,838,278	1,462,291	307,443	-	8,993,126
Vehicles	3,739,060	56,940	303,485	-	3,492,515
Computer Software	199,084	16,637	141,518	-	74,203
Computer Software – work in progress	-	169,805	-	-	169,805
Computer Hardware	6,793,856	764,135	690,688	-	6,867,303
Total	\$303,278,664	\$11,076,032	\$1,443,134	\$ -	\$312,911,562

	Opening Accumulated Amortization	Additions	Disposals	Total 2019
Buildings	\$129,362,847	\$6,048,800	\$ -	\$135,411,647
Furniture & Equipment	1,524,044	856,942	307,443	2,073,543
Vehicles	2,107,489	376,753	303,485	2,180,757
Computer Software	164,043	41,481	141,518	64,006
Computer Hardware	2,509,609	1,435,185	690,688	3,254,106
Total	\$135,668,032	\$8,759,161	\$1,443,134	\$142,984,059

Buildings and Computer Software – work in progress have not been amortized. Amortization of these assets will commence when the asset is put into use.

Additions to furniture and equipment do not include any contributed tangible capital assets (2019 – \$32,620).

NOTE 11 ACCUMULATED SURPLUS

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

- A transfer in the amount of \$2,759,225 was made from the operating fund to the capital fund for capital purchases made during the year.
- A transfer in the amount of \$359,513 was made from the special purpose fund to the capital fund for capital purchase made during the year.

SCHOOL DISTRICT No. 68 (NANAIMO – LADYSMITH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 11 ACCUMULATED SURPLUS *(continued)*

Accumulated Surplus is comprised of the following:

OPERATING	2020	2019
Internally Restricted (appropriated) by Board for:		
Staffing/Unusual Expense Reserve:		
Staffing Contingencies	\$ 750,000	\$ 954,537
Replacement Cost Contingencies	750,000	750,000
	<u>1,500,000</u>	<u>1,704,537</u>
Planning Reserve (Multiple Years):		
International Education Supplement	\$1,050,053	\$ -
Qwam Qwum Startup Costs	-	375,000
	<u>1,050,053</u>	<u>375,000</u>
Targeted/Constraints Reserve:		
Aboriginal Education Programs	337,364	330,281
COVID Costs – Staffing & Supplies	300,000	-
School Supplies	276,500	330,830
COVID Revenue Loss – Transfers to DL	200,000	-
Dual Credit	160,000	-
Confined Space Study	120,000	-
COVID Costs - Secondary Q1 Staffing	107,670	-
Fire Plans	55,000	180,000
Curriculum & Learning Support Funding	54,685	-
Asbestos Reassessments	19,000	-
Powerschool (HR)	10,000	-
Health & Safety Support	10,000	-
Vehicle Modernization	5,000	-
Facilities Projects	-	236,000
Mental Health Grant	-	25,000
	<u>1,655,219</u>	<u>2,806,648</u>
Subtotal Internally Restricted	4,205,272	3,181,648
Unrestricted Operating Surplus	3,641,473	1,280,009
Total Available for Future Operations	7,846,745	4,461,657
Proposed transfer to Local Capital	(1,030,000)	(1,250,000)
Total Available for Future Operations	<u>6,816,745</u>	<u>3,211,657</u>
 CAPITAL		
Investment in Tangible Capital Assets	50,295,292	49,526,080
Local Capital	4,768,142	5,612,016
Capital Surplus	55,063,434	55,138,096
Proposed transfer from Operating Fund	1,030,000	1,250,000
Capital Surplus	<u>56,093,434</u>	<u>56,388,096</u>
 TOTAL ACCUMULATED SURPLUS	 <u>\$ 62,910,179</u>	 <u>\$ 59,599,753</u>

SCHOOL DISTRICT No. 68 (NANAIMO – LADYSMITH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 12 BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board through the adoption of an amended annual budget on February 26, 2020. The amended budget is used for comparison purposes, as these are based on actual student enrollments. The difference between the preliminary (annual) and amended budgets is as follows:

	2020 Amended	2020 Preliminary	Difference
Revenues			
Provincial Grants			
Ministry of Education	\$149,168,772	\$143,606,334	\$5,562,438
Other	382,416	291,916	90,500
Tuition	3,743,000	3,868,000	(125,000)
Other Revenue	5,135,496	6,875,327	(1,739,831)
Rentals and Leases	607,755	560,000	47,755
Investment Income	616,000	616,000	-
Amortization of Deferred Capital Revenue	5,852,094	5,706,871	145,223
Total Revenue	\$165,505,533	\$161,524,448	\$3,981,085
Expenses			
Instruction	\$133,723,764	\$129,392,504	\$4,331,260
District Administration	6,485,065	6,360,481	124,584
Operations and Maintenance	26,649,794	25,472,327	1,177,467
Transportation and Housing	1,843,053	1,765,265	77,788
Debt Services	-	-	-
Total Expenses	\$168,701,676	\$162,990,577	\$5,711,099
Surplus (deficit) for the year	\$ (3,196,143)	\$ (1,466,129)	\$(1,730,014)
Effects of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(7,802,000)	(1,322,000)	(6,480,000)
Amortization of Tangible Capital Assets	9,008,126	8,610,000	398,126
Total Effect of change in Tangible Capital Assets	1,206,126	7,288,000	(6,081,874)
Decrease in Net Financial Debt	\$ (1,990,017)	\$ 5,821,871	\$(7,811,888)

NOTE 13 EXPENSE BY OBJECT

	2020	2019
Salaries	\$110,439,868	\$106,334,133
Benefits	27,464,011	26,629,641
Services and supplies	15,984,904	17,183,364
Interest	-	3,227
Amortization	9,152,938	8,759,161
	\$163,041,722	\$158,909,526

SCHOOL DISTRICT No. 68 (NANAIMO – LADYSMITH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 14 EMPLOYEE PENSION PLANS

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

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

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

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The school district paid \$11,593,239 for employer contributions to the plans for the year ended June 30, 2020 (2019: \$11,762,829)

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

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

SCHOOL DISTRICT No. 68 (NANAIMO – LADYSMITH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 15 NANAIMO-LADYSMITH SCHOOLS FOUNDATION

The School District and the Nanaimo-Ladysmith Schools Foundation (the “Foundation”) have a mutually supportive relationship whereby the Foundation acts as a fundraising agency for the students in School District No. 68, and the School District provided the Foundation with financial and administrative support. The Foundation is a separate legal entity, has its own Board of Directors and is a registered charity under the provisions of the Income Tax Act of Canada.

The School District provided contributions of \$173,251 (2019: \$170,484) for administrative assistance and support to the Foundation and also provided office space free of charge. The Foundation provided miscellaneous grants directly to Schools.

NOTE 16 CONTRACTUAL RIGHTS

Contractual rights are rights to economic resources arising from contracts or agreements that will result in revenues and assets in the future. The School District’s contractual rights arise because of contracts entered into for School District facilities leases. The following table summarizes the contractual rights of the School District for future assets:

Contractual rights	2021	2022	2023	2024	2025	Thereafter
Future lease/rental revenue	\$228,702	\$82,336	\$45,141	\$29,401	\$29,401	\$30,000

NOTE 17 CONTRACTUAL OBLIGATIONS AND CONTINGENCIES

The School District has entered into a number of multiple-year contracts for the delivery of services. These contractual obligations will become liabilities in the future when the terms of the contracts are met. Disclosure relates to the unperformed portion of the contracts.

Operating Expenses: anticipated contractual payments due over the terms of the contracts are as follows:

2021	202,125
2022	92,969
2023	15,000
2024	15,000
2025	15,000
Thereafter	30,000
	<u>\$ 370,093</u>

Anticipated contractual payments related to purchase orders for operating expenses and capital construction during 2021 total \$4,386,287.

Each year the School District is involved with a number of legal actions and arbitrations. Although the outcomes of these matters are not determinable at this time, management believes they will not have a material adverse effect on the School District’s financial position or results of operations.

SCHOOL DISTRICT No. 68 (NANAIMO – LADYSMITH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 17 CONTRACTUAL OBLIGATIONS AND CONTINGENCIES *(continued)*

The District is subject to environmental laws and regulations enacted by the Province and local authorities. Certain schools in the School District contain asbestos. No amount has been recorded in the financial statements with regard to this potential liability. Upon the retirement of these District buildings, either through demolition or sale, the District may incur removal costs or realize reduced sale proceeds because of the presence of asbestos. The District has made no provision for the financial impact of removal costs or reduced sale proceeds as they cannot be reasonably estimated due to the indeterminate nature and date of potential future retirements.

NOTE 18 RELATED PARTY TRANSACTIONS

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

NOTE 19 ECONOMIC DEPENDENCE

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

NOTE 20 RISK MANAGEMENT

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

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

a) Credit risk:

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

SCHOOL DISTRICT No. 68 (NANAIMO – LADYSMITH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 20 RISK MANAGEMENT *(continued)*

b) Market risk:

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

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

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. The School District is exposed to interest rate risk through its investments. It is management's opinion that the School District is not exposed to significant interest rate risk.

b) Liquidity risk:

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

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

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

School District No. 68 (Nanaimo-Ladysmith)

Schedule 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund

Year Ended June 30, 2020

	Operating Fund	Special Purpose Fund	Capital Fund	2020 Actual	2019 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	4,461,657		55,138,096	59,599,753	59,499,332
Changes for the year					
Surplus (Deficit) for the year	6,144,313	359,513	(3,193,400)	3,310,426	100,421
Interfund Transfers					
Tangible Capital Assets Purchased	(422,225)	(359,513)	781,738	-	
Local Capital	(2,337,000)		2,337,000	-	
Net Changes for the year	3,385,088	-	(74,662)	3,310,426	100,421
Accumulated Surplus (Deficit), end of year - Statement 2	7,846,745	-	55,063,434	62,910,179	59,599,753

School District No. 68 (Nanaimo-Ladysmith)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2020

	2020 Budget \$	2020 Actual \$	2019 Actual \$
Revenues			
Provincial Grants			
Ministry of Education	132,564,001	134,956,052	126,670,538
Other	230,416	231,966	275,116
Tuition	3,743,000	3,353,180	3,762,373
Other Revenue	2,431,977	2,128,959	2,510,085
Rentals and Leases	607,755	565,820	672,758
Investment Income	500,000	365,376	430,431
Total Revenue	140,077,149	141,601,353	134,321,301
Expenses			
Instruction	114,867,679	111,367,509	108,379,903
District Administration	6,485,065	6,069,232	6,029,736
Operations and Maintenance	17,021,463	16,289,667	15,941,452
Transportation and Housing	1,843,053	1,730,632	1,820,976
Total Expense	140,217,260	135,457,040	132,172,067
Operating Surplus (Deficit) for the year	(140,111)	6,144,313	2,149,234
Budgeted Appropriation (Retirement) of Surplus (Deficit)	1,477,111		
Budgeted Reduction of Unfunded Accrued Employee Future Benefits	-		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(422,225)	(554,136)
Local Capital	(1,337,000)	(2,337,000)	(4,315,126)
Total Net Transfers	(1,337,000)	(2,759,225)	(4,869,262)
Total Operating Surplus (Deficit), for the year	-	3,385,088	(2,720,028)
Operating Surplus (Deficit), beginning of year		4,461,657	7,181,685
Operating Surplus (Deficit), end of year		7,846,745	4,461,657
Operating Surplus (Deficit), end of year			
Internally Restricted		4,205,272	3,181,648
Unrestricted		3,641,473	1,280,009
Total Operating Surplus (Deficit), end of year		7,846,745	4,461,657

School District No. 68 (Nanaimo-Ladysmith)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2020

	2020 Budget \$	2020 Actual \$	2019 Actual \$
Provincial Grants - Ministry of Education			
Operating Grant, Ministry of Education	132,450,988	132,461,131	127,077,630
ISC/LEA Recovery	(1,567,941)	(1,202,281)	(1,567,941)
Other Ministry of Education Grants			
Pay Equity	160,000	160,000	160,000
Funding for Graduated Adults		19,989	14,676
Transportation Supplement	244,630	244,630	244,630
Economic Stability Dividend			160,727
Carbon Tax Grant	135,000	41,232	111,232
Employer Health Tax Grant	1,057,711	1,057,711	321,417
Strategic Priorities - Mental Health Grant			31,000
Support Staff Benefits Grant	67,920	67,920	67,920
BCTEA - LEA Capacity Building Grant			20,550
Support Staff Wage Increase Funding		577,175	
Teachers' Labour Settlement Funding		1,505,020	
Premiers Excellence Award		2,000	4,000
Seismic Assessment			9,004
FSA and Monitored Marking	15,693	15,693	15,693
Other		5,832	
Total Provincial Grants - Ministry of Education	132,564,001	134,956,052	126,670,538
Provincial Grants - Other	230,416	231,966	275,116
Federal Grants	-	-	-
Tuition			
International and Out of Province Students	3,743,000	3,353,180	3,762,373
Total Tuition	3,743,000	3,353,180	3,762,373
Other Revenues			
Other School District/Education Authorities	484,036	492,036	494,536
Funding from First Nations	1,567,941	1,202,281	1,567,941
Miscellaneous			
Cafeteria Revenue	205,000	145,948	214,369
Energy Manager Grant	50,000	50,000	50,000
Other	125,000	238,694	183,239
Total Other Revenue	2,431,977	2,128,959	2,510,085
Rentals and Leases	607,755	565,820	672,758
Investment Income	500,000	365,376	430,431
Total Operating Revenue	140,077,149	141,601,353	134,321,301

School District No. 68 (Nanaimo-Ladysmith)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
Salaries			
Teachers	60,795,049	61,247,952	58,250,024
Principals and Vice Principals	7,876,242	7,749,350	7,529,074
Educational Assistants	10,469,187	10,061,923	9,576,309
Support Staff	11,833,562	11,549,456	11,237,651
Other Professionals	4,372,967	4,501,492	3,832,438
Substitutes	4,271,142	3,275,568	4,415,313
Total Salaries	99,618,149	98,385,741	94,840,809
Employee Benefits	25,506,904	24,524,828	23,735,634
Total Salaries and Benefits	125,125,053	122,910,569	118,576,443
Services and Supplies			
Services	4,390,219	4,017,123	4,038,068
Student Transportation	142,366	91,715	125,558
Professional Development and Travel	878,840	718,931	805,530
Rentals and Leases	8,395	8,060	16,438
Dues and Fees	511,460	584,832	543,808
Insurance	324,800	377,453	362,675
Supplies	6,431,427	4,830,354	5,553,764
Utilities	2,404,700	1,918,003	2,149,783
Total Services and Supplies	15,092,207	12,546,471	13,595,624
Total Operating Expense	140,217,260	135,457,040	132,172,067

School District No. 68 (Nanaimo-Ladysmith)

Operating Expense by Function, Program and Object
Year Ended June 30, 2020

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	47,462,518	1,219,545	269,529	50,443	247,628	2,348,126	51,597,789
1.03 Career Programs			193,682			6,001	199,683
1.07 Library Services	1,665,278	67,680		259,828		51,652	2,044,438
1.08 Counselling	2,314,399					14,754	2,329,153
1.10 Special Education	7,568,102	8,686	8,388,699			375,991	16,341,478
1.30 English Language Learning	645,961		39,341			2,070	687,372
1.31 Indigenous Education	1,426,931	49,133	920,891	56,647	142,388	24,696	2,620,686
1.41 School Administration	30,751	6,278,630		2,625,952	157,286	297,162	9,389,781
1.62 International and Out of Province Students	134,012	125,676		79,718	123,348	8,663	471,417
1.64 Other			201,224				201,224
Total Function 1	61,247,952	7,749,350	10,013,366	3,072,588	670,650	3,129,115	85,883,021
4 District Administration							
4.11 Educational Administration				275,442	980,060	864	1,256,366
4.40 School District Governance				51,074	363,238		414,312
4.41 Business Administration				695,994	1,625,535	52,965	2,374,494
Total Function 4	-	-	-	1,022,510	2,968,833	53,829	4,045,172
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration			48,557	456,022	501,647	28,453	1,034,679
5.50 Maintenance Operations				5,511,677	261,226	63,043	5,835,946
5.52 Maintenance of Grounds				505,951			505,951
5.56 Utilities				71,437			71,437
Total Function 5	-	-	48,557	6,545,087	762,873	91,496	7,448,013
7 Transportation and Housing							
7.41 Transportation and Housing Administration				48,618	99,136		147,754
7.70 Student Transportation				860,653		1,128	861,781
Total Function 7	-	-	-	909,271	99,136	1,128	1,009,535
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	61,247,952	7,749,350	10,061,923	11,549,456	4,501,492	3,275,568	98,385,741

School District No. 68 (Nanaimo-Ladysmith)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object
Year Ended June 30, 2020

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	51,597,789	12,890,829	64,488,618	2,409,818	66,898,436	69,491,687	66,020,814
1.03 Career Programs	199,683	65,830	265,513	180,291	445,804	473,882	461,612
1.07 Library Services	2,044,438	536,262	2,580,700	64,968	2,645,668	2,548,411	2,484,968
1.08 Counselling	2,329,153	563,769	2,892,922	1,962	2,894,884	2,918,439	2,888,299
1.10 Special Education	16,341,478	4,425,575	20,767,053	317,258	21,084,311	21,977,925	20,567,276
1.30 English Language Learning	687,372	173,218	860,590	3,389	863,979	508,889	390,335
1.31 Indigenous Education	2,620,686	656,958	3,277,644	156,123	3,433,767	3,771,131	3,052,414
1.41 School Administration	9,389,781	2,128,606	11,518,387	149,422	11,667,809	11,463,041	10,993,162
1.62 International and Out of Province Students	471,417	94,307	565,724	598,062	1,163,786	1,466,906	1,190,929
1.64 Other	201,224	50,960	252,184	16,881	269,065	247,368	330,094
Total Function 1	85,883,021	21,586,314	107,469,335	3,898,174	111,367,509	114,867,679	108,379,903
4 District Administration							
4.11 Educational Administration	1,256,366	280,996	1,537,362	103,676	1,641,038	1,776,279	1,681,922
4.40 School District Governance	414,312	66,786	481,098	165,883	646,981	711,621	845,807
4.41 Business Administration	2,374,494	529,416	2,903,910	877,303	3,781,213	3,997,165	3,502,007
Total Function 4	4,045,172	877,198	4,922,370	1,146,862	6,069,232	6,485,065	6,029,736
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	1,034,679	196,725	1,231,404	755,638	1,987,042	2,358,839	1,909,537
5.50 Maintenance Operations	5,835,946	1,482,715	7,318,661	3,898,447	11,217,108	11,076,702	10,793,569
5.52 Maintenance of Grounds	505,951	114,642	620,593	355,241	975,834	944,191	891,910
5.56 Utilities	71,437	16,321	87,758	2,021,925	2,109,683	2,641,731	2,346,436
Total Function 5	7,448,013	1,810,403	9,258,416	7,031,251	16,289,667	17,021,463	15,941,452
7 Transportation and Housing							
7.41 Transportation and Housing Administration	147,754	33,973	181,727	64,842	246,569	224,549	241,853
7.70 Student Transportation	861,781	216,940	1,078,721	405,342	1,484,063	1,618,504	1,579,123
Total Function 7	1,009,535	250,913	1,260,448	470,184	1,730,632	1,843,053	1,820,976
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	98,385,741	24,524,828	122,910,569	12,546,471	135,457,040	140,217,260	132,172,067

School District No. 68 (Nanaimo-Ladysmith)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	16,604,771	16,151,825	15,459,397
Other	152,000	152,000	
Other Revenue	2,703,519	2,434,816	3,346,582
Investment Income	16,000	30,944	33,585
Total Revenue	<u>19,476,290</u>	<u>18,769,585</u>	<u>18,839,564</u>
Expenses			
Instruction	18,856,085	18,158,950	17,805,968
Operations and Maintenance	620,205	251,122	100,267
Total Expense	<u>19,476,290</u>	<u>18,410,072</u>	<u>17,906,235</u>
Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>359,513</u>	<u>933,329</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(359,513)	(933,329)
Total Net Transfers	<u>-</u>	<u>(359,513)</u>	<u>(933,329)</u>
Total Special Purpose Surplus (Deficit) for the year	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		<u><u>-</u></u>	<u><u>-</u></u>

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	64,563		16,830	38,870	1,372,692	964	16,221	31,779	115,404
Add: Restricted Grants									
Provincial Grants - Ministry of Education	555,642	485,237				257,264	64,478	202,584	2,264,422
Provincial Grants - Other									
Other					2,567,084				
Investment Income					30,944				
18/19 CEF Adjustment									
	555,642	485,237	-	-	2,598,028	257,264	64,478	202,584	2,264,422
Less: Allocated to Revenue	555,642	473,925	4,818	10,961	2,389,035	245,890	58,580	144,090	2,270,014
Deferred Revenue, end of year	64,563	11,312	12,012	27,909	1,581,685	12,338	22,119	90,273	109,812
Revenues									
Provincial Grants - Ministry of Education	555,642	473,925	4,818	10,961		245,890	58,580	144,090	2,270,014
Provincial Grants - Other									
Other Revenue					2,358,091				
Investment Income					30,944				
	555,642	473,925	4,818	10,961	2,389,035	245,890	58,580	144,090	2,270,014
Expenses									
Salaries									
Teachers					6,105		5,568	19,256	333,036
Principals and Vice Principals									
Educational Assistants		358,639			5,448	179,222			1,299,514
Support Staff		16,747				1,102			30,000
Other Professionals									100,429
Substitutes									2,500
	-	375,386	-	-	11,553	180,324	5,568	19,256	1,765,479
Employee Benefits					2,310	59,667	1,190	4,578	448,019
Services and Supplies	251,122	98,539	4,818	4,639	2,348,455	5,899	51,822	98,302	56,516
	251,122	473,925	4,818	4,639	2,362,318	245,890	58,580	122,136	2,270,014
Net Revenue (Expense) before Interfund Transfers	304,520	-	-	6,322	26,717	-	-	21,954	-
Interfund Transfers									
Tangible Capital Assets Purchased	(304,520)			(6,322)	(26,717)			(21,954)	
	(304,520)	-	-	(6,322)	(26,717)	-	-	(21,954)	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 68 (Nanaimo-Ladysmith)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2020

