



# School District No. 51 (Boundary)

Regular Meeting of the Board of Education

September 19, 2023 at 6:00 p.m.

## Agenda

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### Call to Order

### Opening 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.

### 10 Minute Comment Period

### Adoption of Agenda

### Adoption of Minutes

June 20, 2023 – Regular Meeting Minutes

July 14, 2023 – Special Regular Meeting Minutes

### Report on In-Camera Meeting from June 20, 2023

*The Board discussed personnel issues, properties/facilities, and business items.*

### Correspondence

### Business Items

#### 1. Presentation

- Independent Auditor's Report by BDO Canada LLP (Attachment)

#### 2. Strategic Plan Update

- 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 2023/24 for submission to the Ministry of Education and Child Care, publication and ongoing use as a planning document."

- School Growth Plans (Attachment)

#### 3. Committee Reports

##### FINANCE

- Local Capital Continuity Schedule (Attachment)

**MOTION:** "That the Board of Education approve a transfer of \$250,000 from operating to Local Capital at June 30, 2023 to fund planned expenditures over the next 3 years as presented"

**FINANCE Continued**

- Internally Restricted Surplus – Operating Fund (Attachment)

MOTION: “That the Board of Education approve the internally restricted Accumulated Operating Surplus as detailed in Note 18 of the Audited Financial Statements for the year ended June 30, 2023.”

- 2022/2023 Audited Financial Statements (Attachment)
- 2022/2023 Financial Statement Discussion and Analysis

MOTION: “That the Board of Education receive and approve the Audited Financial Statements for the year ended June 30, 2023.”

**OPERATIONS**

- 2023/2024 Capital Projects Update (Attachment)
- 2024/2025 Five-Year Capital Plan - Minor 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 2024/25, as provided on the Five-Year Capital Plan Summary for 2024/25 submitted to the Ministry of Education and Child Care.”

**POLICY**

MOTION: “That the Board of Education adopt Policy No. 120 – Board Role and Responsibilities, as presented at the June 2023 Board of Education meeting”

MOTION: “That the Board of Education adopt Policy No. 121 – Role of Trustees, as presented at the June 2023 Board of Education meeting”

MOTION: “That the Board of Education adopt Policy No. 122 – Role of the Board Chair, as presented at the June 2023 Board of Education meeting”

MOTION: “That the Board of Education adopt Policy No. 123 – Role of the Board Vice Chair, as presented at the June 2023 Board of Education meeting”

MOTION: “That the Board of Education adopt Policy No. 130 – Board Committees, as presented at the June 2023 Board of Education meeting”

MOTION: “That the Board of Education adopt Policy No. 131 – Trustee Liaison and Representation, as presented at the June 2023 Board of Education meeting”

MOTION: “That the Board of Education adopt Policy No. 150 – Policy Development, as presented at the June 2023 Board of Education meeting”

**4. Board Chair Report**

## 5. Senior Management Reports

- Superintendent Report (Attachment)
- Secretary Treasurer Report

## 6. Trustee Reports

- Boundary Indigenous Education Advisory Committee.
- BCSTA Provincial Council
- Rec Commission
- BISM
- BCSTA Kootenay Boundary Branch
- BCPSEA
- PAC Highlights
- OLRC
- Community Literacy

## 7. Around the Boundary

### Trustee Activities and Upcoming Events

- KBB AGM – September 22 and 23, 2023
- Meeting of Board Chairs – October 19, 2023
- BCPSEA Symposium – November 2-3, 2023
- BCSTA Trustee Academy – November 23-26, 2023
- Partner Liaison Meeting – February 9, 2024
- BCSTA AGM – April 18-21, 2024

### Budget Process Timeline

### Future Agenda Items

**Next Board Meeting:**                      **October 17, 2023**  
   **6:00 p.m.**  
   **Boundary Learning Center, Midway BC**

### Adjournment

### 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.

Questions which do not arise from the Agenda may certainly be addressed. Points may be raised before or after the meeting days by approaching the Executive Officers or Chairperson. If such queries require formal address by the Board, they can be submitted, in writing, and considered for placement on the Agenda for subsequent meetings. Such inquiries are welcomed as many routine questions can be handled by the staff.

# SCHOOL DISTRICT NO. 51 (BOUNDARY)

Open Meeting of the Board of Education

June 20, 2023, at 6:00 p.m.

## Minutes

The Chairperson called the meeting to order 6:01 p.m.

