School District No. 51 (Boundary)

Regular Meeting of the Board of Education School Board Office,
Grand Forks, BC September 22, 2026 at 6:00 p.m.

Agenda

Link to Webinar

Call to Order

Land Acknowledgement
With gratitude, we acknowledge that School District 51 resides on the unceded traditional territory of the Interior Salish people. We also acknowledge the enduring presence of all First Nations, Inuit and Métis people. May we always live and care for these lands with respect.

Adoption of Agenda

Adoption of Minutes
June 23, 2026 – Regular Meeting Minutes

Report on In-Camera Meeting from June 23, 2026
The Board discussed personnel issues, properties/facilities, as well as business items.

Recognition, Presentations and Delegations

- none

Correspondence

10-Minute Comment Period for Rightsholders and Partners
The purpose of the comment period is to provide an opportunity for brief input on any of the meeting's agenda items that the Board will be considering.

Strategic Plan Update

- School Growth Plans (Attachment)

Business Items

1. **Committee Reports**

FINANCE

- Independent Auditor's Report by BDO Canada LLP (Attachment)
- Internally Restricted Surplus – Operating Fund (Attachment)

MOTION: "That the Board of Education receive and approve the Internally Restricted Accumulated Operating Surplus as detailed in Note 17 of the Audited Financial Statements for the year ended June 30, 2026"

- 2025/2026 Audited Financial Statements (Attachment)
- 2025/2026 Financial Statement Discussion and Analysis (Attachment)

MOTION: "That the Board of Education receive and approve the Audited Financial Statements for the year ended June 30, 2026"

EDUCATION

- Enhancing Student Learning Report (Attachment)

MOTION: "That the Board of Education receive and approve the School District No. 51 (Boundary) Enhancing Student Learning Report for 2026/27 for submission to the Ministry of Education and Child Care, publication and ongoing use as a planning document."

OPERATIONS

- 2027/2028 Five-Year Capital Plan – Minor and Major Capital Programs submission (Attachment)

MOTION: "That, in accordance with provisions under section 142 (4) of the *School Act*, the Board of Education of School District No. 51 (Boundary) hereby approves the proposed Five-Year Capital Plan (Minor Capital Programs) for 2027/28, as provided on the Five-Year Capital Plan Summary for 2027/28 submitted to the Ministry of Education and Child Care."

MOTION: "That, in accordance with provisions under section 142 (4) of the *School Act*, the Board of Education of School District No. 51 (Boundary) hereby approves the proposed Capital Plan (Major Capital Programs) for 2027/28, as provided on the Five-Year Capital Plan Summary for 2027/28 submitted to the Ministry of Education and Child Care."

POLICY

- Policy 124- TRUSTEE CODE OF CONDUCT (Attachment)

MOTION: "That the Board approve the following revised policy for circulation as recommended by the Policy Committee:

- Policy 124 – TRUSTEE CODE OF CONDUCT"

2. **Board Chair Report**

3. **Senior Management Reports**
   - Superintendent Report (Attachment)
   - Secretary Treasurer Report (Verbal)

4. **Trustee Reports**
   - BCSTA Provincial Council
   - Rec Commission
   - BISM
   - BCSTA Kootenay Boundary Branch
   - DPAC
   - PAC Highlights (Attachment)
   - BCPSEA
   - OLRC
   - Rural and Remote

Trustee Activities and Upcoming Events

- BCSTA Trustee Academy – November 26-28, 2026
- BCPSEA Symposium – November 30 – December 1, 2026
- BCPSEA AGM – February 5, 2027 (virtual)
- BCSTA Provincial Council – February 19, 2027
- BCSTA Provincial Council – February 19, 2027
- BCSTA AGM – April 15-17, 2027
- BCSTA Kootenay Boundary Branch AGM – TBA

Future Agenda Items

- **Catchment Areas**
- **Strategic Plan**
- **Long Range Facilities Plan**

Next Board Meeting: **October 27, 2026**
Boundary Central Secondary, Midway, BC

15-MINUTE QUESTION PERIOD

The purpose of this portion of the Agenda is to provide the opportunity to members of the public, press, radio and staff to ask questions or request clarification on items placed on this evening's Regular Meeting Agenda. While the Board believes that communication with the public is extremely important, the regular Board is not the appropriate setting for general discussion, or comment by residents. Matters currently under negotiation or litigation or related to personnel or specific students will not be permitted. Public with general comments or questions are encouraged to contact the Chair or Superintendent individually.

One question will be taken from each person, after which, time permitting, each person may present a second question. Speakers must identify themselves before speaking. All questions will be directed to the Chair, who may refer the question to the Superintendent or Secretary Treasurer. The Chair may restrict the length of time any one individual may speak. The response to a question will be made during the meeting, when possible, or deferred until a later date when information becomes available. Individuals addressing the Board assume personal responsibility for all statements made to the Board. The Chair will use judgment to stop any inappropriate questions that would be better discussed in a different forum. The Chair may use discretion to terminate any speaker's privilege or exclude a speaker from the meeting if, after due warning, the speaker persists with conduct or remarks which the Chair considers inappropriate.

Adjournment

SCHOOL DISTRICT NO. 51 (BOUNDARY)

Open Meeting of the Board of Education
June 23, 2026, at 6:00 p.m.

Minutes

The Chairperson called the meeting to order at 5:59 pm.

Present:	S. Hall	Chair
	R. Zitko	Vice Chair
	B. Bird	Trustee
	J. Massey	Trustee
	L. Van Marck	Trustee
	K. Jepsen	Trustee
	M. Danyluk	Trustee
	A. Lautard	Superintendent
	I. Zare	Secretary-Treasurer
	D. Reid	Guest

Absent:

Acknowledgement of the Indigenous peoples and ancestors.

10-Minute Comment Period for Rightsholder and Partners
BDTA President, Janine Fraser, commented on what she wanted to convey to the new Superintendent and what they needed to know about this area. Fraser felt that the greatest gift is the people who work here. Fraser talked about the storm event that had staff, parents, and the community all working together to ensure safety. She acknowledged Lautard as an important person who's been part of the people in the Boundary and thank her for years of dedication and leadership in her roles.

Adoption of Agenda

MOVED/SECONDED

"That the Agenda for May 26, 2026, be adopted as circulated."

CARRIED

Adoption of Minutes

MOVED/SECONDED

"That the April 21, 2026, Regular Board Meeting minutes be adopted as circulated."

CARRIED

Recognition, Presentations and Delegations
Nil

10-Minutes Comment Period for Rightsholders and Partners
BDTA President, Janine Fraser, commented on People who care. Wanted to acknowledge Anna for years of dedication and devotion to student learning.

Strategic Plan Update

- Student Trustees reported for:
  - Presentation by Sophie Perry Van Moll. Sophie has been participating in science fairs since grade 4. This year she participated in – Canada Wide Science Fair – biodegradable alternative working on this project for 2 years. Sophie felt the need to make a better alternative to plastic. She found last year's model to be to brittle and wasn't flexible enough so this year she added a different size to her bio plastic to make it more flexible. She separated the molecules, which makes it so they can float or move more easily and less brittle. District Science Fair was presented on a project board display. Regional Science Fair asked a lot of questions. She won teachers award at Nationals and $100 and Women in Science. With this win, she then got an all expenses paid trip to nationals. She had to have it printed on a poster board and videos had to be created. She made good connections and new friends. Lots of fun was experienced on her trip. It taught her about different opportunities. Silver award – 20 people in Canada. $2500 scholarship to the University of Alberta and $1000 Scholarship to the University of Alberta for participating. This has inspired her to keep improving on her ideas and wanting to do science. Next idea is to keep moving forward with biodegradable and flexibility to keep improving on her project. 396 students were at nationals. Her suggestion to anyone wanting to participate pick a project that you are passionate about.
  - BCSS - Elizabeth – Update: her final meeting – started in grade 9 and was roped into filling in for a fellow student trustee. Become more confident in speaking in front of the board. Kalya will be following Elizabeth when she is done.
- Superintendent Lautard discussed strategic Priorities 2025/26 – The Well at Work Program – still the report will not be available until September. The interviews took more time than expected. Calendar was discussed: Oct 27, 2026.

Business Items

1. **2026/27 Board and Committee Meeting Dates**
   - Calendar was discussed: Oct 27, 2026.
   -
2. **School Fees**
   - Reviewed
3. **Committee Reports**

   EDUCATION
   - Superintendent Lautard discussed spring reading assessments
   - Superintendent Lautard discussed reason for extending the Strategic Plan to include the new staff to be committed to responsibility.

MOTION: "That the Board of Education extend the current 2021-2026 School District No. 51 (Boundary) Strategic Plan for one additional year, with a new end date of June 2027."

FINANCE

- Secretary Treasurer Zare presented Expenditures to May 31, 2026

- 2026/2027 Annual Budget – consideration $50,000 deductions into teacher expenditure budget.

MOVED/SECONDED

“That the Board of Education of School District No. 51 (Boundary) approve having all three readings of the 2026/27 Annual Budget Bylaw in this one meeting.”

CARRIED

MOVED/SECONDED

“That School District No. 51 (Boundary) Annual Budget Bylaw for fiscal year 2026/27 be given first reading.”

CARRIED

MOVED/SECONDED

“That School District No. 51 (Boundary) Annual Budget Bylaw for fiscal year 2026/27 be given second reading.”

CARRIED

MOVED/SECONDED

“That School District No. 51 (Boundary) Annual Budget Bylaw for fiscal year 2026/27, be given third reading, reconsidered, and finally passed and adopted on this 23rd day of June 2026.”

CARRIED

OPERATIONS

- N/A

POLICY

- N/A

4. Board Chair Report

- Board Chair Hall reported out on attending the Board Chair Call for BCSTA on June 11th and wanted to provide a few highlights:
- With the recent federal announcement of the social media ban, BCSTA will ensure they are in the room to offer their unique perspective.
- Academy Preparation is under way – the BCSTA is planning a bigger event than normal as it’s the first one following the election. The focus will be on foundational areas such as what the BCSTA organization is as well as our partner groups. More diversity of topics in the concurrent sessions to ensure that returning trustees have a variety of choice.
- With the Trustee Elections coming up in October the BCSTA Comms teams has been developing videos and guides. These are available on BCSTA.org – 2026 Elections will take you to everything you need to know about elections. The BCSTA is registered as a third-party advertiser and wanted a trustee to be the face and voice of the campaign, so Carolyn Brody has been appointed spokesperson as she is not running for re-election…
- Trustee Benefits – in response to a motion from Trustees, BCSTA was able to negotiate access into the UBCM under their Pacific Blue Cross plan. More information is available in the weekly

but individual boards will need to determine if they want to participate and if this is paid by trustees or included as part of the compensation.

- Lastly, on behalf of the Board of Education, Anna, we'd like to recognize and honour your extraordinary career and the lasting impact you have had on our district. You have served with distinction as a teacher, administrator, and lifelong learner, bringing dedication, compassion, and professionalism to every role you held.
- Throughout your journey, you have demonstrated an unwavering commitment to student success and a deep respect for the colleagues and communities you supported. Your thoughtful leadership, strong values, and genuine care for others have shaped a culture of collaboration and excellence that will endure.
- As Superintendent, Lautard led with integrity, clarity, and purpose. Drawing on your years of experience, you have guided the district through many challenges and achievements, always keeping students at the heart of every decision. Your leadership has strengthened our organization and inspired those around you.
- As you go into retirement after a lifetime of service, the board wants to express our sincerest gratitude. Your contributions have made a meaningful and lasting difference, and your legacy will continue to influence our district for years to come.

5. Senior Management Reports

- Superintendent Lautard presented her report and provided further comments on:
  - As I reflect on my time in SD 51, I am filled with gratitude. It has not always been easy. There have been difficult decisions, humbling mistakes, and challenging conversations. Our communities have faced extreme weather events that have had a significant impact on students, families, and staff. We have also navigated societal shifts that, at times, have divided people and increased conflict. Economic downturns have further complicated matters, affecting student enrollment and creating financial constraints. Yet, despite these challenges, there is so much to celebrate in SD 51. I would like to share a few reflections.
- Secretary Treasurer (ST) Zare presented his report on:
  - Banking – getting very close to going with RBC. Found that this was the only bank that could accommodate our policies. This bank has large support features. The Credit Union has caused large amounts of inefficiencies.
  - School Cash Online – one of the recommendations from last year for dealing with cash was to have more control measures. This School Cash Online will deal with this risk. Tech savey secretaries say that this will be a good transition to use this new system.
  - Fully automated Expense Claims being implented in stages. AP is very excited for this update.
  - Share Point – Store information in the cloud is more secure than the servers. Sharing and accessing information is easier with Share Point.

6. Trustee Reports

- BCSTA Provincial Council – nothing to report
- Recreation Commission – nothing to report.
- Boundary Integrated Services Model – Trustee Van Marck reported out the application has been sent out. 32 kids on the wait list for early childcare.
- BCSTA Kootenay Boundary Branch – Trustee Massey nothing to reported out.

- BCSTA AGM Reports – nothing to report.
- BCPSEA – Trustee Bronwen reported out and that it was a short 10 minute meeting.
- Okanagan Labour Relations Council – Trustee Danyluk reported out that the council purchased a new photo copier. Approved the budget. Alot of increase in workload.
- Rural and Remote – Trust Jepsen reported that had a discussion with another member to have SD51 included.
- PAC Highlights
    - Trustee Larissa on Hutton and Perley provided written reports.

7. Around the Boundary

Trustee Activities and Upcoming Events

- 2026 School Trurstee Elections - Oct 17, 2026
- BCSTA Trustee Academy and New Trustee Orientation - Nov 26-28, 2026
- BCSTA AGM - April 15-17, 2027

Future Agenda Items

- Catchment Areas
- Strategic Plan
- Long Range Facilities Plan

Next Board Meeting: Sept 22, 2026 at 6:00 p.m.
School Board Office, Grand Forks, B.C

Question Period

Meeting adjourned at 7:01 p.m.

________________________________ **Chairperson**

________________________________ **Secretary-Treasurer**

BOUNDARY CENTRAL SECONDARY SCHOOL
S.D. #51 (BOUNDARY)

Bo Macfarlane
PRINCIPAL

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BCSS School Growth Plan 2026-2027

Sept 16,2026

Goal #1: Academic Growth and Student Engagement

Scanning:

- June 2025 report card data indicates that approximately 18% of students are achieving at a minimally passing level.
- Graduation rates remain strong; however, on average two students per year do not complete graduation requirements.
- Student attendance and punctuality continue to be areas requiring attention.
- Student Learning Survey data suggests many students continue to struggle with feeling ownership over their learning experiences.
- Students' awareness of post-secondary pathways and career opportunities is often limited by geography and access to broader networks.

Focusing:

- Strengthen student engagement through meaningful learning experiences, authentic choice, and flexible pathways.
- Deepen understanding of each learner's strengths, needs, interests, and aspirations.
- Build student capacity for goal setting, self-reflection, and self-assessment.

Developing a Hunch:

- Students are more engaged when they understand the purpose and relevance of their learning.
- Many learners face barriers related to poverty, food insecurity, mental health challenges, and diverse learning needs.
- Rural isolation and lengthy commutes may limit exposure to broader opportunities.

New Learning:

- How can we further increase student voice and agency?
- What motivates our learners and helps them persist through challenges?
- How can assessment practices strengthen ownership of learning?

Taking Action:

- Continue varied instructional approaches and collaborative learning opportunities.
- Maintain academic support during lunch and after school.
- Refine course offerings based on student feedback.
- Increase opportunities to connect academics with careers and post-secondary pathways.

Checking:

- Review attendance, punctuality, achievement and graduation data.
- Gather student feedback through surveys, World Café discussions, and YAC consultations.
- Monitor student engagement, ownership, and enthusiasm for learning.

Goal #2: Mental Health, Wellness, and Belonging

Scanning:

- Student voice surveys continue to identify mental health as an area of concern.
- Food insecurity remains a reality for many learners.
- Students consistently identify athletics, arts, clubs, leadership opportunities, and hands-on learning as important contributors to well-being and belonging.

Focusing:

- Strengthen a culture of belonging where all students feel seen, valued, and supported.
- Maintain strong counselling, wellness, and nutritional supports.
- Expand meaningful participation in athletics, arts, leadership, and clubs.

Developing a Hunch:

- Positive relationships are foundational to student success.
- Mental health challenges are influenced by broader social factors such as poverty, trauma, and isolation.

New Learning:

- Best practices for adolescent mental health and resilience.
- Trauma-informed approaches and Indigenous perspectives on wellness.
- Ways to strengthen peer connections and supportive adult relationships.

Taking Action:

- Continue integrating mental health literacy into PHE and Career Education.
- Maintain breakfast, lunch, and snack programs.
- Sustain counselling partnerships and Indigenous wellness teachings.
- Support athletics, arts, extracurricular programming, and Flex Friday activities.

Checking:

- Use student surveys, YAC feedback, participation rates, and wellness indicators.

- Review Student Learning Survey, YDI, and LIF results.

Goal #3: Career Development and Future Readiness

Scanning:

- Many students have limited exposure to careers beyond their immediate communities.
- Some learners do not feel adequately prepared for employment or post-secondary pathways.
- Students demonstrate strong interest in trades and hands-on learning.

Focusing:

- Expand awareness of career and post-secondary pathways.
- Increase participation in trades, dual-credit, and work-experience opportunities.

Developing a Hunch:

- Rural location can limit exposure to diverse career opportunities.
- Career exploration increases motivation and goal setting.

New Learning:

- Emerging labour market trends and workforce needs.
- Strategies for strengthening partnerships with employers and post-secondary institutions.

Taking Action:

- Promote Youth Work in Trades and Youth Train in Trades opportunities.
- Host career speakers, industry visits, and post-secondary presentations.
- Expand work-experience placements and career exploration opportunities.

Checking:

- Track participation in career programs and work experience.
- Monitor post-secondary, employment, and apprenticeship transitions.

Sincerely,
Bo Macfarlane

Principal
Boundary Central Secondary School

School Growth Plan 2026–27
Big White Community School
Principal: Robert (Bo) Macfarlane

September 16, 2026

Goal 1: Strengthening Student Writing and Communication

Scanning – What is happening for our learners?

• Students continue to engage in a daily literacy block using multi-grade groupings and differentiated instruction.

• School-wide writing samples indicate growing confidence in written expression, with continued variability in organization, elaboration of ideas, and writing conventions.

• Students are most successful when writing is connected to authentic experiences and audiences.

• Learners demonstrate enthusiasm when given opportunities to share and celebrate their work with peers, families, and the wider community.

Focusing – Where can we make the greatest difference?

• Continue to strengthen idea development and organization in the primary years.

• Enhance sentence fluency, conventions, and revision practices in the intermediate grades.

• Increase student ownership of the writing process through goal setting, self-assessment, and reflection.

• Ensure equitable access to writing supports for diverse learners.

Developing Hunches – What is leading to this situation?

• Students demonstrate stronger growth when instruction includes explicit modeling, guided practice, and timely feedback.

• Opportunities for revision are not always utilized to their fullest potential.

• Learners are more motivated when writing tasks are meaningful, connected to real experiences, and shared with others.

Learning – What do we need to learn more about?

• Effective writing assessment practices using the BC Performance Standards.

• Strategies that support student agency within the writing process.

• High-impact instructional approaches including Writing Workshop, mentor texts, and structured writing frameworks.

• Ways to authentically embed First Peoples Principles of Learning through storytelling and place-based learning.

Taking Action – What will we do?

• Continue a daily literacy block with focused writing instruction and regular opportunities for independent writing.

• Provide explicit mini-lessons on writing craft, sentence fluency, organization, and conventions.

• Expand opportunities for oral language development as a bridge to written expression.

• Implement regular teacher-student conferences and peer feedback opportunities.

• Showcase student writing through seasonal publications, displays, and Writers' Café celebrations.

• Engage in collaborative moderation using BC Performance Standards throughout the school year.

Checking – How will we know we are making progress?

• Collect and review writing samples during the fall, winter, and spring.

• Use classroom-based formative assessment practices to monitor growth.

• Analyze student self-assessments and reflections related to writing goals.

• Review report card proficiency trends and participation in writing celebrations.

• Target: Increase the percentage of students meeting or exceeding grade-level expectations in writing and ensure all students publish multiple pieces of polished writing throughout the year.

Goal 2: Self-Regulation, Belonging, and Well-Being

Scanning – What is happening for our learners?

• Students continue to benefit from a strong outdoor learning environment and a supportive school culture.

• Staff observations indicate that some learners require ongoing support with emotional regulation, problem solving, and peer interactions during less-structured times.

• Students increasingly use regulation strategies when supported by common language and consistent routines.

Focusing – Where can we make the greatest difference?

• Strengthen student capacity to recognize emotions, regulate behaviour, and solve conflicts independently.

• Build consistency in self-regulation practices across all school environments.

• Foster a greater sense of belonging, connection, and psychological safety for all learners.

Developing Hunches – What is leading to this situation?

• Students are more successful when expectations, strategies, and language remain consistent across settings.

• Regular opportunities to practice self-regulation skills improve student confidence and independence.

• Positive relationships with peers, staff, and community members remain foundational to student well-being.

Learning – What do we need to learn more about?

• Continued application of Zones of Regulation principles.

• Trauma-informed and relationship-based practices.

• Self-Reg and resilience-building approaches that support student independence.

• Connections between physical activity, outdoor learning, and emotional regulation.

Taking Action – What will we do?

• Continue daily opportunities for mindfulness, movement, and regulation activities.

• Utilize outdoor experiences including walking, skiing, and nature-based learning to support well-being.

• Maintain a self-regulation space with clearly taught routines and available supports.

• Implement school-wide check-ins, restorative practices, and common regulation language.

• Strengthen family partnerships through ongoing communication and resource sharing.

• Explicitly teach problem-solving and conflict-resolution strategies throughout the year.

Checking – How will we know we are making progress?

• Review behaviour and incident data regularly.

• Monitor student self-reflections related to well-being and regulation.

• Gather staff and family feedback regarding student growth.

• Observe increased use of independent regulation strategies.

• Target: Continued reduction in behavioural incidents while increasing student confidence in identifying and applying effective regulation strategies.

Goal 3: Building Career Readiness Through Core Competencies

Scanning – What is happening for our learners?

• Students continue to participate in authentic, project-based learning opportunities including entrepreneurship and community-focused events.

• Learners demonstrate a growing awareness of the Core Competencies but often require support in describing their growth with specific evidence.

• Communication and collaboration skills continue to be areas of importance for future success.

Focusing – Where can we make the greatest difference?

• Deepen student understanding of Communication and Collaboration competencies.

• Increase student ability to reflect on learning and articulate strengths, challenges, and next steps.

• Connect learning experiences to real-world applications and future opportunities.

Developing Hunches – What is leading to this situation?

• Students develop competency awareness most effectively when reflection is ongoing rather than event-based.

• Authentic projects provide meaningful contexts for practicing communication, teamwork, and leadership skills.

• Clear criteria help students better recognize and describe their growth.

Learning – What do we need to learn more about?

• Effective use of BC Core Competency Profiles and reflective practices.

• Student-friendly assessment tools including single-point rubrics and competency continua.

• Strategies for fostering student voice, leadership, and goal setting.

Taking Action – What will we do?

• Continue competency-based goal setting and reflection throughout the year.

• Co-create success criteria for communication, teamwork, and presentation skills.

• Provide regular opportunities for peer feedback, collaboration, and student-led conferences.

• Participate in inquiry-based projects, entrepreneurial learning, and community showcases.

• Engage families and community members as authentic audiences and feedback partners.

• Highlight student growth through portfolios and competency reflections.

Checking – How will we know we are making progress?

• Compare beginning- and end-of-year competency reflections.

• Review student portfolios and evidence of competency growth.

• Use teacher observations, peer feedback, and self-assessments.

• Gather feedback from community partners and families.

• Target: All students can identify and provide evidence of growth in Communication and Collaboration competencies, with most students demonstrating increasing independence in self-reflection and goal setting.

Christina Lake Elementary School Plan 2026-2027
Morgan Adrain, Principal

Purpose and Vision

Build a Whole-School Culture of Belonging, Learning, Land, Community, and Well-Being

The intent is to move toward a holistic, whole-school model of Indigenous Education in which Indigenous ways of knowing, relationships with land, community knowledge, storytelling, food, wellness, responsibility, and reciprocity are woven naturally throughout the school day and across the curriculum.

This intent will complement our existing goals around literacy, Circle of Courage, family engagement, and community connection.

Be Curious

How can we move beyond individual Indigenous Education activities toward a school culture that reflects Indigenous ways of knowing, relationships, reciprocity, and connection to land and community?

We are curious about how learning changes when students have meaningful opportunities to learn with and from the land, learn alongside community members, contribute to their community, and develop practical skills that support their well-being and independence.

We recognize that Indigenous Education should not be confined to particular lessons, cultural events, or designated days. Instead, we want to explore how Indigenous perspectives and practices can inform how we learn, how we care for one another, how we relate to the land, how we share resources, and how we understand our responsibilities to our community.

We are particularly curious about:

- How can we deepen the Circle of Courage so that Belonging, Mastery, Independence, and Generosity are lived experiences rather than concepts taught in isolation?
- How can we create more opportunities for students to develop relationships with the land through gardening, harvesting, stewardship, outdoor learning, and land-based projects?
- How can we invite Elders, Knowledge Keepers, families, local organizations, and community members to share knowledge and skills with students in authentic ways?
- How can food become a vehicle for learning about health, culture, sustainability, mathematics, science, literacy, community, and generosity?
- How can we develop practical life skills that increase student independence and confidence?

- How can literacy extend beyond the classroom through community reading, storytelling, oral history, and learning from local voices and experiences?
- How can we create opportunities for students to contribute meaningfully to the school and wider community?
- How can our school become a place where students experience a genuine connection between learning, land, people, food, culture, responsibility, and well-being?

Get Intentional

Moving Toward a Whole-School Indigenous Education Model

Our goal is to develop a school environment where Indigenous Education is embedded, lived, and visible throughout the school, rather than treated as an additional program. This means intentionally creating connections among the Circle of Courage, Indigenous Education, literacy, land-based learning, wellness, food, practical life skills, and community engagement.

The Circle of Courage provides a particularly useful framework for this work:

Belonging – building relationships with peers, family, school, community, and land.

Mastery – developing academic knowledge as well as practical, cultural, artistic, and land-based skills.

Independence – developing confidence, responsibility, self-regulation, and the ability to care for oneself and others.

Generosity – contributing to the school, community, and land and understanding that our learning carries responsibilities toward others.

This approach allows Indigenous Education to become part of the way the school operates, rather than simply something students encounter during specific lessons.

Make Time for Learning

Land-Based and Community-Enriched Learning

We will intentionally create regular opportunities for students to learn outside the traditional classroom setting and alongside people from our community.

Learning experiences may include:

- School gardening and food-growing projects

- Indigenous plant and local ecology studies
- Nature walks and land observation
- Seasonal learning connected to the local environment
- Community mapping
- Stewardship and conservation projects
- Tree planting and habitat projects
- Outdoor science investigations
- Learning about local plants and their uses, where appropriate and guided by knowledgeable community members
- Harvesting and preserving food
- Cooking and preparing food together
- Art, music, drumming, storytelling, and oral traditions
- Community members sharing trades, skills, stories, and knowledge
- Intergenerational learning opportunities
- Local history and place-based inquiry
- Community reading projects

The intention is not simply to take learning outdoors, but to help students understand that the land and community are sources of knowledge.

Food, Nutrition, and Life Skills

Developing an In-House School Food Program

A significant opportunity for holistic learning is the development of an in-house breakfast and food program.

Rather than relying primarily on pre-packaged food, students could participate in planning, preparing, cooking, and serving simple whole-food meals.

This could include:

- Breakfast preparation
- Baking
- Soup-making
- Smoothies
- Homemade granola
- Fresh fruit and vegetables
- Eggs and other protein-rich foods
- Whole-grain foods
- School-grown produce
- Food preservation
- Freezing and drying
- Pickling, where appropriate

- Jam and other seasonal preserves
- Meal planning
- Food budgeting
- Food safety
- Nutrition education
- Reducing food waste
- Composting

This would become much more than a breakfast program. It would create opportunities for students to develop independence, responsibility, collaboration, numeracy, literacy, science, nutrition knowledge, and generosity.

Students could take ownership of portions of the program by helping prepare food, maintain supplies, organize the space, serve others, and clean up.

This directly supports the Circle of Courage goal of moving toward meaningful opportunities for Independence and Generosity rather than simply discussing these concepts.

Food Preservation and Seasonal Learning

A school food-preservation project could become an annual, community-supported learning experience.

For example:

Fall Harvest Project

- Harvest vegetables, fruit, herbs, or berries where available
- Invite community members to teach preservation skills
- Make preserves or dried foods
- Learn about food safety
- Calculate quantities and costs
- Create labels and packaging
- Read recipes and procedural texts
- Document the process through writing and photography
- Share some of the finished products with families or community members

This provides an authentic reason to read, write, measure, calculate, communicate, collaborate, and problem-solve.

It also creates opportunities for community members to bring their own knowledge and expertise into the school.

Community Reading

The existing growth plan already identifies community reading as an important extension of literacy, including buddy reading, Fireside Fridays, and opportunities for parents and community members to read with students.

We can broaden this concept into Community Reading and Storytelling.

Possible experiences include:

- Elders and Knowledge Keepers sharing stories
- Community members reading favourite books
- Family reading mornings
- “Bring a Book, Bring a Story” events
- Local authors and artists visiting the school
- Students interviewing community members about their experiences
- Oral history projects
- Students creating books about their community
- Outdoor reading circles
- Fireside storytelling
- Community book exchanges
- Older students reading to younger students
- Students creating audio recordings of stories or readings

This supports the existing goal of making reading visible, celebrated, and integrated into the social fabric of the school.

Action with Intent

A Year of Purposeful Community and Land-Based Learning

Rather than creating isolated events, we could develop a year-long progression of authentic experiences.

Season:	Possible School-Wide Experiences:
Fall	Harvesting, food preservation, garden preparation, community storytelling, local ecology, fall reading events
Winter	Cooking and breakfast program, indoor growing, storytelling, drumming/music, community reading, practical skills
Spring	Gardening, planting, land stewardship, outdoor learning, water studies, community projects
Summer/Year-End	Garden harvest, celebration of learning, food preparation, community sharing, student reflection

The specific activities would be developed with local Indigenous community members and Knowledge Keepers, ensuring that learning is respectful, locally relevant, and appropriately guided.