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Other Misc. Grants	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			481,218				351,262	2,489,803
Add: Restricted Grants								
Provincial Grants - Ministry of Education	1,572,967	10,485,237	395,217	46,123	26,500	18,229		16,373,900
Provincial Grants - Other							243,750	243,750
Other							101,138	2,668,222
Investment Income								30,944
18/19 CEF Adjustment			(481,218)					(481,218)
	1,572,967	10,485,237	(86,001)	46,123	26,500	18,229	344,888	18,835,598
Less: Allocated to Revenue	1,572,967	10,485,237	318,580	-	4,273	6,848	228,725	18,769,585
Deferred Revenue, end of year	-	-	76,637	46,123	22,227	11,381	467,425	2,555,816
Revenues								
Provincial Grants - Ministry of Education	1,572,967	10,485,237	318,580		4,273	6,848		16,151,825
Provincial Grants - Other							152,000	152,000
Other Revenue							76,725	2,434,816
Investment Income								30,944
	1,572,967	10,485,237	318,580	-	4,273	6,848	228,725	18,769,585
Expenses								
Salaries								
Teachers		8,361,084				4,945		8,729,994
Principals and Vice Principals	256,819							256,819
Educational Assistants	58,514							1,901,337
Support Staff	374,071							421,920
Other Professionals	101,715							202,144
Substitutes	430,830		69,550				39,033	541,913
	1,221,949	8,361,084	69,550	-	-	4,945	39,033	12,054,127
Employee Benefits	275,027	2,124,153	15,550			842	7,847	2,939,183
Services and Supplies	75,991		233,480		4,273	1,061	181,845	3,416,762
	1,572,967	10,485,237	318,580	-	4,273	6,848	228,725	18,410,072
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	359,513
Interfund Transfers								
Tangible Capital Assets Purchased								(359,513)
	-	-	-	-	-	-	-	(359,513)
Net Revenue (Expense)	-	-	-	-	-	-	-	-

School District No. 68 (Nanaimo-Ladysmith)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2020

	2020 Budget	2020 Actual			2019 Actual
	\$	Invested in Tangible Capital Assets	Local Capital	Fund Balance	\$
Revenues					
Investment Income	100,000		77,418	77,418	140,659
Amortization of Deferred Capital Revenue	5,852,094	5,903,792		5,903,792	5,708,423
Total Revenue	5,952,094	5,903,792	77,418	5,981,210	5,849,082
Expenses					
Operations and Maintenance			21,672	21,672	68,836
Amortization of Tangible Capital Assets					
Operations and Maintenance	9,008,126	9,152,938		9,152,938	8,759,161
Debt Services					
Capital Lease Interest				-	3,227
Total Expense	9,008,126	9,152,938	21,672	9,174,610	8,831,224
Capital Surplus (Deficit) for the year	(3,056,032)	(3,249,146)	55,746	(3,193,400)	(2,982,142)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased		781,738		781,738	1,487,465
Local Capital	1,337,000		2,337,000	2,337,000	4,315,126
Total Net Transfers	1,337,000	781,738	2,337,000	3,118,738	5,802,591
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		2,235,706	(2,235,706)	-	
Tangible Capital Assets WIP Purchased from Local Capital		1,000,914	(1,000,914)	-	
Total Other Adjustments to Fund Balances		3,236,620	(3,236,620)	-	
Total Capital Surplus (Deficit) for the year	(1,719,032)	769,212	(843,874)	(74,662)	2,820,449
Capital Surplus (Deficit), beginning of year		49,526,080	5,612,016	55,138,096	52,317,647
Capital Surplus (Deficit), end of year		50,295,292	4,768,142	55,063,434	55,138,096

School District No. 68 (Nanaimo-Ladysmith)

Schedule 4A (Unaudited)

Tangible Capital Assets
Year Ended June 30, 2020

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	15,673,196	276,167,061	8,993,126	3,492,515	74,203	6,867,303	311,267,404
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		2,876,015	440,988	277,218			3,594,221
Deferred Capital Revenue - Other			191,594				191,594
Operating Fund			195,668	131,240		95,317	422,225
Special Purpose Funds		304,520	32,656			22,337	359,513
Local Capital		501,269	88,633	3,628	311,249	1,330,927	2,235,706
Transferred from Work in Progress		1,468,866			169,805		1,638,671
	-	5,150,670	949,539	412,086	481,054	1,448,581	8,441,930
Decrease:							
Deemed Disposals			111,731	177,787		754,943	1,044,461
	-	-	111,731	177,787	-	754,943	1,044,461
Cost, end of year	15,673,196	281,317,731	9,830,934	3,726,814	555,257	7,560,941	318,664,873
Work in Progress, end of year		2,704,879					2,704,879
Cost and Work in Progress, end of year	15,673,196	284,022,610	9,830,934	3,726,814	555,257	7,560,941	321,369,752
Accumulated Amortization, beginning of year		135,411,647	2,073,543	2,180,757	64,006	3,254,106	142,984,059
Changes for the Year							
Increase: Amortization for the Year		6,272,006	946,790	369,856	45,966	1,518,320	9,152,938
Decrease:							
Deemed Disposals			111,731	177,787		754,943	1,044,461
		-	111,731	177,787	-	754,943	1,044,461
Accumulated Amortization, end of year		141,683,653	2,908,602	2,372,826	109,972	4,017,483	151,092,536
Tangible Capital Assets - Net	15,673,196	142,338,957	6,922,332	1,353,988	445,285	3,543,458	170,277,216

School District No. 68 (Nanaimo-Ladysmith)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2020

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	1,474,353		169,805		1,644,158
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	1,698,478				1,698,478
Local Capital	1,000,914				1,000,914
	2,699,392	-	-	-	2,699,392
Decrease:					
Transferred to Tangible Capital Assets	1,468,866		169,805		1,638,671
	1,468,866	-	169,805	-	1,638,671
Net Changes for the Year	1,230,526	-	(169,805)	-	1,060,721
Work in Progress, end of year	2,704,879	-	-	-	2,704,879

School District No. 68 (Nanaimo-Ladysmith)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2020

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	111,075,684	6,669,040	1,545,947	119,290,671
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	3,594,221	191,594		3,785,815
Transferred from Work in Progress	469,671			469,671
	4,063,892	191,594	-	4,255,486
Decrease:				
Amortization of Deferred Capital Revenue	5,502,566	219,604	181,622	5,903,792
	5,502,566	219,604	181,622	5,903,792
Net Changes for the Year	(1,438,674)	(28,010)	(181,622)	(1,648,306)
Deferred Capital Revenue, end of year	109,637,010	6,641,030	1,364,325	117,642,365
Work in Progress, beginning of year	475,157			475,157
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	1,698,478			1,698,478
	1,698,478	-	-	1,698,478
Decrease				
Transferred to Deferred Capital Revenue	469,671			469,671
	469,671	-	-	469,671
Net Changes for the Year	1,228,807	-	-	1,228,807
Work in Progress, end of year	1,703,964	-	-	1,703,964
Total Deferred Capital Revenue, end of year	111,340,974	6,641,030	1,364,325	119,346,329

School District No. 68 (Nanaimo-Ladysmith)

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2020

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	330,401	17,595	200,675	124,379	-	673,050
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	5,211,387					5,211,387
Provincial Grants - Other					4,723,311	4,723,311
Investment Income		618				618
Transfer project surplus to MEd Restricted (from) Bylaw	(222,295)	222,295				-
	4,989,092	222,913	-	-	4,723,311	9,935,316
Decrease:						
Transferred to DCR - Capital Additions	3,594,221		191,594			3,785,815
Transferred to DCR - Work in Progress	1,698,478					1,698,478
	5,292,699	-	191,594	-	-	5,484,293
Net Changes for the Year	(303,607)	222,913	(191,594)	-	4,723,311	4,451,023
Balance, end of year	26,794	240,508	9,081	124,379	4,723,311	5,124,073



**NANAIMO
LADYSMITH**
PUBLIC
SCHOOLS

DRAFT

FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

FOR THE YEAR ENDED JUNE 30, 2020

School District No. 68 (Nanaimo-Ladysmith)

Nanaimo Ladysmith Public Schools

395 Wakesiah Avenue

Nanaimo, BC V9R 3K6

www.sd68.bc.ca



The following is a discussion and analysis of the financial performance of School District No. 68 (SD68) for the fiscal year ended June 30, 2020. This report is a summary of the District's financial activities based on currently known facts, decisions, and conditions.

The results of the current year are discussed in comparison with the prior year and budget. This report should be read in conjunction with the District's financial statements.



**NANAIMO
LADYSMITH**
PUBLIC
SCHOOLS


2020

www.sd68.bc.ca

Contents

04.	OVERVIEW OF SCHOOL DISTRICT 68
08.	UNDERSTANDING SCHOOL DISTRICT 68 FINANCIAL STATEMENTS
10.	FINANCIAL HIGHLIGHTS
12.	FINANCIAL ANALYSIS 12. STATEMENT OF FINANCIAL POSITION 19. STATEMENT OF OPERATIONS
26	FACTORS BEARING ON SCHOOL DISTRICT 68'S FUTURE AND OTHER POTENTIALLY SIGNIFICANT MATTERS
29.	CONTACTING SCHOOL DISTRICT 68'S FINANCIAL MANAGEMENT

Overview of School District 68



*Nanaimo Ladysmith Public Schools
resides within the traditional territories
of the Snuneymuxw, Snaw-Naw-As and
Stz'uminus First Nations.*

Nanaimo Ladysmith Public Schools is the second largest school district on Vancouver Island and resides within the traditional territories of the Snuneymuxw, Snaw-Naw-As and Stz'uminus First Nations. In addition, the District is a proud community partner with the Tillicum Lelum Aboriginal Friendship Centre and the Mid Island Métis Nation.

The District boasts more than 14,700 students and offers a full range of programs from Kindergarten to Grade 12 with additional programs for pre-school and adult learners. The District includes 28 elementary schools, 7 secondary schools (including Learning Alternatives and Career Technical Centre), and a distributed learning school – Island Connected Ed (K-12); and approximately 2,200 employees.

The District encompasses the City of Nanaimo, the towns of Ladysmith and Lantzville, Gabriola Island, North Oyster, Cedar and many other communities which represent a population of 126,047 (2016 census). The District's annual consolidated budget is \$166 million.

FUNDED HEADCOUNT ENROLMENT BY GRADE

	Kindergarten	Primary	Intermediate	Secondary	Other	Total
All Students	1,062	3,343	4,577	5,703	1	14,686
Aboriginal Students	157	538	775	903		2,373
Students with special needs	30	200	436	531		1,197

FUNDED FTE ENROLMENT AND OPERATING FUNDING

Year	September	Full Year		
	Enrolment	Enrolment	Operating Funding	Per Pupil
2010/11	13,626	13,884	\$118,411,575	\$8,528
2011/12	13,563	13,821	\$117,765,521	\$8,520
2012/13	13,272	13,512	\$116,187,122	\$8,599
2013/14	13,201	13,469	\$114,582,966	\$8,507
2014/15	12,878	13,155	\$112,984,200	\$8,588
2015/16	13,067	13,374	\$114,052,753	\$8,528
2016/17	13,427	13,738	\$117,892,435	\$8,581
2017/18	13,728	14,032	\$121,878,363	\$8,686
2018/19	14,035	14,298	\$127,077,630	\$8,888
2019/20	14,295	14,561	\$132,461,131	\$9,097



STRATEGIC PLAN

Our strategic plan defines the key areas of focus as we work together to support student learning in order to achieve our vision of **Success for All**.

The results of the 2019/20 fiscal year were guided by the vision, mission, and values set by the Board of Education which are as follows:

Vision: Courageous, innovative, inclusive and personalized learning community that inspires success for all.

Mission: To educate all students to become confident, curious and caring citizens by creating an inspiring, inclusive and healthy environment to work, learn and play.

Values:

Goals: The District's goals and objectives will be guided by the four goals of the Board's new Strategic Plan:

- ▶ Continuous improvement of instruction and assessment
- ▶ Safe, caring and healthy learning and working environment that is inclusive of the diversity of our entire learning community
- ▶ To be a leader in environmental stewardship and sustainability
- ▶ Truth and reconciliation



Student Centred

we believe that our students are at the centre of everything that we do



Collaboration

we seek to develop relationships to achieve shared goals and consider each other in decision-making



Equity

we believe that all students deserve equitable access to our programs and services



Transparency

we believe in making decisions transparently



Inclusion

we honour the diversity of our learning community



Mutual Respect

we relate to each other with care and appreciation



Diversity

we view our diversity as our key strength



Honesty

we are open and honest in our communications with each other



Sustainable

we are leaders in environmental sustainability



Integrity

we act with integrity



Accountability

we are accountable for our actions

Understanding School District 68 Financial Statements

The District uses fund accounting and deferral accounting and each of its funds has certain restrictions in accounting for funds received and expended. These methods are primarily used in the public sector where the goal is to avoid budget deficits while providing the greatest benefit to the public by strategically allocating the resources that are available. In this respect, school districts are expected to ensure that available funds are being used in the most efficient way possible to maximize the potential benefit of each dollar and in the specific manner for which they were intended.

The District's financial statements include the following audited statements:

- ▶ **Statement of Financial Position (Statement 1)**
- ▶ **Statement of Operations (Statement 2)**
- ▶ **Statement of Changes in Net Financial Assets (Debt) (Statement 4)**
- ▶ **Statement of Cash Flows (Statement 5)**

The notes to the financial statements provide information regarding the District's accounting policies and details what is included in the account balances in the financial statements.

Following the notes to the financial statements are supplementary unaudited schedules that provide information about the individual funds.

Changes in Accumulated Surplus (Deficit) (Schedule 1)

- ▶ Summarizes the surplus (deficit) for the year and accumulated surplus amounts for each of the three funds (Operating, Special Purpose, and Capital Funds).

Operating Fund (Schedule 2)

- ▶ Includes revenues and expenses related to the operation of the District, including school and administrative functions.
- ▶ School districts are not permitted to budget for or incur an accumulated deficit position.
- ▶ Accumulated surpluses can be used for future expenditures and to reduce financial risks to the District.

Special Purpose Fund (Schedule 3)

- ▶ Includes funding that is restricted for a specific purpose and school generated funds.
- ▶ Surplus for the year and Accumulated Surplus are always zero because revenues are only recognized when the related expenditures occur (deferral accounting).
- ▶ Any special purpose funds that are unspent at the end of the year remain as deferred revenue and are only to be spent in accordance with their original intended purpose.
- ▶ If expenditures in a year exceed revenues, the resulting deficit is transferred to the Operating or Capital Fund in that year, depending on the nature of expenditures.

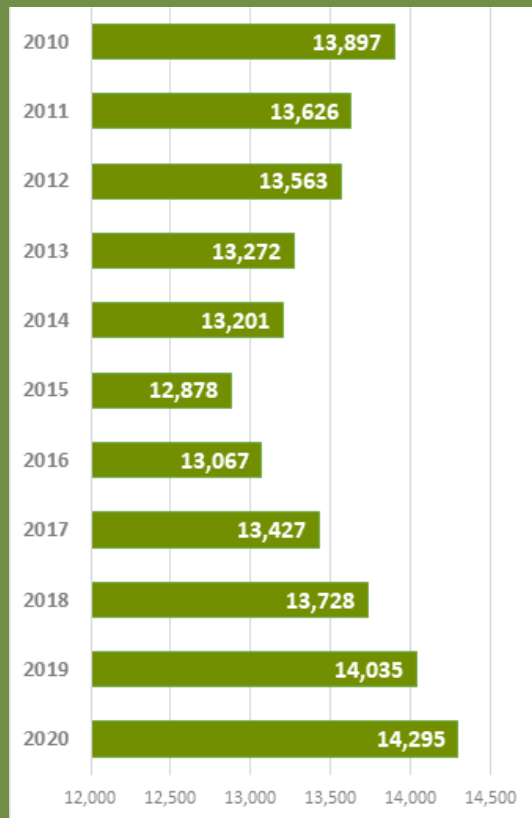
Capital Fund (Schedule 4)

- ▶ Includes financial activities related to tangible capital assets.
- ▶ Capital funding from the Province is accounted for using deferral accounting, whereby capital revenue is recorded in the financial statements over the life of the related asset in order to match the amortization expense. Therefore, capital fund revenue is not equal to the actual capital funding received in a year.
- ▶ Capital fund revenues, expenses and surplus (deficit) for the year are not meaningful measurements of financial performance.

Financial Highlights

The District continues to see a growth in enrolment, as illustrated in the charts below.

FUNDED FTE ENROLMENT
BY FISCAL YEAR



ENROLMENT (FTE) PER MINISTRY
OF EDUCATION

September	2018/19	2017/18
Standard (Regular) Schools	13,786.50	13,579.375
Continuing Education	4.63	1.00
Adult Education	9.88	13.00
Alternate Schools	293.00	224.00
Distributed Learning	200.63	217.875
Total Enrolment	14,294.63	14,035.25
Students Receiving Additional Funding (included in total enrolment)		
Designated Students	796.00	731.00
English Language Learning	998.00	853.00
Aboriginal Education	2,373.00	2,360.00

The increased enrolment along with the slight increase in the per-pupil funding rate resulted in a 4.68% (\$5.8M) increase from 2018/19 in the Ministry of Education operating grant.

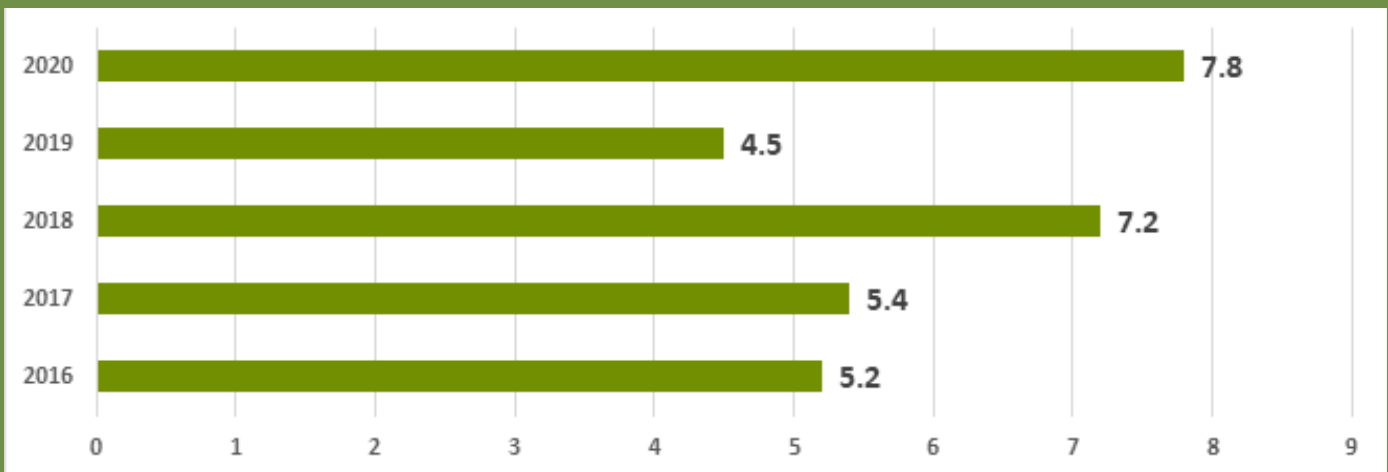
2019/20 also included a number of significant capital asset transactions including the following:

- ▶ Various building upgrades, including lighting, roofing, flooring and exterior paint
- ▶ Continuous investment in network and classroom technology
- ▶ Various computer lab to classroom conversions and construction of learning studios, to support increased enrolment
- ▶ The completion of two new playgrounds, at Georgia Avenue and Gabriola
- ▶ The completion of the Powerschool upgrade (Finance and HR system)
- ▶ The completion of phase two of the Park Avenue HVAC upgrade

The Accumulated Operating Surplus at the end of 2019/20 is illustrated in the chart below and reflects the following:

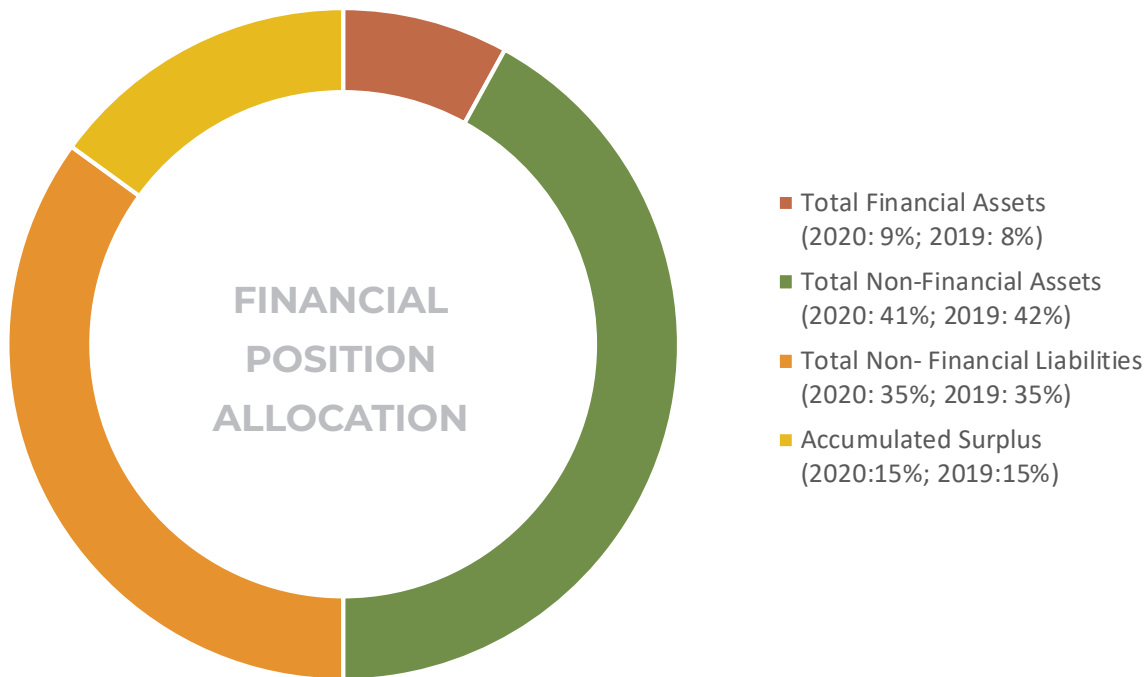
- ▶ The carry forward of the accumulated operating surplus from the 2018/19 year
- ▶ The current year operating surplus, which is directly correlated to reduced expenditures in the last quarter of 2019/20 as a result of COVID-19
- ▶ Transfers of \$2.3M from the Operating Fund to Local Capital for specific capital projects, including the District's technology plan, the Wi-Fi initiative, and the Hammond Bay Elementary Expansion

ACCUMULATED OPERATING SURPLUS BALANCE BY FISCAL YEAR (\$ MILLIONS)



Financial Analysis

STATEMENT OF FINANCIAL POSITION



	2019/20	2018/19	\$ Change	% Change
Financial Assets	38,079,030	31,389,670	6,689,360	21.31%
Tangible Capital Assets (TCA)	170,277,216	169,927,503	349,713	0.21%
Total Assets	208,356,246	201,327,173	7,029,073	3.49%
Liabilities	145,446,067	141,727,420	3,718,647	2.62%
Accumulated Surplus	62,910,179	59,599,753	3,310,426	5.55%

Financial Assets are assets that can be used to discharge liabilities and provide working capital funds in the normal course of operations.

The increase in financial assets from 2018/19 resulted from changes in the following District accounts:



Increase in cash balances from an increase in operating surplus and the receipt of funding for future capital projects (\$6M)

A+

Increase in capital funding receivable from the Ministry of Education at June 30th due to an increase in Ministry funded capital projects in progress in June 2020 (\$520k)



Tangible capital assets (TCA) are non-financial assets used in providing the services of the District and include buildings, equipment, furniture, technology and vehicles purchased, constructed or contributed to the District. The balance in the financial statements is the historical cost of the assets less accumulated amortization to June 30th. The increase in TCA is comprised of new assets purchased totalling \$9.5M less amortization of \$9.15M.

TCA additions and their funding sources during 2019/20 include the following:



	Investment	Funding Source
Buildings		
Building upgrades (significant projects include lighting upgrades, roofing, flooring, exterior painting, accessibility upgrades, IT upgrades, fire alarm replacements/upgrades, computer lab conversions, and portable renovations)	\$2,661,200	Province - Annual Facilities Grant
Various classroom/school renovations and new portables	2,069,000	Local Capital
Park Avenue HVAC	1,029,400	Province - School Enhancement Project
Dover Bay Building Envelope Project	998,500	Province - Building Envelope Project
Hammond Bay Elementary Expansion	468,000	Local Capital
Cilaire and Pleasant Valley Seismic	226,000	Local Capital
Extension Elementary Demolition	135,000	Province - Demolition
John Barsby Secondary Dust Extractor	131,800	Province - School Enhancement Project
Hammond Bay Heat Recovery	121,700	Province - School Enhancement Project
Ladysmith Secondary Dust Extractor	120,600	Province - School Enhancement Project
Cinnabar Boiler	90,200	Province - School Enhancement Project
Upgrades to Support District WIFI Project	52,100	Local Capital
Gabriola HVAC	19,800	Province - School Enhancement Project
Accessibility upgrades	16,900	Local Capital



	Investment	Funding Source
Furniture & Equipment		
Playground Equipment (Georgia Avenue and Gabriola)	286,100	Local Capital, Province - Playground Equipment Project
Various equipment (incl. utility trailer, appliances, play equipment, heat exchanger, storage containers, classroom equipment, wheel chair ramp, boom lift)	195,700	Operating Fund
Trades programs equipment	191,600	Industry Training Authority
Menstrual Products Dispensers	66,200	Local Capital
School equipment (incl. play equipment, storage container, boat, audio system)	32,700	Special Purpose Fund
NDSS Score Clock	15,300	Local Capital



	Investment	Funding Source
Technology		
Classroom technology (incl. chromebooks, tablets, network hardware, data storage)	1,448,600	Local Capital, operating and special purpose funds
Atrieve Refresh Project	311,200	Local Capital



	Investment	Funding Source
Vehicles		
Two Buses	277,200	Local Capital, operating and special purpose funds
Ford 3 Ton Dump truck, Cargo Van and Salt Spreader	131,200	Operating Fund

Liabilities are obligations of the District to others arising from prior transactions, the settlement of which will require the use of current and future financial assets. The increase in liabilities from 2018/19 resulted mainly from changes in the following accounts:

- ▶ Increase in trade payables and construction holdbacks due to the timing of when purchases were made in the current year versus the prior year and the increased amount of capital activity occurring at the current year-end (\$1.08M)
- ▶ Decrease in unearned revenue due to a reduction in the amount of International Student Education tuition payments received for the next school year (\$898k)
- ▶ Increase in deferred capital revenue resulting from the receipt of Ministry of Education funding (for school enhancement projects, annual facilities grant, seismic projects, buses, playgrounds and the demolition of an old school) and Ministry of Children and Family Development funding (for new child care sites), less the current year's amortization (\$4.03M)
- ▶ Decrease in other liabilities due to a reduction in the amount of International Student homestay and medical fees received for the next school year (\$603k)

Accumulated surplus or deficit represents the net assets or debt of the District. The District had a surplus for the 2019/20 fiscal year and continues to be in an accumulated surplus position.

Accumulated Surplus is comprised of the following components:

ACCUMULATED SURPLUS BALANCE BY FISCAL YEAR

	2019/20	2018/19	\$ Change	% Change
Operating Fund:				
Staffing/Unusual Expenses Reserve	1,500,000	1,704,537	(204,537)	(12%)
Planning Reserve (Multiple Years)	1,050,053	375,000	675,053	180%
Targeted Constraints Reserve	1,655,219	1,102,111	553,108	50%
Internally Restricted	4,205,272	3,181,648	1,023,624	32%
Unrestricted	3,641,473	1,280,009	2,361,464	184%
Total Operating Fund	7,846,745	4,461,657	3,385,088	76%
Proposed transfer from Unrestricted to Local Capital	(1,030,000)	(1,250,000)	220,000	(18%)
Total Operating Fund Surplus	6,816,745	3,211,657	3,605,088	112%
Capital Fund:				
Investment in TCA	50,295,292	49,526,080	769,212	2%
Local Capital	4,768,142	5,612,016	(843,874)	(15%)
Total Capital Surplus	55,063,434	55,138,096	(74,662)	0%
Proposed transfer from Operating	1,030,000	1,250,000	(220,000)	(18%)
Total Capital Fund Surplus	56,093,434	56,388,096	(294,662)	1%
Total Accumulated Surplus	\$62,910,179	\$59,599,753	\$3,310,426	6%

The Staffing/Unusual Expenses Reserve is a contingency reserve to provide for replacement costs, and wages and benefits for unforeseen staffing. The District has maintained a staffing/unusual expense reserve of approximately \$1.5M for staffing and replacement cost contingencies for the past 6 years (since 2014/15).

The Planning Reserve is for future year's operations, school/department carry-forwards, projects in progress, etc. The current year amount of \$1.05M is to supplement the International Student Education program costs as COVID-19 has directly reduced their enrolment and revenues for the 2020/21 school year.

The Targeted Constraints Reserve includes amounts for projects and initiatives that were in progress at year-end for which funds have been committed for spending in the 2019/20 fiscal year. Significant reserves for 2019/20 include those for Aboriginal Education programs, COVID-19 related costs and revenue losses, school supplies, and a confined spaces study required by Worksafe BC (see Note 11 of the financial statements for the complete listing).

The unrestricted surplus of \$3.6M has increased this year due to the current year operating surplus. Staff are recommending a further transfer of \$1.03 million to Local Capital in support of capital items including vehicles, PA/phone systems, transportation infrastructure and renovations. This will reduce the Unrestricted Surplus to \$2.6M.

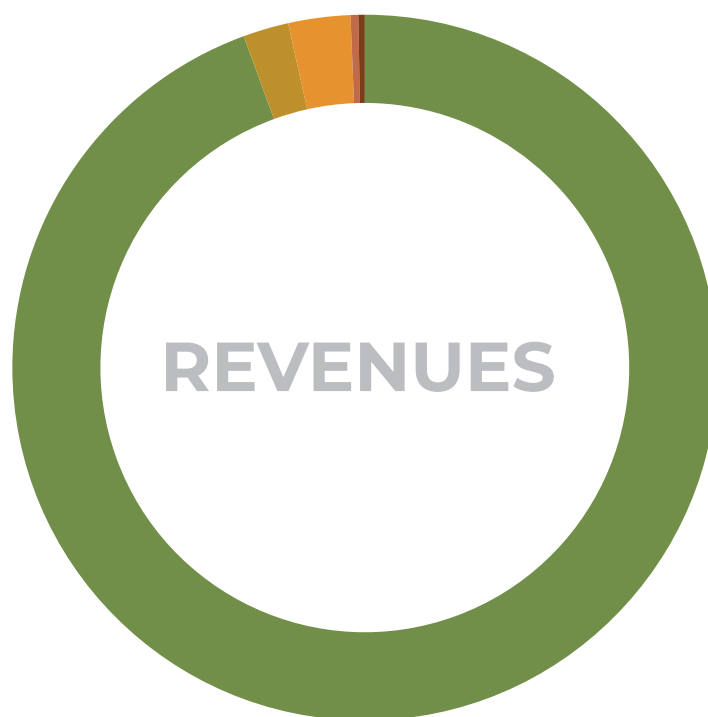
The Local Capital balance \$4.7M represents the accumulated surplus in the Capital Fund over which the District has discretion for allocation to strategic capital projects. Such projects include the following:

- ▶ District Wi-Fi initiative
- ▶ Annual technology plan
- ▶ Hammond Bay Expansion
- ▶ Asset management plan
- ▶ Enrolment growth space needs
- ▶ Accessibility upgrades



REVENUES

STATEMENT OF OPERATIONS



- Province of BC (2020:94.4%; 2019:92.9%)**
- Tuition (2020:2.1%; 2019:2.5%)**
- Other Revenue (2020:2.8%; 2019:3.8%)**
- Rentals and Leases (2020:0.4%; 2019:0.4%)**
- Investment Income (2020:0.3%; 2019:0.4%)**

The chart above shows that the proportions of individual revenue sources, not including capital revenues, are consistent with the prior year.

THE FOLLOWING CHART PROVIDES COMPARISONS OF 2020 ACTUAL REVENUES TO 2018/19 ACTUAL AND 2019/20 BUDGET AMOUNTS:

	Fiscal 2019/20		Fiscal 2018/19	Difference from Budget		Difference from Prior Year	
	Budget	Actual	Actual	\$	%	\$	%
Provincial	149,551,188	151,491,843	142,405,051	1,940,655	1%	9,086,792	6%
Tuition	3,743,000	3,353,180	3,762,373	(389,820)	(10%)	(409,193)	(11%)
Other Revenue	5,135,496	4,563,775	5,856,667	(571,721)	(11%)	(1,292,892)	(22%)
Rentals and Leases	607,755	565,820	672,758	(41,935)	(7%)	(106,938)	(16%)
Investment Income	616,000	473,738	604,675	(142,262)	(23%)	(130,937)	(22%)
Gain on Disposable of Tangible Capital Assets	-	-	-	-	-	-	-
Amortization of Deferred Capital Revenue	5,852,094	5,903,792	5,708,423	51,698	1%	195,369	3%
Total	165,505,533	166,352,148	159,009,947	846,615	1%	7,342,201	5%

Provincial Grants:

Provincial grants increased from the prior year is primarily due to increases in the operating grant (\$5.4M), Employer Health Tax funding (\$736k), support staff wage increase funding (\$577k), Teacher's labour settlement funding (\$1.5M), Classroom Enhancement funding (\$619k), and additional LEA funding which offsets the reduction of LEA funding in other revenue (\$366k).

The increase in the operating grant is a result of the increase in overall student FTE of 262, as well as an increase in the standard per student amount of \$45/FTE (2018/19: \$7,423, 2019/20: \$7,468). The Classroom Enhancement Fund grant also increased from 2018/19 due to an increase of 3.2 FTE of funded teachers and due to the unspent funding from the prior year being spent in 2019/20 and thus being recognized into revenue.

Tuition:

Tuition revenue has decreased from the prior year due to a decline of approximately 35 FTE international students.

Other Revenues:

Other revenues have decreased from the prior year primarily due to reductions in the LEA funding from First Nations (\$366k), school generated funds (\$587k), and other miscellaneous grants (\$326k). The amount of revenue recognized in the year for school generated funds decreased during the year due to the significant decrease in school based spending that occurred as a result of the COVID-19 pandemic.

Rentals and Leases:

Rentals and leases revenue decreased in the year, as a direct result of COVID-19, as facility rentals significantly declined due to the pandemic.

Investment Income:

Investment income also decreased as a result of COVID-19, as interest rates declined significantly during the pandemic.

Amortization of Deferred Capital Revenue:

Amortization of deferred capital revenue increased over prior year due to capital additions funded by the Province in 2019/20.

EXPENSES



- Instruction (2020:79%; 2019:79%)
- District Administration (2020:4%; 2019:4%)
- Operations and Maintenance (2020:16%; 2019:16%)
- Transportation and Housing (2020:1%; 2019:1%)

The chart above shows that the proportions of individual expenses are consistent with the prior year.



	Fiscal 2019/20		Fiscal 2018/19	Difference from Budget		Difference from Prior Year	
	Budget	Actual	Actual	\$	%	\$	%
Instruction	133,723,764	129,526,459	126,185,871	4,197,305	(3%)	3,340,588	3%
District Administration	6,485,065	6,069,232	6,029,736	(415,833)	(6%)	39,496	1%
Operations and Maintenance	26,649,794	25,715,399	24,869,716	(934,395)	(4%)	845,683	3%
Transportation and Housing	1,843,053	1,730,632	1,820,976	(112,421)	(6%)	(90,344)	(5%)
Debt Services	-	-	3,227	-	-	(3,227)	(100%)
Total	168,701,676	163,041,722	158,909,526	(5,659,954)	(3%)	4,132,196	3%

Instruction expenses increased from 2018/19 mainly due to additional teachers and education assistants that were hired to accommodate the increase in enrolment. There were also wage increases throughout the year (teachers/CUPE staff – 2% July 1, 2019, remaining employee groups– varying rates/times), and increased costs due to the new Employer Health Tax (first full year of the Employer Health Tax). However, the instruction expenses increase would have been greater, if not for instructional savings that were realized as a result of COVID-19.

District Administration costs are consistent with 2018/19, however they were less than the 2019/20 amended budget due to the difference between the amounts budgeted for District Administration and the actuals are a result of reduced spending on supplies and services in the later portion of the year, as a result of COVID-19.

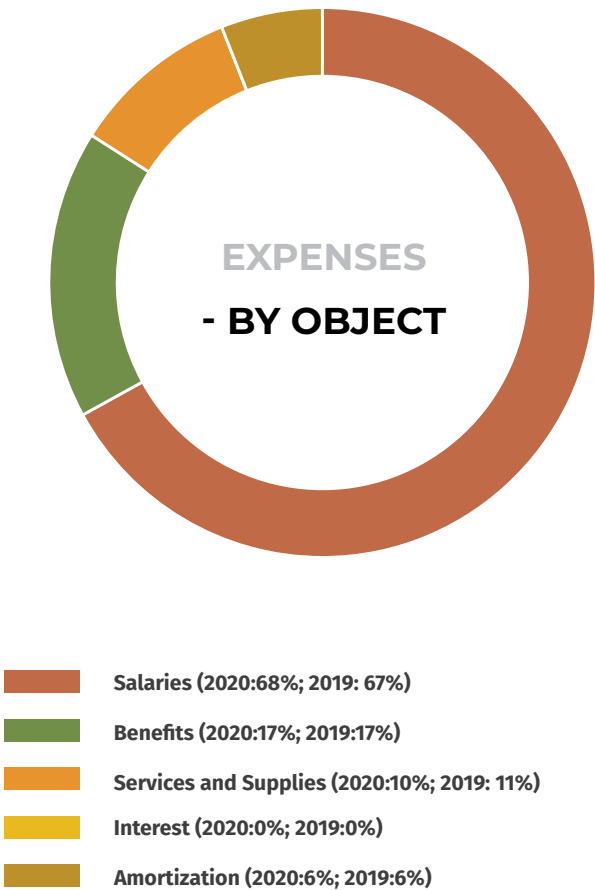
Operations and Maintenance costs increased from 2018/19 due to a variety of factors including additional facilities staffing during the year and wage increases across all employee groups (\$235k), increased amortization for capital additions during the year (\$393k), and an increase in projects that were expensed rather than capitalized in comparison to the prior year (\$150k).

The difference between the amounts budgeted for Operations and Maintenance and the actuals are due to lower maintenance salaries and benefits resulting from unfilled positions (\$492k), lower utilities and supplies costs than anticipated (\$123k), and more projects that were able to be capitalized, rather than expensed than expected during the year (\$369k).

Transportation expenses are fairly consistent with 2018/19 as well as with the 2019/20 amended budget.

EXPENSES

THE PROPORTION OF INDIVIDUAL
 EXPENSE OBJECTS TO THE TOTAL
 DISTRICT EXPENSES ARE CONSISTENT
 WITH THE PRIOR YEAR.



	Fiscal 2019/20		Fiscal 2018/19	Difference from Budget		Difference from Prior Year	
	Budget	Actual	Actual	\$	%	\$	%
Salaries	112,073,984	110,439,869	106,334,133	(1,634,115)	(1%)	4,105,736	4%
Benefits	28,471,182	27,464,011	26,629,641	(1,007,171)	(4%)	834,370	3%
Services & Supplies	19,148,384	15,984,904	17,183,364	3,163,480	(17%)	(1,198,460)	(7%)
Interest	-	-	3,227	-	0%	(3,227)	(100%)
Amortization	9,008,126	9,152,938	8,759,161	144,812	2%	393,777	4%
Total	168,701,676	163,041,722	158,909,526	(5,659,954)	(-3%)	4,132,196	3%



Salaries and benefits increased from 2018/19 due to an increase in teacher and educational assistant FTE, the new Employer Health Tax, as well as wage increases for all employee groups throughout the year.

The difference between the amounts budgeted for salaries and benefits and the actuals are primarily due to positions budgeted for that were unable to be filled and decreases in substitute, teacher release and teacher replacement costs, as a result of COVID-19.

Services and supplies have decreased from the prior year, mainly due to a decrease in instructional supplies, as a result of reduced instructional spending in the later portion of the year due to COVID-19 (\$955k).

The difference between the amounts budgeted for services and supplies and the actuals are due to more projects that were able to be capitalized, rather than expensed than expected during the year (\$369k), reduced purchasing of supplies by schools using school generated funds as a result of COVID-19 (\$277k) and reduced purchasing of instructional supplies due to COVID-19 (\$2.09M).

Amortization expense has increased following significant capital asset purchases in 2019/20 and the completion of various projects that were still in progress at the 2018/19 year end.

Factors bearing on School District 68's future and other potentially significant matters

RISKS AND UNCERTAINTIES

COVID-19: There are significant COVID-19 related cost pressures that are still being identified as the district works through the implementation of the K-12 restart plan. The Provincial and Federal governments have recently provided safe return to school funding intended to cover costs such as additional cleaning supplies, PPE, custodial support, increased staff replacement costs, higher heating/HVAC costs, and increased supplies and services. As well, lost revenue from the International Student Program, lost funding for many students transferring from in-school instruction to the distributed learning program, staffing costs for the implementation of the transition program for students not yet ready to return to in-class instruction, additional supervision staff required for staggered breaks at schools, less rental and lease income, as well as other costs that have yet to be determined. The district is currently working to ensure that the health and safety guidelines, provided by Ministry, are being followed, where additional cost are expected to arise due to the complexities of the pandemic. The district is anticipating that costs will be in excess of the funding provided, given this reality, much of the unallocated surplus will likely be required to cover these costs.

Enrolment: Student enrolment is the most critical input for determining the District's operating funding from the Province. Accurate estimates of enrolment are key for staff and space capacity planning, as well as District budgeting. Although we anticipated increased enrolment for the 2020/21 school year and have added the associated staffing and spaces to accommodate this growth, there is great uncertainty around the actual student numbers due to the pandemic. Many families are hesitant to send their children back to school at this time and instead want an online education option, as was available in June, until such time they feel it's safe for their children to return to in-class instruction. Due to this unrest, the Ministry of Education announced that school districts would accommodate families by coordinating a transition program, where students can learn remotely until they feel safe to transition back to schools. There are also many families who wish to transfer their children, full time, from their catchment school to the districts distributed learning program. As families are still deciding on the best option for them, enrolment numbers within schools, the transition plan and the distributed learning program are still undetermined. The district is monitoring this closely as there is a funding differential between school-based learning and distributed learning, as well as the potential for a large increase in staffing costs to support the transition program.

Ministry of Education funding formula review: In October 2017, the Ministry of Education launched a review of the K-12 public education funding model to consider whether there was a better way to allocate operating funding to Boards of Education. In 2018, the Province appointed an Independent Review Panel to undertake a review of how public education is funded for the first time in almost 30 years. The review involved input and consultation from all 60 school districts and over 350 education stakeholders. The Panel presented a final report on December 18, 2018, with 22 recommendations along three themes: equity, accountability and financial management. To understand what these recommendations meant for students in the classroom, working groups were established in spring 2019; members included parents, teachers, inclusive education advocacy groups and Indigenous education partners. Final Working Group reports were completed in October 2019, and partners noted that some of the recommendations would be relatively straightforward to implement, while others – like how Government funds inclusive education or online learning – would require extensive work to ensure there would be no negative, unintended consequences for students. Ministry intends to implement the recommendations in two phases, phase one has been completed and included 12 of 22 recommendations. No major changes to the Funding Allocation System (FAS), with the exception of one additional supplement, came out of those recommendations. Phase two has yet to be determined, and with COVID-19 the district does not anticipate major change in the 2020/21 school year. However, impact on future years is expected so the district will continue to monitor and adhere to implementation requirements as they arise.

Enterprise Risk Management (ERM): The District will undertake a formal ERM review in 2020/21 and respond to risks identified in that process. This is also an opportunity to better protect the Districts financial and human capital.



2020-21



OPPORTUNITIES

Long Range Facilities Plan: The District's long range facilities plan is a key input for Board and staff decisions related to capacity planning in schools and other District facilities. This plan will be updated during 2020/21 to provide the most current information available as the District responds to increasing enrolment and other space needs and to ensure it is aligned with the District's vision, mission and strategic goals for education in the District. Needs related to enrolment, infrastructure, seismic, and educational programming will be addressed in the Long Range Facilities Plan.

New Child Care Sites: In 2019/20 the District entered into a commitment to develop Child Care Sites, through capital funding provided by the Ministry of Children and Family Development. The term of the commitment varies from 5 to 15 years depending on the site. It is anticipated that approximately 400 child care spaces will be created as a result of this project, over ten sites. The district will be looking for community partners to lease and operate child care services at these sites; occupancy is expected in at least one site in 2020/21 and others as the building projects are completed.