Student Leadership and Generosity

A particularly important shift would be to move students from being participants in programs to contributors to the community.

Students could take responsibility for:

- Maintaining gardens
- Preparing food
- Helping with breakfast
- Supporting younger students
- Organizing reading events
- Caring for shared spaces
- Participating in stewardship projects
- Preparing food to share
- Welcoming community members
- Documenting school projects
- Sharing their learning with families

This provides an authentic expression of Generosity and Independence.

Students should be able to answer:

"What do I know how to do, and how can I use what I know to help someone else?"

That question could become an important thread throughout the school year.

Community Partnerships

We will intentionally broaden our understanding of "community" to include:

- Indigenous Elders and Knowledge Keepers
- Indigenous Education staff
- Families and caregivers
- Local farmers and gardeners
- Local food producers
- Community organizations
- Seniors and intergenerational community members

- Artists and musicians
- Local tradespeople
- Environmental and stewardship organizations
- Local businesses
- Public library staff
- Other community members with knowledge and skills to share

The existing plan already identifies community-involved events and stronger, more authentic communication with families as priorities. This expansion would turn that intention into ongoing partnerships around learning, rather than limiting community involvement to special events.

Thoughtful Sharing

Evidence of a More Holistic School

Our evidence of growth should extend beyond traditional academic data.

We will look for evidence that students are:

- More connected to their school and community
- Demonstrating increased reading engagement and stamina
- Developing practical life skills
- Taking greater ownership of their learning
- Demonstrating increased independence
- Working collaboratively across age groups
- Participating meaningfully in community projects
- Developing stronger relationships with the land
- Demonstrating generosity and responsibility
- Developing knowledge of food, nutrition, and wellness
- Seeing themselves as contributors to their school and community

We will gather evidence through:

- Student voice and reflection
- Student learning portfolios
- Reading data and student reading goals
- Family feedback
- Community feedback
- Staff observations
- Photographs and documentation of learning
- Participation in land-based projects
- Student leadership opportunities
- Reflection on Circle of Courage
- Samples of student work

This maintains the existing plan's commitment to collaborative analysis and using evidence to identify patterns, root causes, and instructional shifts.

Vision Statement:

Our vision is to cultivate a school community where every student experiences a strong sense of belonging, develops meaningful skills, builds relationships with the land and community, and understands that learning comes with responsibility. Through a holistic approach to Indigenous Education, we will weave Indigenous ways of knowing, Circle of Courage, literacy, land-based learning, food, wellness, practical life skills, and community partnerships into the everyday life of our school. We will create purposeful opportunities for students to learn from others, learn from the land, contribute to their community, and see themselves as capable, connected, and responsible members of the world around them.

2026-2027 School Growth Plan

Dr. D.A. Perley Elementary

Jon Dowswell, Principal

Purpose and Vision:
School Plans are school-specific strategic plans that are

- Collaboratively developed
- Focused on student learning goals
- Aligned with the District Strategic Plan
- Evidence-informed using a cycle of improvement
- Specific, measurable, achievable, relevant, and time-bound

Be Curious

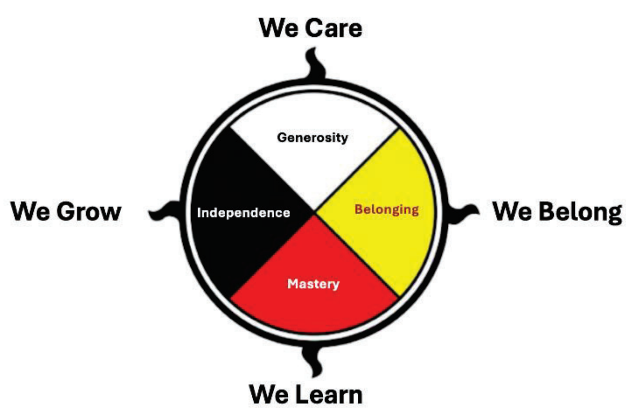
- Spring surveys of staff and students indicate that our school has shown improvement in regulation and connection/belonging
- Teachers have noted anecdotally a struggle with resilience and social emotional skills
- Office visits overwhelmingly include dysregulation, disconnection, and struggles with social skills
- Attendance continues to be a big concern for many students – families report struggling with children who don't want to come to school, the frequency of absences is high in our most vulnerable learners (students with IEPs and Indigenous learners)
- Families and children shared in spring surveys and conversations that they love Perley and feel connected but they also often share about "mean kids" or "bullying". With further discussion it seems that we need to work on many of the core competencies to address these issues as some of it is mean behaviour and much of it is dysregulation and/or conflict.
- Assessments such as the FSA show that students give up quickly and struggle to stay engaged and focused on tasks

Get Intentional

- Students are not arriving at school with social emotional skills fully developed
- Students feel they belong at school but do they feel they belong as learners?

- Our Circle of Courage work has only scratched the surface of what it could be and we want to find ways to expand it K-7
- The Circle of Courage uses *positive psychology*, rooted in shifting the focus from "fixing flaws to building strengths" (Brendtro, Brokenleg, and Van Bockern, 2005).
- Will exploring the Circle of Courage quadrants together as a school for a full year cycle help build resilience, social emotional skills, and positive school culture?
- Our goal is to deepen our use of the Circle of Courage framework so that all students strengthen their sense of belonging, self-awareness, and capacity to learn and contribute. We want every child to be able to say:
    - I belong as a learner.
    - I learn by persevering/effort.
    - I grow by taking increasing responsibility for myself.
    - I care about myself, others, my school, and my community.
- The Circle of Courage also aligns with traditional research around resilience and Self-worth

Resilience Research	Circle of Courage	Self-Worth Research
• Attachment	• Belonging	• Significance
• Achievement	• Mastery	• Competence
• Autonomy	• Independence	• Power
• Altruism	• Generosity	• Virtue



- Perley's motto, "We Belong, we learn, we grow, we care", is rooted in the values across this research

Make Time for Learning

- We need to learn about the Circle of Courage – lots of resources and conversations from/with the Indigenous Facilitator both formally (in staff meetings and ProD) and informally (conversations in the hallway, lunch room etc).
- Reclaiming Youth at Risk book
- Circle of Courage SEL Program

Action with Intent

- We will start by implementing a school-wide SEL program rooted in the Circle of Courage. This includes a monthly theme to explore in classroom lessons, daily announcements, and a family connection activity for home.
- All staff meetings/ProD will include the Circle of Courage quadrants as a way to explore/demonstrate how this could be done in a classroom.
- Principal Jon Dowswell's Professional Growth plan will center around the Circle of Courage
- Assemblies and connection with caregivers will also follow this framework (newsletter including the headings "We Belong" "We Learn" "We Grow" "We Care")
- Intermediate classes will engage in talking circles to reflect on this work including classroom teachers and supported by the Indigenous Facilitator

Thoughtful Sharing

- Staff, students, and families will be invited to provide feedback via survey midway through the year and then towards the end of the year
- Teachers will provide feedback on the SEL program as they begin using it – we will adjust as the year progresses (in consultation with Indigenous Facilitator)
- The SEL program has built-in reflection points for students and staff as well (at the end of the exploration of each quadrant so 4 points in the year)

Grand Forks Secondary School
School Plan 2026-2027
Shawn Lockhart, Principal
Kirsten Rezansoff, Vice Principal

Purpose and Vision:
School Plans are school-specific strategic plans that are

- Collaboratively developed
- Focused on student learning goals
- Aligned with the District Strategic Plan
- Evidence-informed using a cycle of improvement
- Specific, measurable, achievable, relevant, and time-bound

Be Curious

- Teachers have noted anecdotally increased absences and the subsequent struggle to keep students caught up and connected
- Attendance continues to be a big concern for families, who report struggling with students who don't want to come to school
- Attendance data shows a high number of students reaching the threshold for chronic absenteeism (more than 10% of time missed)
- Students report mixed feelings of belonging and engagement at school
- Attendance is reported as a challenge across schools in BC

Get Intentional

- Students are struggling with increased mental health concerns and demonstrate low resilience
- How can we help students feel a strong sense of belonging and engagement to improve attendance at school? Is that truly the issue?
- Our goal is to dive deeper into the root causes of attendance challenges and then build a plan to address them

Make Time for Learning

- We need to learn about the root causes of attendance challenges and what has been effective in addressing them in other high schools/context

Action with Intent

- One staff member attended a Youth Mental Health Conference that included exploration of attendance issues. They will share that learning with the team

- We will survey students in a more detailed way specifically on the issue of attendance
- Teachers will coordinate directly with the office, SBT and/or the counselling department as soon as attendance appears to be becoming an issue for a specific student so that the team can follow up
- Follow up plans will develop as we complete our learning on this topic

Thoughtful Sharing

- Attendance data will be tracked at each quarter and specifically highlighted for families and students
- Teachers will review attendance data as a team quarterly and discuss how the current plan is working and where gaps are appearing

Greenwood Elementary School Growth Plan 2026–2027

Purpose and vision

At Greenwood Elementary School, we believe students learn deeply when learning is connected to their community, the land, and authentic questions. As a Wild School, we will use our local watershed and surrounding ecosystems as contexts for interdisciplinary, place-based learning.

This plan was developed collaboratively through staff discussion and planning, student observations and interests, family feedback, school-based assessment information, and consultation with community and outdoor-learning partners.

Be Curious: What is happening for our learners?

Our evidence shows several important strengths:

- Students are highly engaged when learning outdoors and participating in hands-on experiences.
- Our small-school environment supports strong relationships and a sense of community.
- Students demonstrate curiosity about local plants, animals, waterways, and seasonal changes.
- Families value outdoor learning and want students to develop strong foundational academic skills.
- We have strong community partnerships with several groups that specialize in environmental services or public education programs

We have also identified areas for continued growth:

- Students need further opportunities to explain their thinking, interpret information, collect and represent data, and solve meaningful problems.
- Multi-grade classrooms require learning experiences that allow students at different levels to investigate common concepts.
- We want students to understand more deeply how land, water, people, and living things are interconnected.
- Students need meaningful opportunities to contribute ideas and exercise agency in their learning.

Focusing: Our inquiry question

How can place-based learning in the Kettle River watershed strengthen students' numeracy, inquiry, communication, and understanding of the connections among land, water, and living things?

All classes will participate in at least one sustained investigation connected to the Kettle River watershed and contribute to a shared Greenwood Elementary field guide, biodiversity inventory, map, or related public product.

Why this focus?

Outdoor and place-based learning are established strengths at Greenwood Elementary. Our next step is to become more intentional about connecting these experiences to measurable student learning.

The Kettle River watershed provides an authentic context in which students can:

- estimate, measure, count, classify, and compare
- collect, graph, interpret, and communicate data
- observe patterns and changes over time
- investigate biodiversity and habitat
- read informational and cultural texts
- write field-guide entries and explanations;
- create maps and consider scale, distance, area, and location
- learn Syilx language and perspectives connected to land and water
- communicate learning to families and the wider community.

Alignment with the District Strategic Plan

This goal supports the district's published strategic directions:

District direction	Connection to the GES plan
Equity, Inclusion and Belonging	Outdoor, experiential, and multi-modal learning provides varied entry points for learners and builds connection to place and community.
Student Voice and Agency	Students will help select inquiry questions, investigation sites, species, data-collection methods, and ways of sharing their learning.
Wellness and Resilience	Regular learning outdoors supports well-being, confidence, collaboration, responsible risk-taking and perseverance.
Community Connections	Learning will involve families, Syilx knowledge and language, local experts, Wild School partners, and community organizations.

Developing a hunch

We believe students are most engaged when learning is hands-on, purposeful, and connected to their lives. However, we have not always used common learning intentions, assessment tools, or follow-up tasks to make students' academic growth through outdoor learning visible.

If we plan shared place-based inquiries, explicitly teach the numeracy and literacy skills embedded within them, and use common criteria to assess learning, students will become more confident in applying and communicating their learning across contexts.

Make time for learning

Staff will:

- develop a common rubric that can be adapted across grades;
- learn more about outdoor numeracy and interdisciplinary assessment;
- work with Wild School mentor Monica Nissen and other community partners;
- seek guidance and appropriate resources for incorporating Syilx knowledge and language respectfully;
- share observations, student work, and instructional adjustments during staff collaboration time; and
- consider how outdoor learning can support students requiring additional or alternative ways to demonstrate understanding.

Action with intent

During 2026–2027, students and staff will undertake interconnected inquiries based on the question:

How are land, water, and life connected within the Kettle River watershed?

Possible learning experiences include:

- studying forests, riparian areas, wetlands, ponds, lakes, creeks, and rivers;
- utilizing trips to Wilgress Lake Outdoor Education Centre
- conducting biodiversity inventories;
- completing pond and water investigations;
- observing and recording seasonal change;
- measuring temperature, precipitation, distance, area, growth, and water conditions;
- counting, classifying, graphing, and comparing plants and animals;
- mapping local habitats and waterways;
- exploring the Syilx Water Declaration;
- learning appropriate Syilx names and language;
- studying local species such as bear, cougar, elk, coyote, fish, plants, and aquatic organisms;
- participating in experiential games such as camouflage and predator and prey

- creating a shared field guide, with each class or house team contributing a section.

The field guide is therefore the culminating product, while the growth plan remains focused on what students learn through creating it.

Evidence we will collect

Evidence	When	Purpose
Student work samples	**Each term**	**Show growth over time**
Student reflections and self-assessments	Fall, winter, and spring	Gather student voice and perceptions of learning
Teacher observations	Ongoing	Document engagement, collaboration, vocabulary, and application of skills.
Participation records	Ongoing	Ensure every class and student has meaningful opportunities to participate
Family/community feedback	Spring	Assess the clarity, relevance and impact of shared projects
Final field guide or public presentation	Spring	Provide authentic evidence of collective learning

Continuous improvement cycle

Fall: Establish and plan

- Invite students to share what they know and wonder.
- Confirm the common inquiry question and assessment criteria.
- Seek family and community input.
- Determine class and house-team contributions.

Winter: Implement and examine

- Conduct field studies and classroom investigations.
- Collect student work and teacher observations.
- Review progress during staff collaboration.
- Identify students needing additional instruction or alternative entry points.
- Adjust activities and teaching strategies.

Spring: Demonstrate and evaluate

- Complete the field guide, biodiversity inventory, map, or public presentation.
- Gather student, family, staff, and partner feedback.
- Compare spring evidence with the fall baseline.
- Identify successful practices and next steps for 2027–2028.

Indicators of success

We will know the plan is having an impact when:

- students can explain how they collected, represented, and interpreted information;
- student work shows increasing accuracy, complexity, and independence;
- students can describe connections among land, water, living things, and people;
- students see their ideas and contributions reflected in the project;
- all classes contribute to the shared learning product; and
- staff use outdoor learning more intentionally to address curricular competencies and assess student growth.

John A. Hutton Elementary School Plan 2026-2027
Peter Scott, Principal)
Lisa Cairns, Vice Principal)

Purpose and Vision:
School Plans are school-specific strategic plans that are
- Collaboratively developed
- Focused on student learning goals
- Aligned with the District Strategic Plan
- Evidence-informed using a cycle of improvement
- Specific, measurable, achievable, relevant, and time-bound

Be Curious

- Research shows that communication is a fundamental skill that helps students navigate complex problems, not just in mathematics but across all areas of learning. Numeracy, the ability to apply mathematical reasoning to everyday situations, is a crucial component of communication. By focusing on critical thinking in numeracy, students will develop higher-order thinking skills, including analysis, evaluation, and problem-solving. This focus will also support student success in other areas of the curriculum and beyond the school environment.
- At Hutton Elementary classroom assessments indicate that while students perform adequately in basic operations, many struggle with applying their mathematical skills to new contexts, problem-solving, and higher-level reasoning tasks. This growth plan aims to address these gaps by integrating critical thinking strategies into numeracy instruction across all grades.
- Student voice is incorporated through teacher assessment.

Get Intentional
- To enhance students' communication skills through the lens of numeracy, ensuring that students are not only proficient in mathematical operations and reasoning but also able to effectively communicate their mathematical understanding.
- Goal chosen based on data (FSA), conversations with all stakeholders

Student Performance Data:

  - Improvement in numeracy-related standardized test scores (e.g., FSA assessments, district benchmarks) will be tracked.

- Classroom assessments (formative and summative) will reflect students' increased ability to solve complex, real-world math problems.
- Performance tasks and student portfolios will show evidence of critical thinking in math.

Teacher Observations and Feedback:

- Teachers will document changes in student engagement and problem-solving abilities through observation rubrics and anecdotal notes.
- Opportunities for teacher collaboration to provide insights into the effectiveness of teaching strategies.

Student Self-Assessment and Reflection:

- Students will engage in regular self-assessments to reflect on their own problem-solving processes and critical thinking skills.
- Reflection tools and teacher check-ins will be used to gauge student growth in mathematical reasoning and metacognitive strategies.

Parent and Community Feedback:

- Surveys will be distributed to parents to gather feedback on the impact of math-focused family events and take-home resources.
- Participation rates at math nights and other family events will be monitored.

Teacher Surveys and Professional Development Evaluations:

- Teacher feedback on the professional development sessions will be collected to assess the effectiveness of training and identify areas for future support.
- Surveys will also track teachers' confidence in applying critical thinking strategies in math instruction.
- Primary and Intermediate teachers will continue to work with Kendra Jacobs (Mathmatizing247) on this goal.

Make Time for Learning

Professional Development for Staff

Specific Action:
Provide teachers with targeted professional development (PD) focused on integrating critical thinking strategies into math instruction. Topics will include fostering inquiry, using open-ended questions, developing problem-solving skills, and encouraging metacognition in students.

- **School-Level Resources/Structures:**

- Monthly math PD sessions, led by a numeracy coach or external expert or discussed at staff meetings.
- Time for teacher collaboration during PLC days so teachers can share best practices.

Cross-Curricular Integration of Numeracy

- **Specific Action:**
  Encourage teachers to embed numeracy tasks in other subject areas (e.g., science, social studies), reinforcing the application of mathematical reasoning in diverse contexts.
  - **School-Level Resources/Structures:**
    - Time during PLCs for teachers to co-plan interdisciplinary lessons.
    - Curriculum guides or templates to help with planning from ProD and the BC curriculum guides.

Action with Intent

Classroom Implementation of Inquiry-Based Learning

- **Specific Action:**
  Support the shift from traditional, teacher-directed math lessons to more inquiry-based learning, where students are encouraged to explore, hypothesize, and collaborate on problem-solving tasks.
  - **School-Level Resources/Structures:**
    - Provide access to developmentally appropriate manipulative, real-world problems, and materials through PLCs and grade group meetings.
    - Access grant money to supplement resources + planning guides.
    - Admin will provide in class support when requested.

4. Family and Community Engagement

Specific Action:
Increase parent and community involvement in numeracy learning by hosting a primary math night to demonstrate tips and strategies for parents.

- **School-Level Resources/Structures:**

- Parent volunteers and math-focused family event.

Thoughtful Sharing

Timeline:

- **Phase 1 (Months 1-2):**
  Professional development for staff and initial family engagement efforts.

- **Phase 2 (Months 3-6):**
  Classroom implementation, ongoing teacher collaboration, and integration of technology and cross-curricular tasks.
- **Phase 3 (Months 7-9):**
  Collection of student performance data, reflection, and adjustments to instructional strategies based on ongoing feedback and results.

- This growth plan is designed to cultivate a culture of critical thinking through a numeracy lens, empowering students at Hutton Elementary to become proficient and thoughtful problem solvers. By engaging staff, students, and the wider community, we aim to create a supportive environment where mathematical reasoning is not only taught but also applied in meaningful, real-world contexts.

John A. Hutton Elementary School Plan 2026-2027
Peter Scott, Principal
Lisa Cairns, Vice Principal

Purpose and Vision:
School Plans are school-specific strategic plans that are

- Collaboratively developed
- Focused on student learning goals
- Aligned with the District Strategic Plan
- Evidence-informed using a cycle of improvement
- Specific, measurable, achievable, relevant, and time-bound

Be Curious

- Research has shown that students' sense of belonging and connectedness to their school community is directly linked to academic achievement, emotional well-being, and social skills. In recent years, mental health challenges have become more prevalent in schools, impacting both students and staff. A proactive approach to addressing wellness and resilience is essential in creating a positive school climate.
- At Hutton Elementary, surveys (MDI, school-wide surveys) and anecdotal data suggest that while students generally feel safe and supported, there are areas for growth in fostering a deeper sense of belonging, particularly for marginalized and vulnerable groups. Furthermore, staff wellness needs attention, as teacher burnout and stress can have an adverse effect on the broader school environment. This plan aims to build a school culture where everyone feels connected, supported, and resilient in the face of challenges.

Get Intentional

- To promote the wellness, resilience, and accountability of students by fostering a sense of belonging, connectedness, and emotional well-being through a positive learning environment.

Make Time for Learning

- **Student Surveys:**
  - Administer bi-annual surveys to students to measure their sense of belonging, emotional well-being, and resilience. Questions will focus on their relationships with peers and teachers, their emotional regulation skills, and their overall connection to the school community.
- **Attendance and Behavior Data:**
  - Monitor attendance rates and disciplinary referrals as indicators of student engagement and well-being. A reduction in absenteeism and behavior incidents will indicate improvements in connectedness and emotional regulation.
- **SEL Assessment Data:**
  - Use student self-assessments to evaluate students' progress in social-emotional competencies, including self-awareness, self-management, and social skills.
- **Teacher Observations and Reflection:**
  - Collect anecdotal evidence from teachers regarding changes in student behavior, emotional regulation, and peer relationships. Teachers will also document the impact of SEL lessons and wellness activities on classroom climate.

Action with Intent

- To promote the wellness, resilience, and accountability of students by fostering a sense of belonging, connectedness, and emotional well-being through a positive learning environment.
- **Implement Social-Emotional Learning (SEL) Programs**

Specific Action:
Teach students skills: including emotional regulation, resilience, empathy, responsible decision-making, and accountability.

  - **School-Level Resources/Structures:**
    - SEL lessons integrated into the classroom routine (e.g., morning meetings or class circles).
    - Check ins to scan the room to monitor student well-being.

- **Implement Social-Emotional Learning (SEL) Programs**

Specific Action:
Teach students skills: including emotional regulation, resilience, empathy, responsible decision-making, and accountability.

  - **School-Level Resources/Structures:**
    - SEL lessons integrated into the classroom routine (e.g., morning meetings or class circles).
    - Check ins to scan the room to monitor student well-being.
    - Have a monthly assembly where classrooms and students showcase monthly focus that reflects one of the chosen SEL initiatives through a HAWKS lens chosen by staff.

2.Foster a School-Wide Focus on Mental Health Awareness

Specific Action:
Increase awareness and open dialogue about mental health and wellness through school-wide initiatives and events (e.g., Mental Health Week, wellness workshops, CYCW groups, and Ms. Carney's program).

  - **School-Level Resources/Structures:**
    - Host wellness days or mindfulness activities for students such as lunch time groups and after school groups.
    - Intermediate Leadership Committee

5. Promote Inclusivity and Cultural Awareness

- **Specific Action:**
  Ensure that all students, especially those from diverse backgrounds, feel a sense of belonging through culturally responsive practices and inclusive school policies.
  - **School-Level Resources/Structures:**
    - Celebrate cultural diversity through events, assemblies, and classroom activities.
    - Provide professional development for staff on culturally responsive teaching and inclusive practices.

- Incorporating the medicine wheel and Circle of Courage

Thoughtful Sharing

Timeline:

- **Phase 1 (Months 1-2):**
  Professional development on SEL and initial family and staff wellness activities.
- **Phase 2 (Months 3-6):**
  Full implementation of SEL programs, mentorship initiatives, and wellness days for staff and students.
- **Phase 3 (Months 7-9):**
  Assessment and reflection on the effectiveness of wellness initiatives using the collected data, with adjustments made as necessary.

- This growth plan aims to cultivate a positive school climate where wellness, resilience, and connectedness are prioritized. By engaging students, Hutton Elementary seeks to create a supportive and inclusive environment that fosters emotional well-being and a strong sense of belonging for all.

West Boundary and Beaverdell Elementary School Growth Plan 2026-2027

Nick Bond, Principal

Purpose and Vision:

At West Boundary and Beaverdell Elementary School, we believe that strong numeracy skills are foundational to students' success as learners, problem-solvers, and critical thinkers. Building on the progress achieved during the 2025-2026 school year, we remain committed to improving both mathematical achievement and students' confidence as learners of mathematics.

This focus on numeracy is:

- **Collaboratively developed** through ongoing dialogue among staff, drawing upon classroom observations, assessment data, and professional reflection.
- **Focused on student learning** by supporting both mathematical proficiency and positive mathematical dispositions.
- **Aligned with the District Strategic Plan** in the domain of Intellectual Development by fostering critical thinking, reasoning, creativity, and lifelong learning.
- **Evidence-informed** through provincial assessments, school-based data, teacher inquiry, and student voice.
- **Specific, measurable, achievable, relevant, and time-bound (SMART),** with clearly defined opportunities to monitor student growth throughout the school year.

Our vision is to create a school culture where all students see themselves as capable mathematicians, develop strong foundational skills, and engage confidently in mathematical thinking, communication, and problem-solving.

Scanning: What is going on for our learners?

During the 2025-2026 school year, our students demonstrated measurable growth in numeracy achievement.

- Grade 4 Numeracy FSA results increased from **68.8%** of students meeting or exceeding expectations to **71.4%**.
- Grade 7 Numeracy FSA results increased from **53.8%** of students meeting or exceeding expectations to **61.5%**.

Staff attribute some of this growth to the implementation of **Facts on Fire**, a school-wide daily fluency program designed to strengthen foundational numeracy skills and prevent skill deficits.

While achievement data is encouraging, teacher observations and student conversations indicate that some learners continue to struggle with mathematical confidence and risk-taking. Staff members have also identified questions about their own mathematics instructional practices and recognize opportunities to strengthen both student understanding and student mindset.

To better understand student growth throughout the year, staff have committed to administering a **common school-wide numeracy assessment in late September or early October**. This assessment will establish a baseline for student learning and will be administered again later in the school year to measure growth and inform instructional decision-making.

Focusing: What is going to give us the biggest impact?

Our greatest opportunity for continued growth is to strengthen both foundational numeracy skills and classroom practices that support positive mathematical identities.

We will continue implementing **Facts on Fire** daily across the school to build fluency and automaticity with essential numeracy skills.

In addition, each teacher has identified a specific aspect of mathematics pedagogy that they are curious about and will explore through professional inquiry. Through these inquiries, staff will investigate questions related to student engagement, mathematical thinking, discourse, conceptual understanding, growth mindset, and instructional effectiveness.

By combining a structured approach to skill development with ongoing professional inquiry, we believe we can improve both student achievement and students' perceptions of themselves as mathematical learners.

Learning: What do we need to learn? How will we design new learning?
As educators, we will deepen our understanding of effective mathematics instruction and examine practices that improve both student achievement and mathematical confidence.

Our professional learning will focus on:

- **Research-based** instructional practices in mathematics.
- **Strategies** that support mathematical discourse, reasoning, and problem-solving.
- **Ways to cultivate** positive mathematical identities and growth mindsets.
- **Analyzing data** from school-wide assessments and Facts on Fire.
- **Reflecting on teacher** inquiry findings and their impact on student learning.

Professional learning will occur through collaborative planning, staff discussions, peer observations, professional readings, and inquiry cycles.

Taking Action: What can we do differently to make enough of a difference?

To support continued growth in numeracy achievement and mathematical confidence, we will:

- Continue implementing the **Facts on Fire** program school-wide each day.
- Administer a common **school-wide numeracy assessment in late September/early October** to establish baseline data and administer it again later in the year to measure growth.
- Engage all teachers in a year-long inquiry focused on a personally identified aspect of mathematics pedagogy.
- Provide opportunities during NID time for teachers to share findings, successes, challenges, and evidence from their inquiries.
- Use assessment data to inform instruction and intervention.
- Incorporate instructional strategies that promote mathematical discourse, collaboration, and reasoning.

- Explicitly teach and reinforce growth mindset principles in mathematics.
- Host a **school-wide Math Olympics event**, where students participate in engaging mathematical challenges, problem-solving activities, and collaborative competitions. The event will celebrate mathematical thinking, perseverance, teamwork, and the joy of learning mathematics while helping students see themselves as capable mathematicians.
- Showcase student mathematical thinking through classroom displays, school-wide celebrations of learning, and family engagement opportunities.

Checking: Have we made enough of a difference?

We will evaluate the impact of our work using multiple sources of evidence.

Quantitative Evidence

- Foundation Skills Assessment (FSA) Numeracy results.
- Facts on Fire mastery and progression data.
- School-wide baseline and end-of-year numeracy assessment results.
- Classroom formative and summative assessment data.

Qualitative Evidence

- Student reflections and surveys regarding confidence, engagement, and attitudes toward mathematics.
- Teacher inquiry documentation and reflections.
- Classroom observations of mathematical discourse, collaboration, and perseverance.
- Student participation and engagement during events such as the Math Olympics.

Success Indicators

By June 2027, we expect to see:

- Continued improvement in numeracy achievement across grade levels.

- Demonstrated growth between the fall baseline assessment and end-of-year assessment.
- Increased student confidence and positive attitudes toward mathematics.
- Greater evidence of mathematical reasoning, communication, and perseverance.
- Improved teacher understanding of effective mathematics pedagogy through professional inquiry.
- Increased student engagement and enthusiasm for mathematics through school-wide experiences such as the Math Olympics.
- A school culture in which students increasingly identify themselves as capable, resilient, and successful mathematical learners.

Revised School Growth Goal (2026-2027)

To improve student numeracy achievement and mathematical confidence through the continued implementation of Facts on Fire, teacher-led inquiry into effective mathematics pedagogy, the use of school-wide assessment data to monitor growth, and engaging school-wide mathematics experiences that foster positive mathematical identities and lifelong learning.

SMART Goal

By June 2027, students will demonstrate measurable growth in numeracy as evidenced by improvements between the school-wide baseline assessment administered in September/October and a subsequent end-of-year assessment, while student surveys and classroom evidence will show increased confidence, engagement, and positive mathematical mindsets.

Walker Development Centre
School Plan 2026-2027
Shawn Lockhart, Principal
Kirsten Rezansoff, Vice Principal

Purpose and Vision:

School Plans are school-specific strategic plans that are

- Collaboratively developed
- Focused on student learning goals
- Aligned with the District Strategic Plan
- Evidence-informed using a cycle of improvement
- Specific, measurable, achievable, relevant, and time-bound

Be Curious

- Many Walker students often have a history of disengagement in addition to challenging life circumstances and trauma
- As an alternate school, students have reduced access to social and experiential learning opportunities
- Students show high engagement and enthusiasm for experiences outside the school building

Get Intentional

- How can we increase engagement through additional experiential learning opportunities?
- What opportunities are students interested in and what is available?
- What opportunities are available to GFSS students that are missed by those at WDC?

Make Time for Learning

- We need to learn about creative ways that other alternative schools have incorporated experiential learning experiences
- Look at partnership models between traditional high schools and storefront schools

Action with Intent

- We will find out more specifically what students would be interested in doing through direct conversation
- Connect WDC team with the GFSS science department to look for opportunities to work in the lab at GFSS

- Reconnect with the woodshop teacher to book time for students in the shop
- Explore opportunities for fishing excursions
- Look for partnerships within the community that match the interests identified by students
- Ensure that WDC students are invited to events at GFSS, including grads

Thoughtful Sharing

- Anecdotal reflections from students will help us know if we are on the right track
- Attendance data from experiential learning days will guide our work as well

Independent Auditor's Report

To the Board of Trustees of School District No. 51 (Boundary)

Opinion

We have audited the financial statements of School District No. 51 (Boundary) (the School District), which comprise the statement of financial position as at June 30, 2026, and the statements of operations, changes in net debt, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements of the School District as at and for the year ended June 30, 2026 are prepared, in all material respects, in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia (the Act).

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the School District in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 2 to the financial statements which describes the basis of accounting. The financial statements are prepared in order for the School District to meet the reporting requirements of the Act referred to above. Note 2 to the Financial Statements discloses the impact of these differences between such basis of accounting and Canadian public sector accounting standards. Our opinion is not modified in respect of this matter.

Other Matter

We draw attention to the fact that the supplementary information included in Schedule 1 to 4 does not form part of the financial statements. We have not audited or reviewed this supplementary information and, accordingly, we do not express an opinion, a review conclusion or any other form of assurance on this supplementary information.

Other Information

Management is responsible for the other information. The other information, other than the financial statements and our auditor's report thereon, includes the Financial Statement Discussion and Analysis.

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

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

Prior to the date of this auditor's report, we obtained the Financial Statement Discussion and Analysis prepared by management. If, based on the work we have performed on this information, we conclude that there is a material misstatement of this other information, we are required to report that fact in this auditor's report. We have nothing to report in this regard.

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

Management is responsible for the preparation of the financial statements in accordance with the Act, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the School District's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the School District, or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the School District's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. But not for the purpose of expressing an opinion on the effectiveness of the School District's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School District’s ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However future events or conditions may cause the School District to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants

Kelowna, British Columbia
September 22, 2026

School District No. 51 (Boundary)
Box 640, 1021 Central Avenue
Grand Forks, BC V0H 1H0
PHONE: 250-442-8258 FAX: 250-442-8800
Website: www.sd51.bc.ca

Board Report

Date:	September 22, 2026
To:	Board
From:	Iman Zare, Secretary-Treasurer
Subject:	2025/2026 Internally Restricted Accumulated Operating Surplus

Introduction:

In June 2022, Board policy *511 – Accumulated Operating Surplus* was amended to align with the Ministry of Education and Child Care's updated operating surplus policy to ensure transparent and accountable financial planning and reporting. As part of that policy, all internal restrictions (appropriations) of operating surplus require approval by board resolution at a public meeting.

Note 17 – Audited Financial Statements for the Year Ended June 30, 2026

SCHOOL DISTRICT NO. 51 (BOUNDARY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2026

NOTE 17 INTERNALLY RESTRICTED SURPLUS – OPERATING FUND

	2026	2025
Schools and other programs	$ 76,075	$ 61,654
Playground equipment, Beaverdell Elementary	-	5,000
Speech services	-	2,359
Auditorium Trust	22,932	21,602
Community Network	37,941	95,964
Facility upgrades	205,287	118,013
Child Care/Before-and-After-School program	-	21,269
Indigenous Education Council Grant	213,300	100,639
Total Internally Restricted	555,535	426,500
Unrestricted	767,507	581,031
Total available for future operations	$ 1,323,042	$ 1,007,531

S

Motion:

MOTION : That the Board of Education receive and approve the Internally Restricted Accumulated Operating Surplus as detailed in Note 17 of the Audited Financial Statements for the year ended June 30, 2026.

Audited Financial Statements of

School District No. 51 (Boundary)

And Independent Auditors' Report thereon

June 30, 2026

School District No. 51 (Boundary)
June 30, 2026

Table of Contents

Agenda

School District No. 51 (Boundary)

MANAGEMENT REPORT

Version: 1925-1179-8196

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 51 (Boundary) 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. 51 (Boundary) (called the "Board") is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial statements on a monthly basis and externally audited financial statements yearly.

The external auditors, BDO Canada 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. 51 (Boundary) 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. 51 (Boundary)

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

Agenda

Independent Auditor's Report

To the Board of Trustees of School District No. 51 (Boundary)

Opinion

We have audited the financial statements of School District No. 51 (Boundary) (the School District), which comprise the statement of financial position as at June 30, 2026, and the statements of operations, changes in net debt, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements of the School District as at and for the year ended June 30, 2026 are prepared, in all material respects, in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia (the Act).

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the School District in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 2 to the financial statements which describes the basis of accounting. The financial statements are prepared in order for the School District to meet the reporting requirements of the Act referred to above. Note 2 to the Financial Statements discloses the impact of these differences between such basis of accounting and Canadian public sector accounting standards. Our opinion is not modified in respect of this matter.

Other Matter

We draw attention to the fact that the supplementary information included in Schedule 1 to 4 does not form part of the financial statements. We have not audited or reviewed this supplementary information and, accordingly, we do not express an opinion, a review conclusion or any other form of assurance on this supplementary information.

Other Information

Management is responsible for the other information. The other information, other than the financial statements and our auditor's report thereon, includes the Financial Statement Discussion and Analysis.

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

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

Prior to the date of this auditor's report, we obtained the Financial Statement Discussion and Analysis prepared by management. If, based on the work we have performed on this information, we conclude that there is a material misstatement of this other information, we are required to report that fact in this auditor's report. We have nothing to report in this regard.

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

Management is responsible for the preparation of the financial statements in accordance with the Act, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the School District's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the School District, or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the School District's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. But not for the purpose of expressing an opinion on the effectiveness of the School District's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School District's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However future events or conditions may cause the School District to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants

Kelowna, British Columbia
September 22, 2026

School District No. 51 (Boundary)

Statement of Financial Position

As at June 30, 2026

	2026 Actual	2025 Actual (Recast - Note 22)
	$	$
Financial Assets		
Cash and Cash Equivalents (Note 3)	**5,444,749**	5,179,458
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	**162,707**	149,027
Due from Province - Other	**898,450**	
Other (Note 4)	**535,892**	664,213
Total Financial Assets	**7,041,798**	5,992,698
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 5)	**2,982,743**	3,003,330
Deferred Revenue (Note 6)	**1,576,806**	1,342,843
Deferred Capital Revenue (Note 7)	**22,631,341**	20,988,955
Employee Future Benefits (Note 8)	**807,967**	552,685
Asset Retirement Obligation (Note 15)	**4,700,206**	4,700,206
Total Liabilities	**32,699,063**	30,588,019
Net Debt	**(25,657,265)**	(24,595,321)
Non-Financial Assets		
Tangible Capital Assets (Note 9)	**29,726,031**	28,472,116
Prepaid Expenses	**142,398**	47,196
Total Non-Financial Assets	**29,868,429**	28,519,312
Accumulated Surplus (Deficit)	**4,211,164**	3,923,991

Contractual Obligations (Note 13)

Contingent Liabilities (Note 21)

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

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

School District No. 51 (Boundary)

Statement of Operations
Year Ended June 30, 2026

	2026 Budget	**2026 Actual**	2025 Actual (Recast - Note 22)
	$	**$**	$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	23,758,108	**25,201,259**	24,275,645
Other	49,260	**78,524**	64,975
Tuition	24,000	**3,434**	19,869
Other Revenue	506,000	**1,765,226**	798,750
Rentals and Leases	50,000	**50,968**	51,500
Investment Income	123,500	**109,382**	141,765
Amortization of Deferred Capital Revenue (Note 7)	1,076,432	**1,155,360**	1,076,531
Total Revenue	25,587,300	**28,364,153**	26,429,035
Expenses (Note 16)			
Instruction	18,745,155	**19,564,696**	19,262,031
District Administration	1,589,787	**1,722,229**	1,512,845
Operations and Maintenance	4,580,431	**5,651,772**	4,598,629
Transportation and Housing	1,137,255	**1,138,283**	1,078,664
Debt Services			22
Total Expense	26,052,628	**28,076,980**	26,452,191
Surplus (Deficit) for the year	(465,328)	**287,173**	(23,156)
Accumulated Surplus (Deficit) from Operations, beginning of year		**3,923,991**	3,947,147
Accumulated Surplus (Deficit) from Operations, end of year		**4,211,164**	3,923,991

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

School District No. 51 (Boundary)

Statement of Changes in Net Debt
Year Ended June 30, 2026

	2026 Budget	**2026 Actual**	2025 Actual (Recast - Note 22)
	$	**$**	$
Surplus (Deficit) for the year	(465,328)	**287,173**	(23,156)
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(2,545,654)	**(3,111,147)**	(2,462,735)
Amortization of Tangible Capital Assets	1,855,260	**1,857,232**	1,759,979
Total Effect of change in Tangible Capital Assets	(690,394)	**(1,253,915)**	(702,756)
Acquisition of Prepaid Expenses		**195,580**	55,834
Use of Prepaid Expenses		**(290,782)**	(59,504)
Total Effect of change in Other Non-Financial Assets	-	**(95,202)**	(3,670)
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	(1,155,722)	**(1,061,944)**	(729,582)
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		**(1,061,944)**	(729,582)
Net Debt, beginning of year		**(24,595,321)**	(23,865,739)
Net Debt, end of year		**(25,657,265)**	(24,595,321)

School District No. 51 (Boundary)

Statement of Cash Flows
Year Ended June 30, 2026

	2026 Actual	2025 Actual (Recast - Note 22)
	$	$
Operating Transactions		
Surplus (Deficit) for the year	**287,173**	(23,156)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	**(783,810)**	(349,912)
Prepaid Expenses	**(19,363)**	(3,670)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	**(20,586)**	536,942
Deferred Revenue	**233,963**	301,062
Employee Future Benefits	**255,281**	77,743
Asset Retirement Obligations	**-**	-
Amortization of Tangible Capital Assets	**1,857,232**	1,759,979
Amortization of Deferred Capital Revenue	**(1,155,360)**	(1,076,531)
Fully Amortized Assets Previously Included in Prepaids	**(75,839)**	-
Total Operating Transactions	**578,691**	1,222,457
Capital Transactions		
Tangible Capital Assets Purchased	**(2,465,506)**	(2,272,908)
Tangible Capital Assets -WIP Purchased	**(645,641)**	(189,827)
Total Capital Transactions	**(3,111,147)**	(2,462,735)
Financing Transactions		
Capital Revenue Received	**3,735,351**	1,865,845
District Entered	**-**	(12,778)
Total Financing Transactions	**3,735,351**	1,853,067
Investing Transactions		
Restoration Costs Related to Flood Damage	**(937,604)**	-
Total Investing Transactions	**(937,604)**	-
Net Increase (Decrease) in Cash and Cash Equivalents	**265,291**	612,789
Cash and Cash Equivalents, beginning of year	**5,179,458**	4,566,669
Cash and Cash Equivalents, end of year	**5,444,749**	5,179,458
Cash and Cash Equivalents, end of year, is made up of:		
Cash	**5,331,389**	5,057,091
Cash Equivalents	**113,360**	122,367
	5,444,749	5,179,458

NOTE 1 AUTHORITY AND PURPOSE

The School District, established on December 2, 1996, 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. 51 (Boundary)", and operates as "School District No. 51 (Boundary)." A board of education ("Board") elected for a four-year term governs the School District. The School District provides educational programs to students enrolled in schools in the District, and is principally funded by the Province of British Columbia through the Ministry of Education and Child Care. School District No. 51 (Boundary) is exempt from federal and provincial corporate income taxes.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Basis of Accounting

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

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

As noted in notes 2(e) and 2(m), Section 23.1 of the *Budget Transparency and Accountability Act* and its related regulations require the School District to recognize government transfers for the acquisition of capital assets into revenue on the same basis as the related amortization expense.

As these transfers do not contain stipulations that create a liability, Canadian public sector accounting standards would require that:

- government transfers, which do not contain a stipulation that creates a liability, be recognized as revenue by the recipient when approved by the transferor and the eligibility criteria have been met in accordance with public sector accounting standard PS3410; and

- externally restricted contributions be recognized as revenue in the period in which the resources are used for the purpose or purposes specified in accordance with public sector accounting standard PS3100.

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

a) Basis of Accounting (cont'd)

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

Year-ended June 30, 2025 – increase in annual surplus by $789,314
June 30, 2025 – increase in accumulated surplus and decrease in deferred contributions by $20,819,658

Year-ended June 30, 2026 – increase in annual surplus by $2,586,164
June 30, 2025 – increase in accumulated surplus and decrease in deferred contributions by $22,455,871

b) Cash and Cash Equivalents

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

c) Accounts Receivable

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

d) Unearned Revenue

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

e) Deferred Revenue and Deferred Capital Revenue

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

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

e) Deferred Revenue and Deferred Capital Revenue (cont'd)

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

f) Employee Future Benefits

The School District provides certain post-employment benefits including vested and non-vested benefits for certain employees pursuant to certain contracts and union agreements. The School District accrues its obligations and related costs including both vested and non-vested benefits under employee future benefit plans. Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime and death benefits. The benefits cost is actuarially determined using the projected unit credit method pro-rated on service and using management's best estimate of expected salary escalation, termination rates, retirement rates and mortality. The discount rate used to measure obligations is based on the cost of 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, 2025 and projected to March 31, 2028. The next valuation will be performed at March 31, 2028 for use at June 30, 2028. 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.

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

g) Asset Retirement Obligations

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

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

The liability for the removal of asbestos and other hazardous material in several of the buildings owned by the School District has been initially recognized using the modified retroactive method.

The liability has been measured at current cost as the timing and amounts of future cash flows cannot be estimated. The resulting costs have been capitalized into the carrying amount of tangible capital assets and are being amortized on the same basis as the related tangible capital asset (see note 2(i)). Assumptions used in the calculations are reviewed annually.

h) Liability for Contaminated Sites

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

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

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

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

i) Tangible Capital Assets

The following criteria apply:

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

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

j) Capital Leases

Leases that, from the point of view of the lessee, transfer substantially all the benefits and risks incident to ownership of the property to the School District are considered capital leases. These are accounted for as an asset and an obligation. Capital lease obligations are recorded at the present value of the minimum lease payments excluding executor costs, e.g., insurance, maintenance costs, etc. The discount rate used to determine the present value of the lease payments is the lower of the School District's rate for incremental borrowing or the interest rate implicit in the lease.

All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

k) Prepaid Expenses

Prepaid licenses for software, annual association fees and insurance are included as a prepaid expense and stated at acquisition cost and are charged to expense over the periods expected to benefit from it.

l) 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 Note 17 – Internally Restricted Surplus). Funds and reserves are disclosed on Schedules 2, 3 and 4.

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

m) Revenue Recognition

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

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

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

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

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

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

Revenue from transactions with performance obligations is recognized when (or as) the performance obligation is satisfied (by providing the promised goods or services to a payor).

Revenue from transactions with no performance obligations is recognized when the School District:
(a) has the authority to claim or retain an inflow of economic resources; and
(b) identifies a past transaction or event that gives rise to an asset.

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.

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

n) 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 interest paid on capital lease and is included in *Services*.

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

o) Financial Instruments

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

Financial instruments consist of cash and cash equivalents, accounts receivable, portfolio investments, bank overdraft, accounts payable and accrued liabilities.

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

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

o) Financial Instruments (cont'd)

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. There are no measurement gains or losses during the periods presented; therefore, no statement of remeasurement gains or losses is included in these financial statements.

All financial assets except derivatives are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of operations. A write-down of a portfolio investment to reflect a loss in value is not reversed for a subsequent increase in value.

For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense.

p) Measurement Uncertainty

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

NOTE 3 CASH AND CASH EQUIVALENTS

Included in cash and cash equivalents are funds in the amount of $606,083 (2025 – $574,872), restricted and paid out to teachers who contribute to and take part in the District's self-funded summer savings plan.

NOTE 4 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES

	2026	2025
GST – Public Service Bodies rebate	$ 90,553	$ 67,179
City of Grand Forks	65,000	73,055
CUPE	36,105	21,414
BCTF receivable	3,434	6,270
BDTA receivable	4,668	21,249
School-based funds	50,864	26,880
Insurance claim	32,854	328,045
Association of School Transportation Services of BC	221,149	-
Miscellaneous receivables	31,265	120,121
	$ 535,892	$ 664,213

NOTE 5 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES – OTHER

	2026	2025
Trade payables	$ 1,115,434	$ 2,077,338
Salaries and benefits payable	1,134,299	235,473
Accrued vacation pay	75,227	73,835
Teacher 12-month pay accrual	657,783	616,684
	$ 2,982,743	$ 3,003,330

Included in Trade Payables is $424,526 (2025 - $411,244) related to the tennis courts at GFSS and various professional development funds.

NOTE 6 DEFERRED REVENUE

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

	2026	2025
Balance, beginning of year	$ 1,342,843	$ 1,041,781
Add: Restricted grants	3,922,519	3,652,173
Less: Allocated to revenue	(3,653,935)	(3,351,111)
Less: Recovered	(34,621)	-
Balance, end of year	$ 1,576,806	$ 1,342,843

NOTE 7 DEFERRED CAPITAL REVENUE

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

	2026	2025
Deferred capital revenue - Spent		
Balance, beginning of year	$ 20,819,658	$ 20,038,109
Increase:		
Capital additions	2,791,573	1,858,080
Decrease:		
Amortization	(1,155,360)	(1,076,531)
Net increase for the year	1,636,213	781,549
Balance, end of year	$ 22,455,871	$ 20,819,658
Deferred capital revenue - Unspent		
Balance, beginning of year	$ 169,297	$ 161,532
Increase:		
Provincial grants: Ministry of Education and Child Care	2,548,238	1,858,080
Other grants	243,335	-
Investment income	6,173	7,765
School Protection Plan	937,605	-
Decrease:		
Transfer to deferred capital revenue - spent	2,791,573	1,858,080
Restoration Costs Related to Flood Damage	937,605	-
Net increase for the year	6,173	7,765
Balance, end of year	$ 175,470	$ 169,297
	$ 22,631,341	**$ 20,988,955**

NOTE 8 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.

	2026	2025
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	$ 1,616,330	$ 442,191
Service Cost	132,477	42,912
Interest Cost	67,140	19,683
Benefit Payments	(38,579)	(9,155)
Increase (Decrease) in obligation due to Plan Amendment	-	-
Actuarial (Gain) Loss	(166,860)	1,120,699
Accrued Benefit Obligation – March 31	$ 1,610,508	$ 1,616,330
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation – March 31	$ 1,610,508	$ 1,616,330
Market Value of Plan Assets – March 31	-	-
Funded Status – Surplus (Deficit)	1,610,508	1,616,330
Employer Contributions After Measurement Date	6,512	5,799
Benefits Expense After Measurement Date	(50,443)	(49,904)
Unamortized Net Actuarial (Gain) Loss	846,471	1,107,750
Accrued Benefit Asset (Liability) – June 30	$ (807,967)	$ (552,685)
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability – July 1	$ 552,685	$ 474,943
Net expense for Fiscal Year	294,575	92,696
Employer Contributions	(39,292)	(14,954)
Accrued Benefit Liability – June 30	$ 807,967	$ 552,685
Components of Net Benefit Expense		
Service Cost	$ 130,959	$ 65,303
Interest Cost	69,197	31,547
Immediate Recognition of Plan Amendment	-	-
Amortization of Net Actuarial (Gain)/Loss	94,419	(4,154)
Net Benefit Expense (Income)	$ 294,575	$ 92,696

NOTE 8 EMPLOYEE FUTURE BENEFITS *(Continued)*

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

	2026	2025
Discount Rate – April 1	4.00%	4.25%
Discount Rate – March 31	4.50%	4.00%
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	11.2	11.2

NOTE 9 TANGIBLE CAPITAL ASSETS

Net Book Value:

	Net Book Value 2026	Net Book Value 2025
Sites	$ 2,129,384	$ 2,129,384
Buildings	23,773,496	22,995,071
Work in Progress	645,641	189,827
Furniture & Equipment	927,139	814,203
Vehicles	1,375,964	1,196,834
Computer Software	110,841	93,221
Computer Hardware	763,566	1,053,576
Total	$ 29,726,031	$ 28,472,116

June 30, 2026

	Opening Cost	Additions	Disposals	Transfers (WIP)	Total 2026
Sites	2,129,384	-	-	-	2,129,384
Buildings	56,421,762	1,707,503	-	184,945	58,314,210
Work in Progress	189,827	645,641	-	(189,827)	645,641
Furniture & Equipment	1,444,489	259,358	(127,147)	4,882	1,581,582
Vehicles	1,877,132	386,151	-	-	2,263,283
Computer Software	137,848	51,308	-	-	189,156
Computer Hardware	1,835,768	61,186	(210,872)	-	1,686,082
Total	64,036,210	3,111,147	(338,019)	-	66,809,338

NOTE 9 TANGIBLE CAPITAL ASSETS *(Continued)*

	Opening Accumulated Amortization	Annual Amortization	Disposals	Total 2026
Sites	-	-	-	-
Buildings	33,426,691	1,114,023	-	34,540,714
Furniture & Equipment	630,286	151,304	(127,147)	654,443
Vehicles	680,298	207,021	-	887,319
Computer Software	44,627	33,688	-	78,315
Computer Hardware	782,192	351,196	(210,872)	922,516
Total	35,564,094	1,857,232	(338,019)	37,083,307

June 30, 2025

	Opening Cost	Additions	Disposals	Transfers (WIP)	Total 2025
Sites	2,129,384	-	-	-	2,129,384
Buildings	54,934,105	1,427,761	-	59,896	56,421,762
Work in Progress	59,896	189,827	-	(59,896)	189,827
Furniture & Equipment	1,536,814	8,261	(100,586)	-	1,444,489
Vehicles	1,522,232	421,291	(66,391)	-	1,877,132
Computer Software	51,400	86,448	-	-	137,848
Computer Hardware	1,613,862	329,147	(107,241)	-	1,835,768
Total	61,847,693	2,462,735	(274,218)	-	64,036,210

	Opening Accumulated Amortization	Annual Amortization	Disposals	Total 2025
Sites	-	-	-	-
Buildings	32,349,632	1,077,059	-	33,426,691
Furniture & Equipment	581,807	149,065	(100,586)	630,286
Vehicles	576,721	169,968	(66,391)	680,298
Computer Software	25,702	18,925	-	44,627
Computer Hardware	544,471	344,962	(107,241)	782,192
Total	34,078,333	1,759,979	(274,218)	35,564,094

Work in progress having a value of $645,641 (2025 - $189,827) have not been amortized. Amortization of these assets will commence when the asset is put into service.

NOTE 10 EMPLOYEE PENSION PLANS

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trusteed pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the plans, including investment of assets and administration of benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2024, the Teachers' Pension Plan has about 51,000 active members and approximately 42,000 retired members. As of December 31, 2024, the Municipal Pension Plan has about 256,000 active members, including approximately 31,000 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, 2023, indicated a $4,572 million surplus for basic pension benefits on a going concern basis.

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

The school district paid $1,640,250 for employer contributions to the plans for the year ended June 30, 2026 (2025: $1,611,517).

The next valuation for the Teachers' Pension Plan will be as at December 31, 2026. The last valuation for the Municipal Pension Plan was December 31, 2024.

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

NOTE 11 INTERFUND TRANSFERS

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2026, were as follows:

- Operating funds transferred to local capital - $425,000 (2025 - $287,800)
- Tangible capital assets purchased from special purpose funds - $52,689 (2025 - $140,824)
- Tangible capital assets purchased from operating funds - $37,101 (2025 - $28,946)

NOTE 12 RELATED PARTY TRANSACTIONS

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

NOTE 13 CONTRACTUAL OBLIGATIONS

The School District has entered into a number of multiple-year contracts for the delivery of services and the construction of tangible capital assets. 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. Total contractual obligations to be satisfied in 2026 are $958,257 (2025 - $406,525).

NOTE 14 BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board through the adoption of an annual budget on June 24, 2025. While PSAS requires the presentation of the originally planned budget, an amended budget based on more accurate enrollment numbers was approved by the Board and filed with the Ministry of Education and Child Care on February 24, 2026. Significant changes between the original and amended budget are as follows:

	Original Budget	Amended Budget	Change
Revenue			
Provincial Grants MECC	$ 23,758,108	$ 24,635,505	$ 877,397
Amortization of deferred capital revenue	1,076,432	1,156,325	79,893
Other	752,760	901,640	148,880
	$ 25,587,300	$ 26,693,470	$ 1,106,170
Expenses			
Instruction	$ 18,745,155	$ 19,397,536	$ 652,381
District Administration	1,589,787	1,636,345	46,558
Operations and Maintenance	4,580,431	4,624,995	44,564
Transportation and Housing	1,137,255	1,128,653	(8,062)
	$ 26,052,628	$ 26,787,529	$ 735,441

NOTE 15 ASSET RETIREMENT OBLIGATION

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

Asset Retirement Obligation, July 1, 2025	$	4,700,206
Settlements during the year		-
Asset Retirement Obligation, closing balance	$	4,700,206

NOTE 16 EXPENSE BY OBJECT

		2026		2025
Salaries and benefits	$	21,725,993	$	21,134,444
Services and supplies		4,493,755		3,557,746
Interest		-		22
Amortization		1,857,232		1,759,979
	$	28,076,980	$	26,452,191

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NOTE 17 INTERNALLY RESTRICTED SURPLUS – OPERATING FUND

	2026	2025
Schools and other programs	$ 76,075	$ 61,654
Playground equipment, Beaverdell Elementary	-	5,000
Speech services	-	2,359
Auditorium Trust	22,932	21,602
Community Network	37,941	95,964
Facility upgrades	205,287	118,013
Child Care/Before-and-After-School program	-	21,269
Indigenous Education Council Grant	213,300	100,639
Total Internally Restricted	555,535	426,500
Unrestricted	767,507	581,031
Total available for future operations	$ 1,323,042	$ 1,007,531

NOTE 18 ECONOMIC DEPENDENCE

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

NOTE 19 RISK MANAGEMENT

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

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

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

NOTE 19 RISK MANAGEMENT *(Continued)*

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 and investments as they are placed in recognized British Columbia institutions and the School District invests solely in term deposits.

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

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

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. The School District is exposed to interest rate risk through its investments. It is management's opinion that the School District is not exposed to significant interest rate risk as they invest solely in term deposits that have a maturity date of no more than 3 years.

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

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

Risk Management and insurance services for all School Districts in British Columbia are provided by the Risk Management Branch of the Ministry of Finance. There have been no changes to risk exposure from 2025 related to credit, market or liquidity risks.

NOTE 20 COMPARATIVE FIGURES

Comparative figures have been adjusted to conform to changes in the current year presentation.

NOTE 21 CONTINGENT LIABILITIES

The School District is routinely involved in various legal matters that may give rise to future liabilities. The outcome of these actions is not determinable as at June 30, 2026, and accordingly, no provision has been made in these financial statements for any liability that may result. Any losses arising from these actions will be recorded in the year in which the related litigation is settled.

NOTE 22 RECAST

During the year, the District identified fully amortized assets that had previously been included in prepaid expenses in the prior year. A prior-year adjustment of $75,839 was recorded, and the prior-year figures have been recast accordingly.