Technology: The District continues to restrict funds towards the annual technology plan which provides for digital learning devices, software applications, hardware, Wi-Fi and network maintenance. In 2020/21 the district is looking to allocate substantial resources towards a multiyear Wi-Fi upgrade. The current infrastructure is highly outdated and has not been able to meet the demands of students and staff for some time. In addition, at the onset of the global pandemic districts were required to move instruction to an online platform, which emphasized the inadequacy of the current technology in place. In order to best support student learning, and proactively advance the district towards enhanced technology, the Wi-Fi project has become high priority.

Overall, the unprecedented uncertainty related to COVID-19 and increases in enrolment, aging facilities, space constraints and the restoration of the teacher collective agreement language will continue to drive needs in staffing, equipment and capital. Many of the uncertainties and opportunities listed above may enhance the District's journey in the transformation in education, improving graduation rates and improving life chances for students.

Contacting School District 68's Financial Management

This financial report is designed to provide SD68 stakeholders with a general overview of SD68 finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, please contact the Secretary Treasurer's office.



School District No. 68 (Nanaimo-Ladysmith)
Nanaimo Ladysmith Public Schools
(250) 754-5521
395 Wakesiah Avenue, Nanaimo, BC V9R 3K6
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School District No. 68 (Nanaimo-Ladysmith)

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SECTION 1 – BOARD GOVERNANCE

2.16 Operating Surplus / Deficit Policy

Contents

[Financial Health](#)..... 43

[Glossary](#)..... 43

[Policy Statement](#)..... 44

[Purpose and Scope](#)..... 44

[Objectives](#) 45

[Guiding Principles](#) 45

[Reporting and Approval Requirements](#) 46

[References](#) 46

Financial Health

This policy sets out minimum and maximum levels of operating surplus, with the goal of having resources necessary to meet both planned and unplanned obligations while spending as much of the districts resources as possible on current year's programs and services. Funds that are in excess of the maximum surplus levels will be earmarked towards sustainable and ongoing initiatives that are aligned with the district's key budget priorities.

Operating surpluses provide the district with the ability to plan and sustain services over time and to provide one-time services that would not otherwise be affordable within the current budget. It is also important to recognize that operating surpluses are one-time funds and cannot be used to sustain a district's ongoing operations.

Accumulated operating surplus represents the extent to which operating revenues from all previous years exceeds operating expenditures from all previous years. Conversely, when operating expenditures from all previous years exceeds operating revenues from all previous years, an accumulated operating deficit results. When an accumulated deficit occurs, it means future revenues must be used to pay for past expenditures. School Districts in BC are not permitted to budget for or have an accumulated operating deficit.

It is prudent financial management to set aside a minimum level of accumulated operating surplus to help mitigate current and future risks facing the school district and to ensure that the district does not go into an accumulated deficit position. An accumulated operating surplus promotes overall school district financial health by providing the flexibility to absorb unexpected future expenses and it reduces financial risk by providing fiscal insurance from such things as: unexpected one-time costs, reduced revenue, inflation and/or interest rate changes.

Glossary

The following terms used in this Policy are defined as follows:

"Accumulated Operating Surplus" means the accumulated excess of Operating revenues over Operating expenses from prior years.

"Accumulated Operating Deficit" means the accumulated excess of Operating expenses over Operating revenues from prior years.

"Annual Operating Deficit" is the amount by which a fiscal year's Operating expenses exceed that same fiscal year's Operating revenues.

"Operating Expenses" are the total of all expenses in the Operating Fund as disclosed on Schedule 2 of the financial statements.

“Operating Revenues” are the total of all revenue in the Operating Fund as disclosed on Schedule 2 of the financial statements.

“Annual Operating Surplus” is the amount by which a fiscal year’s Operating revenue exceeds that same fiscal year’s Operating expenses.

“Contingency Reserve(s) or Reserve(s)” are funds taken from an Accumulated Operating Surplus that are established to

- mitigate the district against unexpected increases in expenses and/or decreases in revenues
- restricted due to constraints on how the funds are spent
- support planning

They can be either restricted or unrestricted.

“Unrestricted Operating Surplus” means the accumulated Operating surplus in the School District’s Operating Fund that has not been designated for specific uses.

“Restricted Operating Surplus” means the accumulated Operating surplus in the School District’s Operating Fund that has been designated for specific uses.

Policy Statement

The Board of Education of School District No.68 (Nanaimo-Ladysmith) is responsible for both ensuring that the district is protected financially from extraordinary circumstances which could negatively impact the education of students and ensuring that the district’s resources are spent as much as possible on current year’s programs and services. In this regard, the Board will establish and adhere to the Operating Surplus / Deficit Policy as outlined in this Policy and the corresponding Administrative Procedure.

Purpose and Scope

The purposes of this policy are:

- a) To ensure that operating surpluses, beyond reserve maximums, are directed to supporting students in alignment with the Boards Goals; and
- b) To establish a priority framework for the allocation of operating surpluses and elimination of operating deficits.
- c) To improve transparency and reporting of the accumulated surplus (or deficit) so that the spending of school district (public) money can be well understood, which will lead to increased public trust in the district and school board.

This policy applies to all of the Board of Education and Staff and is operationalized through Administrative Procedure #X – Operating Surplus / Deficit.

Objectives

The School District's objectives in terms of its accumulated operating surplus and operating deficit are set out in this Operating Surplus / Deficit Policy and corresponding Administrative Procedure. By reaching a clear understanding of its operating surplus and deficit monitoring objectives, and by continually measuring progress towards achieving those objectives, the School District can attain greater fiscal stability and better support students.

To discharge this responsibility, the Board endeavors to:

- 1) Maintain and replenish restricted and unrestricted portions of its accumulated operating surplus in the manner set out below. Restricted Surplus amounts will be established as Reserves established by the Board as outlined the corresponding Administrative Procedure.
 - a. Unrestricted Operating Surplus: An unrestricted surplus of .5% to 2% of the total operating budget.
 - b. Restricted Operating Surplus (Earmarked Funding): Restricted operating surplus earmarked funding which may vary from year-to-year based on the carry-over rules (Ministry or internal) from one year to the next (e.g. Aboriginal Education Funding).
 - c. Restricted Operating Surplus: Restricted operating surplus of 1.2% to 2.5% of that year's total operating budget.
- 2) Monitor any potential for an operating deficit and respond by reducing expenses and/or applying Reserves where policy and procedure permit.

Guiding Principles

The following principles form the basis for this Policy:

- Surplus levels are important in achieving educational goals by maintaining financial health and stability;
- Surplus balances need to be benchmarked with other school districts on an ongoing basis to gauge whether financial health is being maintained;
- Although accumulated surpluses and contingencies can be a source of cash for one-off spending, they cannot sustain on-going or recurring services;
- Surplus goals need to be consistent with and supportive of realistic long-term financial plans;

- Surpluses not required to fund contingency balances, shall be distributed as outlined in the "Priority Application for Operating Surpluses" in the Operating Surplus / Deficit Administrative Procedure.
- Monitoring of budgets for any potential of an annual operating deficit must be regular and result in action to prevent a deficit. A deficit shall be funded as outlined in the "Priority Application for Operating Deficits" in the Operating Surplus / Deficit Administrative Procedure.
- Department staff will respect the nature of and manage a global budget by first offsetting higher than expected spending in one area through savings in another.

Reporting and Approval Requirements

The Secretary Treasurer will provide the Board of Education with periodic reports with regard to any changes in the accumulated operating surplus/deficit.

The Secretary Treasurer will provide the Board with a report detailing the recommended distribution of the operating surplus, including transfers to reserves, or deficit funding by September 30th of each year for their approval.

The Board will approve through formal Board motion interfund transfers.

This policy will be reviewed annually by the Secretary Treasurer after the year end surplus or deficit figures have been verified.

References

- The School Act of BC, Regulations and Ministerial Orders
- Operating Surplus / Deficit Administrative Procedure

Legal References:

Monitoring Method: *Superintendent/Secretary-Treasurer*

Monitoring Frequency:

Adopted: 2018.10.10



Administrative Procedure 524 – Operating Surplus/Deficit

AP 524 – Operating Surplus/Deficit

Contents

Operating Surplus / Deficit Procedure Statement.....	2
Glossary.....	2
Internally Restricted Operating Surplus	3
Planning Reserve (Multiple Years).....	3
Staffing/Unusual Expenses Reserve	4
Targeted Constraints Reserve.....	4
Emergency Events / Project Contingency Reserve	4
Emergency Capital Asset Replacement Reserve.....	5
Unrestricted Operating Surplus	5
Administration	5
Increases to Restricted Surplus.....	5
Minimum and Maximum Surplus Balances	5
Responsibilities	6
Restriction Increases/Decreases and Transfer of Funds	6
Priority Allocation of Operating Surpluses	6
Priority Application for Operating Deficits	7
Transfers between Funds	7
Guide and Transition.....	7
References	7
Appendix A – Surplus Summary.....	7

Operating Surplus / Deficit Procedure Statement

The Operating Surplus / Deficit Procedure shall be operationalized in adherence to the Board Governance Policy 2.16 Operating Surplus / Deficit.

School District reserves shall be created out of any District accumulated operating surplus in accordance with the related policy and the procedure outlined herein. Reserves are created to protect the district from unforeseen circumstances including a potential deficit or to roll over targeted monies in the Operating Fund to a future year. Reserves are either restricted for use or unrestricted. Annual accumulated surpluses will be applied in a priority order for the allocation of operating surpluses or the application of operating deficits. The reserves established will be:

1. Internally Restricted Reserves
 - a) Planning Reserve (Multiple Years) – Restricted
 - b) Staffing/Unusual Expenses Reserve – Restricted
 - c) Targeted Constraints Reserve – Restricted
 - d) Emergency/Project Reserve – Restricted
 - e) Emergency Capital Asset Replacement Reserve – Restricted
2. Unrestricted Contingency Reserve

Glossary

The following terms used in this Policy are defined as follows:

"Accumulated Operating Surplus" means the accumulated excess of Operating revenues over Operating expenses from prior years.

"Accumulated Operating Deficit" means the accumulated excess of Operating expenses over Operating revenues from prior years.

"Annual Operating Deficit" is the amount by which a fiscal year's Operating expenses exceed that same fiscal year's Operating revenues.

"Operating Expenses" are the total of all expenses in the Operating Fund as disclosed on Schedule 2 of the financial statements.

"Operating Revenues" are the total of all revenue in the Operating Fund as disclosed on Schedule 2 of the financial statements.

"Annual Operating Surplus" is the amount by which a fiscal year's Operating revenue exceeds that same fiscal year's Operating expenses.

"Contingency Reserve(s) or Reserve(s)" are funds taken from an Accumulated Operating Surplus that are established to

- mitigate the district against unexpected increases in expenses and/or decreases in revenues
- restricted due to constraints on how the funds are spent

- support planning

They can be either restricted or unrestricted.

“Unrestricted Operating Surplus” means the accumulated Operating surplus in the School District’s Operating Fund that has not been designated for specific uses.

“Restricted Operating Surplus” means the accumulated Operating surplus in the School District’s Operating Fund that has been designated for specific uses.

Internally Restricted Operating Surplus

Unique amongst organizations in the public sector, school districts are permitted to incur annual deficits as long as they have sufficient accumulated operating surplus to cover the annual deficit. An accumulated operating surplus indicates that a school district has net resources that can be used to provide future services. It is achieved by spending less than the revenue it receives. The Board may approve restrictions on spending of the surplus. Boards of education are required by legislation to prepare balanced annual operating budgets, which may include the use of an appropriation of prior years’ accumulated surplus.

This Administrative Procedure will:

- Ensure that stakeholders are aware of the Operating Surplus/Deficit Policy and Administrative Procedure and understand what it means;
- Provide general guidelines as to how much (i.e. percentage or dollar amount) could be transferred to other funds;
- Provide parameters for how much might be allocated from current year’s resources to be spent in a future fiscal year;
- Outline expected annual planning and reporting of the estimated surplus/deficit for the year and the application of the Accumulated Operating Surplus Policy for that fiscal year.

The following categories of internally restricted operating surplus have been established for the purpose(s) so identified:

Planning Reserve (Multiple Years)

To support effective planning, there will be situations where monies will need to be carried over to future years. These could be for categories such as:

- Future years’ Operations/Budget (not beyond the next two fiscal years)
- Operating projects in progress
- Technology, utilities, equipment and Capital projects (includes amounts to be transferred to Local Capital, but have not yet been identified for specific initiatives)

The amount of Accumulated Operating Surplus restricted for operations spanning future school years at the end of a fiscal year should be a minimum of .5% and a maximum of 1.0% of actual Operating Expenses of that fiscal year.

Staffing/Unusual Expenses Reserve

To support effective planning, there will be situations where senior management has anticipated and identified unusual/non-recurring expenses anticipated to be spent in the upcoming fiscal year that will not be funded by revenues of that year. These could be for categories such as:

- Staffing, labour relations, employee benefits, severance
- Implementation of new curriculum

The amount of Accumulated Operating Surplus restricted for an anticipated unusual expenses identified at the end of a fiscal year should be a minimum of 0.5% and a maximum of 1.0% of actual Operating Expenses of that fiscal year.

Targeted Constraints Reserve

In recognition of some monies having constraints as to how they can be spent, funds may need to be internally restricted at the end of the fiscal year. Funds with external restrictions are to be included in Special Purpose Funds, not covered under this Policy. These internal restrictions could be for categories such as:

- Contractual obligations (i.e. professional development)
- Aboriginal education
- School Generated Funds (not externally restricted)
- Purchase Order Commitments
- Donator named funds (not restricted by the donor)

The amount of Accumulated Operating Surplus restricted for specific constraints on the funds at the end of a fiscal year cannot be quantified as a range of minimum to maximum.

Emergency Events / Project Contingency Reserve

To support effective planning, there will be situations where contingency funds need to be available for unexpected increases in expenses and/or decreases in revenues. Budgeted annual operating expenses should be reflective of actual estimated costs or, where applicable, contractual expenditure requirements. The contingency reserve mitigates the risk of actual costs being greater than estimated. These could be for categories such as:

- For major emergent operating issues – the School District is exposed to major non-reoccurring costs related to various emergency events or situations, e.g. inclement weather, forest fires, etc. These emergent situations cannot be anticipated and budgeted for and it may not be feasible to absorb the cost of such events in other budget areas in any given year.
- For one-time and intermittent projects – the School District undertakes certain one-time and/or intermittent projects that are larger in terms of costs. If these projects were funded from annual per-pupil based Operating grants from the Ministry of Education, annual fluctuations in educational service levels may result; therefore, it is not financially prudent to fund these projects from block funding.



The amount of Accumulated Operating Surplus restricted for Emergency Events / Project Contingency Reserves at the end of a fiscal year should be a minimum of 0.1% and a maximum of .25% of actual Operating Expenses of that fiscal year.

Emergency Capital Asset Replacement Reserve

For emergency capital asset replacement; that is capital assets already in existence that are in immediate need of replacement or repair.

The amount of Accumulated Operating Surplus restricted for Emergency Capital Asset Replacement Reserve at the end of a fiscal year should be a minimum of 0.1% and a maximum of .25% of actual Operating Expenses of that fiscal year.

Unrestricted Operating Surplus

The School District needs to maintain Unrestricted Operating Surplus balances for working capital purposes, i.e. to provide for operating expenditures before operating grants from the Ministry of Education are received. Maintaining minimum working capital levels eliminates or reduces the need to borrow externally and/or internally for operations.

The School District may also require emergency funds from time to time, from its Unrestricted Operating Surplus balance, for unforeseen costs. When this occurs the School District needs to rely upon sufficient balances being available.

Included in the Unrestricted Operating Surplus are funds that may be used in budget years beyond the next two fiscal years.

Also, the district may need to offset unrealized revenues – some of the School District’s revenue sources, e.g. off-shore student enrolment, rentals, etc., are cyclical in nature and thus are subject to downturns in the economy. The School District tries to anticipate economic downturns by budgeting for a base dollar amount of these revenues in its general operations. Despite its best efforts, the School District is exposed to the possibility of unrealized revenues and/or to declines in base revenues from year to year. One cannot always count on budgetary savings or other revenues to offset these shortfalls.

The amount of Unrestricted Operating Surplus at the end of a fiscal year should be a minimum of 0.5% and a maximum of 2% of actual Operating Expenses of that fiscal year.

Administration

Increases to Restricted Surplus

Annual and/or periodic increases to the restrictions on the Accumulated Operating Surplus shall be specific to each category of restriction, as outlined in the Priority Allocation section of this procedure and as approved by the Board through the School District’s annual financial planning/budgeting process

Minimum and Maximum Surplus Balances

Minimum and maximum surplus balance guidelines have been set for some of the categories in the School District’s Accumulated Operating Surplus as shown in attached Appendix “A”. The purpose of each category of Accumulated Operating Surplus is also shown in this Appendix. The minimum balances ensure that the respective balances are not depleted to the degree that those balances are no longer able to serve their intended purpose(s). The maximum balances ensure that the School District’s guiding principles are achieved and that the respective balances do not grow beyond their intended purpose(s) and thus create

idle assets that could be otherwise utilized for other corporate priorities. A formal comparative review of actual, minimum and maximum fund balances shall be undertaken annually by the Secretary Treasurer and brought forward to the Board.

Responsibilities

The School District's Secretary-Treasurer shall be responsible for:

- Recommending the necessary increases/decreases and transfers, beyond the transfers permitted under the Priority Allocation of Operating Surpluses and Deficits, so that the School District's Restricted Operating Surplus and Unrestricted Operating Surplus are maintained in accordance with this Procedure;
- Conducting an annual review of all restricted and unrestricted Operating Surplus balances, including comparing actual levels with the established minimum and maximum levels within this Procedure and with other school district and jurisdiction benchmarks, and reporting the results of such a review to the Board of Education;
- Recommending changes to the minimum and maximum balance guidelines shown in this Procedure; and
- Recommending any revisions or amendments to this Policy, as may be required from time to time, as a result of changes in applicable Ministry of Education directives, accounting standards, economic conditions, etc.

Restriction Increases/Decreases and Transfer of Funds

Priority Allocation of Operating Surpluses

Certain Reserve categories have been established with the primary source of funding as an allocation from annual operating surpluses. Each of these Reserves have targeted upper limits.

During the Amended Budget process, during the year and/or at the end of the fiscal year, the Secretary Treasurer or designate may, after consultation with the Finance/Staffing Committee, recommend to the Board, transfers to restore reserves or to address a deficit, to ensure financial health as noted below.

1. Transfer 30% of any annual operating surplus to the Planning Reserve, until the upper limit of the fund is reached, as defined in the Operating Surplus / Deficit Administrative Procedure;
2. Transfer 30% of any annual operating surplus to the Staffing/Unusual Expenses Reserve, until the upper limit of the fund is reached, as defined in the Operating Surplus / Deficit Administrative Procedure;
3. Transfer 10% of any annual operating surplus to the Emergency Capital Asset Replacement Reserve, until the upper limit of the fund is reached, as defined in the Operating Surplus / Deficit Administrative Procedure;
4. Transfer 10% of any annual operating surplus to the Emergency Events / Project Contingency Reserve fund, until the upper limit of the fund is reached, as defined in the Operating Surplus / Deficit Administrative Procedure;
5. The remaining 20% of any annual operating surplus shall be allocated to the various reserves or to budget initiatives that have been identified by the Superintendent and Secretary Treasurer and

brought forward to the Board for approval. Where no reserve has been previously established, the Secretary Treasurer may recommend to the Board, adding new reserve categories. Any budget initiatives that are implemented with one-time reserve funding will be reviewed during the next budget cycle for possible continuation;

Priority Application for Operating Surplus once Maximum Levels have been Achieved

6. If surplus funds still remain, the Board will consider allocation of the funding during the subsequent year's budget in accordance with the district's strategic priorities and consistent with the applicable accounting rules and Ministry standards.

Priority Application for Operating Deficits

In the event of an anticipated or actual annual operating deficit, the Secretary Treasurer is authorized to take the following action,

1. Reduce budget allocations by first offsetting higher than expected spending in one area through savings or reductions in another.
2. Review the status of the various reserves and, in collaboration with Senior Leadership Team, transfer any available funds from appropriate reserves to the operating deficit. To take a reserve below the minimum allocations, Board approval must be sought;
3. If a deficit still remains, the amount shall be reported to the Board and Ministry with a plan to address the deficit. The deficit shall be covered through the unrestricted accumulated operating surplus, if available and/or staff shall be directed to review their budgets to find savings equal to the unfunded deficit amount.

Transfers between Funds

Any transfer of funds between the Operating Fund and Capital Fund not included in the Annual Budget, Amended Annual Budget or during the Financial Statement preparation, will be considered by the Finance Committee and approved by the Board of Education.

It is expected that the annual operating budget will include transfers to local capital which are sufficient to allow efficient replacement or acquisition of assets consistent with the School District's capital plan.