School District No. 51 (Boundary)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2026

	Operating Fund	Special Purpose Fund	Capital Fund	2026 Actual	2025 Actual (Recast - Note 22)
	$	$	$	$	$
Accumulated Surplus (Deficit), beginning of year	931,692		2,992,299	**3,923,991**	4,022,986
Prior Period Adjustments					(75,839)
Accumulated Surplus (Deficit), beginning of year, as restated	**931,692**	**-**	**2,992,299**	**3,923,991**	3,947,147
Changes for the year					
Surplus (Deficit) for the year	853,451	52,689	(618,967)	**287,173**	(23,156)
Interfund Transfers					
Tangible Capital Assets Purchased	(37,101)	(52,689)	89,790	**-**	
Local Capital	(425,000)		425,000	**-**	
Net Changes for the year	**391,350**	**-**	**(104,177)**	**287,173**	**(23,156)**
Accumulated Surplus (Deficit), end of year - Statement 2	**1,323,042**	**-**	**2,888,122**	**4,211,164**	3,923,991

School District No. 51 (Boundary)

Schedule of Operating Operations
Year Ended June 30, 2026

	2026 Budget	**2026 Actual**	2025 Actual (Recast - Note 22)
	$	**$**	$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	21,220,585	**22,109,415**	21,549,971
Other	49,260	**78,524**	64,975
Tuition	24,000	**3,434**	19,869
Other Revenue	81,000	**1,122,109**	174,571
Rentals and Leases	50,000	**50,968**	51,500
Investment Income	120,000	**107,503**	136,490
Total Revenue	21,544,845	**23,471,953**	21,997,376
Expenses			
Instruction	16,008,525	**16,259,774**	16,240,232
District Administration	1,502,265	**1,540,272**	1,425,158
Operations and Maintenance	2,818,938	**3,887,194**	2,907,817
Transportation and Housing	930,117	**931,262**	908,696
Total Expense	21,259,845	**22,618,502**	21,481,903
Operating Surplus (Deficit) for the year	285,000	**853,451**	515,473
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(70,000)	**(37,101)**	(28,946)
Local Capital	(215,000)	**(425,000)**	(275,000)
Other			(12,800)
Total Net Transfers	(285,000)	**(462,101)**	(316,746)
Total Operating Surplus (Deficit), for the year	-	**391,350**	198,727
Operating Surplus (Deficit), beginning of year		**931,692**	808,804
Prior Period Adjustments			
Fully Amortized Assets Previously Included in Prepaids			(75,839)
Operating Surplus (Deficit), beginning of year, as restated		**931,692**	732,965
Operating Surplus (Deficit), end of year		**1,323,042**	931,692
Operating Surplus (Deficit), end of year			
Internally Restricted		**555,535**	426,500
Unrestricted		**767,507**	505,192
Total Operating Surplus (Deficit), end of year		**1,323,042**	931,692

School District No. 51 (Boundary)

Schedule of Operating Revenue by Source
Year Ended June 30, 2026

	2026 Budget	**2026 Actual**	2025 Actual (Recast - Note 22)
	$	**$**	$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	20,906,186	**21,799,312**	21,038,095
Other Ministry of Education and Child Care Grants			
Pay Equity	105,245	**105,245**	105,245
Student Transportation Fund	153,588	**153,588**	153,588
Support Staff Benefits Grant			4,576
Foundation Skills Assessment (FSA) Scorer Grant	7,506	**7,506**	7,506
Child Care Funding			9,654
Labour Settlement Funding			187,542
NGN Self-Provisioned Site Grants	48,060	**43,764**	43,765
Total Provincial Grants - Ministry of Education and Child Care	21,220,585	**22,109,415**	21,549,971
Provincial Grants - Other	49,260	**78,524**	64,975
Tuition			
International and Out of Province Students	24,000	**3,434**	19,869
Total Tuition	24,000	**3,434**	19,869
Other Revenues			
Miscellaneous			
ArtStarts	6,000		6,000
Child Care - Parent Fees		**14,531**	11,615
City of Grand Forks	65,000	**65,000**	65,000
Miscellaneous	10,000	**1,042,578**	91,956
Total Other Revenue	81,000	**1,122,109**	174,571
Rentals and Leases	50,000	**50,968**	51,500
Investment Income	120,000	**107,503**	136,490
Total Operating Revenue	21,544,845	**23,471,953**	21,997,376

School District No. 51 (Boundary)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object
Year Ended June 30, 2026

	2026 Budget	**2026 Actual**	2025 Actual (Recast - Note 22)
	$	**$**	$
Salaries			
Teachers	7,187,480	**7,705,327**	7,354,764
Principals and Vice Principals	1,493,529	**1,397,283**	1,512,580
Educational Assistants	1,432,093	**1,609,154**	1,527,757
Support Staff	2,798,967	**2,949,077**	2,991,019
Other Professionals	988,913	**1,047,202**	864,597
Substitutes	979,834	**759,719**	935,977
Total Salaries	14,880,816	**15,467,762**	15,186,694
Employee Benefits	3,715,122	**3,687,577**	3,659,543
Total Salaries and Benefits	18,595,938	**19,155,339**	18,846,237
Services and Supplies			
Services	816,980	**807,477**	918,390
Student Transportation	133,545	**106,116**	118,560
Professional Development and Travel	242,637	**211,648**	223,864
Dues and Fees	44,210	**42,568**	43,197
Insurance	72,650	**73,168**	66,630
Supplies	811,885	**1,718,173**	722,612
Utilities	542,000	**504,013**	542,413
Total Services and Supplies	2,663,907	**3,463,163**	2,635,666
Total Operating Expense	21,259,845	**22,618,502**	21,481,903

School District No. 51 (Boundary)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2026

	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	6,151,546	100,545	2,468	123,796	55,615	580,705	**7,014,675**
1.03 Career Programs	76,174						**76,174**
1.07 Library Services	111,461			30,820		3,270	**145,551**
1.08 Counselling	150,278						**150,278**
1.10 Special Education	1,075,501	193,093	1,533,549	152,458	73,255	76,231	**3,104,087**
1.30 English Language Learning	48,827						**48,827**
1.31 Indigenous Education	91,540	13,389	73,137	227,840		7,890	**413,796**
1.41 School Administration		990,724		407,971		28,937	**1,427,632**
1.64 Other						3,920	**3,920**
Total Function 1	**7,705,327**	**1,297,751**	**1,609,154**	**942,885**	**128,870**	**700,953**	**12,384,940**
4 District Administration							
4.11 Educational Administration		99,532		52,106	234,319		**385,957**
4.40 School District Governance					110,398		**110,398**
4.41 Business Administration				193,071	259,967		**453,038**
Total Function 4	**-**	**99,532**	**-**	**245,177**	**604,684**	**-**	**949,393**
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				16,433	110,948		**127,381**
5.50 Maintenance Operations				1,224,066	91,752	33,783	**1,349,601**
5.52 Maintenance of Grounds				86,766		1,522	**88,288**
5.56 Utilities							**-**
Total Function 5	**-**	**-**	**-**	**1,327,265**	**202,700**	**35,305**	**1,565,270**
7 Transportation and Housing							
7.41 Transportation and Housing Administration				15,537	110,948		**126,485**
7.70 Student Transportation				418,213		23,461	**441,674**
Total Function 7	**-**	**-**	**-**	**433,750**	**110,948**	**23,461**	**568,159**
9 Debt Services							
Total Function 9	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Functions 1 - 9	**7,705,327**	**1,397,283**	**1,609,154**	**2,949,077**	**1,047,202**	**759,719**	**15,467,762**

School District No. 51 (Boundary)
Operating Expense by Function, Program and Object

Year Ended June 30, 2026

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2026 Actual	2026 Budget	2025 Actual (Recast - Note 22)
	$	$	$	$	$	$	$
1 Instruction							
1.02 Regular Instruction	**7,014,675**	1,682,038	**8,696,713**	595,319	**9,292,032**	9,213,912	9,236,487
1.03 Career Programs	**76,174**	19,193	**95,367**	1,607	**96,974**	108,138	114,076
1.07 Library Services	**145,551**	34,673	**180,224**	12,477	**192,701**	213,420	232,693
1.08 Counselling	**150,278**	40,243	**190,521**	45,894	**236,415**	233,535	193,818
1.10 Special Education	**3,104,087**	785,278	**3,889,365**	57,543	**3,946,908**	3,786,439	3,955,624
1.30 English Language Learning	**48,827**	11,010	**59,837**	2,482	**62,319**		
1.31 Indigenous Education	**413,796**	105,208	**519,004**	63,284	**582,288**	628,290	675,772
1.41 School Administration	**1,427,632**	336,533	**1,764,165**	78,197	**1,842,362**	1,816,391	1,817,079
1.64 Other	**3,920**	853	**4,773**	3,002	**7,775**	8,400	14,683
Total Function 1	**12,384,940**	**3,015,029**	**15,399,969**	**859,805**	**16,259,774**	16,008,525	16,240,232
4 District Administration							
4.11 Educational Administration	**385,957**	73,428	**459,385**	41,880	**501,265**	459,369	458,556
4.40 School District Governance	**110,398**	7,264	**117,662**	37,555	**155,217**	270,694	177,926
4.41 Business Administration	**453,038**	102,666	**555,704**	328,086	**883,790**	772,202	788,676
Total Function 4	**949,393**	**183,358**	**1,132,751**	**407,521**	**1,540,272**	1,502,265	1,425,158
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	**127,381**	28,470	**155,851**	63,071	**218,922**	193,260	193,987
5.50 Maintenance Operations	**1,349,601**	303,535	**1,653,136**	1,350,028	**3,003,164**	1,907,230	1,966,633
5.52 Maintenance of Grounds	**88,288**	27,053	**115,341**	31,048	**146,389**	156,448	191,195
5.56 Utilities	**-**		**-**	518,719	**518,719**	562,000	556,002
Total Function 5	**1,565,270**	**359,058**	**1,924,328**	**1,962,866**	**3,887,194**	2,818,938	2,907,817
7 Transportation and Housing							
7.41 Transportation and Housing Administration	**126,485**	27,194	**153,679**	1,617	**155,296**	134,945	122,804
7.70 Student Transportation	**441,674**	102,938	**544,612**	231,354	**775,966**	795,172	785,892
Total Function 7	**568,159**	**130,132**	**698,291**	**232,971**	**931,262**	930,117	908,696
9 Debt Services							
Total Function 9	**-**	**-**	**-**	**-**	**-**	-	-
Total Functions 1 - 9	**15,467,762**	**3,687,577**	**19,155,339**	**3,463,163**	**22,618,502**	21,259,845	21,481,903

School District No. 51 (Boundary)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations
Year Ended June 30, 2026

	2026 Budget	**2026 Actual**	2025 Actual (Recast - Note 22)
	$	**$**	$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	2,537,523	**3,091,844**	2,725,674
Other Revenue	425,000	**562,091**	624,179
Investment Income			1,258
Total Revenue	2,962,523	**3,653,935**	3,351,111
Expenses			
Instruction	2,736,630	**3,304,922**	3,021,799
District Administration	87,522	**181,957**	87,687
Operations and Maintenance	113,371	**114,367**	100,801
Total Expense	2,937,523	**3,601,246**	3,210,287
Special Purpose Surplus (Deficit) for the year	25,000	**52,689**	140,824
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(25,000)	**(52,689)**	(140,824)
Total Net Transfers	(25,000)	**(52,689)**	(140,824)
Total Special Purpose Surplus (Deficit) for the year	-	**-**	-
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		**-**	-

School District No. 51 (Boundary)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2026

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
	$	$	$	$	$	$	$	$	$
Deferred Revenue, beginning of year		6,857	473,045	1,538		12,489			
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	113,371	72,269		136,000	14,700	12,690	172,818	29,487	1,538,888
Other			517,751						
Investment Income	996								
	114,367	72,269	517,751	136,000	14,700	12,690	172,818	29,487	1,538,888
Less: Allocated to Revenue	114,367	72,380	447,090	137,537	14,700	4,166	172,818	29,487	1,538,888
Recovered									
Deferred Revenue, end of year	**-**	**6,746**	**543,706**	**1**	**-**	**21,013**	**-**	**-**	**-**
Revenues									
Provincial Grants - Ministry of Education and Child Care	114,367	72,380		137,537	14,700	4,166	172,818	29,487	1,538,888
Other Revenue			447,090						
	114,367	72,380	447,090	137,537	14,700	4,166	172,818	29,487	1,538,888
Expenses									
Salaries									
Teachers							57,531		1,217,744
Principals and Vice Principals									
Educational Assistants		56,150							
Support Staff				97,241	1,480		80,541		
Substitutes					8,960			19,453	
	-	56,150	-	97,241	10,440	-	138,072	19,453	1,217,744
Employee Benefits		16,230		29,688	2,240		34,746	3,889	321,144
Services and Supplies	114,367		447,090	10,608	2,020	4,166		6,145	
	114,367	72,380	447,090	137,537	14,700	4,166	172,818	29,487	1,538,888
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

School District No. 51 (Boundary)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2026

	Classroom Enhancement Fund - Remedies	Mental Health in Schools	Seamless Day Kindergarten	Early Childhood Education (ECE) Dual Credit Program	Student & Family Affordability (SFAF)	JUST B4	Early Care & Learning (ECL)	Feeding Futures Fund	Professional Learning Grant
	$	$	$	$	$	$	$	$	$
Deferred Revenue, beginning of year	34,621		10,788	32,751	76,841	74,944	202,767	156,104	247,553
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	95,753	57,000	55,400			73,719	525,000	350,000	
Other									
Investment Income									
	95,753	57,000	55,400	-	-	73,719	525,000	350,000	-
Less: Allocated to Revenue	95,753	46,936	66,188	16,698	65,142	6,530	193,775	425,478	107,699
Recovered	34,621								
Deferred Revenue, end of year	**-**	**10,064**	**-**	**16,053**	**11,699**	**142,133**	**533,992**	**80,626**	**139,854**
Revenues									
Provincial Grants - Ministry of Education and Child Care	95,753	46,936	66,188		65,142	6,530	193,775	425,478	107,699
Other Revenue				16,698					
	95,753	46,936	66,188	16,698	65,142	6,530	193,775	425,478	107,699
Expenses									
Salaries									
Teachers				13,129					518
Principals and Vice Principals							149,420		62,699
Educational Assistants				536				83,310	
Support Staff			54,986			5,777	8,640	35,481	
Substitutes	57,548	1,796							25,067
	57,548	1,796	54,986	13,665	-	5,777	158,060	118,791	88,284
Employee Benefits	8,409	327	10,732	3,033		753	35,182	21,433	14,415
Services and Supplies	29,796	44,813	470		65,142		533	232,565	5,000
	95,753	46,936	66,188	16,698	65,142	6,530	193,775	372,789	107,699
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	52,689	-
Interfund Transfers									
Tangible Capital Assets Purchased								(52,689)	
	-	-	-	-	-	-	-	(52,689)	-
Net Revenue (Expense)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

School District No. 51 (Boundary)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2026

	National School Food Program	UBC Rural Innovation	Boundary Watershed Management	Healthy Schools Coordinator	DASH BC ASAAI	Comolik SFU Grant	TOTAL
	$	$	$	$	$	$	$
Deferred Revenue, beginning of year		2,545	10,000				1,342,843
Add: Restricted Grants							
Provincial Grants - Ministry of Education and Child Care	59,150						3,306,245
Other				30,527	57,000	10,000	615,278
Investment Income							996
	59,150	-	-	30,527	57,000	10,000	3,922,519
Less: Allocated to Revenue	-	334	2,276	30,527	57,000	8,166	3,653,935
Recovered							34,621
Deferred Revenue, end of year	**59,150**	**2,211**	**7,724**	**-**	**-**	**1,834**	**1,576,806**
Revenues							
Provincial Grants - Ministry of Education and Child Care							3,091,844
Other Revenue		334	2,276	30,527	57,000	8,166	562,091
	-	334	2,276	30,527	57,000	8,166	3,653,935
Expenses							
Salaries							
Teachers							1,288,922
Principals and Vice Principals							212,119
Educational Assistants							139,996
Support Staff				25,016			309,162
Substitutes							112,824
	-	-	-	25,016	-	-	2,063,023
Employee Benefits				5,410			507,631
Services and Supplies		334	2,276	101	57,000	8,166	1,030,592
	-	334	2,276	30,527	57,000	8,166	3,601,246
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	52,689
Interfund Transfers							
Tangible Capital Assets Purchased							(52,689)
	-	-	-	-	-	-	(52,689)
Net Revenue (Expense)	**-**	**-**	**-**	**-**	**-**	**-**	**-**

School District No. 51 (Boundary)

Schedule of Capital Operations
Year Ended June 30, 2026

	2026 Budget	2026 Actual: Invested in Tangible Capital Assets	2026 Actual: Local Capital	2026 Actual: Fund Balance	2025 Actual (Recast - Note 22)
	$	$	$	$	$
Revenues					
Other Revenue			**81,026**	**81,026**	
Investment Income	3,500		**1,879**	**1,879**	4,017
Amortization of Deferred Capital Revenue	1,076,432	**1,155,360**		**1,155,360**	1,076,531
Total Revenue	1,079,932	**1,155,360**	**82,905**	**1,238,265**	1,080,548
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	1,648,122	**1,650,211**		**1,650,211**	1,590,011
Transportation and Housing	207,138	**207,021**		**207,021**	169,968
Debt Services					
Capital Lease Interest				**-**	22
Total Expense	1,855,260	**1,857,232**	**-**	**1,857,232**	1,760,001
Capital Surplus (Deficit) for the year	(775,328)	**(701,872)**	**82,905**	**(618,967)**	(679,453)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	95,000	**89,790**		**89,790**	169,770
Tangible Capital Assets - Work in Progress				**-**	-
Local Capital	215,000		**425,000**	**425,000**	275,000
Capital Lease Payment				**-**	12,800
Total Net Transfers	310,000	**89,790**	**425,000**	**514,790**	457,570
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		**229,784**	**(229,784)**	**-**	
Total Other Adjustments to Fund Balances		**229,784**	**(229,784)**	**-**	
Total Capital Surplus (Deficit) for the year	(465,328)	**(382,298)**	**278,121**	**(104,177)**	(221,883)
Capital Surplus (Deficit), beginning of year		**2,978,145**	**14,154**	**2,992,299**	3,214,182
Capital Surplus (Deficit), end of year		**2,595,847**	**292,275**	**2,888,122**	2,992,299

School District No. 51 (Boundary)

Tangible Capital Assets

Year Ended June 30, 2026

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	$	$	$	$	$	$	$
Cost, beginning of year	2,129,384	56,421,762	1,444,489	1,877,132	137,848	1,835,768	**63,846,383**
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		1,707,503	195,117	243,312			**2,145,932**
Operating Fund			11,552			25,549	**37,101**
Special Purpose Funds			52,689				**52,689**
Local Capital				142,839	51,308	35,637	**229,784**
Transferred from Work in Progress		184,945	4,882				**189,827**
	-	1,892,448	264,240	386,151	51,308	61,186	**2,655,333**
Decrease:							
Deemed Disposals			127,147			210,872	**338,019**
	-	-	127,147	-	-	210,872	**338,019**
Cost, end of year	2,129,384	58,314,210	1,581,582	2,263,283	189,156	1,686,082	**66,163,697**
Work in Progress, end of year		645,641					**645,641**
Cost and Work in Progress, end of year	2,129,384	58,959,851	1,581,582	2,263,283	189,156	1,686,082	**66,809,338**
Accumulated Amortization, beginning of year		33,426,691	630,286	680,298	44,627	782,192	**35,564,094**
Changes for the Year							
Amortization for the Year		1,114,023	151,304	207,021	33,688	351,196	**1,857,232**
		1,114,023	151,304	207,021	33,688	351,196	**1,857,232**
Deemed Disposals			127,147			210,872	**338,019**
Written-off During Year							**-**
District Entered							**-**
		-	127,147	-	-	210,872	**338,019**
Accumulated Amortization, end of year		34,540,714	654,443	887,319	78,315	922,516	**37,083,307**
Tangible Capital Assets - Net	**2,129,384**	**24,419,137**	**927,139**	**1,375,964**	**110,841**	**763,566**	**29,726,031**

School District No. 51 (Boundary)

Tangible Capital Assets - Work in Progress
Year Ended June 30, 2026

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	$	$	$	$	$
Work in Progress, beginning of year	184,945	4,882			**189,827**
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	402,306				**402,306**
Deferred Capital Revenue - Other	243,335				**243,335**
	645,641	-	-	-	**645,641**
Decrease:					
Transferred to Tangible Capital Assets	184,945	4,882			**189,827**
	184,945	4,882	-	-	**189,827**
Net Changes for the Year	460,696	(4,882)	-	-	**455,814**
Work in Progress, end of year	**645,641**	**-**	**-**	**-**	**645,641**

School District No. 51 (Boundary)

Deferred Capital Revenue
Year Ended June 30, 2026

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	$	$	$	$
Deferred Capital Revenue, beginning of year	20,518,485	32,329	79,017	**20,629,831**
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	2,145,932			**2,145,932**
Transferred from Work in Progress	189,827			**189,827**
	2,335,759	-	-	**2,335,759**
Decrease:				
Amortization of Deferred Capital Revenue	1,133,402	12,243	9,715	**1,155,360**
	1,133,402	12,243	9,715	**1,155,360**
Net Changes for the Year	1,202,357	(12,243)	(9,715)	**1,180,399**
Deferred Capital Revenue, end of year	21,720,842	20,086	69,302	**21,810,230**
Work in Progress, beginning of year	189,827			**189,827**
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	402,306		243,335	**645,641**
	402,306	-	243,335	**645,641**
Decrease				
Transferred to Deferred Capital Revenue	189,827			**189,827**
	189,827	-	-	**189,827**
Net Changes for the Year	212,479	-	243,335	**455,814**
Work in Progress, end of year	402,306	-	243,335	**645,641**
Total Deferred Capital Revenue, end of year	**22,123,148**	**20,086**	**312,637**	**22,455,871**

School District No. 51 (Boundary)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2026

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	$	$	$	$	$	$
Balance, beginning of year		169,297				**169,297**
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	2,548,238					**2,548,238**
Other					243,335	**243,335**
Investment Income		6,173				**6,173**
School Protection Plan			937,605			**937,605**
	2,548,238	6,173	937,605	-	243,335	**3,735,351**
Decrease:						
Transferred to DCR - Capital Additions	2,145,932					**2,145,932**
Transferred to DCR - Work in Progress	402,306				243,335	**645,641**
Restoration Costs Related to Flood Damage			937,605			**937,605**
	2,548,238	-	937,605	-	243,335	**3,729,178**
Net Changes for the Year	-	6,173	-	-	-	**6,173**
Balance, end of year	**-**	**175,470**	**-**	**-**	**-**	**175,470**

School District No. 51 (Boundary)

Financial Statement

Discussion and Analysis

2025-2026

Agenda

Contents

Introduction

The following provides a discussion and analysis of the financial performance of School District No. 51 (Boundary) for the fiscal year ended June 30, 2026. It is intended to provide readers with an understanding of the District's financial results and any material changes in its financial position and operating results during the year. The results are discussed in comparison with the budget and prior year. This report should be read in conjunction with the District's financial statements for the same period.

The financial statements represent the consolidation of three separate funds (operating, special purpose, and capital). Financial performance of each fund is reported in the supplementary schedules that accompany the financial statements.

Who We Are

The Board of Education is constituted under the School Act and governs the District through seven elected trustees. General local elections are held every four years, with the next general voting day scheduled for October 17, 2026.

Located between the Okanagan Valley and the West Kootenays, the District stretches from Big White Resort to Christina Lake and serves rural communities across approximately 7,000 square kilometres. The District provides educational programs to approximately 1,260 students from Kindergarten to Grade 12 in six elementary schools, two secondary schools, one alternate school and one K-9 community school.

Some unique characteristics of the District include:

- The District is one of only two school districts in the Province that operates on a four-day school week, with students generally attending school Monday through Thursday.
- More than 70% of students are registered for busing, with some students travelling more than two hours each day to get to school and return home.
- School sizes vary significantly across the District, with the largest school serving approximately 400 students and the smallest approximately 12 students in 2025/26.

Our Vision

To nurture curiosity, resilience and joy in all

Our Mission

To ensure our students are flourishing today so they can build a confident future tomorrow

We value

Kindness and compassion

Indigenous ways of knowing

Growth mindset

Honesty and courage

Connectedness and relationships

We believe

Everyone has a role to play in Reconciliation

Students need a sense of belonging, mastery, independence and generosity to reach their full potential

Everyone has something to contribute

We are stronger together

Students flourish when they feel safe and are connected to nature and community

Students who feel a sense of purpose and power over their learning are more engaged

Mistakes are opportunities to learn

Enrolment

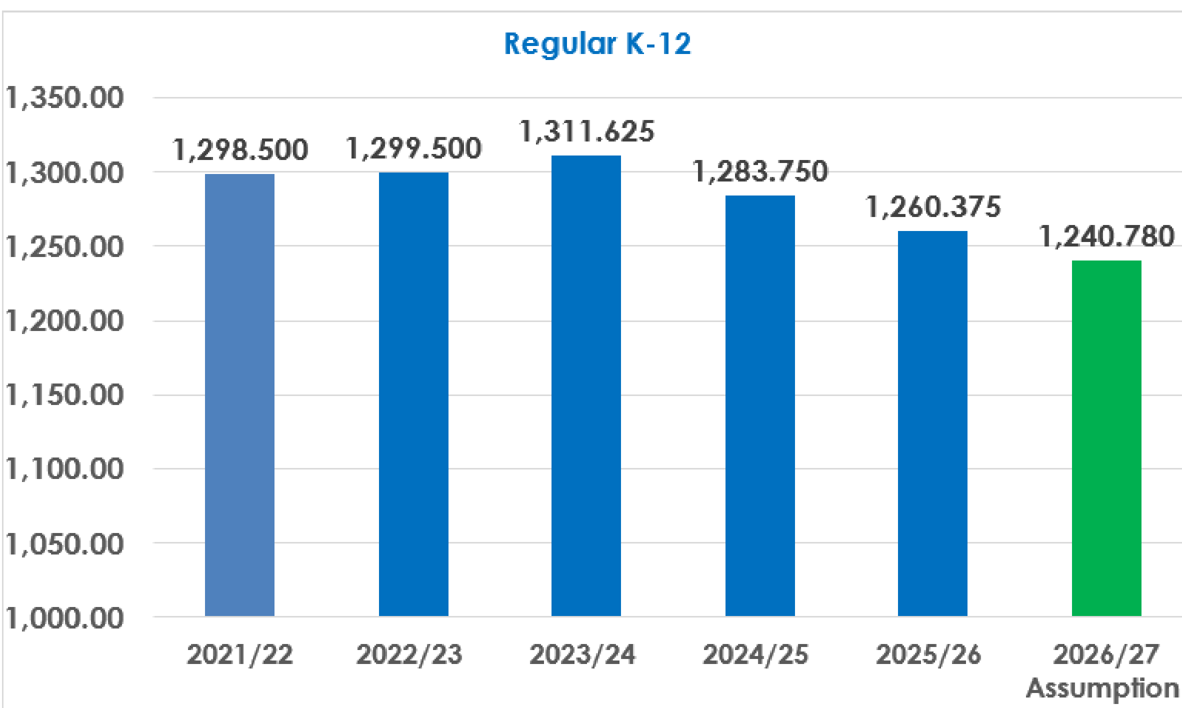
The District is funded primarily through an Operating Grant provided by the Ministry of Education and Child Care (MECC). A significant portion of the Operating Grant is determined by student enrolment, which is reported to the Ministry through the Form 1701 Student Data Collection process. The September enrolment count is the primary basis for school-age funding, with additional data collections in February and May used for certain enrolment categories and funding adjustments.

In addition to the Basic Allocation, the District receives supplementary funding that reflects unique student needs and district-specific factors, including inclusive education, Indigenous Education, English Language Learning, enrolment changes, salary differentials and unique geographic factors.

Student enrolment is an important driver of both the District's operating funding and staffing requirements. Salaries and employee benefits represent the majority of the District's operating expenditures; accordingly, reliable enrolment projections are an important component of the District's financial and workforce planning. Each year, the District reviews historical enrolment and student retention trends, demographic information, regional population trends and other relevant factors to develop enrolment projections for future budget years.

In 2025/26, regular school-age enrolment decreased to 1,260.375 FTE from 1,283.750 FTE in 2024/25, a decline of 23.375 FTE, or approximately 1.8%. Despite the decline, actual 2025/26 enrolment was higher than originally projected for the year.

Current projections indicate that enrolment is expected to decline further in 2026/27. Longer-term enrolment is expected to be influenced by demographic trends, student retention and population changes within the communities served by the District.



Operating Fund

Revenues

District operating revenues for 2025/26 were $1.93 million higher than budget and $1.47 million higher than the prior year. The following provides a breakdown of the revenue variances by category.

	Actual		Budget	Variance to	
	2024/2025	2025/2026	2025/2026	Budget	Prior Year
Ministry of Education and Child Care (MECC)	$21,549,971	$22,109,415	$21,220,585	$888,830 *4.19%*	$559,444 *2.60%*
Other Provincial Grants	64,975	72,138	49,260	$22,878 *46.44%*	$7,163 *11.02%*
Tuition	19,869	3,434	24,000	($20,566) *-85.69%*	($16,435) *-82.72%*
Other Revenues	174,571	1,131,319	81,000	$1,050,319 *1296.69%*	$956,748 *548.06%*
Rentals	51,500	48,143	50,000	($1,857) *-3.71%*	($3,357) *-6.52%*
Investment Income	136,490	107,503	120,000	($12,497) *-10.41%*	($28,987) *-21.24%*
Total	**$21,997,376**	**$23,471,952**	**$21,544,845**	**$1,927,107** ***8.94%***	**$1,474,576** ***6.70%***

Ministry of Education and Child Care (MECC) Grants

The favourable variance of $0.89 million in MECC grants relative to budget is primarily attributable to higher-than-anticipated student enrolment, which resulted in additional MECC funding. Compared with the prior year, MECC funding increased by $0.56 million, driven primarily by an increase in funding per student to support collective agreement-related wage increases.

Other Provincial Grants

Other Provincial Grants were $0.02 million higher than budget and $0.01 million higher than the prior year. These grants are primarily provided to support child care-related activities within the District.

Tuition

Tuition revenue comprises fees received from international and out-of-province students. Tuition revenue was lower than both budget and the prior year, primarily due to fewer fee-paying students enrolled in the District in 2025/26 than anticipated and compared with the prior year.

Other Revenues

Other revenues include miscellaneous items such as insurance claim proceeds, proceeds from the sale of equipment and vehicles, and energy rebates. Other revenues were $1.05 million higher than budget and $0.96 million higher than the prior year, primarily due to $0.94 million of insurance proceeds in 2025/26 related to flood damage that occurred in August 2025. In accordance with Public Sector Accounting Standards, the insurance proceeds and the related expenditures are reported separately as revenue and expenses, respectively, rather than on a net basis.

Rentals

District rental revenues are primarily derived from fees charged for community and public use of District facilities.

Investment Income

Investment income consists of interest earned on the District's bank account balances and investments, including funds held through the Provincial Government's Central Deposit Program (CDP). The District invests funds between the CDP and its banking institution to take advantage of favourable interest rates while maintaining access to funds. Investment income was lower than budget and the prior year, primarily due to lower interest rates in 2025/26.

Expenses

Overall District operating expenses were $1.36 million higher than budget in 2025/26 and $1.14 million higher than the prior year. The following analysis provides details of the significant variances, grouped between staffing costs and services and supplies.

Staffing

	Actual		Budget	Variance to	
	2024/2025	2025/2026	2025/2026	Budget	Prior Year
Salaries					
Teachers	$7,354,764	$7,705,327	$7,187,480	($517,847) *-7.20%*	($350,563) *-4.77%*
Principals and Vice Principals	1,512,580	1,397,283	1,493,529	$96,246 *6.44%*	$115,297 *7.62%*
Education Assistants	1,527,757	1,609,154	1,432,093	($177,061) *-12.36%*	($81,397) *-5.33%*
Support Staff	2,991,019	2,949,077	2,798,967	($150,110) *-5.36%*	$41,942 *1.40%*
Other Professionals	864,597	1,047,202	988,913	($58,289) *-5.89%*	($182,605) *-21.12%*
Substitutes	935,977	759,718	979,834	$220,116 *22.46%*	$176,259 *18.83%*
Total Salaries	**15,186,694**	**15,467,761**	**14,880,816**	($586,945) *-3.94%*	($281,067) *-1.85%*
Benefits	3,659,543	3,687,576	3,715,122	$27,546 *0.74%*	($28,033) *-0.77%*
Total Staffing	**$18,846,237**	**$19,155,337**	**$18,595,938**	**($559,399)** ***-3.01%***	**($309,100)** ***-1.64%***

Teachers

Teachers' salary costs were $0.52 million higher than budget, primarily due to higher-than-anticipated enrolment, which resulted in additional staffing FTEs, as well as higher Employee Future Benefits (EFB) costs based on the Ministry's most recent actuarial valuation. Compared with the prior year, teachers' salary costs increased by $0.35 million, primarily due to salary increments and step increases.