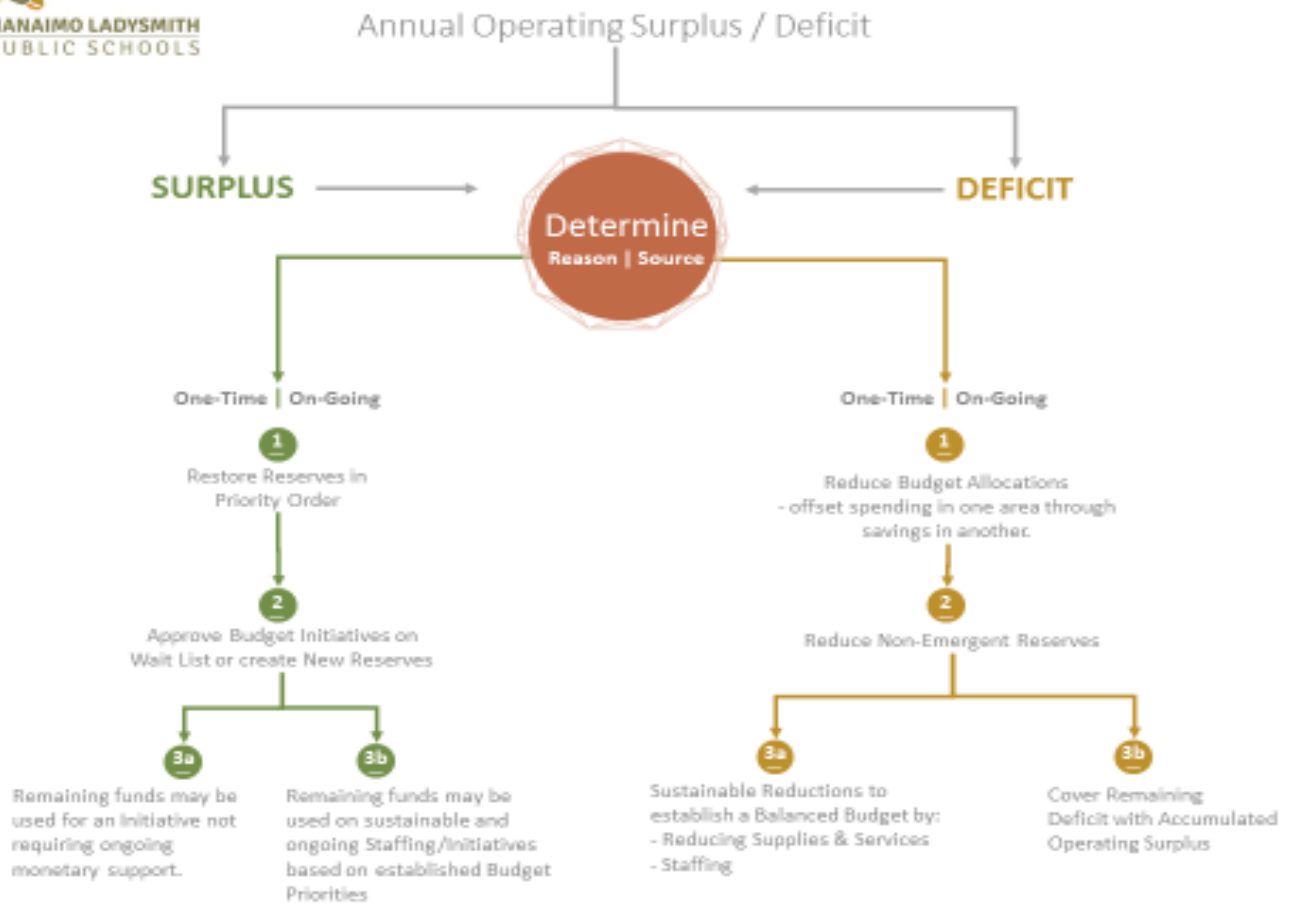
Guide and Transition

The minimum and maximum operating surplus Reserve balance guidelines shown in this Procedure serve as a guide in moving the School District towards the goals or targets it wishes to attain, in terms of individual Reserve balances. It is recognized that the School District's Reserve balances may not be at the minimum or maximum levels at the time of enacting this Policy, however, the School District is transitioning towards its maximum targets.

References

- The School Act of BC, Regulations and Ministerial Orders
- Operating Surplus / Deficit Policy Appendix A – Surplus Summary

Category of Accumulated Operating Surplus	Purpose	Minimum Level	Maximum Level
Restricted Reserves			
Planning Reserve (Multiple Years)	For future years' operations (not beyond 2 years), school/department carry-forwards, projects in progress, etc.	0.5% of actual operating expenses of that fiscal year	1.0% of actual operating expenses of that fiscal year
Staffing/Unusual Expenses Reserve	For unusual/non-recurring expenses anticipated to be spent in upcoming fiscal year that will not be funded by revenues of that year.	0.5% of actual operating expenses of that fiscal year	1.0% of actual operating expenses of that fiscal year
Targeted Constraints Reserve	For monies that have constraints on how they are to be spent. Does not include monies with external restrictions.	n/a	n/a
Emergency/Project Reserve	For unexpected increases in expenses and/or decreases in revenues. Related to major emergent operating issues, one-time and intermittent projects, and to offset unrealized revenues.	0.1% of actual operating expenses of that fiscal year	0.25% of actual operating expenses of that fiscal year
Emergency Capital Asset Replacement Reserve	For emergency capital asset replacement; that is capital assets already in existence that require replacement or repair.	0.1% of actual operating expenses of that fiscal year	0.25% of actual operating expenses of that fiscal year
Unrestricted Reserve			
Unrestricted Operating Surplus	For working capital purposes within the Operating Fund, for unforeseen general operating emergency expenditures, and future school years beyond the next two years.	0.5% of actual operating expenses of that fiscal year	2% of actual operating expenses of that fiscal year



Legal References:

Monitoring Method: *Superintendent/Secretary-Treasurer*

Monitoring Frequency:

Adopted: 2018.10.10



NANAIMO LADYSMITH PUBLIC SCHOOLS

BOARD OF EDUCATION INFORMATION SHEET

DATE: September 23, 2020
TO: Board of Education
FROM: Mark Walsh, Secretary-Treasurer
SUBJECT: Franklyn Street Property

Background

As the Board is aware, we applied for capital funding in our 2020-21 capital submission to demolish the CRC building on Selby Street. Currently, we are awaiting final Ministry approval for the project and anticipate that approval to come within the next few weeks. In fact, the demolition work has been put out to tender. At the same time, we have been involved in a lengthy process to refurbish the Franklyn Street Gymnasium which suffered from significant fire damage. Monies from the insurance company were the funding source for the refurbishment.

Late last spring it became apparent that the costs of bringing Franklyn Street gym up to an acceptable building standard would significantly exceed the funds provided by the insurer. Further, while the facility is important to our partners using Franklyn Street Gym, given it is not an active site for the District there are no available funding sources from the Ministry to make up the difference between the insurance money and the refurbishment. As previously noted to the Board, staff were going to explore the costs of demolition.

To determine the costs of demolition we have added the Franklyn Street demolition as an additional item in the CRC/Library services demolition tender. It is our view that the two projects will generate competitive bids based on synergies between the projects given their close proximity. The goal is to use the insurance money to cover the demolition. This would add value to the land for future consideration by the Board. Further, in order to time the demolition with the CRC building, staff applied for a demolition permit for Franklyn Street. We are now in receipt of the Heritage Alteration Permit permit (the demolition permit is pending) and the project has entered the bidding phase and the tender is scheduled to close on October 2, 2020. Once we have reviewed the bids, staff will return to the Board with a recommendation with respect to demolition.

CITY OF NANAIMO Stadium Report

May 2020



Completed for the City of Nanaimo, Department of Parks Recreation & Culture

Author: Doug Wournall, Architect AIBC, AIKS



Table of Contents

Summary

Background on Types and Uses of Stadiums

Small Stadiums.....	2
Medium Stadiums	2
Large Stadiums.....	3

Design and Operations of Stadiums

Facility Branding and Site Landscaping.....	4
Parking and Transit	4
Support Spaces	5
Ticketing	6
Press Booth.....	6
Food Services and Washrooms	7
Garbage Collection and Removal	8
Seating	9
Temporary Seating	10
Private Boxes	11
Covered Seating	11
Field Surface	12
Field Lighting	12
Public Address System	13
Scoreboards	14

Stadium Opportunities and Limitations at Caledonia Park

Size	15
Branding and Site Landscaping	15
Food Services, Washrooms, Garbage Collection	15
Parking and Transit	16
Support Spaces	16
Scoreboards	16
Public Address System	16
Press Booth	16
Ticketing	17
Seating	17
Temporary Seating	17
Private Boxes	17
Covered Seating	17
Field Surface	18
Field Lighting	18
Discussion/Recommendations for Caledonia Park ..	19

Stadium Opportunities and Limitations at Beban Park

Size	20
Branding and Landscaping	20
Food Services, Washrooms, Garbage Collection	20
Parking and Transit	20
Support Spaces	21
Scoreboards	21
Public Address System	21
Press Booth.....	21
Ticketing	21
Seating	21
Temporary Seating	21
Private Boxes	22
Covered Seating	22
Field Surface	22
Field Lights	22
Discussion/Recommendations for Beban Park	23

Stadium Opportunities and Limitations at the NDSS / Rotary Bowl / Serauxmen Stadium Complex

Size	24
Facility Branding and Landscaping	24
Food Services, Washrooms, Garbage Collection	24
Parking and Transit	24
Support Spaces	25
Scoreboards	25
Public Address System	25
Press Booth	25
Ticketing	25
Seating	25
Temporary Seating	26
Private Boxes	26
Covered Seating	26
Field Surface	26
Field Lights	26
Discussion/Recommendations for the NDSS / Rotary Bowl / Serauxmen Stadium Complex	27

Conclusions and Recommendations..... 28



BACKGROUND ON TYPES AND USES OF STADIUMS

Stadiums can be generalized into three basic classes which are based simply on seating capacity: small, medium and large. A playing field with amenities is not a stadium; it is merely a playing field with amenities. A playing field facility cannot become a stadium until it has spectator seating and services for those spectators.



SMALL SIZED STADIUMS

A small sized stadium generally seats between 400 to around 3,000 spectators. At this number of seats, the operation of the stadium is concentrated on the playing field and player amenities. The 2,100 seat Westhills Stadium in Langford is an example of a small sized stadium. This type of stadium mainly hosts smaller sporting events from High School Championships up to National Championships, including small Games events like the Canada Games (providing the field amenities meet the requirements of the hosted sports). Without the addition of temporary seats and facilities, these stadiums are generally too small for concerts, most large civic events and international events (FIFA soccer friendly match, Vancouver Whitecaps exhibition match, etc.).

MEDIUM SIZED STADIUMS

A medium sized stadium seats from between 3,000 to 12,000 spectators. This type of stadium can host larger events from small concerts to the RCMP Musical Ride show. They can also host small international events like the Pan-American Junior Championships or the World Field Lacrosse Championships. There is an important difference between a small sized stadium and a medium sized stadium that relates to the seating numbers. A medium sized stadium has a large enough number of seats that the focus of the stadium shifts from the field and the player amenities to spectator services and amenities. Parking, food services, washrooms, ticketing, garbage collection and back-of-house operations (television trucks, delivery trucks, event fit-out storage, etc.) take up the vast majority of the operations staff's time than what they spend on the field and the player's change rooms. The relationship between how much area the field and field amenities occupy to how much area the seats and spectator services occupy changes as well. The size of the site that a medium sized stadium requires increases significantly from that of a small stadium due to these requirements for spectator services. An example of a medium sized stadium is the 5,000 seat Swangard Stadium in Burnaby.



LARGE SIZED STADIUMS

Large stadiums are the familiar professional team stadiums found in major cities. They have all the requirements of a medium sized stadium except everything is magnified by the need to service a significantly greater number of seats. They are also able to host a much wider variety of special events. These stadiums are constructed specifically for events that require a significant seating capacity, such as a Grey Cup event or a concert. The 60,000 seat BC Place is a typical example of a large stadium.

The determining factor on what size of stadium a municipality requires hinges on what types of events are envisioned for hosting at the stadium. Most medium sized municipalities, such as Nanaimo, are generally well served with one medium sized stadium that can handle most sporting events like civic events and small concerts. A small stadium generally is too limiting to accommodate the variety of events that a city the size Nanaimo would wish to host.

In addition, because of the seasonal relationship various sporting events have (i.e., football in fall, soccer in winter), and as other sporting or cultural events are limited in number, it is generally not necessary for a city the size of Nanaimo to have both a medium sized and small sized stadium. Larger municipal centres like Greater Vancouver will often have all sizes of stadiums in order to host the wide variety of events that a major centre attracts and which the population can support.

DESIGN AND OPERATIONS OF STADIUMS

The following apply to all stadium sizes. The needs remain relatively the same; however, the demands of those needs vary according to the number of seats.

FACILITY BRANDING AND SITE LANDSCAPING

A stadium exists to present an event. It does not exist to provide a venue for low spectator games and events or team practices, although those things certainly can happen within a stadium. A stadium exists because the events meant to take place within it are important. They are exciting, higher level events that people want to see. This could be the regular season games for a professional team, the BC Junior Football Championship, the World Field Lacrosse Championship, an outdoor concert, a 24-hour relay or even a public rally. The stadium is not just a place to sit, take a washroom break and eat a hot dog. The stadium is part of the experience itself. All the parts could be present (seating, washrooms, etc.), but if they are utilitarian, disparate and uninviting, the entire experience is reduced to that of only being there. The stadium needs to be a destination, produce excitement just by looking at it and contribute to the urban fabric that makes a livable city.



For that reason, stadiums should have a presence. The parts need to hang together as one; there needs to be a sense of arrival and a place to gather (including accommodating tailgate parties). Thus, a public plaza in front, a recognizable pattern to the treatment of the facades of the various parts within, purposeful landscaping (as opposed to naturally occurring foliage) and iconic signage starting from the parking lot right up to the stadium are important elements for stadiums.

PARKING AND TRANSIT

Parking for small and medium sized stadiums is often greater per person than a large stadium. The simple reason is that providing the number of stalls for the number of spectators attending a large stadium would require a huge number of stalls and create significant traffic problems. As such, large stadium generally do not provide more than one parking stall per ten seats, and sometimes no parking is provided at all. Large stadiums are also set up on transit hubs to accommodate the huge volumes of people arriving or leaving the stadium.



For small and medium sized stadiums, it is assumed that while transit needs to be an option, most people will arrive at the stadium by car. The general rule of thumb, with transit still providing for a portion of the user's transportation to site, is one stall for every three to four seats.

It is not practical to design parking for every possible event, including events where additional seating is brought in, as this leaves a sea of empty asphalt for 90% of the time. For special events where more seats are required, event organizers need to examine using a shuttle bus service from a remote parking lot to the stadium. In all cases, having a transit stop closer to the stadium also helps alleviate the need for additional parking.

SUPPORT SPACES

In between the field and the seats lay the varied support spaces that allow for events to happen. These spaces include:

- Ticketing
- Public washrooms
- Concessions
- Mechanical Rooms
- Storage Rooms
- Receiving Areas
- Change Rooms
- First Aid Room
- Officials Change room
- Event Operations/Meeting Room
- Press Booth
- Maintenance Room



Each of these areas allow for the stadium and to properly operate. Each of these spaces is required for all except the smallest size stadium. The larger the stadium, the larger in size and amount of these spaces are required. Some of the more important spaces are described in greater detail later in this report.

TICKETING

Ticketing is an effective revenue generator if the stadium is set up for pay-per-view (the event can only be viewed from inside the stadium). As long as the vast majority of interested patrons have to view the event from inside the stadium then ticket sales can become a revenue generator. This is an important factor. Unless this can happen, there is little value in setting up and staffing ticket booths and ticket collection.



Ticket Booth

Revenue and the need for ticket collection is also determined by the number of events that can be held on a yearly basis. A stadium's ability to accommodate a diversity of events from soccer matches to football games to concerts directly impacts the potential revenue generation and the need for ticket collection.

For any size of stadium, ticket booths must be an integral part of a pre-seating area plaza, as the plaza accommodates crush space before and during ticket sales/collection.

PRESS BOOTH

For all stadiums, the key to getting media out to the events is to provide operational space for the media. Ensuring space for television trucks, easy television truck cable hook-ups, internet connections and a washroom in the booth area become essentials for ensuring media coverage of stadium events.

Press booths provide more than a viewing area for the media. They are used by officials monitoring the event for safety and logistics, coaches directing on field play (spotters) and even as meeting rooms for officials. They are an essential part of a large and medium sized stadium and provide great utility for small stadiums as well.



Press Booth

The size of a press booth is dictated by the size of the stadium and the events that the stadium hosts; however, the booth should at least be sized large enough to host a small official's meeting. Even for small stadium press booths there should be accommodation for a camera position for filming games (often on the booth's roof).

FOOD SERVICES AND WASHROOMS

Wherever large numbers of people are brought together for an event, two public services are a must. These services are food services and washrooms.

Washroom requirements are dictated by the building code. The number of seats dictates the number of washroom stalls. The more seats in a stadium the larger the washroom areas.



Concessions and Washrooms

For example, a 3,000 seat stadium would typically require 13 stalls for men, 24 stalls for women and 1 universal washroom independent of the men's and women's washrooms. Gender neutral washrooms are also being considered by many municipalities and institutions, and these require more space than a dedicated sex washroom. Ideally the washrooms should be located near the seating so that the spectator does not miss much of the event when leaving for a washroom break. In the case of additional temporary seating, portable toilets must be supplied in numbers related to the quantity of temporary seats.

Food services is an area where significant revenue can be derived whether that revenue comes from a coffee pot and a muffin tray at small events or from full-service restaurants at large stadiums. In large stadiums, food services are delivered both by in-house catering and service booths that are run by independent operators. The number of events held at larger stadiums demands permanent on-site operations for food services.

For medium sized stadiums it is generally not economically viable to have the type of permanent food services operations found in large stadiums. Often the case is that space is provided for food services to deliver pre-made food, but not for grease cooking (hamburgers and fries). Grease cooking requires a much higher level of infrastructure (large vent fans, grease storage, separate washroom for workers, regular inspections, etc.). Unless a food booth gets enough use from frequent events, it generally is not economical to run.

For small stadiums it is even less economically viable to have a significant food services presence.

Generally, a small counter is as much as is ever provided and food selection is limited to any type of food that can be prepared through a plug in unit or taken off the shelf (coffee machine, hot dog maker, chips and candy).



Food Trucks

For both small and medium sized stadiums, a very good alternate to having a permanent food booth area is to allow for the on-site accommodation of food trucks.

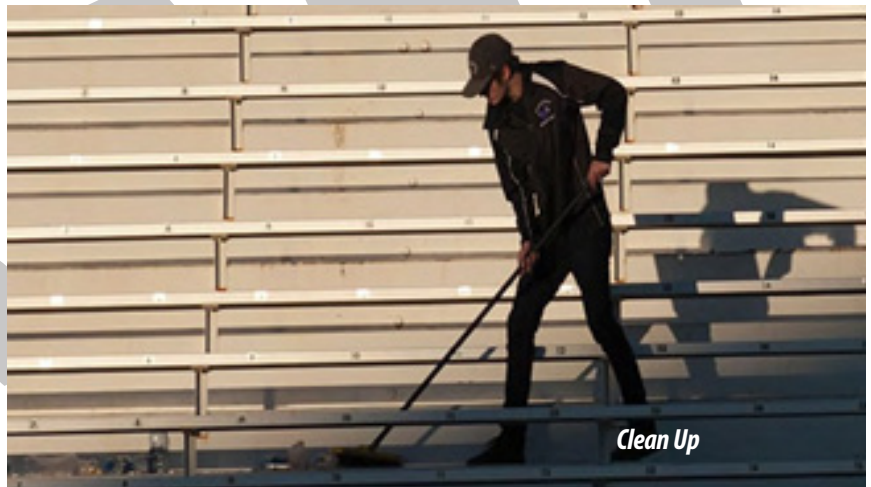
These mobile restaurants offer grease cooking and a wide variety of food offerings. No hook-ups for gas, water or electricity are required, although having a hose bib nearby for a wash down after the trucks leave is advisable. To accommodate these food trucks, a road access has to be established from the street to an area near the seating where the trucks can park.

The food truck option aside, a small booth with a counter should be part of any medium to small stadium design, as many sport organizations rely on the sale of coffee, donuts and T-shirts to raise money. When contracting food trucks, it must be established whether the local sport organization will be allowed to continue the operation of their own food kiosk.

GARBAGE COLLECTION AND REMOVAL

A large amount of garbage is generated at a stadium event even for small stadiums. While much of it ends up in trash cans, a significant proportion is left in the seating area.

In stadium design, it is worthwhile to have completely closed-in seats so that garbage cannot fall below the seats. It is also important that the design of the seats or benches does not allow for trapped garbage, as this greatly slows the stadium cleaning process. A cleaner should be able to blow all garbage down a row to an exit aisle and then down the aisle to a collection point (usually the field).

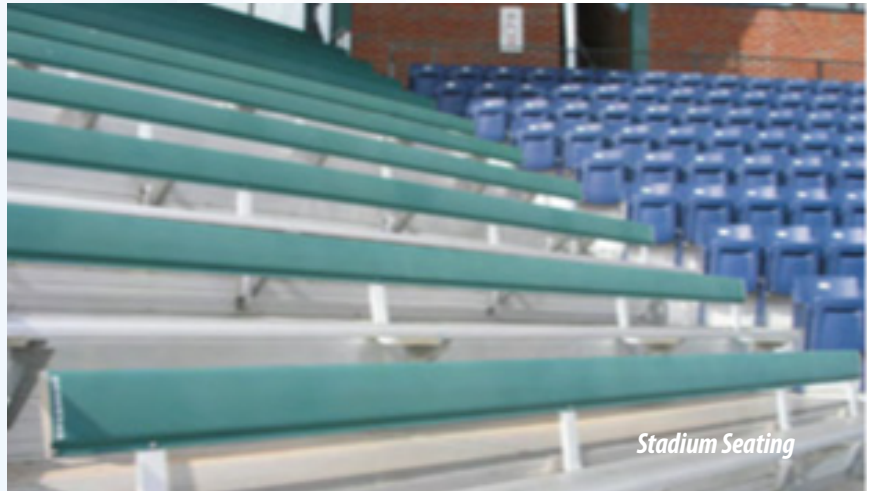


The design of the stadium should allow for a small vehicle to then pick up loose or bagged garbage from the collection points to the main garbage collection area. The main collection area must allow for garbage trucks to drive in, empty the containers and back-out or manoeuver back out to the street. This temporary storage area should be visually screened.

Lastly, garbage cans should be located on the route to and in the parking lot. Spectators often carry with them various purchased products on their way from the stadium to their car or bus. The next biggest complaint from home owners in areas that have stadiums, after noise and late evening activity, is the garbage that is left on the streets, sidewalks and lawns around the stadium. Having garbage cans along the main routes will help reduce the cost of collecting this garbage later, and it will keep the area looking clean.

SEATING

Seating can be a simple bench without a backrest to cushioned seats with individual backs and armrests. While the more elaborate seats are generally associated with large stadiums, there is no rule as to what type of seats should go into what type of stadium. Small stadiums can have premium seats, but they often do not due to concerns over maintenance and/or vandalism. Whether a stadium has bench seating or individual seats



does not affect the stadium seat count. The Building Code mandates the amount of space each seat must occupy even if it is a bench.

It should be noted that the Building Code has not updated the width of a stadium seat for over 50 years and that the current width of a seat does not reflect the average size of an individual in North America. This must be considered when determining how many seats a stadium should contain, as it will determine the size of the stadium. Using the existing standard will result in seat widths that are too small and stadium users will not be comfortable or happy. As at that point the stadium size is set, the only option is to then reduce the number of seats in the stadium to make the width more accommodating to current body sizes in North America. In addition, backrests should always be a part of seating design. It is very uncomfortable for most people, and especially seniors, to watch an event for any length of time from a seat that does not have a backrest.