Principals and Vice-Principals

Principals and Vice-Principals expenses reflect the salary costs of certified teachers serving as Principals and Vice-Principals. In 2025/26, expenses were $0.10 million below budget and $0.12 million lower than the prior year, primarily due to greater utilization of Special Purpose Funds, with eligible salary costs allocated to those funds.

Educational Assistants

Educational Assistants' salary costs were $0.18 million higher than budget, primarily due to higher-than-budgeted enrolment, which resulted in additional staffing FTEs. Compared with the prior year, costs increased by $0.81 million, primarily due to salary increments.

Support Staff

Support Staff comprises administrative staff (excluding Principals and Vice-Principals), secretaries, clerks, and other non-unionized staff, as well as maintenance and trades staff, custodians, noon-hour supervisors, and crossing guards. In 2025/26, expenses were $0.15 million higher than budget, primarily due to additional hours worked that were not anticipated in the original projections. Compared with the prior year, costs decreased by $0.04 million, primarily due to cost-saving measures implemented in anticipation of lower enrolment.

Other Professionals

Other Professionals include District staff excluded from union agreements, such as the Superintendent, Secretary-Treasurer, and other management staff. In 2025/26, expenses were generally in line with budget, with a slight unfavourable variance of $0.06 million. Compared with the prior year, expenses were higher, primarily due to positions that were vacant in 2024/25 being filled in 2025/26, as well as salary increments.

Substitutes

Substitute costs include replacement costs for Teachers, Educational Assistants, and Support Staff, with the majority of costs in this category relating to Teachers Teaching on Call (TTOCs). In 2025/26, expenses were $0.22 million lower than budget and $0.18 million lower than the prior year, primarily due to fewer sick days than anticipated based on historical trends.

Benefits

Benefits include amounts paid by the District on behalf of or to employees for programs such as Employment Insurance, Canada Pension Plan, municipal and teacher pensions, and employee health and dental coverage. In 2025/26, benefit costs were largely in line with budget and $0.03 million higher than the prior year, primarily due to salary increases and the associated impact on employee benefit costs.

Services and Supplies

	Actual		Budget	Variance to	
	2024/2025	2025/2026	2025/2026	Budget	Prior Year
Services	$918,390	$807,477	$816,980	$9,503 *1.16%*	$110,913 *12.08%*
Student Transportation	$118,560	$106,116	$133,545	$27,429 *20.54%*	$12,444 *10.50%*
Professional Development and Travel	$223,864	$211,648	$242,637	$30,989 *12.77%*	$12,216 *5.46%*
Dues and Fees	$43,197	$42,568	$44,210	$1,642 *3.71%*	$629 *1.46%*
Insurance	$66,630	$73,168	$72,650	($518) *-0.71%*	($6,538) *-9.81%*
Supplies	$722,612	$1,718,173	$811,885	($906,288) *-111.63%*	($995,561) *-137.77%*
Utilities	$542,413	$504,013	$542,000	$37,987 *7.01%*	$38,400 *7.08%*
Total	**$2,635,666**	**$3,463,163**	**$2,663,907**	**($799,256)** ***-30.00%***	**($827,497)** ***-31.40%***

Services

This category includes expenditures such as computer maintenance, contracted professional and technical services, repairs and maintenance, grounds upkeep, snow removal, and security services. In 2025/26, expenditures were largely aligned with budget. Compared with the prior year, expenditures were $0.11 million lower, primarily due to cost-saving measures implemented during the year.

Student Transportation

This category mainly includes costs related to field trips and interschool transportation. In 2025/26, expenditures were $0.03 million lower than budget and $0.01 million lower than the prior year, primarily due to cost-saving initiatives that began in the prior year.

Professional Development and Travel

This category includes training and travel costs such as registration fees, transportation, mileage allowances, meals, accommodation, per diems, and other related expenses. Like other cost categories, expenditures were lower than budget and the prior year, primarily due to cost-saving initiatives that began in the prior year.

Dues and Fees

This category includes membership fees and dues to professional organizations, in accordance with District policies and requirements. In 2025/26, expenditures were largely in line with both budget and the prior year.

Insurance

This category includes expenditures for all forms of insurance coverage, including premiums and deductibles. In 2025/26, expenditures were largely in line with budget and slightly higher than the prior year.

Supplies

This category consists of expenditures for supplies and materials of a consumable and/or non-capital nature, including consumable supplies and learning resources.

In 2025/26, expenditures were $0.91 million higher than budget and $1.00 million higher than the prior year, primarily due to $0.94 million of restoration costs related to flood damage that occurred in August 2025. In accordance with Public Sector Accounting Standards, the insurance proceeds and related expenditures are reported separately as revenue and expenses, respectively, rather than on a net basis.

Utilities

This category includes expenditures for utilities such as electricity, heating, water, sewage, garbage, and recycling. In 2025/26, expenditures were slightly lower than budget and the prior year, primarily due to less severe weather conditions during the year.

Operating Surplus Analysis

The District closed out 2025/26 with an accumulated operating surplus of $1.32 million, of which $0.56 million is internally restricted for specific purposes, leaving $0.77 million as unrestricted operating surplus. This represents an increase of $0.39 million from the total accumulated operating surplus of $.93 million at June 30, 2025.

The unrestricted operating surplus increased by $0.26 million, from $0.51 million in 2024/25 to $0.77 million in 2025/26, while internally restricted operating surplus increased by $0.13 million, from $0.43 million to $0.56 million. As a percentage of operating expenditures, unrestricted operating surplus increased from 2.35% to 3.39%, while internally restricted surplus increased from 1.99% to 2.46%. Total accumulated operating surplus therefore increased from 4.34% to 5.85% of operating expenditures.

The increase in accumulated operating surplus was primarily driven by higher-than-budgeted Ministry funding associated with higher-than-anticipated enrolment, together with savings achieved across several operating expenditure categories as a result of cost-saving initiatives that began in the prior year. These favourable results were partially offset by higher staffing costs during the year. The District also transferred $0.43 million to Local Capital to support future capital requirements.

Accumulated Operating Surplus	**2025/2026**	**2024/2025**
Internally Restricted		
Indigenous Education Council	$213,300	$100,639
School Funds	$76,075	$61,654
Facility Upgrades	$205,287	$118,013
Other District Committed Expenditures	$60,873	$146,194
Total Internally Restricted	$555,535	$426,500
Prior Year Adjustments		($75,839)
Unrestricted	$767,508	$581,031
Total Accumulated Operating Surplus	**$1,323,043**	**$931,692**

The prior-year adjustment relates to fully amortized assets that were previously included in prepaids and have been fully expensed as part of the review of prepayments in 2025-26 fiscal year.

Restricted Operating Reserve

Table below list the detailed items in restricted operating surplus:

Operating Budget - Expenditure	2025/26	2024/25
Operating Budget - Expenditure	$22,618,500	$21,481,903

Schedule of Accumulated Operating Surplus	2025/26	2024/25
Nature of Constraints on the Funds		
Auditorium Trust	$22,932	$21,602
Community Network	$37,941	$95,964
Indigenous Education Council Grant	$213,300	$100,639
Playground Equipment	$0	$5,000
Speech	$0	$2,359
Facility Upgrades	$205,287	$118,013
Child Care	$0	$21,269
School Year End Carry Forwards	$76,075	$61,654
Internally Restricted Operating Fund Surplus	$555,535	$426,500
Percentage of Operating Budget - Expenditure	2.46%	1.99%
Unrestricted Operating Surplus (Deficit)	$767,508	$505,192
Percentage of Operating Budget - Expenditure	3.39%	2.35%
Total Operating Fund Surplus (Deficit)	$1,323,043	$931,692
Percentage of Operating Budget - Expenditure	5.85%	4.34%

Financial Health

Liquidity

Liquidity is measured by taking financial assets over liabilities, excluding deferred capital revenue. A liquidity ratio of greater than one is desirable as this means that the District can pay its current liabilities when they become due. A liquidity ratio of less than one indicates that the District may potentially struggle to meet its short-term obligations. A higher liquidity ratio means that the District can meet its short-term obligations and can better respond to changing circumstances.

Liquidity			
	2023/2024	**2024/2025**	**2025/2026**
Financial Assets	$5,029,997	$5,992,698	7,041,798
Financial Liabilities	$3,983,111	$4,898,858	5,367,516
Liquidity	1.26	1.22	1.31

Accumulated Surplus to Revenue

The table below provides an overview of the District's operating revenues and accumulated operating surplus over the past three years. Over this period, operating revenues have increased, while the District has maintained a positive accumulated operating surplus, providing financial flexibility to manage changing enrolment, operating costs and other emerging priorities.

Total Accumulated Surplus to Revenue			
	2023/2024	**2024/2025**	**2025/2026**
Unrestriced Surplus	$624,311	$505,192	$767,508
Restricted Surplus	$184,493	$426,500	$555,535
Total Surplus	$808,804	$931,692	$1,323,043
Revenue	$21,395,759	$21,997,376	$23,471,952
Percentage	3.78%	4.24%	5.64%

Accumulated Amortization to Assets

The accumulated amortization to assets ratio is a financial measurement tool that determines the age, value, and remaining useful life of a fixed asset. A low ratio may indicate that the assets have plenty of life remaining while a high ratio could indicate that assets will need replacement.

Accumulated Amortization to Buildings			
	2023/2024	2024/2025	2025/2026
Gross Assets	$54,994,001	$56,421,762	58,959,851
Accumulated Amortization	$32,349,632	$33,426,691	34,540,714
Ratio	0.59	0.59	0.59

Accumulated Amortization to Furniture/Equipment and Vehicles			
	2023/2024	2024/2025	2025/2026
Gross Assets	$3,059,046	$3,321,621	3,844,865
Accumulated Amortization	$1,158,528	$1,310,584	1,541,762
Ratio	0.36	0.34	0.40

Accumulated Amortization to Computer Hardware and Software			
	2023/2024	2024/2025	2025/2026
Gross Assets	$1,665,262	$1,973,616	1,875,238
Accumulated Amortization	$570,173	$826,819	1,000,831
Ratio	0.34	0.42	0.53

Accumulated Amortization to All			
	2023/2024	2024/2025	2025/2026
Gross Assets	$59,718,309	$61,716,999	$64,679,954
Accumulated Amortization	$34,078,333	$35,564,094	$37,083,307
Ratio	0.57	0.58	0.57

Special Purpose Funds

The Special Purpose Fund consists of restricted grants and other funding that are subject to legislative or contractual restrictions on their use. Related revenues are deferred until the corresponding expenditures are incurred. The following table outlines the significant Special Purpose grants the District received in 2025–2026:

Grant	Source	Opening Balance	Recovered	2025/26 Grants/Revenue	Spent	Balance	Discussion
Annual Facility Grant (AFG) Operating portion	Ministry of Education & Child Care	$0		$113,371	($113,371)	$0	Please see discussion in the Capital Projects section under "Annual Facility Grant (AFG) Funding".
Learning Improvement Fund (LIF)	Ministry of Education & Child Care	$6,857	$0	$72,269	($72,380)	$6,746	Funding used specifically to augment EAs hours providing additional support to complex learners.
Strong Start	Ministry of Education & Child Care	$1,538	$0	$136,000	($137,538)	$0	Strong Start early learning centers provide school-based, drop-in programs for children from birth to age five and their parents or caregivers.
Ready, Set, Learn (RSL)	Ministry of Education & Child Care	$0	$0	$14,700	($14,700)	$0	Eligible RSL events for children aged 3 to 5 and their parents are hosted to support early learning and facilitate a smooth transition to Kindergarten.
Official Languages in Education French Programs (OLEP)	Ministry of Education & Child Care	$12,489	$0	$12,690	($4,166)	$21,013	Funding for core French-language programs and curriculum resources.
Community LINK	Ministry of Education & Child Care	$0	$0	$172,818	($172,818)	($0)	Funding for programs and initiatives to improve the education performance of vulnerable students, including both academic achievement and social functioning.
Classroom Enhancement Fund (CEF) – Overhead, Staffing and Remedies	Ministry of Education & Child Care	$34,621	($34,621)	$1,664,128	($1,664,129)	($1)	Eligible expenses include teacher staffing and overhead staffing costs resulting from restoration of class size and composition language.

Grant	Source	Opening Balance	Recovered	2025/26 Grants/Revenue	Spent	Balance	Discussion
Student and Family Affordability	Ministry of Education & Child Care	$76,841	$0	$0	($65,142)	$11,699	Funding to support students and families with school-related costs, including school supplies, fees, field trips, and participation in sports and music programs.
Just B4	Ministry of Education & Child Care	$74,944	$0	$73,719	($6,530)	$142,133	Funding for a school-based, licensed preschool program designed to support children in the year before they enter kindergarten and help facilitate their transition to school.
National School Food Program	Ministry of Education & Child Care	$0	$0	$59,150	$0	$59,150	Federal funding provided through the Province to expand and enhance school food programs, complementing the existing Feeding Futures program.
Early Care and Learning (ECL)	Ministry of Education & Child Care	$202,767	$0	$525,000	($193,775)	$533,992	Funding to support early learning and child care initiatives and staffing that strengthen the integration of early learning and child care within the school system.
Seamless Day Kindergarten	Ministry of Education & Child Care	$10,788	$0	$55,400	($66,188)	$0	Funding to support before- and after-school child care integrated into the kindergarten classroom, providing continuity of learning and care throughout the day.

Grant	Source	Opening Balance	Recovered	2025/26 Grants/Revenue	Spent	Balance	Discussion
Feeding Futures Fund	Ministry of Education & Child Care	$156,104	$0	$350,000	($425,478)	$80,626	The program is designed to invest in and expand local school food initiatives, ensuring that more children and youth have access to healthy meals and snacks during the school day.
Professional Learning Grant	Ministry of Education & Child Care	$247,553	$0	$0	($107,699)	$139,854	New funding has been provided under the K-12 Literacy Supports program to enable additional training and professional learning opportunities for teachers and support staff.
School Generated Funds	Schools	$473,045	$0	$517,751	($447,090)	$543,706	Funds generated and managed at the school level from activities such as fundraising, student activities, school trips, donations and other school-based revenues.
Others	Other Sources	$45,296	$0	$154,527	($161,936)	$37,887	Other externally restricted funding received for specific purposes from sources other than the Ministry of Education and Child Care.
Total		**$1,342,843**	**($34,621)**	**$3,921,523**	**($3,652,942)**	**$1,576,803**	

Capital Funds

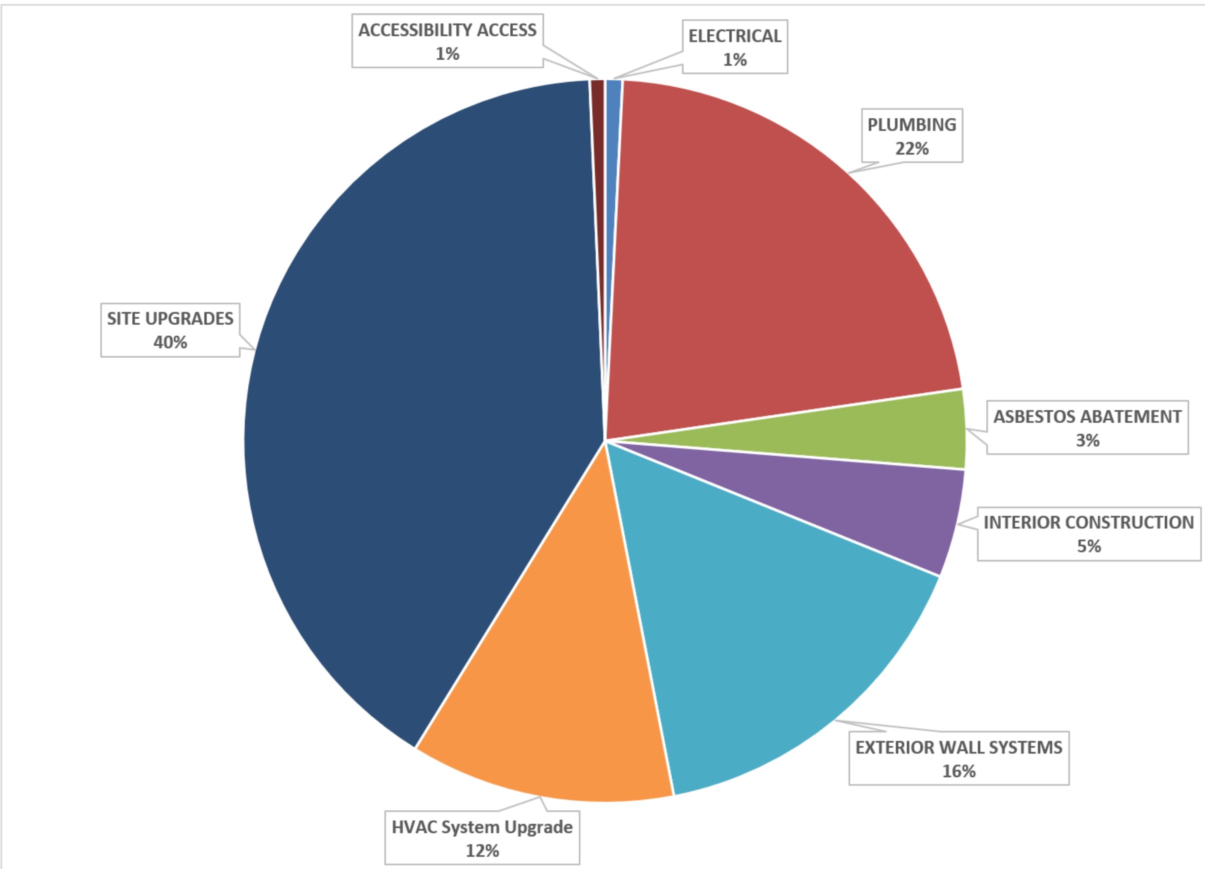
2025-2026 AFG Funds

In 2025-2026, the District received approximately $0.76 million in capital and operating Annual Facilities Grant (AFG) funding. These funds are used throughout District schools to address ongoing maintenance and improvement needs. AFG funding is received and approved on a March 31 fiscal year end. For the 2026-2027 fiscal year, the District has been approved for $0.82 million in funding.

Eligible Uses of AFG Funds:

- Roof Replacements and Major Repairs
- Mechanical System Upgrade and Repair
- Electrical System Upgrade and Repair

- Site and Facility Upgrades
- Loss Prevention-Fire and Security Alarms
- Technology Infrastructure Upgrades
- Accessibility Improvements
- Asbestos Abatement
- Health and Safety Upgrades
- Site Servicing



Minor Capital Projects

In addition to the AFG funding noted above, the District can submit a proposal to the MECC for additional funding for capital projects as described below.

School Enhancement Program (SEP) projects are investments that contribute to the safety and function of the school while extending the life of the asset.

Carbon Neutral Capital Program (CNCP) projects are investments that contribute to measurable emission reductions and operational costs savings expected as a result of completed projects.

Various School Playground Equipment Projects (PEP) are investments in various playground equipment.

School Food Infrastructure Program (FIP) a new program effective 2023-2024 designed to support schools with food logistics and distribution.

Bus Acquisition Program (BUS) projects are investments in the replacement of school buses to support safe, reliable and efficient student transportation.

Below is a summary of approved funding:

March 31st Fiscal Year End - 2025-26 Approved Funding

Facility Name	Program Project Description	Amount Funded by Ministry
Christina Lake Elementary, Dr D A Perley Elementary	SEP - Roofing Upgrades	$378,000
Grand Forks Secondary	SEP - Interior Construction Upgrades	$350,000
Dr D A Perley Elementary, John A. Hutton Elementary	CNCP - Energy Upgrades	$190,000
Dr D A Perley Elementary	FIP - Kitchen Equipment and Upgrade	$120,000
Greenwood Elementary	PEP - Universally Accessible Playground Equipment	$200,000
New/Existing Bus Fleet	BUS - Bus Replacement	$243,312

Major Capital Projects

No major capital projects were in progress or initiated during the year, and there were no land sales or purchases.

Capital Projects Funding- Other Sources

In addition to funding provided by the Ministry of Education and Child Care, the District has secured federal funding through the **Zero Emission Transit Fund (ZETF)** to support the transition to electric school transportation. The funding supports charging stations, and related infrastructure upgrades. The federal contribution is available up to approximately $0.69 million and is reimbursed based on eligible expenditures incurred and approved under the funding agreement.

Local Capital

The Capital Fund includes Local Capital reserves, as reported in Schedule 4 of the financial statements. Local Capital funds are available to support capital expenditures and the acquisition of tangible capital assets.

As of June 30, 2026, the District's Local Capital balance was $0.29 million, compared with $0.01 million in the prior year. In previous years, Local Capital had been used to support various capital requirements, while contributions to replenish the reserve were relatively limited, resulting in a low available balance at June 30, 2025. Recognizing the importance of maintaining sufficient Local Capital to support future capital requirements, the District increased its contribution to Local Capital in 2025/26. Going forward, more systematic planning for annual contributions will support the District's ability to fund future technology, vehicles, furniture, equipment and other capital requirements while reducing reliance on operating funds in the year expenditures arise.

The remaining Local Capital balance is maintained to support future capital requirements, including technology, vehicles, furniture and equipment. Transfers to Local Capital are approved by the Board through the annual budget process or by specific Board resolution.

Long Term Outlook

Enrolment and Financial Sustainability

Student enrolment remains an important factor in the District's long-term financial outlook, as a significant portion of operating funding is driven by enrolment. While actual enrolment in 2025/26 was higher than originally projected, longer-term projections indicate a gradual decline in student numbers. The provincial funding formula provides additional support for districts experiencing enrolment decline and also recognizes factors particularly relevant to smaller rural districts, including low enrolment, small communities, rurality, geographic dispersion and student location.

Long Range Facility Plan

The District is continuing the development of its first Long-Range Facilities Plan (LRFP), which will provide a framework for longer-term decisions regarding school facilities, capital priorities and the effective use of District assets. The planning process has included community engagement and consideration of priorities for future capital projects.

Technology, Cybersecurity and Local Capital

Technology continues to play an increasingly important role in both educational programs and District operations. Maintaining technology infrastructure, replacing devices and equipment, and strengthening cybersecurity require ongoing investment. The District will continue to balance these requirements with other operating and capital priorities.

Boundary

SD051

Interim Progress Report September 2026

In Review of Year 5 of SD 51’s Strategic Plan 2021-2027

Approved by Board on September 22, 2026

Table of Contents

A Note on the Interim Progress Report

Every year, district teams gather, analyze, interpret, and triangulate local and provincial data. This annual data and evidence review allows the team to monitor student outcomes and identify areas for growth on an annual basis. The findings are shared with the Indigenous Education Council (IEC), education partners, the public, and the ministry through the Enhancing Student Learning Report or the Interim Progress Report.

While the internal work of data and evidence review remains the same each year, the Interim Progress Report is intended to ease the burden of reporting for district teams. The Interim Progress Report highlights key areas for growth and strategic adjustments from the data review. Whereas, the Enhancing Student Learning Report, completed every third year, provides a comprehensive account of the district team's processes and development of this report will take longer to complete.

Interim Progress Report for Enhancing Student Learning:

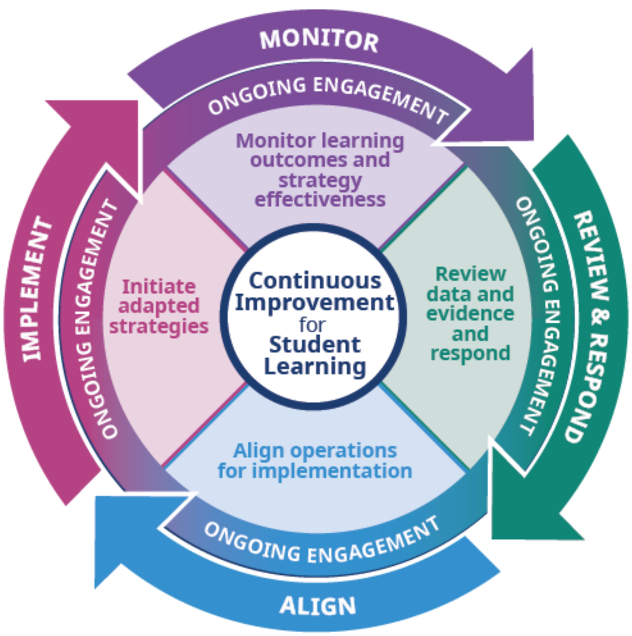
Ministry Note

Each school district in British Columbia submits an annual report as required by the Enhancing Student Learning Reporting Order (Reporting Order). As of 2025, the report submission process occurs on a three-year cycle. In this three-year cycle, a district team submits one Enhancing Student Learning report and two Interim Progress Reports. Although brief and more concise, the Interim Progress Report meets the requirements of the Reporting Order.

The Interim Progress Report, as well as the full Enhancing Student Learning Report, both provide an update on the district team's work to continuously improve student learning outcomes, with a particular focus on improving equity of outcomes. Both reports summarize the results of the district team's ongoing review of student learning data and evidence.

For the Interim Progress Report, district teams are required to use the ministry-provided templates to standardize and expedite the reporting and annual review process.

The Interim Progress Report provides information on the district's continuous improvement processes, with a focus on processes included within the Continuous Improvement Cycle:



A **continuous improvement cycle** is a critical element of the ongoing commitment to raising system performance. District Continuous improvement cycles are developed by the senior team and ensure a focus on the educational success of every student and effective and efficient district operations. The continuous improvement cycle is actioned annually by the district team and allows them to implement, monitor, review and respond, and align targeted strategies and resources to improve student learning outcomes.

District teams must evaluate and adjust strategies to meet objectives to best target areas for growth and improve learning outcomes for all students. Adjustments are based on evidence-informed decisions uncovered in the analysis and interpretation of provincial- and district-level data and evidence. Districts must evaluate data and evidence and adjust strategies based on the results of this review. This "Review and Respond Cycle" is actioned within the "Review and Respond" portion of the Continuous Improvement Cycle and the outcomes are summarized and reported out on in the annual Enhancing Student Learning Report.

Review and Respond Cycle:

For the purpose of this document, please note:

The use of Local First Nation(s) refers to a First Nation, a Treaty First Nation or the Nisga'a Nation in whose traditional territory the board operates.

"Indigenous students, children and youth in care, and students with disabilities or diverse abilities" are referred to as the priority populations identified in the Framework for Enhancing Student Learning Policy.

A note on provincial data provided in this template:

The ministry has provided visual representations for the required provincial measures set out in the Enhancing Student Learning Reporting Order. These are grouped into three categories:

- Intellectual development (literacy & numeracy proficiency);
- Human and social development (student feelings of welcomeness, safety, and belonging); and
- Career development (graduation and post-secondary transition rates).

Please note: As per the Protection of Personal Information when Reporting on Small Populations policy, this report **does not** display data points that:

- reflect groups of 9 students or fewer, or
- pose a risk of individual student identification through the mosaic effect.

Data that is not displayed as per the above policy is **masked data**.

A note on children and youth in care data:

As of 2026, the children and youth in care (CYIC) cohort was changed to include students from three Care categories:

- In Care,
- Out of Care (Kinship Care), and
- Youth Services.

Previously, only students that were in the In Care or Youth Services category were included in provincial data for the children and youth in care cohort. This update will result in a more comprehensive view of students that have had agreements with the Ministry of Children and Family Development and will result in more students appearing in this category. The category has been renamed from CYIC All Resident Students to CYIC All Legal Groups Resident Students. For a more comprehensive overview, please see the Children and Youth in Care: How Are We Doing? report here.

Interpreting the provincial data graphs

Masked	This marker indicates that the data is masked according to the above policy to protect student privacy.
No Data	This marker indicates that no data is available for this cohort and year. This means there are no students in the selected cohort (i.e., cohort=0).

Intellectual Development

Educational Outcome 1: Literacy

Measure 1.1: Grade 4 & Grade 7 Literacy Expectations

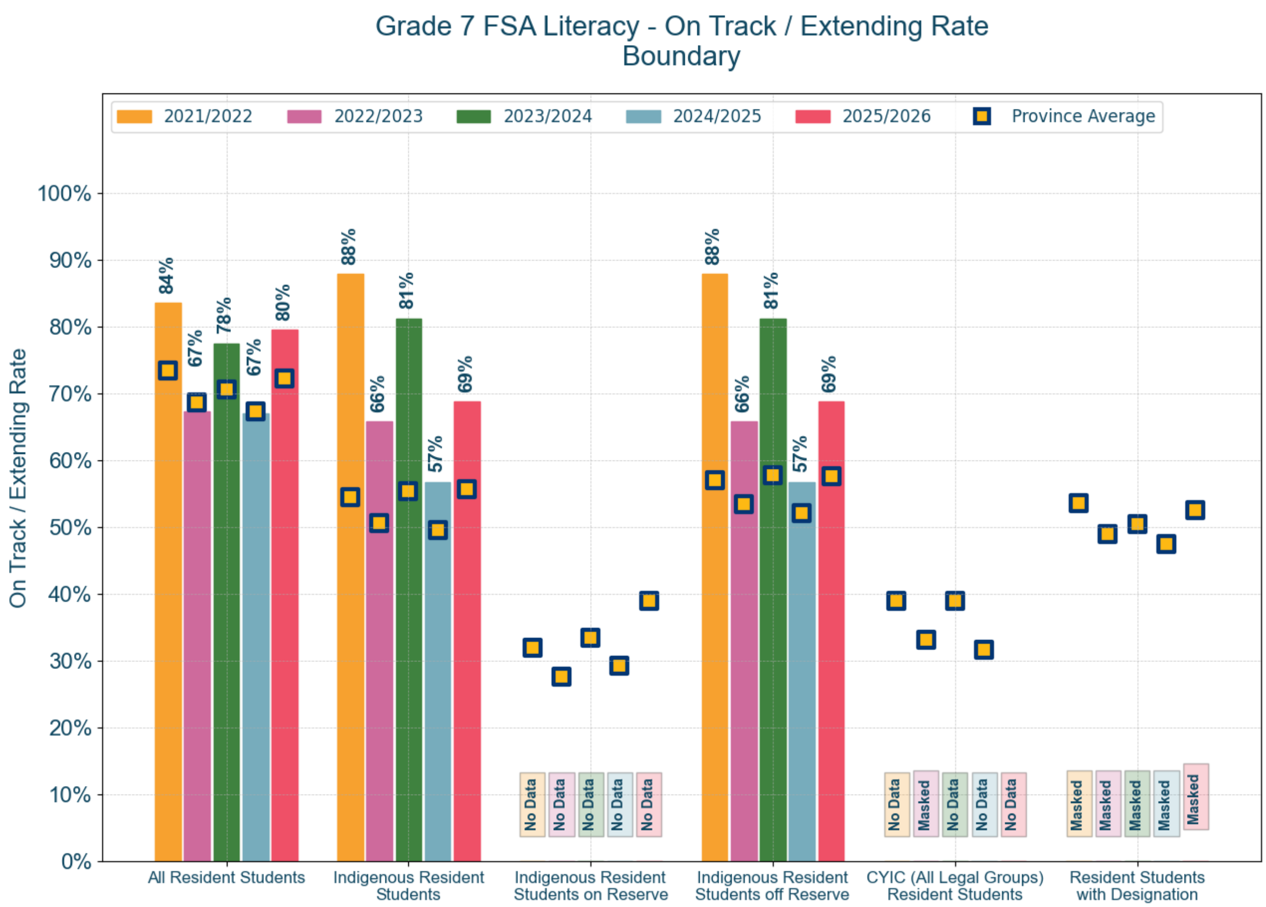
Grade 4 FSA Literacy - Expected Count | Participation Rate

	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
All Resident Students	99 | 94%	96 | 96%	103 | 84%	97 | 95%	98 | 93%
Indigenous Resident Students	37 | 92%	35 | 94%	31 | 90%	32 | 91%	38 | 92%
Indigenous Resident Students on Reserve	0	0	0	0	0
Indigenous Resident Students off Reserve	37 | 92%	35 | 94%	31 | 90%	32 | 91%	38 | 92%
CYIC (All Legal Groups) Resident Students	0	0	Masked	0	0
Resident Students with Designation	15 | 87%	Masked	13 | 77%	Masked	13 | 85%

Grade 4 FSA Literacy - On Track / Extending Rate
Boundary

Grade 7 FSA Literacy - Expected Count | Participation Rate

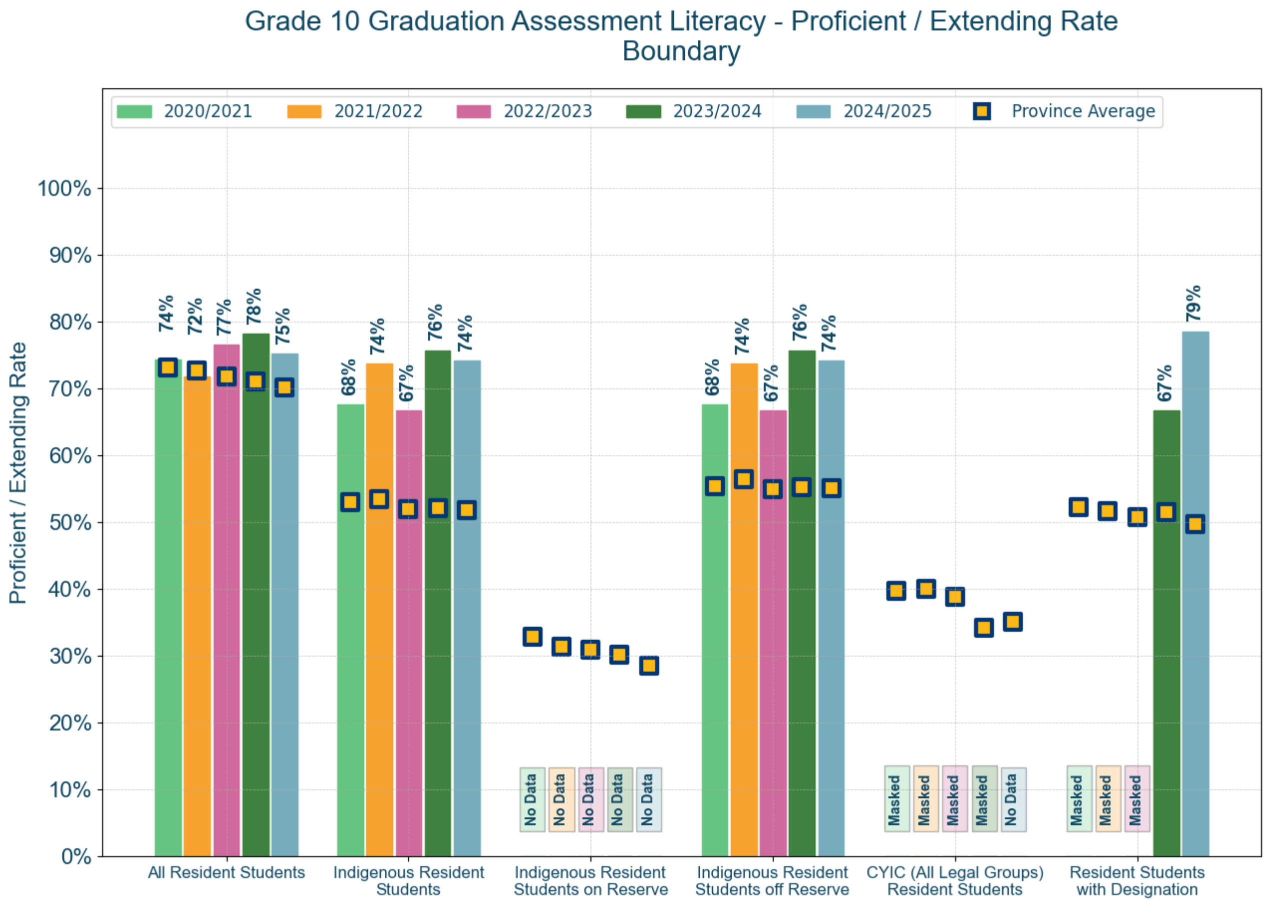
	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
All Resident Students	91 | 93%	114 | 96%	102 | 87%	104 | 96%	102 | 91%
Indigenous Resident Students	36 | 92%	44 | 93%	35 | 91%	41 | 90%	35 | 91%
Indigenous Resident Students on Reserve	0	0	0	0	0
Indigenous Resident Students off Reserve	36 | 92%	44 | 93%	35 | 91%	41 | 90%	35 | 91%
CYIC (All Legal Groups) Resident Students	0	Masked	0	0	0
Resident Students with Designation	14 | 71%	21 | 86%	Masked	14 | 93%	19 | 68%



Measure 1.2: Grade 10 Literacy Expectations

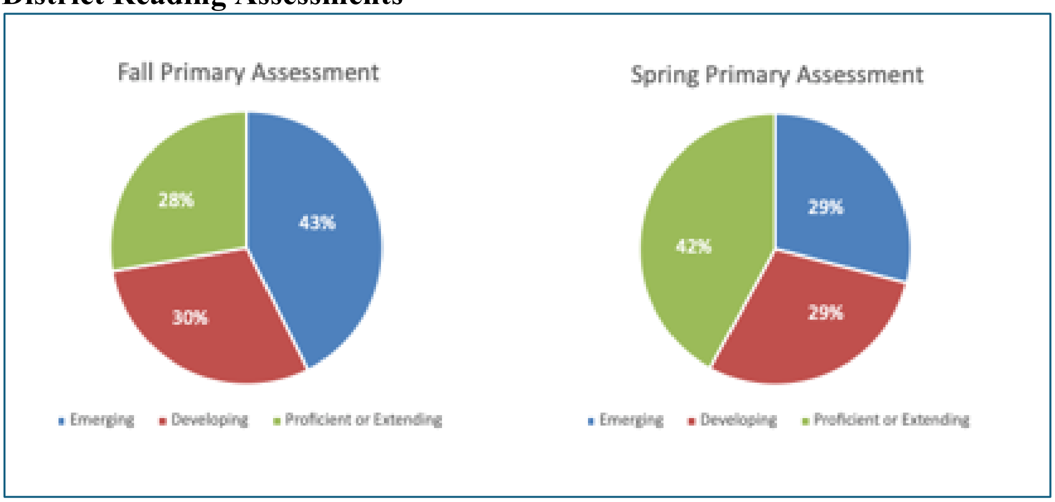
Grade 10 Graduation Assessment Literacy - Expected Count | Participation Rate

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	105 | 87%	107 | 83%	119 | 80%	108 | 89%	97 | 90%
Indigenous Resident Students	36 | 75%	40 | 73%	38 | 63%	31 | 74%	33 | 82%
Indigenous Resident Students on Reserve	0	0	0	0	0
Indigenous Resident Students off Reserve	36 | 75%	40 | 73%	38 | 63%	31 | 74%	33 | 82%
CYIC (All Legal Groups) Resident Students	Masked	Masked	Masked	Masked	0
Resident Students with Designation	13 | 85%	21 | 71%	28 | 57%	26 | 69%	15 | 67%



Relevant Additional/Local Data and Evidence

District Reading Assessments



District Co-hort Tracking

Percentage of All Students Proficient or Extending

	2022/23	2023/24	2024/25	2025/26	2026/27
Kindergarten	50	64	37	48	
Grade 1	28	48	31	27	
Grade 2	40	43	50	40	
Grade 3	37	61	54	52	
Grade 4	54	51	56	62	
FSA Grade 4	74	68	57.6	62.6	
Grade 5	45	69	49	63	
Grade 6	47	59	55	51	
Grade 7	43	65	65	78	
FSA Grade 7	67	78	64	79.5	
Cohort	Grad 29	Grad 30	Grad 31	Grad 32	Grad 33

Percentage of Indigenous Students Proficient or Extending

	2022/23	2023/24	2024/25	2025/26	2026/27
Kindergarten	62	54	17	42	
Grade 1	29	30	15	28	
Grade 2	25	32	27	32	
Grade 3	36	54	49	34	
Grade 4	58	46	41	60	
FSA Grade 4	79	59	48.3	69	
Grade 5	45	62	50	59	
Grade 6	51	53	48	43	
Grade 7	41	76	58	69	
FSA Grade 7	64	81	55.6	79.5	
Cohort	Grad 29	Grad 30	Grad 31	Grad 32	Grad 33

Percentage of Students with Designations Proficient or Extending

	2022/23	2023/24	2024/25	2025/26	2026/27
Kindergarten	50	40	20	0	
Grade 1	60	50	0	14	
Grade 2	0	17	0	17	
Grade 3	14	17	0	28	
Grade 4	20	30	0	10	
FSA Grade 4	67	70	50	45	
Grade 5	34	23	7	31	
Grade 6	0	28	8	27	
Grade 7	12	26	20	41	
FSA Grade 7	44	40	38.5	54	
Cohort	Grad 29	Grad 30	Grad 31	Grad 32	Grad 33

Kindergarten Screening

All Students

Emerging	Developing	Proficient	Extending
39%	35%	20%	5%

Indigenous Students

Emerging	Developing	Proficient	Extending
38%	38%	19%	5%

Aboriginal "How Are We Doing?" Report 2024/25

Literacy 10 Participation Rate

- Aboriginal 82%
- Non-Aboriginal 94%

Literacy 12 Participation Rates

- Aboriginal 74%
- Non-Aboriginal 94%
  69%

English 10 Course Mark

- C+ or better
  - Aboriginal 71%
  - Non-Aboriginal 81%
- B+ or better
  - Aboriginal 46%
  - Non-Aboriginal 69%

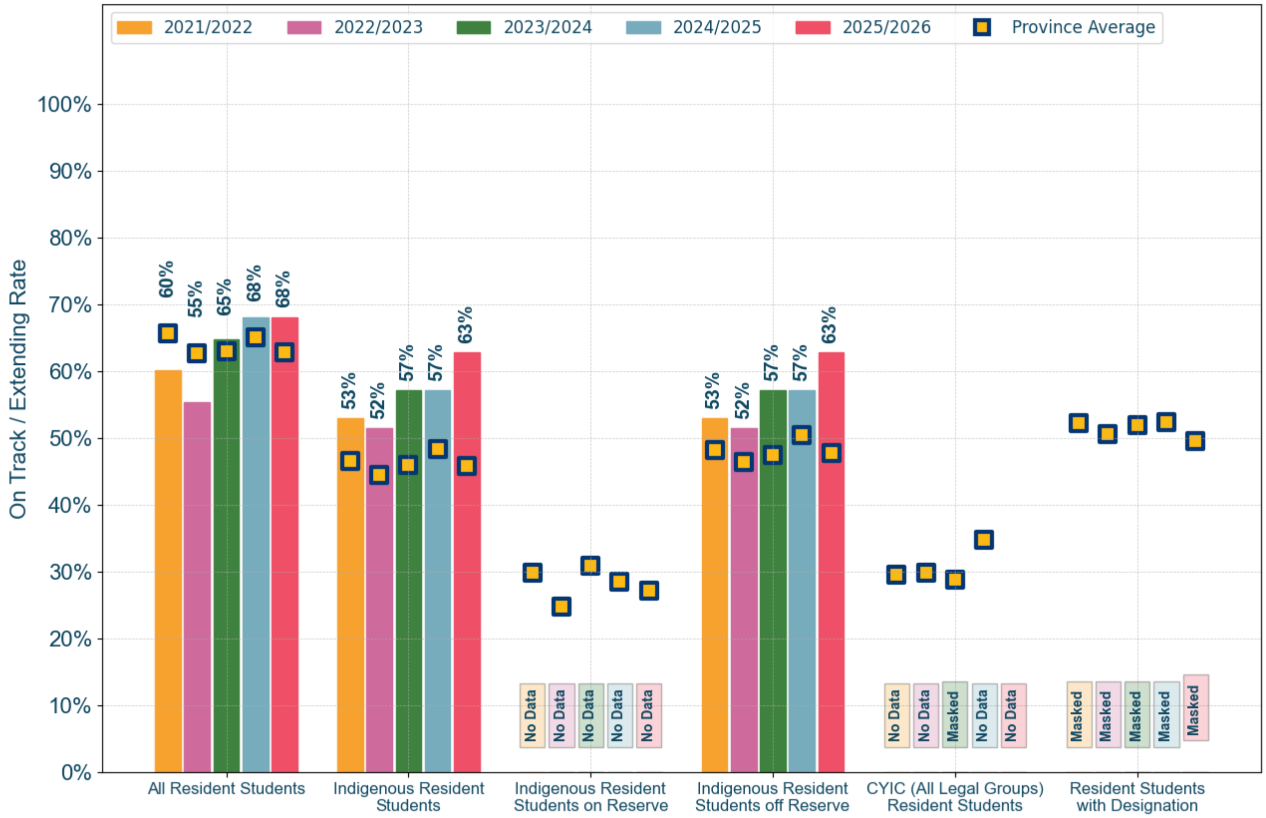
Educational Outcome 2: Numeracy

Measure 2.1: Grade 4 & Grade 7 Numeracy Expectations

Grade 4 FSA Numeracy - Expected Count | Participation Rate

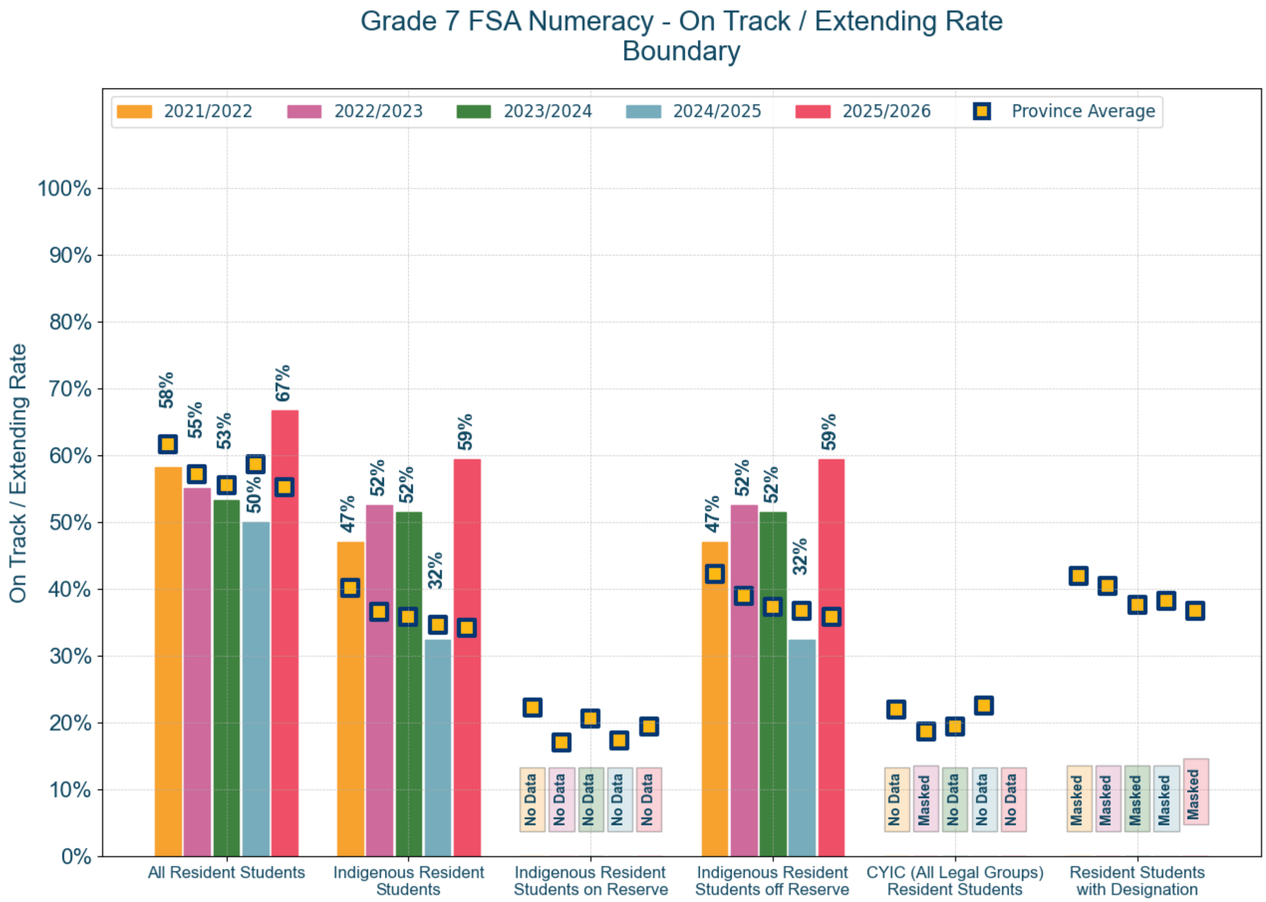
	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
All Resident Students	99 | 94%	96 | 96%	103 | 85%	97 | 94%	98 | 93%
Indigenous Resident Students	37 | 92%	35 | 94%	31 | 90%	32 | 88%	38 | 92%
Indigenous Resident Students on Reserve	0	0	0	0	0
Indigenous Resident Students off Reserve	37 | 92%	35 | 94%	31 | 90%	32 | 88%	38 | 92%
CYIC (All Legal Groups) Resident Students	0	0	Masked	0	0
Resident Students with Designation	15 | 87%	Masked	13 | 77%	Masked	13 | 85%

Grade 4 FSA Numeracy - On Track / Extending Rate
Boundary



Grade 7 FSA Numeracy - Expected Count | Participation Rate

	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
All Resident Students	91 | 95%	114 | 94%	102 | 88%	104 | 96%	102 | 91%
Indigenous Resident Students	36 | 94%	44 | 91%	35 | 94%	41 | 90%	35 | 91%
Indigenous Resident Students on Reserve	0	0	0	0	0
Indigenous Resident Students off Reserve	36 | 94%	44 | 91%	35 | 94%	41 | 90%	35 | 91%
CYIC (All Legal Groups) Resident Students	0	Masked	0	0	0
Resident Students with Designation	14 | 71%	21 | 81%	Masked	14 | 93%	19 | 68%

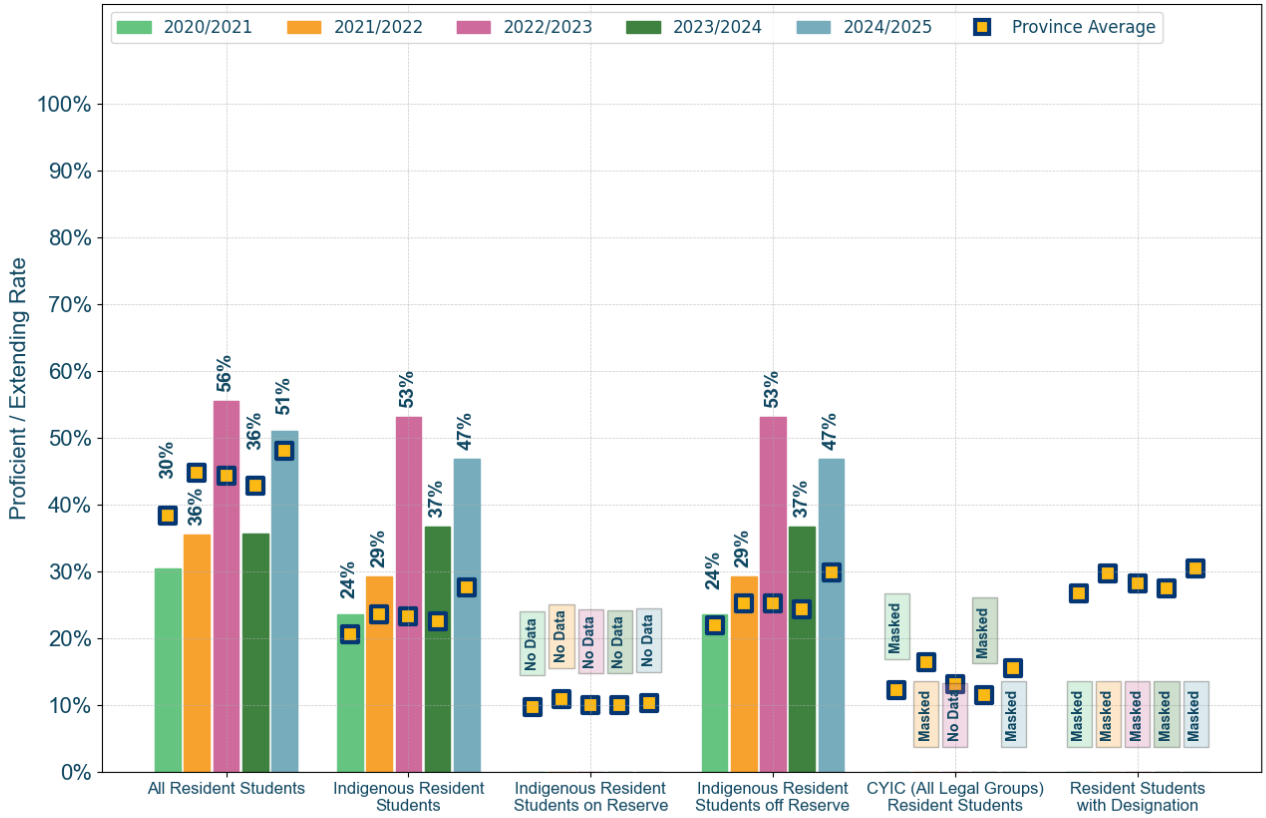


Measure 2.2: Grade 10 Numeracy Expectations

Grade 10 Graduation Assessment Numeracy - Expected Count | Participation Rate

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	107 | 88%	110 | 86%	117 | 89%	108 | 86%	98 | 93%
Indigenous Resident Students	37 | 78%	40 | 83%	37 | 76%	31 | 74%	34 | 85%
Indigenous Resident Students on Reserve	0	0	0	0	0
Indigenous Resident Students off Reserve	37 | 78%	40 | 83%	37 | 76%	31 | 74%	34 | 85%
CYIC (All Legal Groups) Resident Students	Masked	Masked	Masked	Masked	0
Resident Students with Designation	14 | 86%	21 | 81%	28 | 75%	26 | 69%	16 | 75%

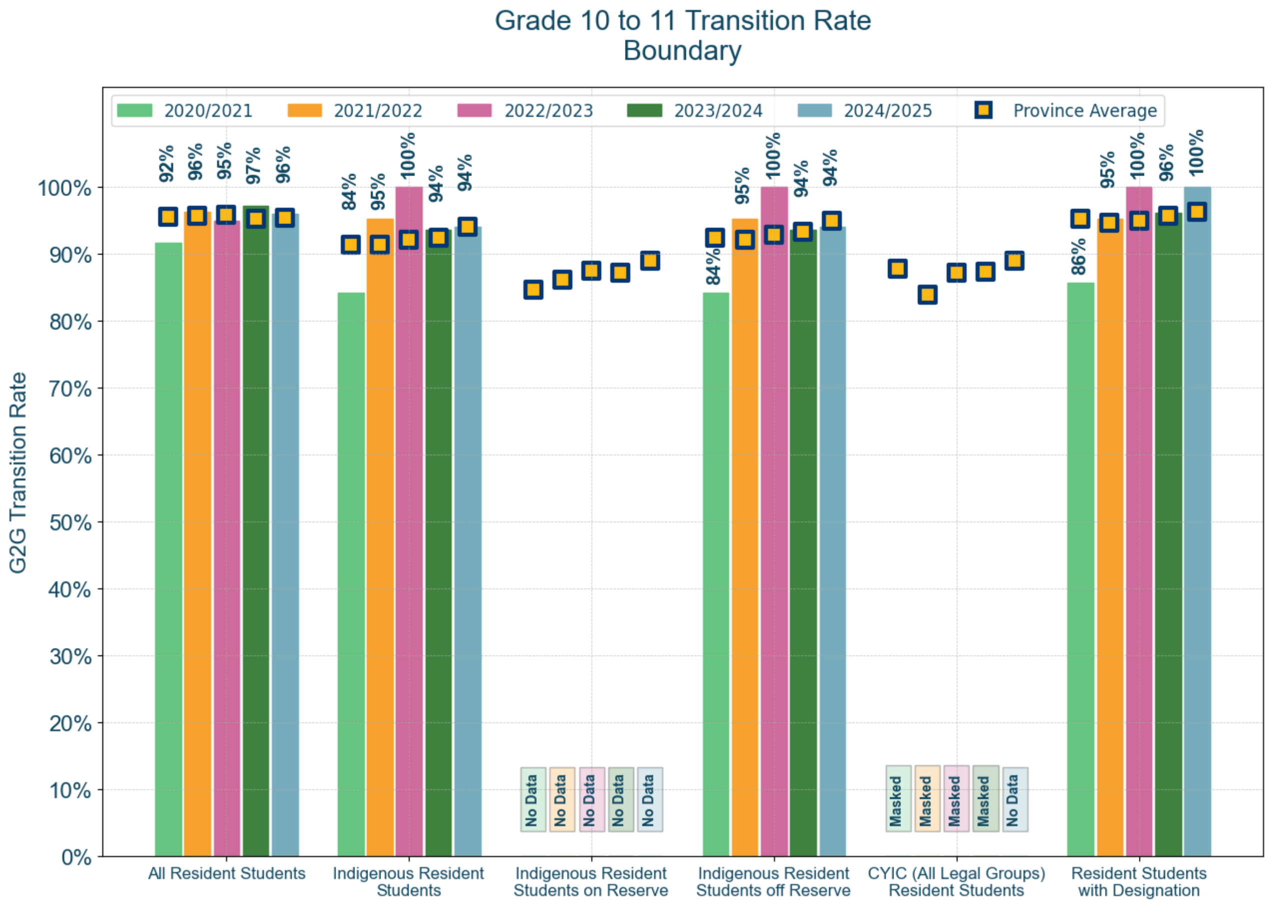
Grade 10 Graduation Assessment Numeracy - Proficient / Extending Rate Boundary



Measure 2.3: Grade-to-Grade Transitions

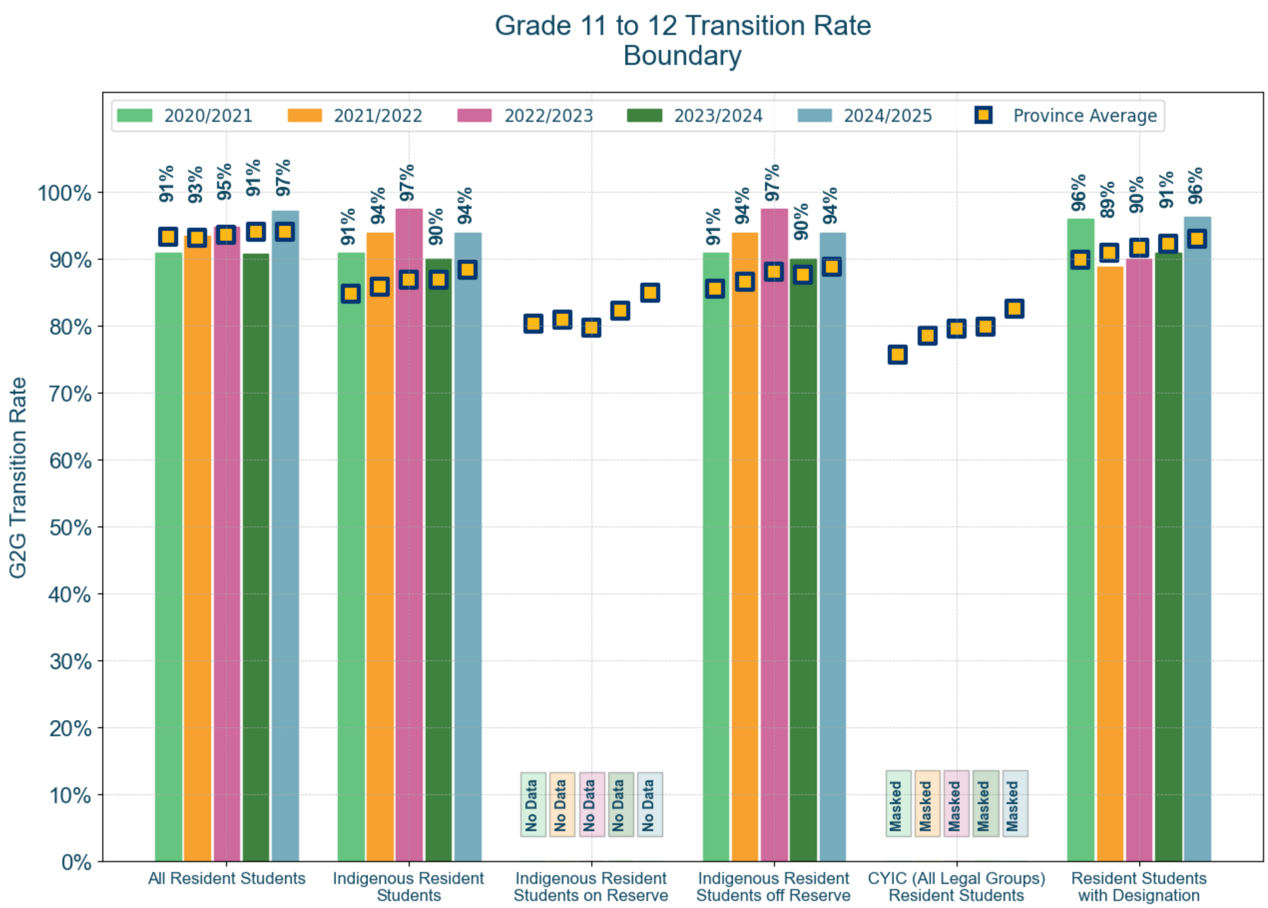
Grade 10 to 11 Transition - Cohort Count

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	108	109	120	108	99
Indigenous Resident Students	38	42	38	31	34
Indigenous Resident Students on Reserve	0	0	0	0	0
Indigenous Resident Students off Reserve	38	42	38	31	34
CYIC (All Legal Groups) Resident Students	Masked	Masked	Masked	Masked	0
Resident Students with Designation	14	21	28	26	16



Grade 11 to 12 Transition - Cohort Count

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	121	106	114	130	108
Indigenous Resident Students	44	33	39	40	33
Indigenous Resident Students on Reserve	0	0	0	0	0
Indigenous Resident Students off Reserve	44	33	39	40	33
CYIC (All Legal Groups) Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	25	18	20	33	27



Relevant Additional/Local Data and Evidence

Aboriginal "How Are We Doing" Report 2024/25

Numeracy 10 Participation Rate

- Aboriginal 85%
- Non-Aboriginal 97%

Foundations of Math/Pre-Calculus 11 Course Mark

- C+ or better
  - Aboriginal 67%
  - Non-Aboriginal 70%
- B+ or better
  - Aboriginal 48%
  - Non-Aboriginal 62%

Review Data and Evidence: Intellectual Development

So what?