TEMPORARY SEATS

While not generally a consideration for a large stadium, temporary seats are an important consideration for a small or medium sized stadium. Temporary seating for major events is a more economical/practical means to allow the stadium to host larger events rather than increasing the number of permanent seats. The design number of seats should only be enough to meet the needs of 90% of events that will be hosted at the stadium. Temporary



seats are then brought in for the once-every-few-years event like a BC Summer Games. A good example of this was the 1994 Victoria Commonwealth Games Stadium which had 33,000 event seats of which only 5,000 were permanent. Temporary seating is readily available for renting, and its rental cost is generally covered by including it in the ticket price for the event.

To accommodate temporary seating, there must be areas designed that will allow them to fit into the existing seating layout. In addition, space must be provided for the trucks that bring the components of the seats to site for assembly. It is very expensive to haul seating components across a field to be assembled - especially if a large number of seats are being installed because the field must be protected. A laydown area for components next to where the seats are to be placed is also highly recommended.

Lastly, along with the areas set aside for the temporary seats and their delivery/assembly space, there must be an area provided for the portable toilets that will service the users of these seats.

PRIVATE BOXES

Private seating boxes allow for additional revenue generation - especially for large stadiums where higher operation costs require greater per event revenues. Medium sized stadiums and even small stadiums can benefit from revenues generated from private boxes if the events held in the stadium can support private box sales. The Westhills Stadium in Langford has 10 private boxes.



Often, the boxes are pre-sold to the local business community for period of time (ten years) prior to construction, and those funds are used to build the boxes. For small and medium sized stadiums where pre-construction sales may not be feasible, making private boxes multi-functional can make these facilities more cost effective. When not used for private boxes, they can be used for meeting rooms, souvenir concession sales or any other type of non-permanent use. The cost of constructing the booths is large enough that the revenue pay-back must be completed over 5 to 10 years. Costs will depend on size, finishes and amenities within the boxes.

COVERED SEATING

Covered seating is something that people who attend stadium events love to have. Roofs protect them from rain or hot sun and generally make the seating area's micro-environment more pleasant; however, covered seating adds a considerable amount to the stadium's construction costs. Costs can be reduced, but this is achieved by reducing the span by placing support columns in the seating area. These columns block views



for almost all seating positions at one time or another. While accepted 70 years ago when long span cantilevered roofs were not common, placing posts in the seating area today is considered something that should be avoided if the budget will allow for it. The smaller the cantilever, the less costly the roof, so partially covered large stadiums or covered medium to small stadiums are more affordable. Langford's Westview Stadium's roof covers about 70% of the seats. Costs depend on the design and materials used.

Given that large stadiums, such as Calgary's Mahon Stadium or Regina's Mosaic Stadium have no roofs, it is clear that roofs are not a necessity for spectators; however, given Nanaimo's rainfall and that sport in Nanaimo is played all year-round, covered seating for a stadium in Nanaimo would have a higher utility.

FIELD SURFACE

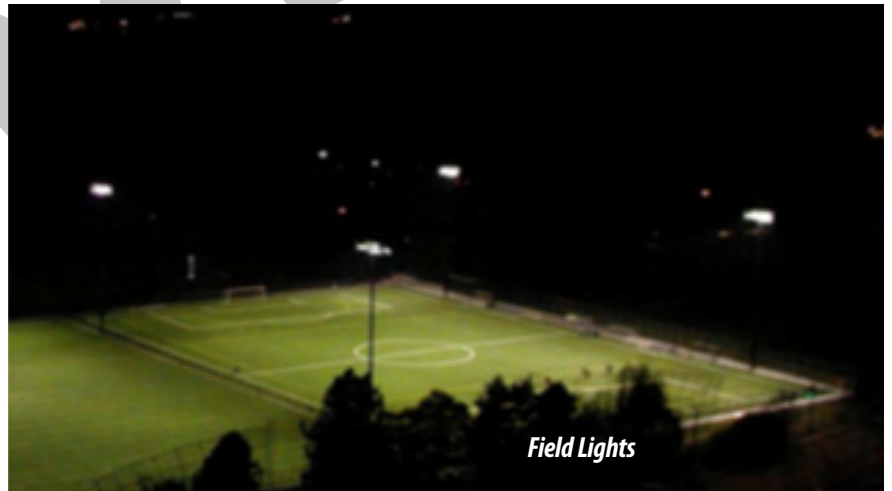
The playing surface for a field in a stadium generally must be synthetic turf. In some professional stadiums where no more than 20 matches a year might be played, grass is an option; however, for almost all small to large stadiums in North America, the number and variety of events hosted dictates that a very durable surface like synthetic turf be used.



Generally, no more than three different sport games lines should be placed on a field to avoid game line confusion and making the field look like a gymnasium floor; however, stadiums are the choice for big games and championship games and so more than three sports would have to be accommodated. To accommodate this, the two to three most dominant sports should have permanent games lines placed into the synthetic turf field and the rest are painted on as required. Specialized paint and paint removal machines are used for this task. Stadiums like BC Place do not have any lines or event markings on the field. All game lines and event markings are painted on as required for each event and then later removed.

FIELD LIGHTING

Field lights are essential for a stadium field in order to maximize the use of the stadium asset. A facility as expensive as a stadium is to build and operate is not sustainable if it is only used in daylight hours. In addition, many events require evening (lights on) events due to the schedules of the users and spectators. Lastly, to maximize the use of a modern stadium, the field surface should be synthetic turf. To maximize use the use of a synthetic turf field requires field lights.



Field lights are typically designed to provide 500 Lux to the field surface as recommended by the Illuminating Engineering Society for tournament level lighting of events; however, if there are to be televised events, which is typical for a stadium, the levels have to be increased to 900 to 1,100 Lux. This higher level can also be achieved using temporary rental lights. This also depends on the level of play (recreational, semi-professional or professional).

The requirement for lights at a stadium brings forward the issue of community compatibility. Many residential communities will organize against the construction of any outdoor facility because of the use of lights. It is not because of the lights themselves, as it can be shown that their existing street lights will contribute more to the light levels in their homes than fully shielded directional stadium lights. The issue for the community is that lights at a stadium brings activity to the neighbourhood in the evening hours (past 9:00 pm). While this generally is not an issue for a playing field on its own, it is an issue when a stadium accommodating several hundred or several thousand spectators are added to the mix. It cannot be assumed that all spectators will be well behaved after an event. The noise and the activity levels, particularly when the event ends, can be very disruptive to a community.

PUBLIC ADDRESS SYSTEM

Where there are events where large numbers of spectators are gathered, there is generally a need for a public address system (P/A's). P/A's provide the ability to get information quickly and efficiently to a large number of people. The information provided ranges from information on the event (the score, a penalty, etc.), to emergency needs, to wrongly parked vehicles. While small stadiums sometimes operate without P/A's, it is not a recommended operational model.



The sound from P/A's in medium and large stadiums can be disruptive to the surrounding community unless the walls of the stadium can contain the sound. In small to medium sized stadiums, however, there are sound delivery systems that can deliver sound directly to the spectators in their seat from a speaker located on a light pole as opposed to sending sound across the entire area. Low disbursement speakers look like street lights hanging over the seating area. The sound is only delivered to the seating area and not to the area in general. This makes these P/A's very neighborhood friendly. An example of such a sound system can be found at Foote Field at the University of Alberta. These low disbursement sound systems are only viable in small to medium sized stadiums. It is not possible to have the localized sound systems on small poles disbursed throughout a large seating area as they would block views. Small to medium sized stadiums allow the fixtures to be installed just behind the seats and overhang the low number of seating rows found in a small stadium. The can also be hung from a roof when a stadium has covered seating.

SCOREBOARDS

Scoreboards provide everything from just the score to replays and advertising. At one time, video scoreboards were found only at large stadiums and basic scoreboards were used at small stadiums. With the cost of LED video display scoreboards significantly coming down, larger display-type scoreboards are now often found in small stadiums. The advantage of a video display is that the scoreboard can be customized for each event which is useful for a multi-

purpose stadium. At one event it can be a football scoreboard, at another event it can be a rugby scoreboard. Video displays at the lower cost level are monochromatic, but the cost of colour boards is also dropping to within the realm of affordability. Scoreboards can also increase revenues by running advertising during events. The track and field / soccer venue in Ft. McMurray, AB, opted for a video display board for the above reasons, and after three years of use, the municipality believes it was the right decision.



STADIUM OPPORTUNITIES AND LIMITATIONS AT CALEDONIA PARK



SIZE

The Caledonia Park site can only accommodate a small stadium. Certain specific improvements can be considered for Caledonia Park that would make it a more functional facility and needs increase and these are discussed in the recommendations section. Overall, as time goes on, there may be a need to make further incremental improvements to the facility based on increased use by both players and spectators; however, the site will never be able to fit the program requirements for a medium sized stadium.

BRANDING AND SITE LANDSCAPING

From its inception, Caledonia Park was not developed as a true stadium site. A grandstand was built, later a concession was built and after that, change rooms were constructed. At some point, a separate press booth was constructed as well. Although the parts of a stadium exist on site, the site does not present the visual image of a stadium, nor does it have typical stadium elements like a plaza, a consistent architectural language between parts or a sense of arrival. If increased use requires that incremental improvements are made over time, then some of these improvements should be implemented to bring these disparate parts together architecturally so to give spectators a greater sense of stadium, event and excitement.

FOOD SERVICE AND PUBLIC WASHROOMS, GARBAGE COLLECTION AND REMOVAL

The Caledonia site is well suited for food services, public washrooms and garbage collection and removal. These spaces can be improved over time (i.e., screened garbage storage/collection site, serviced food truck area) to make them more functional and user friendly.

PARKING AND TRANSIT

The Caledonia site is well serviced by transit and has an adequate amount of immediate parking for a small stadium; however, there are not enough parking stalls in that immediate adjacent parking lot to accommodate large events, nor is there sufficient vacant land to expand the number of stalls. The parking lot adjacent the Nanaimo Curling Centre (and additional parking across the street from that lot) is only one city block away, and these lots have enough stalls to allow for the largest event the existing stadium could host.

SUPPORT SERVICES

If additional permanent seating is added to the current stadium it would trigger the need for additional support spaces like public washrooms and food services. Any increase in seating cannot be done independent of these improvements (the Building Code would mandate an increase in the number of washroom stalls). Increased permanent seating would also increase user expectations and needs for other services. Other recommended additional spaces or renovations would include a dedicated first aid room, an event management/meeting room, additional storage space, a maintenance room and improvements to the press booth to make it more media friendly (paved access, TV cable hook-up, washroom).

SCOREBOARDS

Currently the scoreboard at Caledonia Park provides for the basics (time, score, down, etc.). Replacing it with an LED video display scoreboard would provide for re-plays and advertising, although this is not a necessity. In lieu of having a permanent video display scoreboard for major events, a portable video display board could be rented.

PUBLIC ADDRESS SYSTEM

A public address system is necessary for a stadium, not just for announcing scores, etc., but for public announcements that may be related to the safety of those in the stadium. As the Caledonia site is adjacent to a residential neighbourhood, if a new public address system is considered it would be recommended to install a low impact sound system.

PRESS BOOTH

The Caledonia site currently has an adequate press booth on the far side of the field; however, if more seating is added to allow for larger events, the press booth should be renovated to accommodate increased media requirements, such as TV truck cable hook-up, a washroom for media personnel in the booth and a high-speed internet connection. Such improvements would make the press booth's location more suitable on the seating side of the stadium.

TICKETING

The Caledonia site is well situated for small ticketed events even without improvements to site security. Small improvements could be made to ensure that larger numbers of patrons cannot view events without paying, such as installing a view blocking fence above the north slope. As noted above, an increase in permanent seating would trigger the need for additional ticketing related infrastructure as increased seating cannot be looked at as a stand-alone improvement. With more patrons, a north side view blocking fence would have to be installed to accommodate large pay-per-view events. The front plaza would have to be more formally organized to act as a spectator crush space before and after an event. Ticket booths and ticket line posts and chains would be required to more efficiently serve the larger number of people coming to an event at the stadium.

SEATING

Over time, consideration should be given to improving the existing seating by adding a backrest to give greater comfort to spectators - especially older spectators. Some or all of the existing seating could be upgraded to individual seats, as this would provide for a more stadium-like atmosphere to the patrons.

TEMPORARY SEATS

The Caledonia site has adequate space to allow for the addition of temporary seats for larger events, including staging and set-up space. Using temporary seating would allow the Caledonia stadium to remain at its present appropriate size for the vast majority of events currently held there.

PRIVATE BOXES

Private boxes can be considered for a small sized stadium to generate additional revenues. For the costs to be justified for private boxes at Caledonia Park they would have to be multi-functional so that the cost of the boxes can be spread over a number of the required support spaces in a stadium. A gauging of the interest for pre-sale of private boxes within the local business community should be investigated before any decision is made in this regard.

COVERED SEATING

A small stadium is the most cost-efficient size for adding cover for seating areas. The Caledonia site presents no barriers for covered seating. Given weather conditions in Nanaimo in the fall and winter, when the stadium would host many sporting events, a covered seating area would be a highly desired amenity for patrons.

FIELD SURFACE

The Caledonia stadium field does not have enough activities on it to justify replacing the existing natural grass field with synthetic turf; however, the current grass field could be improved. Even with good maintenance, natural grass fields eventually have to be rehabilitated. The Caledonia stadium field is showing signs of aging, such as the general unevenness of the surface and the slow surface drainage. Installing a new sand-based natural grass field would provide a level playing surface, excellent drainage capabilities, and increase the number hours that could be played on the field. At some point in the future, if use justifies it, a synthetic turf field could be installed.

FIELD LIGHTING

Field lighting is generally used at synthetic turf fields to maximize the number of hours of use on a surface that can withstand an almost unlimited amount of play. Lighting a natural grass field does not increase the amount of playing time on the field as there is a limited number of hours that a natural grass field can withstand; however, if the user activity is generally in the evening, and/or if major events are generally desired to be in the evening, then lighting a natural grass field – while not increasing the amount of time played on it - can increase the field's utility. The high use of the Caledonia stadium field in the fall and the desire of the main user group to host Friday and Saturday night events makes the stadium a good candidate for the installation of field lighting. If lighting is considered, the surrounding community should be consulted as lighting would allow the stadium to be used later into the evening.

DISCUSSION AND RECOMMENDATIONS FOR CALEDONIA PARK

The Caledonia site is an excellent site for a small stadium; however, the needs of the City of Nanaimo are for a medium sized stadium that can accommodate between 3,000 to 12,000 seats. The Caledonia site is too small for this amount of seating and related amenities and cannot be considered as a site for a stadium for the City of Nanaimo. As noted, Nanaimo is not a large enough municipality, even when the surrounding areas are considered, to financially operate both a small stadium and a medium sized stadium.

The Caledonia site has most of the amenities that will allow this site to be well utilized even if a stadium is not developed there (seating, changerooms, press booth, parking, etc.). While it is not in the City's best interest to invest too much into the Caledonia Park facility beyond maintaining its current operation, there are many improvements that can be made over time as demand increases to trigger these improvements. At this time, however, the only improvements recommended are that the City examine the replacement of the existing grass field with a sand-based natural grass field with improved drainage and potentially the installation of field lighting. If adding lights is considered, it would be prudent to conduct consultation with the immediate neighbourhood prior to any decision being made.

It is estimated that these improvements would have construction costs of \$700,000 for the field lighting and \$650,000 for the sand-based natural grass field. Both improvements can be carried out over a three-month summer construction period. For the field replacement, in order for the field to be ready for the September playing season, the field construction would have to begin in March and the surface would have to be sodded as opposed to seeded.

STADIUM OPPORTUNITIES AND LIMITATIONS AT BEBAN PARK



SIZE

The Beban Park site is suitable for a medium sized stadium. There is ample space for a large spectator seating area, support facilities and parking.

BRANDING AND SITE LANDSCAPING

The site has numerous opportunities to create a “front door” plaza area and to landscape this plaza to create an iconic and welcoming entrance to the stadium.

FOOD SERVICE AND PUBLIC WASHROOMS, GARBAGE COLLECTION AND REMOVAL

The Beban Park site is well suited for food services, public washrooms, and garbage collection and removal.

PARKING AND TRANSIT

The Beban Park site is well serviced by transit and has an adequate amount of immediate parking for a medium sized stadium. There is also suitably sized areas in the immediate vicinity that could be made into parking areas to accommodate large events.

SUPPORT SERVICES

The Beban Park site has ample area to accommodate support spaces like public washrooms and food services, as well as recommended additional spaces for a first aid room, an event management/meeting room, storage space, a press booth, etc.

SCOREBOARDS

Currently there is no scoreboard at Beban Park, but an LED video display scoreboard that would provide for re-plays, and advertising can be constructed on site.

PUBLIC ADDRESS SYSTEM

Currently there is no public address system at Beban Park and is necessary for a stadium for announcing scores and providing public announcements. As the Beban Park site is not adjacent to residential neighbourhoods, a new public address system would not require low noise considerations.

PRESS BOOTH

If the Beban Park site is considered for a medium sized stadium, a press booth within the seating area as well as other media requirements like a TV truck cable hook-up, a washroom for media personnel in the booth and a high-speed internet connection would be required.

TICKETING

The Beban Park site is well situated for ticketed events. Accommodations would have to be made for view blocking fences to ensure that larger numbers of patrons cannot view events without paying and accommodate large pay-per-view events. A front plaza would be required to act as a spectator crush space before and after an event. Ticket booths and ticket line posts and chains would be required to more efficiently serve the larger number of people coming to an event at the stadium.

SEATING

The number of seats required will have to be determined, but around 3,000 seats would be adequate for most events, and temporary seating could fill in for larger special events. A variety of seating, from bench to individual seats with arms, can be incorporated into a new stadium. In all cases, backrests should be incorporated.

TEMPORARY SEATS

The Beban Park site has a generous amount of space to allow for the addition of temporary seats for larger events, including staging and set-up space.

PRIVATE BOXES

Private boxes for a medium sized stadium at Beban Park would be beneficial to generate additional revenues. The boxes can be made multi-functional so that the cost of the boxes can be spread over a number of the required support spaces needed in a stadium. A pre-sale of private boxes to the local business community could offset costs.

COVERED SEATING

A medium sized stadium is cost-efficient covering all or most of the seating area. Given weather conditions in Nanaimo in the fall and winter, when the stadium would host many sporting events, a covered seating area would be a highly desired amenity for patrons.

FIELD SURFACE

Beban Park currently is a vast open space of natural grass field, but the field for a medium sized stadium should be synthetic turf so that no events are cancelled due to rain and to ensure maximum stadium utility.

FIELD LIGHTS

Field lighting would be required to maximize the number of hours of use on the synthetic and to allow for hosting of evening events - especially on Friday and Saturday nights. The surrounding has no immediate adjacent residential areas making it very suitable for evening events.

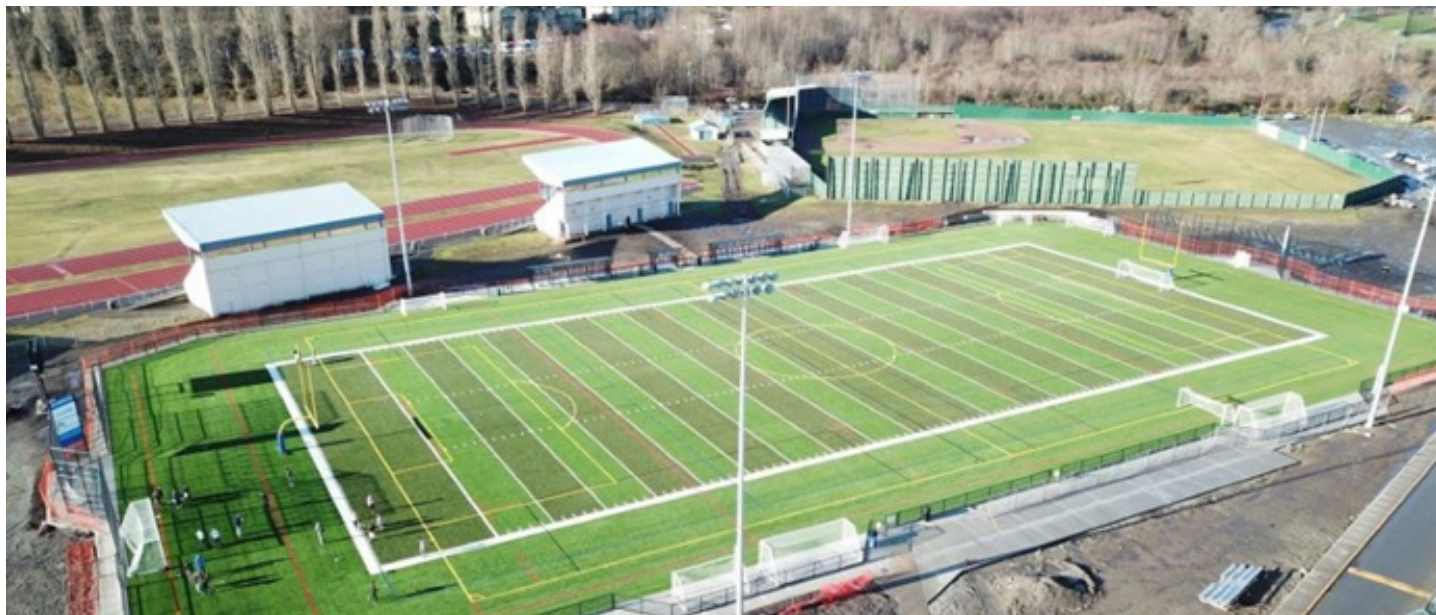
DISCUSSION AND RECOMMENDATIONS FOR BEBAN PARK

The Beban Park site is an excellent site for a medium sized stadium that can accommodate between 3,000 to 12,000 seats. The site is large enough for the stadium itself, as well the related parking requirements. There is a generous amount of space for a plaza, and the site can easily accommodate view blocking fencing for pay for view events. The site's current use and its remoteness from residential areas make it ideal for a medium sized stadium location.

The natural grass fields on site would be reduced in number to accommodate the stadium; however, the synthetic turf field within the stadium would be able to provide for three times the number of hours of use as the last grass field. The best location for the stadium would be the south side of the park with the spectators facing north. This location also places the stadium close to parking and transit and allows for the stadium to sit up against a natural embankment.

At the Beban Park site, a medium sized stadium of 3,000 seats and all amenities and parking would cost approximately \$16,000,000. The construction would take slightly less than two years to complete.

STADIUM OPPORTUNITIES AND LIMITATIONS AT THE NDSS FIELD / ROTARY BOWL / SERAUXMEN STADIUM COMPLEX



SIZE

The NDSS Field / Rotary Bowl / Serauxmen Stadium Complex (hereafter the 'Complex') site is suitable for a medium sized stadium of between 3,000 to 12,000 seats. The site also has existing parking and room to expand that parking.