Using a maximum of three to five bullet points, please respond to the question:

What areas for growth are affirmed or identified by the data review? Did anything surprising emerge from the data review?

Please respond using a maximum of three (3) to five (5) bullet points.

- Since 2021, there has been a decline in literacy achievement for grade 4 students; continued focus on reading in primary must continue to support students.
- Indigenous students in grades 4 and 7 do better in literacy than non-Indigenous students. This is not the case with numeracy however, where an achievement gap exists. Participation and achievement gaps still apparent for Indigenous students in in grades 10, 11 and 12, however.
- The achievement and participation gap for students with designations continues to be a concern; continued targeted supports for these students are needed.

Now what?

Using a maximum of three to five bullet points, please respond to the question:

What key strategic adjustments will be made based on the above areas for growth to improve learning outcomes for all students and enhance equity of outcomes for priority populations?

Please note: As this report reflects an interim year, the district team may be continuing to monitor strategy impact and have limited, if any, adjustments to share.

Please respond using a maximum of three (3) to five (5) bullet points.

- With the professional literacy grant, the district placed a Learning Support teacher in a helping role to support other LSTs with implementing interventions for struggling students in the 2025/26 and the 2026/27 school year. The focus is on targeted small-group interventions with progress monitoring to ensure impact. The Support LST also guides LSTs to provide more intensive individualized intervention.

- Primary teachers participated in POPEY in-service sessions and a voluntary community of practice to strengthen literacy practices throughout the 2025-26 school year. Intermediate teachers will follow the same format for the 2026-27 school year.
- Whole-day literacy professional development in August 2026 for elementary teachers with a focus on literacy practices that improve literacy and incite joy.
- School teams have used, and will continue to use, non-instructional days to strengthen numeracy practices as part of their school growth plans. Learning sessions regarding numeracy are offered at annual August professional day.

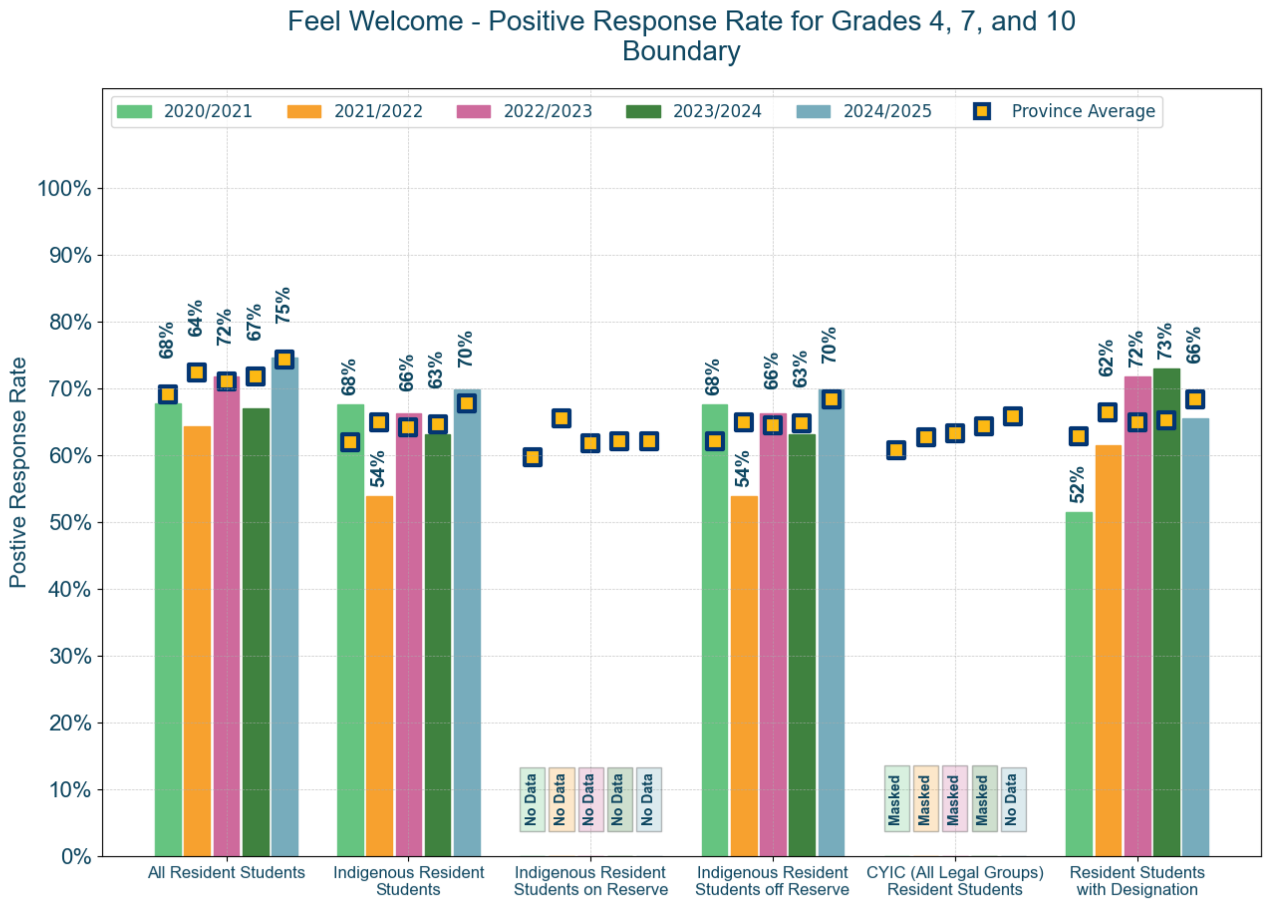
Human and Social Development

Educational Outcome 3: Feel Welcome, Safe, and Connected

Measure 3.1: Students Feel Welcome and Safe, and Have a Sense of Belonging at School

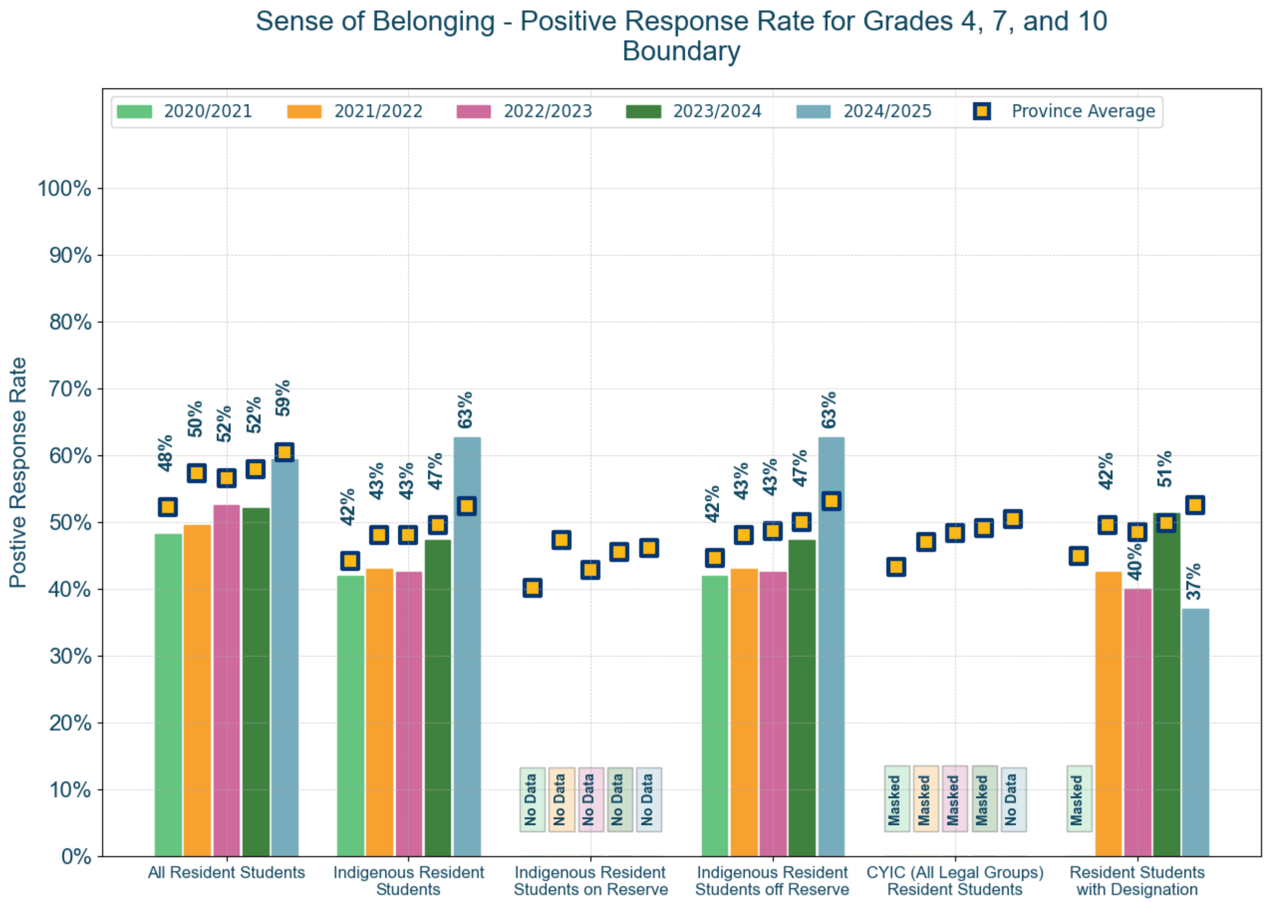
Student Learning Survey - Expected Count | Participation Rate for Grades 4, 7, and 10

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	293 | 78%	299 | 85%	328 | 86%	313 | 81%	300 | 87%
Indigenous Resident Students	103 | 71%	115 | 81%	116 | 82%	97 | 76%	107 | 83%
Indigenous Resident Students on Reserve	0	0	0	0	0
Indigenous Resident Students off Reserve	103 | 71%	115 | 81%	116 | 82%	97 | 76%	107 | 83%
CYIC (All Legal Groups) Resident Students	Masked	Masked	Masked	Masked	0
Resident Students with Designation	49 | 63%	50 | 80%	60 | 72%	52 | 63%	41 | 68%

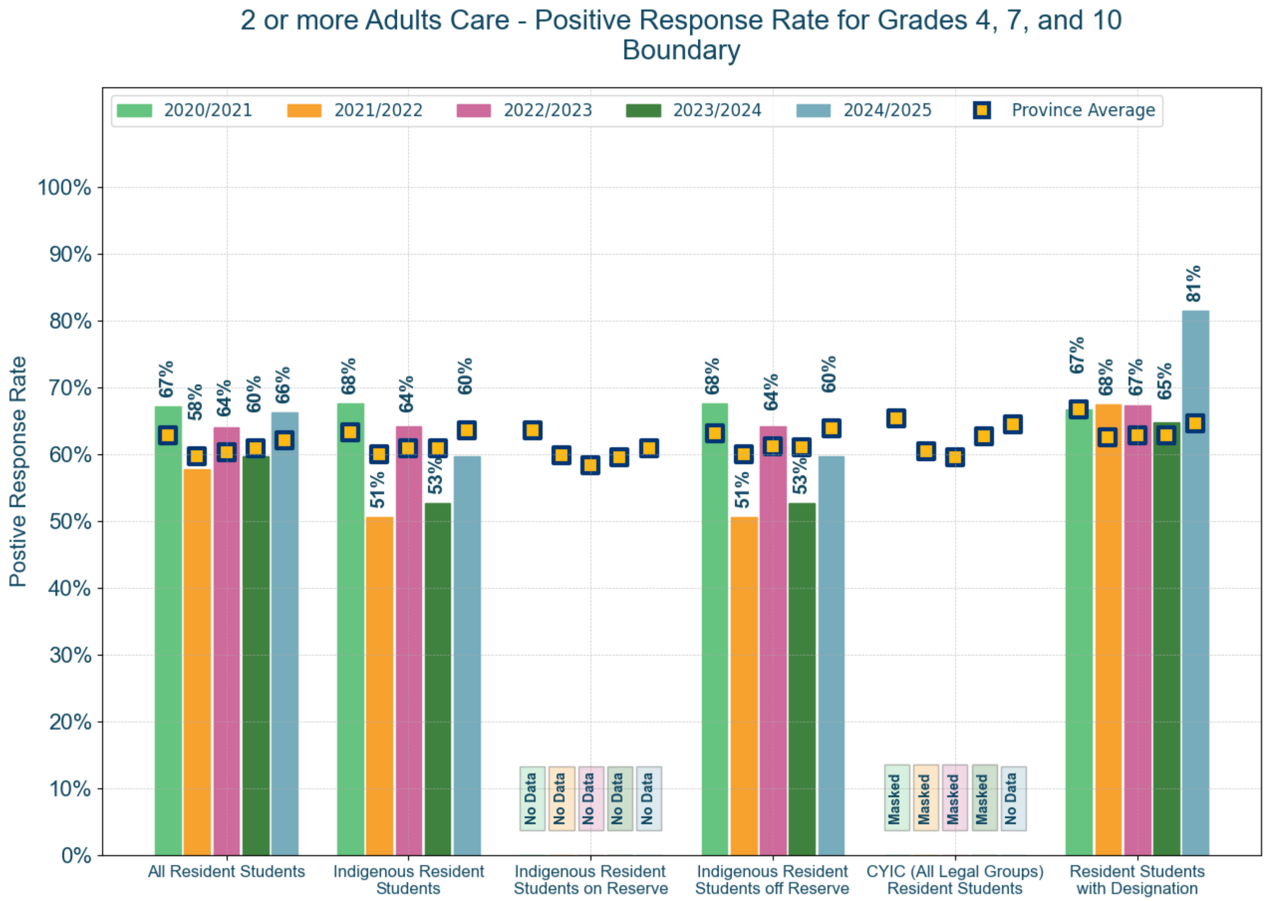


Feel Welcome - Positive Response Rate for Grades 4, 7, and 10
Boundary
2020/2021
2021/2022
2022/2023
2023/2024
2024/2025
Province Average
Postive Response Rate
100%
90%
80%
70%
60%
50%
40%
30%
20%
10%
0%
68%
64%
72%
67%
75%
68%
54%
66%
63%
70%
No Data
No Data
No Data
No Data
No Data
68%
54%
66%
63%
70%
Masked
Masked
Masked
Masked
No Data
52%
62%
72%
73%
66%
All Resident Students
Indigenous Resident Students
Indigenous Resident Students on Reserve
Indigenous Resident Students off Reserve
CYIC (All Legal Groups) Resident Students
Resident Students with Designation


Feel Safe - Positive Response Rate for Grades 4, 7, and 10
Boundary
Province Average
Postive Response Rate
100%
80%
60%
40%
20%
0%
75%
70%
79%
71%
76%
2020/2021
2021/2022
2022/2023
2023/2024
2024/2025

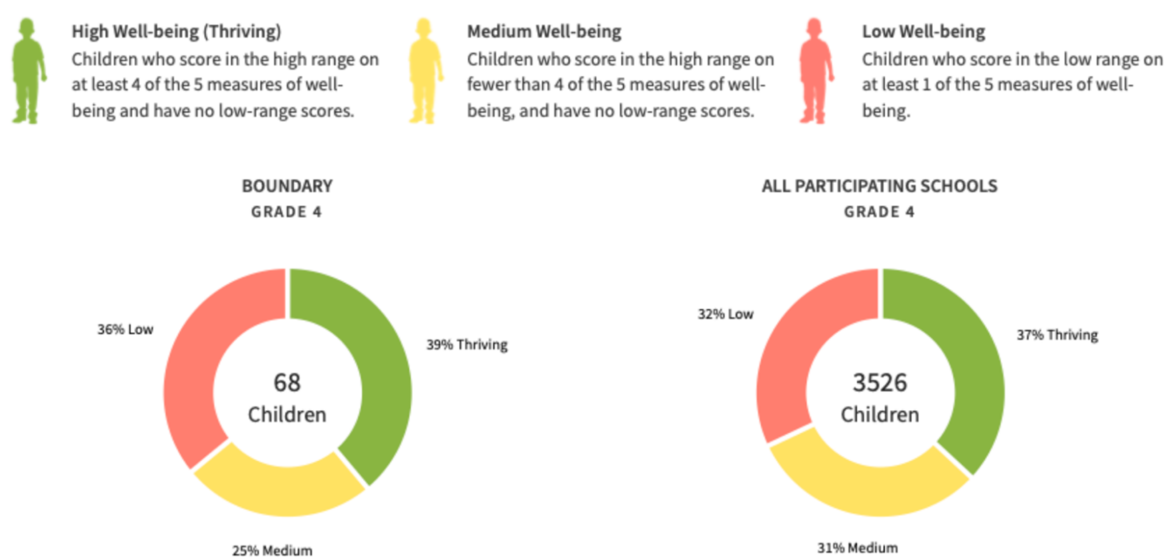

Sense of Belonging - Positive Response Rate for Grades 4, 7, and 10
Boundary
2020/2021
2021/2022
2022/2023
2023/2024
2024/2025
Province Average
Postive Response Rate
100%
90%
80%
70%
60%
50%
40%
30%
20%
10%
0%
48%
50%
52%
52%
59%
42%
43%
43%
47%
63%
No Data
No Data
No Data
No Data
No Data
42%
43%
43%
47%
63%
Masked
Masked
Masked
Masked
No Data
Masked
42%
40%
51%
37%
All Resident Students
Indigenous Resident Students
Indigenous Resident Students on Reserve
Indigenous Resident Students off Reserve
CYIC (All Legal Groups) Resident Students
Resident Students with Designation

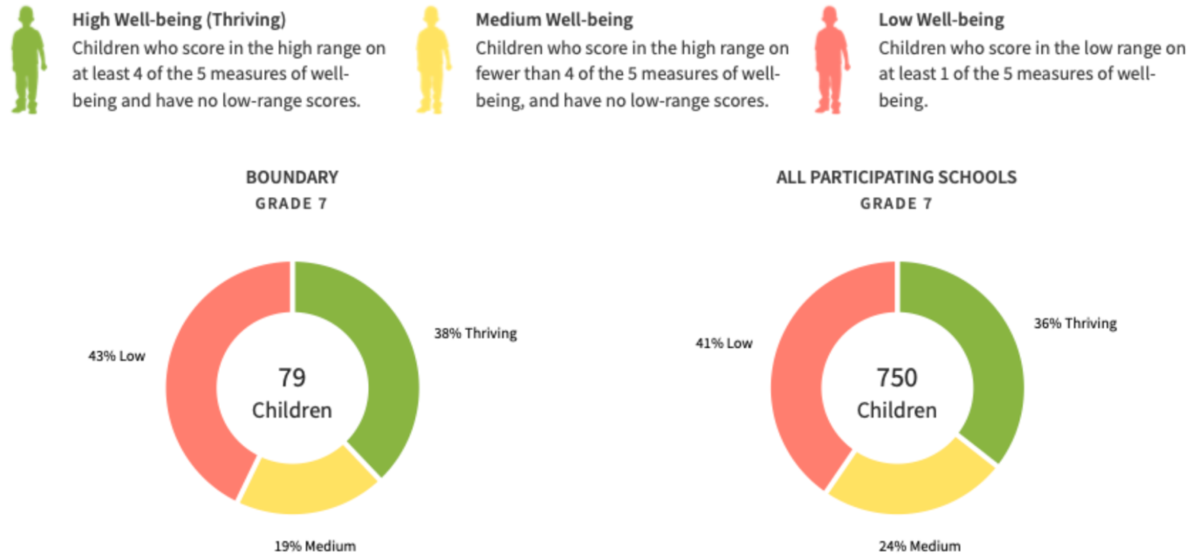
Measure 3.2: Students Feel that Adults Care About Them at School



Relevant Additional/Local Data and Evidence

Middle Years Development Index





Trends over past 5 years

- Decrease in optimism, self-esteem, and happiness from grade 4 to 7
- Increase in sadness and worry between grades 4 and 7
- 17% of grade 4s and 22% of grade 7s report a low sense of belonging at school

Student Empathy Interviews

Students at secondary schools were asked the following question***: What leads to feelings of not belonging in school?***

Overall, students suggested that belonging is weakened when students feel judged, treated unfairly, talked about rather than listened to, or denied meaningful relationships with trusted adults. Conversely, belonging is strengthened when adults are approachable, respectful, fair, confidential, and genuinely interested in students as individuals

Review Data and Evidence: Human and Social Development

So what?

Using a maximum of three to five bullet points, please respond to the question:

What areas for growth are affirmed or identified by the data review? Did anything surprising emerge from the data review?

Please respond using a maximum of three (3) to five (5) bullet points.

- In 2024/25, there was an increase for all students in feeling welcome at school; however, students with designations had a decrease.
- In 2024/25, more students reported feeling a sense of belonging at school; students with designations did not have an increase though.
- As a percentage, students with designations felt that adults cared about them at school than all students as a whole.
- As shown in student empathy interviews, students identify several factors as contributing to feeling a sense of belonging or welcome at school: adults who are approachable, friendly, respectful and fair.

Respond to Results: Human and Social Development

Now what?

Using a maximum of three to five bullet points, please respond to the question:

What key strategic adjustments will be made based on the above areas for growth to improve learning outcomes for all students and enhance equity of outcomes for priority populations?

Please note: As this report reflects an interim year, the district team may be continuing to monitor strategy impact and have limited, if any, adjustments to share.

Please respond using a maximum of three (3) to five (5) bullet points.

- Continue with empathy interviews with a diverse group of students such as students with designations and Indigenous learners.
- Work with District Youth Advisory Council on building action plan to improve sense of belonging, safety, welcome in schools.
- Integrate relationship-building as part of non-instructional days; share results of empathy interviews with school teams

- Continue with Circle of Courage SEL program as piloted at Perley Elementary. Learning session on Circle of Courage offered at August professional learning day.

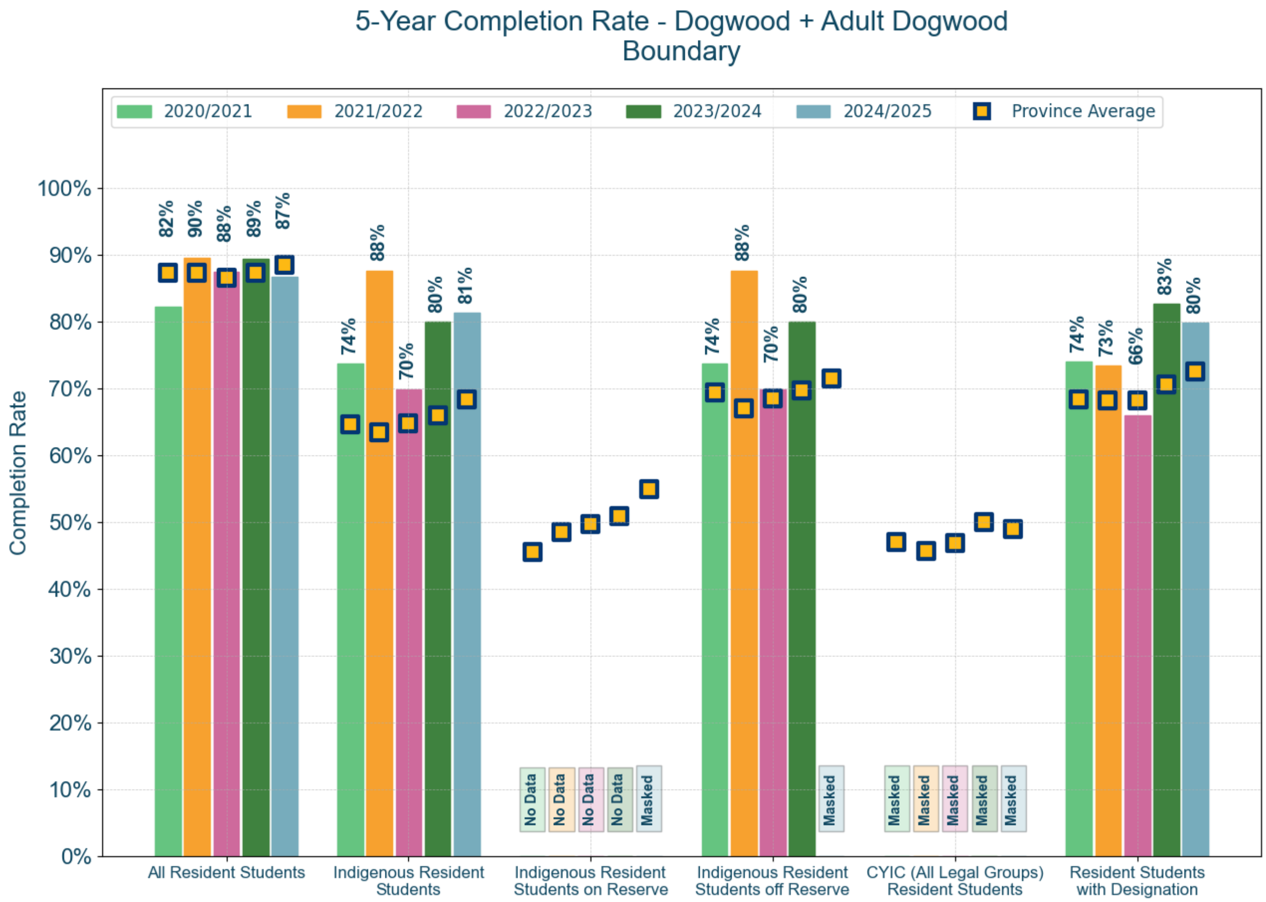
Career Development

Educational Outcome 4: Graduation

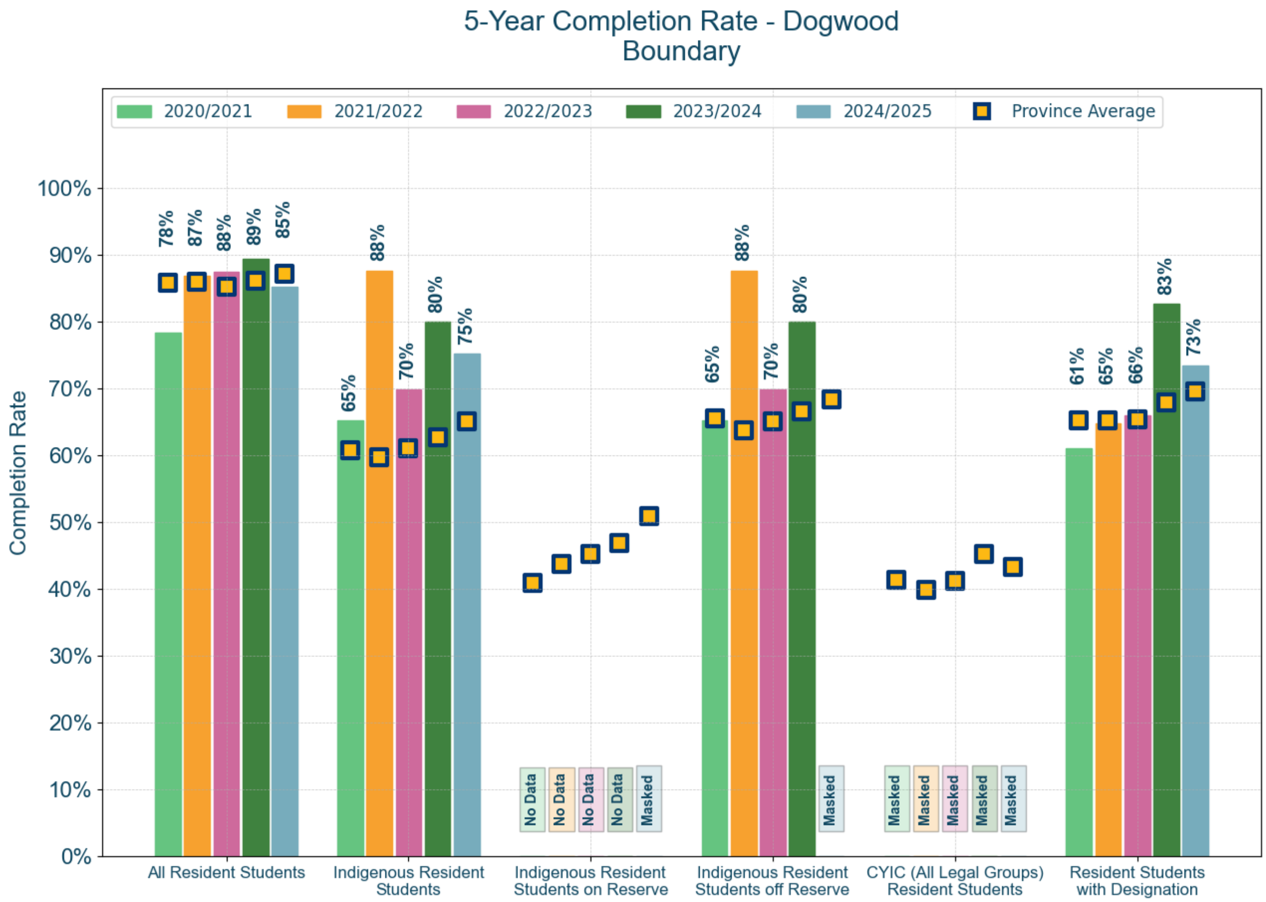
Measure 4.1: Achieved Dogwood within 5 Years