BRANDING AND SITE LANDSCAPING

The Complex is well known, and branding could easily be accomplished as there is a natural 'front door' off of Third Street across from the Nanaimo Ice Centre. There is ample room to create a front entrance plaza in that location.

FOOD SERVICE AND PUBLIC WASHROOMS, GARBAGE COLLECTION AND REMOVAL

The Complex is well suited for food services, public washrooms and garbage collection and removal. These services are already offered in some form or another at the various facilities on site. As such, a new stadium here could work with those existing facilities and perhaps reduce the need for everything being built within a new stadium.

PARKING AND TRANSIT

The Complex is well serviced by transit and has an adequate amount of immediate parking for a medium sized stadium. There is also suitably sized areas in the immediate vicinity that could be made into parking areas to accommodate large events. Further, there is ample parking on site, although not with direct access to a new stadium, on the other side of Nanaimo District Secondary School and the Nanaimo Aquatic Centre.

SUPPORT SERVICES

The Complex has ample area to accommodate support spaces like public washrooms and food services, as well as recommended additional spaces for a first aid room, an event management/meeting room, storage space, a press booth, etc. There is also an opportunity to share the support spaces within a new medium sized stadium with the adjacent Rotary Bowl and Serauxmen Stadium. Spaces, such as change rooms, concessions, public washrooms and first aid rooms, could be used by all facilities within the Complex.

SCOREBOARDS

Currently there are new scoreboards at the NDSS Field and Serauxmen Stadium, thus there is no need to require additional scoreboards for a medium sized stadium at the Complex. There is no scoreboard at Rotary Bowl, but scoreboards at track and field facilities are not typical.

PUBLIC ADDRESS SYSTEM

Currently there are public address systems at Rotary Bowl and Serauxmen Stadium, so only NDSS Field would require a public address system. As the Complex is not adjacent to residential neighbourhoods, a new public address system would not require low noise considerations.

PRESS BOOTH

Currently there are press booths at Rotary Bowl and Serauxmen Stadium, so only NDSS Field would require a press booth should a medium sized stadium be located at the Complex. A press booth within the seating area, as well other media requirements like a TV truck cable hook-up, a washroom for media personnel in the booth and a high-speed internet connection would be required for NDSS Field.

TICKETING

The Complex is well situated for ticketed events. Access control and view is mostly in place already to ensure that larger numbers of patrons cannot view events without paying and to accommodate large pay-per-view events. Currently there are controlled access / ticketing points at Rotary Bowl and Serauxmen Stadium, so only NDSS Field would require a ticketing area within a front plaza should a medium sized stadium be located at the Complex. A front entrance plaza would be required to act as a spectator crush space before and after an event. Ticket booths and ticket line posts and chains would be required to more efficiently serve the larger number of people coming to an event at the stadium.

SEATING

Currently spectator seating exists at Rotary Bowl and Serauxmen Stadium, so only NDSS Field would require a new seating area. There are aluminum bleachers at NDSS Field, but an insufficient number to accommodate larger sporting and cultural events. Typically, the spectator seating is built off of the support spaces like the changerooms, washrooms and concessions; however, given that there are three facilities within the Complex and two of them already have seating, there is a unique opportunity to build the seating for NDSS field independent of the supporting facilities. This is not uncommon, and the University of Western Ontario Stadium is an example of where the seating

area is independent of change rooms, etc. The number of seats that should be built for the NDSS field would have to be determined, but around 3,000 seats would be adequate for most events, and temporary seating could fill in for larger special events. New seating at NDSS Field should have a variety of seating from bench to individual seats with arms. In all cases backrests should be incorporated.

TEMPORARY SEATS

The Complex has a generous amount of space to allow for the addition of temporary seats for larger events, including staging and set-up space. The north side of NDSS field is already set up for aluminum bleacher seating, and this area could be expanded in depth and length to accommodate a large number of temporary seats. There is also the potential to access school washrooms for large special events to accommodate the extra temporary seats.

PRIVATE BOXES

Private boxes for a medium sized stadium at the Complex would be beneficial to generate additional revenues. The boxes could be placed with the seating or over top of the remote support spaces. They also could be made multi-functional so that the cost of the boxes can be spread over a number of the required support spaces needed in a stadium, such as an event coordination room. A pre-sale of private boxes to the local business community could offset costs.

COVERED SEATING

A medium sized stadium is cost-efficient covering all or most of the seating area. Given weather conditions in Nanaimo in the fall and winter when the stadium would host many sporting events, a covered seating area would be a highly desired amenity for patrons. Given that the seating for Rotary Bowl and Serauxmen Stadium are covered for the most part, it would in keeping with the other Complex facilities to cover some or all of the new seating at NDSS Field.

FIELD SURFACE

Each facility within the Complex have playing surfaces that are being maintained and improved as required. The NDSS Field is the largest synthetic turf field in the City and is large enough to host major events for all field sports. As such, if a medium sized stadium were to be located at the Complex, no new playing surfaces would be required and the NDSS synthetic turf field would provide a multi-purpose surface that could host all field sports and community events.

FIELD LIGHTS

Field lighting exists at both the NDSS Field and Serauxmen Stadium and while Rotary Bowl does not have field lighting, is not something that is typical for a track and field venue. As field lighting exists, it would not have to be installed if a medium sized stadium were built at the Complex.

DISCUSSION AND RECOMMENDATIONS FOR THE NDSS FIELD / ROTARY BOWL / SERAUXMEN STADIUM COMPLEX

The Complex is an excellent site for a medium sized stadium that can accommodate between 3,000 to 12,000 seats. The site is large enough for the stadium itself, as well as the related parking requirements. There is a generous amount of space for a front entry plaza, and the site requires very little view blocking fencing to accommodate for pay for view events. The site's current use and its remoteness from residential areas make it ideal for a medium sized stadium location.

The Complex is well suited for a medium sized stadium because of the facilities within the Complex or adjacent to it. Rotary Bowl (the track and field facility) and Serauxmen Stadium (the baseball facility), while both having limited support facilities, would benefit from new change rooms, public washrooms, concessions, storage space, a first aid room and an event coordination room. Additionally, Nanaimo District Secondary School and Vancouver Island University would both benefit from having a medium sized stadium located on the site.

The Complex also has many features that would reduce costs, including a synthetic turf field with field lights, scoreboards, limited number of washrooms and changerooms, parking and public transit. As such, locating a medium sized stadium at this site would reduce overall costs of construction.

At the Complex, a medium sized stadium of 3,000 seats and all additional amenities and parking not yet on-site would cost between \$6,000,000 and \$9,000,000 depending on what is decided for the final stadium space program. The construction would take slightly less than two years to complete.

CONCLUSIONS AND RECOMMENDATIONS

A municipality the size of Nanaimo would be best served in the long run by a medium sized stadium of approximately 3,000 with the ability to increase the seating to 12,000 seats with temporary seating for special events. It is likely that Nanaimo would have enough events to support both a small and a medium sized stadium, as this would result in one of those stadiums being under-utilized as a spectator facility. At this time, if the construction of a stadium is to be considered, it should be for a medium sized stadium on a site that can support it.

The Caledonia Park site is only suitable for a small sized stadium. It currently has most of the amenities that will allow this site to be well utilized (seating, change rooms, press booth, parking, etc.). As the City of Nanaimo would be best served over the long run by building a medium sized stadium on a site that is large enough to accommodate it, investing in Caledonia Park to upgrade it to a small stadium is not worthwhile at this time. While there are many improvements that can be made over time to Caledonia Park that would make it incrementally better as use and spectator needs require them. At this time, it is only recommended that the City examine the replacement of the existing grass field with a sand-based natural grass field and the installation of field lighting if budgets will allow for this. Adding lights would increase the stadium's utility for the main user group, but it would be prudent to conduct consultations with the immediate neighbourhood prior to any decision being made.

The Beban Park site is an excellent site for a medium sized stadium. The site has all the prerequisites for a stadium; however, virtually every element would have to be constructed as there are no pre-existing elements on site. In addition, siting a stadium at Beban Park would require the Stadium to be a destination facility as there are no other existing facilities that could readily share the facility and provide a higher utility. If there were no other sites in consideration for the location of a medium sized stadium, then the Beban Park site would be the best choice and one that would be successful.

The best choice for a site for a medium sized stadium in the City of Nanaimo is the NDSS Field, Rotary Bowl, Serauxmen Stadium Complex. Not only does the site meet all the prerequisites for a medium sized stadium, but it also has many of the amenities already in existence. Perhaps even more valuable to the success of the facility, the site contains two other sport facilities that would benefit from the support spaces required for a medium sized stadium and the site is adjacent to a secondary school and a university. The selection of this site will lower construction costs and greatly increase the facilities utility and success. To recap, the Complex has the following advantages over all other sites reviewed and would be a great addition to the amenities already in place as part of the Larry McNabb Sports Zone which is also home to the Nanaimo Aquatic Centre, Nanaimo Ice Centre, Rotary Activity Centre, Rotary Bowl, NDSS Field, Serauxmen Stadium and more.

- Adjacency to Serrano Stadium which would benefit from additional public washrooms, change rooms, concessions, first aid room, storage and event coordination room.
- Adjacency to Rotary Bowl which would benefit from additional public washrooms, and change rooms.
- Adjacency to Nanaimo District Secondary School which would benefit from a stadium that could host school athletic and social events, including major Secondary School Championship Events.
- Adjacency to Vancouver Island University which would benefit from a stadium that could host University athletic and social events, including major university championship events.
- Adjacency to Nanaimo District Secondary School that allows for school washrooms and classrooms to be utilized for major events where temporary seating is brought in and thus temporary washroom facilities and additional event coordination rooms are not required.
- A synthetic field with field lights that is large enough to host all field sport games and championships already exists on site and thus there is significant savings gained by not having to construct these amenities.
- Current site conditions (adjacent stadiums, school and aquatic centre) create a natural view block which greatly reduces the amount of view blocking fencing required to allow for pay-for-view events.

Additionally, since many amenities already exist on site within other facilities (although not necessarily in sufficient quantity), this site allows for a phased approach to the construction of the stadium. If the seating area is only constructed initially, there are limited washrooms and change rooms available on site to keep the facility functional.

The next steps in the process to provide a medium sized stadium for the City of Nanaimo on the preferred site are as follows.

- Conduct stakeholder meetings with the sport and community organizations that would use the stadium to determine the extent of the building program required.
- Complete a concept design for the stadium that would show how the stadium would sit on the site and how the various parts of the building program would be located to provide the maximum utility.
- Commission a Class 'C' costing report to determine the estimated cost of the stadium.
- Based on the costing report determine if the stadium can be built complete as a single project or if it needs to be phased over several years.

DRAFT

Vandalism					
		2020-06-01	2020-06-30		
SCHOOL NAME	DATE	DESCRIPTION	LABOUR	MATERIAL	TOTAL
Bayview	2020-06-20	Door knob missing from ext. door	\$20.00	\$0.00	\$20.00
			\$20.00	\$0.00	\$20.00
Chase River	2020-06-02	Broken window	\$80.00	\$34.99	\$114.99
			\$80.00	\$34.99	\$114.99
Cinnabar Valley	2020-06-01	Broken window - looks like baseball hit and then spiders	\$80.00	\$29.16	\$109.16
			\$80.00	\$29.16	\$109.16
Coal Tyee	2020-06-01	bullet holes through window on Door F and Door G	\$80.00	\$77.02	\$157.02
			\$80.00	\$77.02	\$157.02
Dover Bay SS	2020-06-10	red spray paint graffiti / inappropriate	\$40.00	\$0.00	\$40.00
	2020-06-23	Graffiti over wall of outdoor tennis court	\$40.00	\$0.00	\$40.00
			\$80.00	\$0.00	\$80.00
Fairview	2020-06-19	large graffiti	\$40.00	\$21.72	\$61.72

SCHOOL NAME	DATE	DESCRIPTION	LABOUR	MATERIAL	TOTAL
			\$40.00	\$21.72	\$61.72
Forest Park	2020-06-01	Broken window in Portable 159	\$80.00	\$32.22	\$112.22
	2020-06-01	two broken windows in boys and girl club portable	\$80.00	\$100.40	\$180.40
	2020-06-12	Removed graffiti	\$40.00	\$10.68	\$50.68
			\$200.00	\$143.30	\$343.30
Frank J Ney	2020-06-06	Front window at main entrance smashed.	\$80.00	\$93.24	\$173.24
	2020-06-22	Broken Glass from smashed window	\$40.00	\$0.00	\$40.00
			\$120.00	\$93.24	\$213.24
Georgia Ave	2020-06-04	Paint marker graffiti on exterior and are of Doot "O".	\$40.00	\$32.04	\$72.04
	2020-06-20	Graffiti on windows in glue stick	\$40.00	\$0.00	\$40.00
	2020-06-22	Broken Window	\$80.00	\$46.65	\$126.65
	2020-06-26	rock thrown threw window; not pierced all the way through	\$80.00	\$38.25	\$118.25

SCHOOL NAME	DATE	DESCRIPTION	LABOUR	MATERIAL	TOTAL
			\$240.00	\$116.94	\$356.94
Ladysmith Intermediate	2020-06-01	Broken window - pane shattered	\$80.00	\$115.06	\$195.06
			\$80.00	\$115.06	\$195.06
Ladysmith SS	2020-06-08	Red paint on out door concrete bench ends	\$40.00	\$21.36	\$61.36
	2020-06-08	Red spray paint on concrete ends of benches	\$0.00	\$0.00	\$0.00
			\$40.00	\$21.36	\$61.36
McGirr	2020-06-10	Spray paint of happy faces	\$40.00	\$32.58	\$72.58
			\$40.00	\$32.58	\$72.58
Park Avenue	2020-06-02	Inappropriate graffiti / tag	\$80.00	\$32.04	\$112.04
	2020-06-03	Spray paint graffiti on portable # 158	\$40.00	\$10.68	\$50.68
	2020-06-04	Felt pen and paint graffiti tags on W exterior and roof top.	\$40.00	\$21.36	\$61.36
	2020-06-08	Graffiti on bench near front of school	\$40.00	\$0.00	\$40.00

SCHOOL NAME	DATE	DESCRIPTION	LABOUR	MATERIAL	TOTAL
Park Avenue	2020-06-12	Theft of: two guitars(329.99 + 179.99) one laptop (1800.00) one earthquake bag (150.00)	\$0.00	\$2,459.98	\$2,459.98
			\$200.00	\$2,524.06	\$2,724.06
Pauline Haarer	2020-06-01	Cracked window in Room 111	\$80.00	\$34.99	\$114.99
			\$80.00	\$34.99	\$114.99
Pleasant Valley	2020-06-08	Offensive graffiti in patio area and retaining wall	\$80.00	\$42.04	\$122.04
			\$80.00	\$42.04	\$122.04
Quarterway	2020-06-02	Inappropriate graffiti	\$40.00	\$32.04	\$72.04
			\$40.00	\$32.04	\$72.04
Randerson Ridge	2020-06-16	Graffiti in parking lot	\$40.00	\$10.86	\$50.86
			\$40.00	\$10.86	\$50.86
Woodbank Primary	2020-06-16	Broken window in Health Room	\$80.00	\$34.99	\$114.99
			\$80.00	\$34.99	\$114.99
Woodlands SS	2020-06-19	Graffiti / not offensive / a three colour tag	\$40.00	\$20.00	\$60.00

SCHOOL NAME	DATE	DESCRIPTION	LABOUR	MATERIAL	TOTAL
			\$40.00	\$20.00	\$60.00
		Grand Total:	\$1,660.00	\$3,384.35	\$5,044.35

District total of incidents	31
Labour	\$1,660.00
Material	\$3,384.35
Total:	\$5,044.35

Vandalism Report - Summary by Schools

2020-06-01 2020-06-30

SCHOOLNAME	Labour	Material	Total Cost	
Bayview	\$20.00	\$0.00	\$20.00	0.40%
Chase River	\$80.00	\$34.99	\$114.99	2.28%
Cinnabar Valley	\$80.00	\$29.16	\$109.16	2.16%
Coal Tyee	\$80.00	\$77.02	\$157.02	3.11%
Dover Bay SS	\$80.00	\$0.00	\$80.00	1.59%
Fairview	\$40.00	\$21.72	\$61.72	1.22%
Forest Park	\$200.00	\$143.30	\$343.30	6.81%
Frank J Ney	\$120.00	\$93.24	\$213.24	4.23%
Georgia Ave	\$240.00	\$116.94	\$356.94	7.08%
Ladysmith Intermediate	\$80.00	\$115.06	\$195.06	3.87%
Ladysmith SS	\$40.00	\$21.36	\$61.36	1.22%
McGirr	\$40.00	\$32.58	\$72.58	1.44%
Park Avenue	\$200.00	\$2,524.06	\$2,724.06	54.00%
Pauline Haarer	\$80.00	\$34.99	\$114.99	2.28%
Pleasant Valley	\$80.00	\$42.04	\$122.04	2.42%
Quarterway	\$40.00	\$32.04	\$72.04	1.43%
Randerson Ridge	\$40.00	\$10.86	\$50.86	1.01%
Woodbank Primary	\$80.00	\$34.99	\$114.99	2.28%
Woodlands SS	\$40.00	\$20.00	\$60.00	1.19%

SCHOOLNAME	Labour	Material	Total Cost
Grand Total:	\$1,660.00	\$3,384.35	\$5,044.35

District total of incidents	31
Labour:	32.91%
Material	67.09%

Vandalism					
		2020-07-01	2020-07-31		
SCHOOL NAME	DATE	DESCRIPTION	LABOUR	MATERIAL	TOTAL
Bayview	2020-07-03	Graffiti on Exit Doors E and H	\$40.00	\$32.58	\$72.58
	2020-07-03	replace cracked window	\$80.00	\$46.65	\$126.65
	2020-07-03	replace cracked window	\$80.00	\$34.99	\$114.99
			\$200.00	\$114.22	\$314.22
Brechin	2020-07-08	chips and broken sections of window at Door S	\$80.00	\$108.49	\$188.49
			\$80.00	\$108.49	\$188.49
Fairview	2020-07-19	Graffiti on picnic table	\$40.00	\$21.72	\$61.72
			\$40.00	\$21.72	\$61.72
Georgia Ave	2020-07-07	BLM graffiti on new playground equipment	\$160.00	\$86.88	\$246.88
	2020-07-15	Exit Door F proface and inappropriate graffiti	\$40.00	\$32.58	\$72.58
	2020-07-29	Office window and Door C graffiti tags	\$40.00	\$21.72	\$61.72
			\$240.00	\$141.18	\$381.18

SCHOOL NAME	DATE	DESCRIPTION	LABOUR	MATERIAL	TOTAL
Harewood	2020-07-20	Extensive graffiti on exterior of all sides of building	\$160.00	\$130.32	\$290.32
	2020-07-29	large spray paint graffiti	\$40.00	\$21.72	\$61.72
			\$200.00	\$152.04	\$352.04
John Barsby SS	2020-07-03	Graffiti on dog house	\$80.00	\$43.44	\$123.44
	2020-07-08	Graffiti by courtyard/inappropriate spray paint with large tag	\$40.00	\$21.72	\$61.72
	2020-07-14	Door A exterior; riverside wall and back of gate signage	\$40.00	\$32.58	\$72.58
	2020-07-27	Graffiti on the 'doghouse', Door H, front of school bench, trash lid and pillar and gate signage	\$80.00	\$54.30	\$134.30
	2020-07-30	Doghouse exterior/science wing/trash lid and grate at patio	\$80.00	\$54.30	\$134.30
			\$320.00	\$206.34	\$526.34
Maintenance	2020-07-06	Three ladders stolen from maintenance work yard. Hole found in fence.	\$20.00	\$564.00	\$584.00
			\$20.00	\$564.00	\$584.00
McGirr	2020-07-02	broken window from outside	\$80.00	\$48.84	\$128.84
	2020-07-03	Second window at McGirr broken. Rock went through window and into classroom	\$80.00	\$53.04	\$133.04

SCHOOL NAME	DATE	DESCRIPTION	LABOUR	MATERIAL	TOTAL
McGirr	2020-07-07	Glass in door cracked	\$80.00	\$32.84	\$112.84
			\$240.00	\$134.72	\$374.72
Randerson Ridge	2020-07-28	Broken windows on Nelson St Side	\$80.00	\$40.69	\$120.69
			\$80.00	\$40.69	\$120.69
Rock City	2020-07-20	Extensive graffiti all around the perimeter of school.	\$200.00	\$54.30	\$254.30
			\$200.00	\$54.30	\$254.30
Wellington SS	2020-07-14	C wing exit; D wing landing; Door L are and side near Door Q - graffiti	\$80.00	\$43.44	\$123.44
	2020-07-21	Extensive inappropriate graffiti in around Door F.	\$120.00	\$32.58	\$152.58
			\$200.00	\$76.02	\$276.02
Woodlands SS	2020-07-08	Broken window and window latch in bandroom	\$120.00	\$78.45	\$198.45
	2020-07-16	Graffiti at entrance to band room; Door Y staircase; gym exterior; patio windows; courtyard stop sign and area - Graffiti	\$80.00	\$32.58	\$112.58
			\$200.00	\$111.03	\$311.03

SCHOOL NAME	DATE	DESCRIPTION	LABOUR	MATERIAL	TOTAL
Grand Total:			\$2,020.00	\$1,724.75	\$3,744.75

District total of incidents	25
Labour	\$2,020.00
Material	\$1,724.75
Total:	\$3,744.75

Vandalism Report - Summary by Schools

2020-07-01

2020-07-31

SCHOOLNAME	Labour	Material	Total Cost	
Bayview	\$200.00	\$114.22	\$314.22	8.39%
Brechin	\$80.00	\$108.49	\$188.49	5.03%
Fairview	\$40.00	\$21.72	\$61.72	1.65%
Georgia Ave	\$240.00	\$141.18	\$381.18	10.18%
Harewood	\$200.00	\$152.04	\$352.04	9.40%
John Barsby SS	\$320.00	\$206.34	\$526.34	14.06%
Maintenance	\$20.00	\$564.00	\$584.00	15.60%
McGirr	\$240.00	\$134.72	\$374.72	10.01%
Randerson Ridge	\$80.00	\$40.69	\$120.69	3.22%
Rock City	\$200.00	\$54.30	\$254.30	6.79%
Wellington SS	\$200.00	\$76.02	\$276.02	7.37%
Woodlands SS	\$200.00	\$111.03	\$311.03	8.31%
Grand Total:	\$2,020.00	\$1,724.75	\$3,744.75	

District total of incidents	25
Labour:	53.94%
Material	46.06%

Vandalism					
		2020-08-01	2020-08-31		
SCHOOL NAME	DATE	DESCRIPTION	LABOUR	MATERIAL	TOTAL
	2020-08-07	Broken Windoq	\$120.00	\$51.00	\$171.00
			\$120.00	\$51.00	\$171.00
Bayview	2020-08-11	Back window broken	\$80.00	\$32.84	\$112.84
			\$80.00	\$32.84	\$112.84
Cedar Community	2020-08-31	black felt pen offensive graffiti	\$40.00	\$21.72	\$61.72
			\$40.00	\$21.72	\$61.72
Chase River	2020-08-07	Broken window - end of hallway	\$80.00	\$21.89	\$101.89
	2020-08-17	3 broken windows	\$160.00	\$85.92	\$245.92
			\$240.00	\$107.81	\$347.81
Departure Bay	2020-08-10	white spray painted graffiti	\$40.00	\$10.86	\$50.86
	2020-08-10	damaged exterior door - attempt to pry open	\$40.00	\$0.00	\$40.00
			\$80.00	\$10.86	\$90.86
Dover Bay SS	2020-08-04	Felt pen tags on exterior band room	\$40.00	\$21.72	\$61.72

SCHOOL NAME	DATE	DESCRIPTION	LABOUR	MATERIAL	TOTAL
			\$40.00	\$21.72	\$61.72
Dufferin Cres	2020-08-07	Broken window near new office	\$120.00	\$38.25	\$158.25
			\$120.00	\$38.25	\$158.25
Fairview	2020-08-28	Graffiti on back wall	\$40.00	\$21.72	\$61.72
			\$40.00	\$21.72	\$61.72
Forest Park	2020-08-19	inappropriate fraffiti ext wall at Door N	\$40.00	\$10.86	\$50.86
			\$40.00	\$10.86	\$50.86
Georgia Ave	2020-08-04	Extensive graffiti on many surfaces.	\$80.00	\$21.72	\$101.72
	2020-08-04	A number of windows with spider cracks	\$320.00	\$305.99	\$625.99
	2020-08-05	Extensive and Offensive graffiti on playground equipment	\$80.00	\$43.44	\$123.44
	2020-08-05	More broken windows	\$80.00	\$76.50	\$156.50
	2020-08-11	extensive graffiti in spray paint/felt pen on many surfaces	\$120.00	\$54.30	\$174.30
	2020-08-12	Broken windows	\$80.00	\$76.50	\$156.50

SCHOOL NAME	DATE	DESCRIPTION	LABOUR	MATERIAL	TOTAL
Georgia Ave	2020-08-17	Graffiti in portable 149	\$80.00	\$32.58	\$112.58
	2020-08-17	3 vandalized garbage can lids	\$130.00	\$314.94	\$444.94
	2020-08-18	Graffiti on sidewalk, dumpster, playground, park benches, Door Y, Kiosk and sprinkler control	\$120.00	\$54.30	\$174.30
	2020-08-19	Graffiti door CC / playground and ext wall	\$40.00	\$21.72	\$61.72
	2020-08-28	Offensive spray paint graffiti on Portable wall	\$40.00	\$21.72	\$61.72
	2020-08-31	Offensive crude spray paint graffiti	\$40.00	\$0.00	\$40.00
			\$1,210.00	\$1,023.71	\$2,233.71
Harewood	2020-08-04	Extensive graffiti and tags in spray paint and felt pen.	\$80.00	\$65.16	\$145.16
	2020-08-10	spray paint and felt pens with graffiti tags	\$80.00	\$43.44	\$123.44
			\$160.00	\$108.60	\$268.60
John Barsby SS	2020-08-04	Extensive graffiti tagson several surfaces	\$80.00	\$43.44	\$123.44
	2020-08-05	fence cut amd broken in district storage area. Propane burnisher stolen	\$40.00	\$10.86	\$50.86

SCHOOL NAME	DATE	DESCRIPTION	LABOUR	MATERIAL	TOTAL
John Barsby SS	2020-08-05	Fence was cut and industrial 20lb propane tank stolen.	\$0.00	\$383.16	\$383.16
	2020-08-12	Offensive graffiti on football shed with spray paint	\$40.00	\$20.71	\$60.71
	2020-08-14	stolen Stihl blower from back of work truck - Grounds Dept.	\$0.00	\$800.00	\$800.00
	2020-08-21	Graffiti on Band Room Door	\$80.00	\$43.44	\$123.44
	2020-08-28	Offensive graffiti in spray paint	\$80.00	\$32.58	\$112.58
			\$320.00	\$1,334.19	\$1,654.19
NDSS	2020-08-19	Graffiti on green dumpster	\$40.00	\$21.72	\$61.72
	2020-08-24	Graffiti near Door B	\$40.00	\$21.72	\$61.72
			\$80.00	\$43.44	\$123.44
Randerson Ridge	2020-08-11	smashed plates all over basketball court	\$60.00	\$0.00	\$60.00
			\$60.00	\$0.00	\$60.00
Uplands Park	2020-08-06	Graffiti near Door H; foul language carved in paint	\$40.00	\$10.86	\$50.86
	2020-08-18	Graffiti on pavement at back of school	\$40.00	\$0.00	\$40.00

SCHOOL NAME	DATE	DESCRIPTION	LABOUR	MATERIAL	TOTAL
Uplands Park	2020-08-18	Grates vandalized again	\$40.00	\$108.60	\$148.60
			\$120.00	\$119.46	\$239.46
Wellington SS	2020-08-11	offensive graffiti in spray paint and ink marker	\$80.00	\$32.58	\$112.58
	2020-08-17	Graffiti on exterior/male reproductive images	\$40.00	\$21.72	\$61.72
	2020-08-17	Offensive spray paint graffiti on N Ext wall and concrete trash can	\$40.00	\$21.72	\$61.72
	2020-08-18	Graffiti on retaining wall at playfield	\$40.00	\$32.58	\$72.58
	2020-08-18	Graffiti on Door I / Door K and electrical hydro box	\$40.00	\$32.58	\$72.58
			\$240.00	\$141.18	\$381.18
Grand Total:			\$2,990.00	\$3,087.36	\$6,077.36

District total of incidents	43
Labour	\$2,990.00
Material	\$3,087.36
Total:	\$6,077.36

Vandalism Report - Summary by Schools

2020-08-01

2020-08-31

SCHOOLNAME	Labour	Material	Total Cost	
	\$120.00	\$51.00	\$171.00	2.81%
Bayview	\$80.00	\$32.84	\$112.84	1.86%
Cedar Community	\$40.00	\$21.72	\$61.72	1.02%
Chase River	\$240.00	\$107.81	\$347.81	5.72%
Departure Bay	\$80.00	\$10.86	\$90.86	1.50%
Dover Bay SS	\$40.00	\$21.72	\$61.72	1.02%
Dufferin Cres	\$120.00	\$38.25	\$158.25	2.60%
Fairview	\$40.00	\$21.72	\$61.72	1.02%
Forest Park	\$40.00	\$10.86	\$50.86	0.84%
Georgia Ave	\$1,210.00	\$1,023.71	\$2,233.71	36.75%
Harewood	\$160.00	\$108.60	\$268.60	4.42%
John Barsby SS	\$320.00	\$1,334.19	\$1,654.19	27.22%
NDSS	\$80.00	\$43.44	\$123.44	2.03%
Randerson Ridge	\$60.00	\$0.00	\$60.00	0.99%
Uplands Park	\$120.00	\$119.46	\$239.46	3.94%
Wellington SS	\$240.00	\$141.18	\$381.18	6.27%
Grand Total:	\$2,990.00	\$3,087.36	\$6,077.36	

District total of incidents	43
Labour:	49.20%
Material	50.80%

Motion	Comments	Assigned	Due Date	Completed
R20/09/02-11	That the Board of Education of School District No. 68 (Nanaimo-Ladysmith) refer the following correspondence regarding Return to School Plan to the Board Chair for response: A. & P. Vannini, A. Rose, C. Graves, K. Walker, L. Buechler (2); R. Faa (2); S. Dudas and J. Mortimor (2); S. McKenzie; S. Svensson (2); W. Harwood; E. & C. Graves; J. King; D. Laj; V. Reid (2); C. Tuck; H. Breingan; NDTA	Dale Burgos	9/23/2020	Yes
R20/09/02-10	That the Board of Education of School District No. 68 (Nanaimo-Ladysmith) refer the correspondence from L. Buechler to the Board Chair for response.	Dale Burgos	9/23/2020	Yes
R20/06/24-13	That the Board of Education of School District No. 68 (Nanaimo-Ladysmith) write a letter of support for the Ocean EXP Canada's Centre for Ocean Exploration.	Dale Burgos	7/1/2020	Yes
R20/06/24-11	That the Board of Education of School District No. 68 (Nanaimo-Ladysmith) refer the above correspondence from the NDTA to the Board Chair for response.	Dale Burgos	7/1/2020	Yes
R20/06/24-10	That the Board of Education of School District No. 68 (Nanaimo-Ladysmith) refer the above correspondence regarding South Wellington School to the Board Chair for response.	Dale Burgos	7/1/2020	Yes
R20/06/24-09	That the Board of Education of School District No. 68 (Nanaimo-Ladysmith) refer Inclusion Policy 2.10 to the Policy Advisory Committee for review from an anti-racist perspective that acknowledges and address' the existence of systemic racism and provides the necessary revisions and to provide any recommended changes to the Board for consideration in the fall of 2020.	Policy Advisory Committee	Fall 2020	No

R20/06/24-06	The Business Committee recommends that the Board of Education of School District No. 68 (Nanaimo-Ladysmith) receive the Draft Environmental Stewardship Policy and circulate as a notice of motion for 30 days, utilizing the consultation process as per Board Governance, Section 1, 2.7 – Policy Development.	Dale Burgos	9/1/2020	Yes
R20/03/11-10	That the Board of Education of School District No. 68 (Nanaimo-Ladysmith) strike a Board Ad Hoc committee that includes internal and external stakeholders to make recommendations to the Board of Education Policy Committee with regard to Policy 2.6, section 7.0 (Board Governance Meetings and Board Operations, Trustee Remuneration and Expense Allowance).	Scott Saywell	7/12/1905	Ongoing
R19/12/18-10	That the Board of Education of School District No. 68 (Nanaimo-Ladysmith) ask Staff to provide information on the feasibility of conducting an Accessibility Audit of facilities.	Mark Walsh	7/12/1905	Ongoing
R19/12/18-09	That the Board of Education of School District No. 68 (Nanaimo-Ladysmith) immediately strike an advisory ad hoc local school calendar committee with appropriate representation; and that the local school calendar committee develop and recommend a local school calendar, to the Education Committee and Board of Education.	Tim Davie	7/12/1905	Ongoing
R19/11/27-09	That the Board of Education of School District No. 68 (Nanaimo-Ladysmith) request that staff provide recommendations for employee recognition and any associated costs.	Scott Saywell/Patricia Trick	7/12/1905	No

R19/09/25-16	That the Board of Education of School District No. 68 (Nanaimo-Ladysmith) request that staff plan a community engagement session located in Ladysmith for 2020.	Dale Burgos	7/12/1905	No
R19/09/25-09	That the Board of Education of School District No. 68 (Nanaimo-Ladysmith) refer the above correspondence re: Automatic External Defibrillators in Schools to staff for response and to report to the Board during the budget process.	Scott Saywell	Spring 2020	Ongoing

Board Annual Workplan



Education Committee

Meeting Agenda Items

- Start-up Update
- Annual Policy Committee Work Plan

Business Committee

Meeting Agenda Items

- Audited Financial Statements
- Allocation of Surplus
- Exempt Compensation Reporting
- Long Range Facilities Plan – Survey Feedback

Regular Board

Meeting Agenda Items

- Approve the audited financial statements
- Approve Surplus allocations
- Trustee Family of Schools assignments announced
- Presentation from District Auditors

Reminders & Important Dates

- Submit Motions for Provincial Council – September 18
- Orange Shirt Day
- United Way Breakfast Kick-Off

Education Committee

Meeting Agenda Items

- Start up 101 – How did we do? Where are we at with enrolment

Business Committee

Meeting Agenda Items

- Enrolment and Facilities Update
- Draft LRFP for review and consultation
- 1st Quarter Financial Report

Regular Board

Meeting Agenda Items

- Receive Superintendent District Review Story
- Review Class size report Student Enrollment and Staffing
- Proposed Budget Timeline for next school year's budget presented to the Board
- Premier Awards – Acknowledgment of Nominees/Winners
- Environmental Stewardship Policy Adoption

Reminders & Important Dates

- Policy Committee: Drafts for Policy Development and Community Engagement
- Represent Board at BCSTA Provincial Council Meeting - October 24
- Recognize World Teachers' Day
- World Mental Health Day
- Board Q1 Governance meeting (Review Board self-assessment and plan governance work 2020/2021)
- VISTA Branch Meeting – October 2/3
- Provincial Board Chair Meeting and Provincial Partner Meeting - October 15/16

Education Committee

- Local School Calendar Update
- Policy Review
 - Inclusion Policy
 - Anti-Vandalism Policy

Business Committee

Meeting Agenda Items

- Finance Update and Q1 Results
- LRFP Consultation Results and Discussion

Regular Board

Meeting Agenda Items

- LRFP for Approval

Reminders & Important Dates

- Remembrance Day Ceremonies
- BCPSEA Symposium
- BCSTA Trustee Academy November 26/27
- Policy Committee:
 - Consider overview of policies in relation to Syeyutsus, Inclusion, and Environmental Stewardship
 - Draft new Trustee Professional Development policy.

Education Committee

Business Committee

Meeting Agenda Items

- SOFI Report

Regular Board

Meeting Agenda Items

- Approve Statement of Financial Information (SOFI) Report
- Review Ministry performance data/information (e.g., graduation rates)

Reminders & Important Dates

- Board Annual General Meeting (First week of December)
- Selection of Trustee Committee Memberships
- Policy Committee: Review Strategic Plan and Superintendent Review policy drafts
- Holiday Celebrations

Education Committee

Meeting Agenda Items

- School Calendar

Business Committee

Meeting Agenda Items

- Present Proposed Current Year Amended Annual Budget
- 2nd Quarter Financial Report

Regular Board

Meeting Agenda Items

- Review progress re Strategic Planning (Superintendent Operational Plan)

Reminders & Important Dates

- Represent Board at BCPSEA AGM
- BCSTA Provincial Council Motion Submission Deadline January 15
- Board Q2 Governance meeting
- Policy Committee:
 - Review Work Plan Progress
 - Draft new Secretary Treasurer Roles and Responsibilities policy
- Meetings with Local Municipal Governing Officials

Education Committee

Meeting Agenda Items

- Local School Calendar
- How We Are Doing Report
- Enrolment projections

Business Committee

Meeting Agenda Items

- Transportation route review
- Amended Annual Budget (current year)
- Draft Budget Calendar

Regular Board

Meeting Agenda Items

- Approve Amended Operating Budget for Current Fiscal Year
- Review enrollment projections for subsequent year
- Review policy positions for submission to BCSTA Annual general Meeting

Reminders & Important Dates

- BCSTA Provincial Council Meeting February 19/20
- BCSTA AGM Extraordinary Motions Due February 4, Substantive Motions Due February 16
- Policy Committee: Policy Review of Meeting and Board Operations policy and Role of Committees
- Pink Shirt Day
- Black History Month
- Thought Exchange Survey Opened (Budget)
- Meetings with Community Partners

Education Committee

Meeting Agenda Items *(Due to spring break, Education Committee is held on the first Wednesday at 4:00 pm)*

- Local School Calendar if not yet approved
- Next School Year Budget Presentation by Learning Services

Business Committee

Meeting Agenda Items *(Due to spring break, Business Committee is held on the first Wednesday at 6:00 pm)*

- Annual Facilities Grant Submission for next school year
- Next School Year Budget Presentations by HR/IT/CUPE
- ThoughtExchange Budget Survey Results

Regular Board

Meeting Agenda Items

- Next School Year Budget Presentation by Facilities/NDTA
- Approval of Local School Calendar (due March 31st)

Reminders & Important Dates

- BCSTA Board Nominations due March 16
- Local School Calendar must be approved and submitted to the Ministry of Education by March 31st
- Policy Committee:
 - Draft new Board Annual Plan policy.
 - Draft new Revenue Generation policy.
- Nominate candidates for Premier's Award of Excellence
- International Day for the Elimination of Racism Discrimination

Education Committee

Meeting Agenda Items

- Next School Year Budget Discussion

Business Committee

Meeting Agenda Items

- Presentation of upcoming year's Capital Plan
- Current Year 3rd Quarter Financial Report
- Next School Year Budget Discussion

Regular Board

Meeting Agenda Items

- Approve Capital Plan bylaw
- Preliminary Budget Presentation

Reminders & Important Dates

- Meetings with local elected Provincial Officials
- BCSTA AGM April 15-18
- Provincial Council April 17
- Student Engagement Session re Budget
- Board Q3 Governance meeting
- World Autism Day
- Earth Day

Education Committee

Meeting Agenda Items

- Safe Schools Committee Report
- Next School Year Budget Discussion

Business Committee

Meeting Agenda Items

- Next School Year Budget Discussion
- NDTA Professional Development Report (Presentation)

Regular Board

Meeting Agenda Items

- NLSF Board of Directors Presentation to the Board
- Adoption of Operating Budget (3 Readings)

Reminders & Important Dates

- Indigenous Graduation ceremonies
- Possible Special Business Meeting if required for Budget

Education Committee

Meeting Agenda Items

- BAA Courses
- Elementary & Secondary Learning Leaders – Year in Review

Business Committee

Meeting Agenda Items

- Q3 Budget Report
- Review and recommendation on 5-Year Capital Plan

Regular Board

Meeting Agenda Items

- Adoption of Operating Budget (3 Readings) if not completed in May
- Approve 5-year Capital Plan

Reminders & Important Dates

- Recognize National Indigenous Day
- Graduation ceremonies
- District retirement dinner

July/August

- Board Q4 Governance meeting
- Review Board's Annual Work Plan
- Approve Board Development Plan
- Board and Senior Management Meeting
- Review Strategic Plan
- Review Superintendent Operational Plan (including annual targets for achieving the District's Goals).

Major 2020/21 Initiatives

- Long Range Facilities Plan
- Transfer of Programs from SD84 to SD68
- Development of Te'tuxwtun Site
- Development and partnership of Selby Site
- Update District Policies and Administrative Procedures
 - Review and update according to Policy Committee Work Plan
 - New Policies related Fiscal Management : Audit Committee, Risk Management, Internal Audit, Budget Monitoring and Reporting, and Budget Process

As Required

- Attend Trustee development/orientation sessions
- Attend school functions (as required)
- Review the District Strategic Plan
- Hear appeals as needed
- Approve disposition of real property (lands and buildings)
- Attend Board Liaison meetings as outlined in the Trustee calendar
- Represent Board at BCSTA Vancouver Island Branch Meeting
- Meetings with elected officials
- Ministry reporting including Framework for Enhanced Student Learning

Monthly

- Superintendent update – on matters relating to CEO responsibilities and significant organizational concern.
- Deputy Superintendent updates on educational matters.
- Operations update (capital projects, legal , contracted management services, financial variances, budget updates and significant tendering awards)

BOARD OF EDUCATION
FAMILIES OF SCHOOL ASSIGNMENTS: FOR THE 2020-21 SCHOOL YEAR

TRUSTEE	SCHOOL FAMILIES	PRINCIPAL	PHONE
Bill Robinson Phone: 250-741-7909 Email: Bill.robinson@sd68.bc.ca	Cedar Secondary Career Technical Centre (CTC) Cedar Elementary Cinnabar Valley Elementary Island ConnectED K-12	Laura Roberts Derek Beeston Darlene Crane Marisol Chatton Justin Mark	722-2414 754-2447 722-2722 716-1030 756-9901
Greg Keller Phone: 250-713-6709 Email: Greg.keller@sd68.bc.ca	Dover Bay Secondary International Student Ed. Frank J. Ney Elementary McGirr Elementary Pleasant Valley Elementary Randerson Ridge Elementary Seaview Elementary	Geoff Steel Rob Hutchins Patrick Young Robbie Dhillon Diane McGonigle Darren Brick Derek Snowden	756-4595 751-0197 729-8045 758-8946 390-4027 758-5076 390-4022
Jessica Stanley Phone: 250-268-3004 Email: Jessica.stanley@sd68.bc.ca	John Barsby Community Learning Alternatives (VAST) Bayview Elementary Chase River Elementary Georgia Avenue Community Park Avenue Elementary	Jane Reynolds Brett Hancock Stephanie Stephens David Cooper Lisa Frey Darren Dickie	753-8211 753-6331 754-3231 754-6983 753-1044 754-5591
Stephanie Higginson Phone: 250-741-6939 Email: Stephanie.higginson@sd68.bc.ca	Ladysmith Secondary Ladysmith Intermediate Ladysmith Primary North Oyster Elementary	Dave Travers Dione Jelks Shona Sneddon John Cunnian	245-3043 245-3351 245-3912 245-3330
Two Trustees Assigned to this zone			
Elaine Wilkinson Phone: 250-741-4283 Email: Elaine.wilkinson@sd68.bc.ca	Nanaimo District Secondary Brechin Elementary Forest Park Elementary Gabriola Elementary Hammond Bay Elementary	Ricki Bartlett (acting) Tonia Collins Larry Dean Kate Russell Christine Bohm	740-2000 754-7523 758-6892 247-9342 758-5711
Chantel O'Neill Phone: 250-616-7468 Email: Chantel.oneill@sd68.bc.ca	Fairview Community Mountain View Elementary Pauline Haarer Elementary Quarterway Elementary	Colette Young Kathy Bergman Shannon Aplan Arlette Begoum-Kake	753-3418 753-2831 754-2722 754-6845
Tania Brzovic Phone: 250-816-7277 Email: Tania.brzovic@sd68.bc.ca	Wellington Secondary Cilaire Elementary Coal Tyee Elementary Departure Bay Elementary Rock City Elementary Uplands Park Elementary	Andrea Davidson Carie Wood Diane Charles Annette Noble Mike Lundine Edward Young	758-9191 758-7941 729-0450 758-6541 758-2434 758-3252
Lisa Marie Barron Phone: 250-668-5807 Email: Lisamarie.barron@sd68.bc.ca	Qwam Qwum Stuwixwulh	Kevin Brand	754-3033