Completion Rate - Cohort Count | Outmigration Estimation

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	110 | 10	119 | 10	113 | 9	113 | 9	136 | 12
Indigenous Resident Students	39 | 4	41 | 3	34 | 3	38 | 3	36 | 3
Indigenous Resident Students on Reserve	0	0	0	0	Masked
Indigenous Resident Students off Reserve	39 | 4	41 | 3	34 | 3	38 | 3	Masked
CYIC (All Legal Groups) Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	25 | 2	25 | 2	23 | 2	29 | 2	34 | 3


5-Year Completion Rate - Dogwood + Adult Dogwood Boundary
2020/2021
2021/2022
2022/2023
2023/2024
2024/2025
Province Average
Completion Rate
100%
90%
80%
70%
60%
50%
40%
30%
20%
10%
0%
82%
90%
88%
89%
87%
74%
88%
70%
80%
81%
No Data
No Data
No Data
No Data
Masked
74%
88%
70%
80%
Masked
Masked
Masked
Masked
Masked
Masked
74%
73%
66%
83%
80%
All Resident Students
Indigenous Resident Students
Indigenous Resident Students on Reserve
Indigenous Resident Students off Reserve
CYIC (All Legal Groups) Resident Students
Resident Students with Designation

Agenda


5-Year Completion Rate - Dogwood Boundary
2020/2021
2021/2022
2022/2023
2023/2024
2024/2025
Province Average
Completion Rate
100%
90%
80%
70%
60%
50%
40%
30%
20%
10%
0%
78%
87%
88%
89%
85%
65%
88%
70%
80%
75%
No Data
No Data
No Data
No Data
Masked
65%
88%
70%
80%
Masked
Masked
Masked
Masked
Masked
Masked
61%
65%
66%
83%
73%
All Resident Students
Indigenous Resident Students
Indigenous Resident Students on Reserve
Indigenous Resident Students off Reserve
CYIC (All Legal Groups) Resident Students
Resident Students with Designation

Agenda

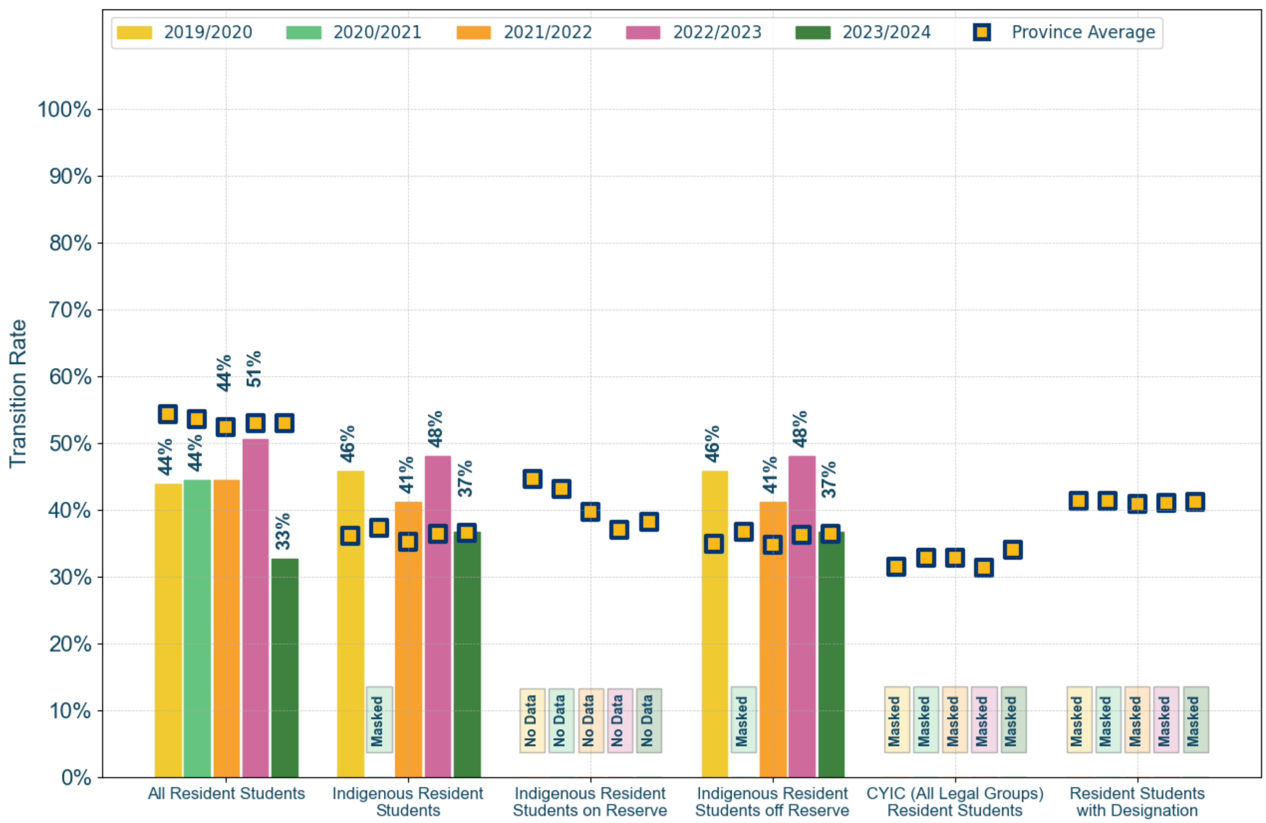
Educational Outcome 5: Life and Career Core Competencies

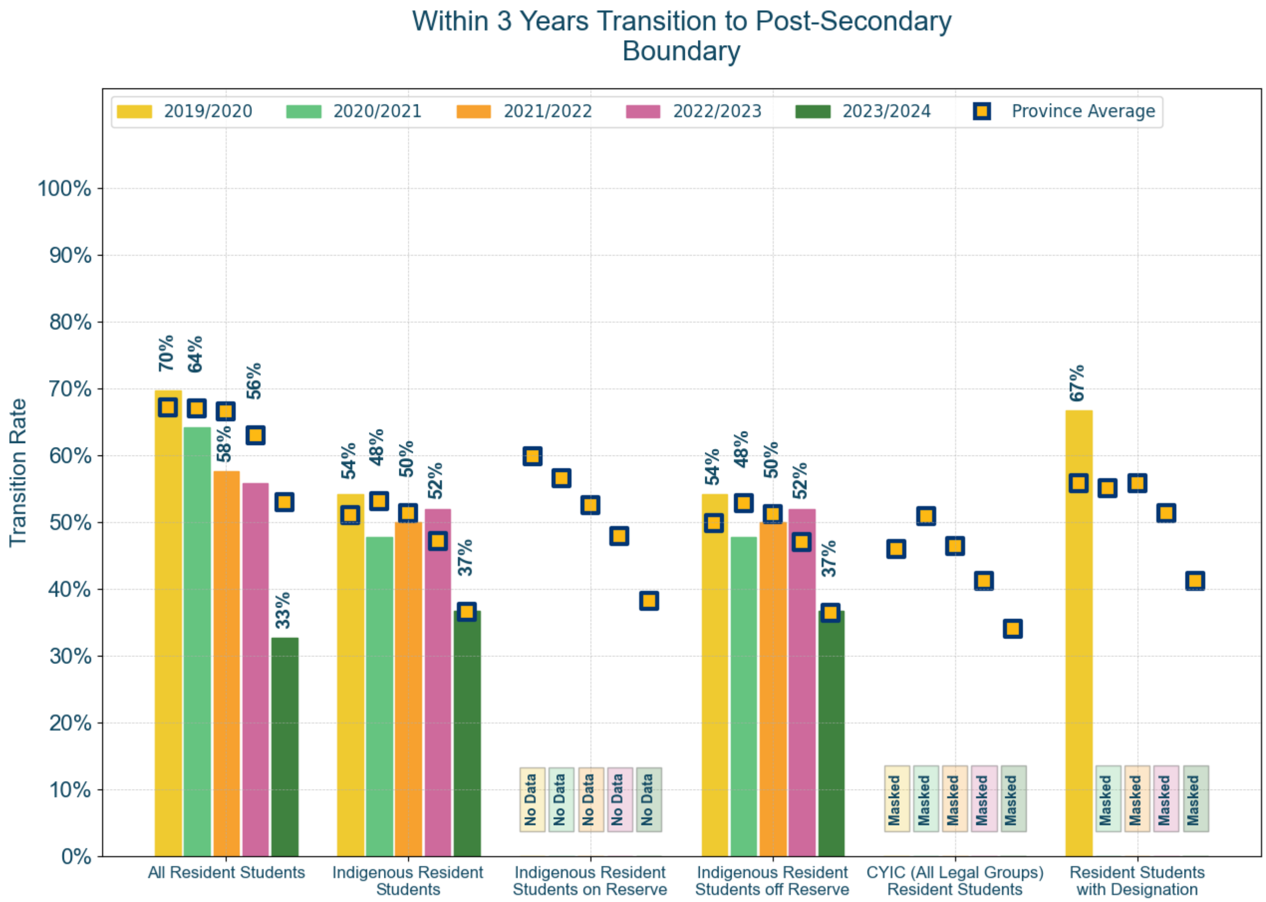
Measure 5.1: Post-Secondary Transitions

Transition to Post-Secondary - Cohort Count

	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
All Resident Students	89	81	99	95	101
Indigenous Resident Students	24	Masked	34	25	30
Indigenous Resident Students on Reserve	0	0	0	0	0
Indigenous Resident Students off Reserve	24	Masked	34	25	30
CYIC (All Legal Groups) Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	Masked	Masked	Masked	Masked	Masked

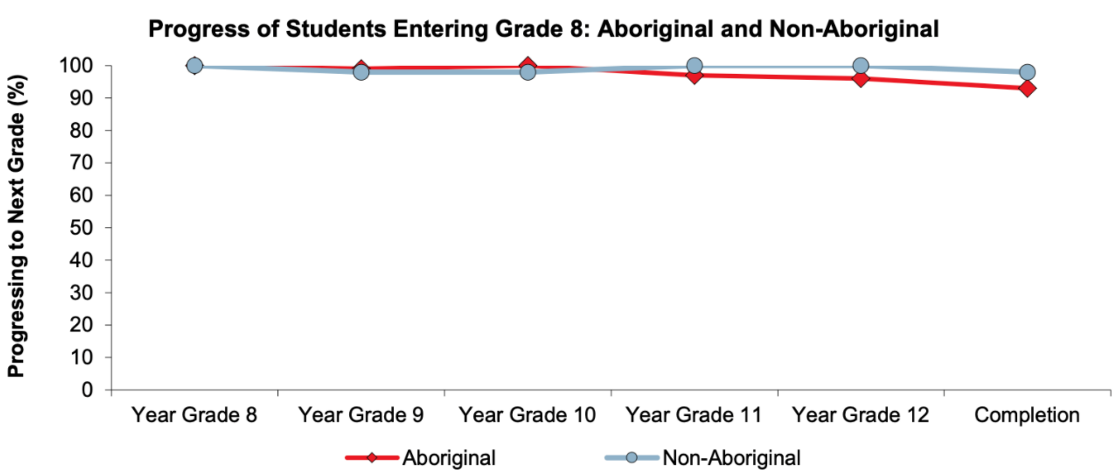
Immediate Transition to Post-Secondary
Boundary





Relevant Additional/Local Data and Evidence

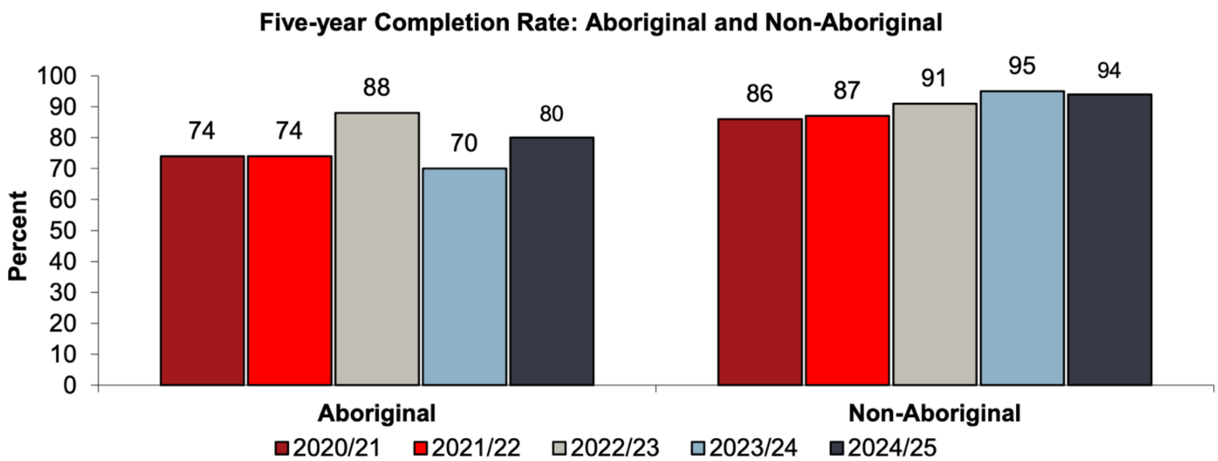
Aboriginal "How Are We Doing?" Report 2024 25



Agenda

FIVE-YEAR COMPLETION RATE (Dogwood only)

	Aboriginal			Non-Aboriginal		
School Year	Total %	Woman/Girl %	Man/Boy %	Total %	Woman/Girl %	Man/Boy %
2020/21	74	69	80	86	84	89
2021/22	65	72	58	85	90	77
2022/23	88	97	81	86	90	82
2023/24	70	60	81	95	97	93
2024/25	80	80	80	94	100	85



Review Data and Evidence: Career Development

So what?

Using a maximum of three to five bullet points, please respond to the question:
What areas for growth are affirmed or identified by the data review? Did anything surprising emerge from the data review?

Please respond using a maximum of three (3) to five (5) bullet points.

- Five-year completion rates for all students declined in 2024/25. There is a gap for Indigenous learners and students with designations as well.
- A higher percentage of Indigenous students, children and youth in care, and students with designations do not graduate within 5 years and are more likely to have Adult Dogwoods.
- Transition (immediate and within 3 years) to post-secondary continue to be trending down with a significant drop in 2023/24.

Respond to Results: Career Development

4 Adjust | 3 Reflect

Now what?

Using a maximum of three to five bullet points, please respond to the question:

What key strategic adjustments will be made based on the above areas for growth to improve learning outcomes for all students and enhance equity of outcomes for priority populations?

Please note: As this report reflects an interim year, the district team may be continuing to monitor strategy impact and have limited, if any, adjustments to share.

Please respond using a maximum of three (3) to five (5) bullet points.

- Continue offering LINKS program at largest secondary school to provide flexibility for students who may traditionally quit school.
- Continue focus on youth in trades programing at both secondary schools
- Professional learning for staff on Universal Design for Learning – access to learning for all students.

School District No. 51 (Boundary)
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Grand Forks, BC V0H 1H0
PHONE: 250-442-8258 FAX: 250-442-8800
Website: www.sd51.bc.ca

Board Report

Date:	September 22, 2026
To:	Board
From:	David Reid, Director of Operations
Subject:	2027/28 Five-Year Capital Plan – Major and Minor Capital Submissions

Introduction:

The School Act provides that the Minister may require a board of education to prepare and submit a capital plan for its school district. Under this authority, boards of education prepare and submit annual Five-Year Capital Plans identifying their districts' current and anticipated capital needs. Before submitting a capital plan to the Province for approval, the Board must approve the capital plan by resolution.

For the 2027/28 Five-Year Capital Plan, capital plan submissions are organized into three categories: Major Capital Programs, Minor Capital Programs, and Child Care Capital Programs, each with a separate submission timeline. The Ministry of Infrastructure requires separate Board resolutions for the major, minor, and child care capital submissions.

- Child Care Capital Programs – due May 15, 2026: The Child Care Capital submission includes the School Age Care on School Grounds Program (SASG), which supports the creation of net new before- and after-school child care spaces within existing school facilities.

- Major Capital Programs – due June 30, 2026: The Major Capital submission includes project requests under the Seismic Mitigation Program (SMP), School Expansion Program (EXP), School Replacement Program (REP), and Rural Districts Program (RDP).

- Minor Capital Programs – due September 29, 2026: The Minor Capital submission includes project requests under the School Enhancement Program (SEP), Carbon Neutral Capital Program (CNCP), Bus Acquisition Program (BUS), Playground Equipment Program (PEP), Food Infrastructure Program (FIP), and Building Envelope Program (BEP).

All three capital plan submissions are made through the Province's MyCAPS system.

Major Capital Program:

SD51's 2026/27 Major Capital Plan submission included a Priority 3 project request under the School Replacement Program (REP) for a replacement of Boundary Central Secondary School (BCSS) in Midway. As the project was not approved for funding, SD51 had initially not intended to resubmit a Major Capital Plan request for 2027/28.

After working with Ministry staff in late June, we decided that resubmitting the project would provide an opportunity to maintain visibility of the District's need for this project, SD51 resubmitted the BCSS project as part of its 2027/28 Major Capital Plan submission.

A Board resolution is required for the Major Capital Plan submission. As the meeting with the Ministry's staff was shortly before the June 30, 2026 submission deadline, the submission was made in advance of the Board resolution. Ministry staff have advised that the required Board resolution may follow the submission; accordingly, a motion to approve the 2027/28 Major Capital Plan submission will be brought forward at the September Board meeting.

Minor Capital Program:

The suggested 2027/28 **Minor** Capital Program submission is as follows:

Site(s)	Program	Project	Funding Requested ($)
School Enhancement Program (SEP):			**$1,725,000**
Perley/GFSS and CLES	Roofing Upgrades	Replace roof sections	$300,000
Grand Forks Secondary	Interior Construction	Replace the elevator	$350,000
Grand Forks Secondary/West Boundary	Plumbing Upgrades	Replace the fire suppression system that has reached end of life Phase 2 of 2	$300,000
West Boundary	Plumbing Upgrades	Replace fire suppression lines and work on water reservoir	$250,000
Walker Development Centre	Electrical Upgrades	Server switch replacement	$525,000
Carbon Neutral Capital Program (CNCP):			**$550,000**
Boundary Central Secondary School	Lighting Upgrade	Replacement of existing lighting to LED	$100,000
Boundary Central Secondary	HVAC Upgrade	HVAC system replacement and building management upgrade	$250,000
Grand Forks Secondary School	Electrical Upgrade	Replacement of the generator and automatic breakers	$200,000
Playground Equipment Program (PEP):			**$200,000**

Christina Lake Elementary	Playground replacement	Addition of accessible equipment and fall surfacing	$200,000
Bus Acquisition Program (BUS):			
1 new electric bus	Replacement	Replace diesel bus at end of life with a new electric bus in conjunction with the ZETF program	

A Board resolution is required for the Minor Capital Plan submission, and a motion to approve the submission will be brought forward at the September Board meeting.

Approval

Project requests submitted under the Minor Capital Programs and Child Care Capital Programs generally follow a one-stage approval process. Major Capital Program requests follow a two- or three-stage approval process, which may include the development and approval of a concept plan and/or Project Definition Report/Business Case, depending on the nature of the project.

Once the Ministry of Infrastructure has reviewed capital plan submissions and the new provincial budget has been tabled, each school district will receive a Capital Budget Outcomes and Next Steps letter identifying Major Capital projects supported for further development, as well as Minor Capital and Child Care Capital projects approved for procurement and funding. The letter will also identify the next steps required for each supported or approved project.

Where the Minister approves a capital plan, or approves it with modifications, section 143(1) of the School Act requires the Board of Education to prepare and adopt a capital bylaw. The Ministry's current guidance provides that one capital bylaw is prepared for the annual capital plan rather than a separate bylaw for each approved capital project.

Motions:

MOTION 1: "That, in accordance with provisions under section 142 (4) of the *School Act*, the Board of Education of School District No. 51 (Boundary) hereby approves the proposed Five-Year Capital Plan (Minor Capital Programs) for 2027/28, as provided on the Five-Year Capital Plan Summary for 2027/28 submitted to the Ministry of Education and Child Care."

MOTION 2: "That, in accordance with provisions under section 142 (4) of the *School Act*, the Board of Education of School District No. 51 (Boundary) hereby approves the proposed Capital Plan (Major Capital Programs) for 2027/28, as provided on the Five-Year Capital Plan Summary for 2027/28 submitted to the Ministry of Education and Child Care."

SCHOOL DISTRICT NO. 51 (BOUNDARY)

In accordance with provisions under section 142 (4) of the *School Act*,
the Board of Education of School District No. *51* (*Boundary*)
hereby approves the proposed Five-Year Capital Plan (Minor Capital Programs) for 2027/28, as provided on the Five-Year Capital Plan Summary for 2027/28 submitted to the Ministry of Infrastructure.

I hereby certify this to be a true copy of the resolution for the approval of the proposed Five-Year Capital Plan (Minor Capital Programs) for 2027/28 adopted by the Board of Education,
on this the *22nd* day of *September* 2026.

____

Secretary-Treasurer Signature

Iman Zare

Secretary-Treasurer Name

SCHOOL DISTRICT NO. 51 (BOUNDARY)

In accordance with provisions under section 142 (4) of the *School Act*,
the Board of Education of School District No. *51* (*Boundary*)
hereby approves the proposed Five-Year Capital Plan (Major Capital Programs) for 2027/28, as provided on the Five-Year Capital Plan Summary for 2027/28 submitted to the Ministry of Infrastructure.

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____

Secretary-Treasurer Signature

Iman Zare

Secretary-Treasurer Name

POLICY 124 TRUSTEE CODE OF CONDUCT

The Board and individual Trustees will conduct themselves in an ethical and professional manner, while maintaining a focus on student achievement, equity, and well-being. This commitment includes proper use of authority as well as respectful group and individual behaviour when acting as Trustees. Trustees fully acknowledge the critical trust invested in the Board by the electorate and are dedicated to governing the affairs and business the district in a fair and professional manner that recognizes and affirms the rights and dignity of the districts students and staff.

Upon being elected to a term as trustee, and as part of the inaugural meeting, trustees will commit to these statements by formally signing this Code of Conduct. Trustees will also indicate this commitment annually.

Trustees will:

1. Be strong advocates of high quality, free, public education for all students residing within the district.

2. Trustees shall abide by the policies of the Board, all applicable legislation and regulations, in particular the *School Act* and the Oath of Office.

3. Devote time, thought and study to the duties of a Trustee to be effective and provide credible service.

4. Consider information received from all sources and base decisions upon all available facts, upholding the majority decision of the Board. In doing so Trustees will be diligent in familiarizing themselves with supporting documents in advance of meetings in order to make informed decisions.

5. Work with fellow trustees in a spirit of harmony and co-operation and be respectful of differences of opinions. Trustees shall refrain from criticism of one another making discrediting comments about others or taking private action that could compromise the integrity or authority of Board.

6. Engage in full and open discussions in all matters, sharing any relevant information, to support the decision making process. Trustees recognize that effective governance depends on the

active participation and engagement of all members, whether attending meetings in person or remotely.

7. Present their views through the process of Board debate, regardless of holding a minority position or casting an opposition vote. Trustees shall accept and endorse majority decisions of the Board.

~~7.~~8. Maintain the integrity, confidence, and dignity of the office of trustee, with a commitment to responsible communications, including social media.

~~8.~~9. Be reminded, at all times, that as an individual, Trustees have no legal authority outside the meetings of the Board, unless the Board has so delegated.

~~9.~~10. Maintain the highest standards of civility and respect for others.

~~10.~~11. Deal appropriately with sensitive issues and respect and maintain the confidentiality of information and discussions, including those that take place during closed Board meetings and committee meetings.

~~11.~~12. Represent everyone the District serves, not a particular interest group or geographic area.

13. Declare any conflict of interest in accordance with Board policy.

~~12.~~14. Attend all scheduled meetings of the Board in person, in the event of an unavoidable absence, Trustees shall inform the Board Chair.

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PHONE: 250-442-8258 FAX: 250-442-8800
Website: www.sd51.bc.ca

Superintendent Report

September 2026
Allen Davidson

Entry Plan Progress

Since joining SD 51 Boundary as Superintendent I have been focused on listening, learning, and building relationships across the district and broader community. Through school visits, stakeholder meetings, professional learning, and organizational review, I have sought to deepen my understanding of School District 51's strengths, opportunities, and aspirations.

The observations and activities outlined in this report reflect early work in support of the District's Strategic Directions: Equity, Inclusion & Belonging; Student Voice & Agency; Wellness & Resilience; and Community Connections.

Strategic Direction 1: Equity, Inclusion & Belonging

School visits throughout September have provided opportunities to observe learning environments, connect with students and staff, and gain insight into school culture across the district. Common strengths included welcoming environments, positive relationships, and strong support for diverse learner needs.

An important area of focus has been the continued work towards establishment of **the Indigenous Education Council** through meetings with OIB and ONA representatives, appointment of an Interim Secretariat, and planning for October working sessions.

Strategic Direction 2: Student Voice & Agency

August Days highlighted the professionalism and dedication of Boundary teachers as they prepared for the year. Participation in the **BCSSA Summer Conference and Superintendent Leadership Institute** provided learning in student agency, innovation, equity, leadership, and well-being. **School visits** revealed high levels of engagement and strong foundations for expanding student voice.

Strategic Direction 3: Wellness & Resilience

District leadership reviewed the **Guarding Minds at Work Survey**. Strengths included employee engagement, positive relationships, commitment to students, and workplace safety. Growth areas include communication, trust, employee voice, and workload management. The school startup period has been characterized by optimism and a commitment to student well-being. The survey is **available to**

all staff on the district SharePoint site as we engage in a period of reflection and allow teams at all sites to consider and move toward actions steps to address areas of growth.

Strategic Direction 4: Community Connections

As part of my entry plan, I have met with staff, **BISM** partners, employee groups, and Ministry representatives. These conversations highlighted pride in our schools and communities, a commitment to students, and a desire for continued collaboration and communication.

Organizational Excellence in Support of All Strategic Directions

A comprehensive review and modernization of the Administrative Procedure Manual is underway to improve consistency, clarify roles and responsibilities, strengthen accountability, and ensure alignment with Board policy and strategic priorities.

Administrative Procedure Review and Development Project

Background:

In recent years, School District No. 51 (Boundary) undertook a comprehensive Board Policy Review. This work established a strong governance foundation by ensuring Board Policies reflected the District's vision, values, strategic priorities, and legislative requirements. Following this review, several new Administrative Procedures were developed and others updated. An environmental scan has identified the need for a more fully coordinated, comprehensive, and accessible Administrative Procedure Manual. Current procedures are stored in multiple locations, numbering systems are inconsistent, some procedures remain in draft form, and gaps exist in key operational areas including Personnel and Employee Relations.

A comprehensive Administrative Procedures will provide, consistent, and effective decision-making by both district and school leadership, resulting in operational efficiencies and consistent implementation of district priorities.

Project Overview:

The Administrative Procedure Manual Review and Development Project will involve the systematic review, consolidation, development, modernization, and reorganization of the District Administrative Procedure Manual. The project will be led by the Superintendent and will be a significant governance and operational priority throughout the 2026-2027 school year

Immediate Next Steps:

- Communicate the process for developing new Administrative Procedures.

- Finalize all existing draft Administrative Procedures and begin posting on the website.
- Review and revising existing Administrative Procedures.
- Provide a mechanism through which any stakeholder may initiate the development, review, or amendment of an Administrative Procedure.
- Within all Administrative Procedures clearly define the responsibilities, key personnel, and roles of all district staff in supporting, implementing, and ensuring compliance with established procedures.
- Establish processes for maintaining a current, centralized manual.

Administrative Procedure Manual Reorganization:

All existing, draft and new Administrative Procedures will be reviewed and/or updated, renumbered, and organized under the following categories:

- 100 – General Administration
- 200 – Instructional Programs and Materials
- 300 – Students
- 400 – Personnel and Employee Relations
- 500 – Business and Operations

Respectfully submitted

Allen Davidson, Superintendent of Schools

Hutton PAC Meeting
Highlights

Date: Monday, September 14th, 2026

Principal's & Teacher's Reports

Terry Fox run is set for Thursday, September 24th.

Grade 6/7 outdoor soccer started with about 40 students interested.

Breakfast program is looking for volunteers to help with getting food out every school day morning from 7:30 to 8:30 am.

School Trustee Report

I gave a brief update on the upcoming trustee elections for the two City of Grand Forks seats and the seat for Kettle Valley East and answered questions regarding the candidates.

PAC Reports (President's, Treasurer's and Fundraising)

Discussion about what fundraising initiatives will be taken on for the school year. Question asked if it could be confirmed that the affordability funds will be ending for all schools.

Harvest Fest will be the first fundraiser, set for Thursday, October 22nd.

Next meeting is Monday, October 5th at 6:30pm

Larisa Van Marck
School Trustee – SD51

Perley PAC Meeting
Highlights

Date: Monday, September 14, 2026

Principal/Vice Principal Report

Mr. Dowswell's first PAC meeting for Perley. He is reporting Perley at 196 students and enjoying his new role as Principal.

Terry Fox run is happening Monday, September 21st and Truth and Reconciliation assembly will be Tuesday, September 29th.

Grade 4/5 class is going to the North end of Christina Lake on Thursday, September 17th for the salmon run. The class is doing bear awareness training as well as boat safety this week in preparation for this trip.

School Trustee Report

I gave a brief update on the upcoming trustee elections for the two City of Grand Forks seats and the seat for Kettle Valley East and answered questions regarding the candidates.

PAC Reports (President's, Treasurer's and Fundraising)

AGM was held and a brand new PAC has been established. This meeting was well attended and there were more parents than usual, a lot of interest which was good to see.

October 19th will be the first hot lunch – Panago Pizza. They are asking for clarification if Munch a Lunch will be happening this year as hot lunch dates will be worked around that day.

Next meeting is Monday, October 5th @ 5:00

Larisa Van Marck
School Trustee – SD51