Present:	R. Zitko	Chair
	B. Bird	Vice Chair
	S. Hall	Trustee
	M. Danyluk	Trustee
	L. Van Marck	Trustee
	K. Jepsen	Trustee
	A. Lautard	Superintendent
	M. Burdock	Secretary-Treasurer

Absent: J. Massey Trustee

Acknowledgement of the Indigenous peoples and ancestors.

### Adoption of Agenda

MOVED Jepsen  
2ND Bird

*"That the Agenda for June 20, 2023, be adopted as circulated."*

CARRIED

### Adoption of Minutes

MOVED Danyluk  
2ND Van Marck

*"That the May 16, 2023, Regular Board Meeting minutes be adopted as amended."*

CARRIED

### Correspondence

None

### Business Items

#### 1. Strategic Plan Update

- Superintendent Lautard presented the Strategic Plan Update:
  - Student Trustee Elizabeth Tsigonias presented from BCSS
  - Early Childhood Education Dual Credit Project
  - 2022/23 YDI results
  - SD51 Family Survey

- District Reading Assessments

## 2. 2023/24 Board and Committee Meeting Dates

MOVED        Danyluk  
2ND            Van Marck

[“That the Board approve the Board and committee meeting dates as presented.”](#)

CARRIED

## 3. 2023/2024 School Fees

MOVED        Bird  
2ND            Jepsen

[“That the Board approve the school fees as presented.”](#)

CARRIED

## 4. District Communications

## 5. Committee Reports

### FINANCE

- Secretary Treasurer Burdock presented the Expenditure Report
  - Showing 10% unspent which is on track with one month remaining
  - Management salaries are 34% unspent
    - New hires that were coded incorrectly but will be corrected for the financials
  - Deficit in services
    - Large legal expense item
    - City contract for IT services
  - Deficit in student transportation
    - Schools are choosing to overspend on this line item and underspend in others to balance
  - Insurance line item will be adjusted and return close to zero
  - Heat, water, sewer gets billed every second month, project budget will be fully spent.
- Secretary Treasurer Burdock presented the Local Capital briefing note

MOVED        Danyluk  
2ND            Jepsen

[“That the Board of Education approve a transfer of \\$250,000 from operating to Local Capital in the 2023/24 annual budget to support planned expenditures over the next 3 years as presented”](#)

CARRIED

- Secretary Treasurer Burdock presented the 2023/2024 Budget

MOVED  
2ND Van Marck  
Bird

*“That the Board of Education of School District No. 51 (Boundary) approve having all three readings of the 2023/24 Annual Budget Bylaw in this one meeting.”*

CARRIED

MOVED  
2ND Jepsen  
Bird

*“That School District No. 51 (Boundary) Annual Budget Bylaw for fiscal year 2023/24 be given first reading.”*

CARRIED

MOVED  
2ND Bird  
Danyluk

*“That School District No. 51 (Boundary) Annual Budget Bylaw for fiscal year 2023/24 be given second reading.”*

CARRIED

MOVED  
2ND Hall  
Van Marck

*“That School District No. 51 (Boundary) Annual Budget Bylaw for fiscal year 2023/24, be given third reading, reconsidered, and finally passed and adopted on this 20th day of June 2023.”*

CARRIED

#### **OPERATIONS**

- Secretary Treasurer Burdock presented the 2024/25 Major Capital Project submission

MOVED  
2ND Van Marck  
Hall

*“That the Board approve the Major Capital Project submission for the 2024/25 Five-Year Capital Plan.”*

CARRIED

#### **POLICY**

- 150 Policy Development
- 130 Board Committees
- 120 Board Role and Responsibilities
- 121 Role of Trustees
- 122 Role of the Board Chair
- 123 Role of the Board Vice-Chair
- 131 Trustee Liaison and Representation

MOVED  
2ND Bird  
Hall

That the Board approve Policy 1140 – *Appeal Process* be repealed and incorporated with the Appeal Bylaw and that the following policies be repealed outright: *Policy 1000 – The School District, Policy 1010 – Authority of the Board, and Policy 1030 – District Organizational Chart.*

CARRIED

MOVED  
2ND Bird  
Hall

“That the Board authorizes the following policies for public notice and comment as recommended by the Policy Committee:

1. Policy 150 – Policy Development (repealing and replacing Policy 1080 – Policy Development and Revision)
2. Policy 130 – Board Committees (repealing and replacing Policy 1265 – Trustee School Liaison and Board Committees)
3. Policy 120 – Board Role and Responsibilities (repealing and replacing Policy 1351 – Mandate and Role of the Board)
4. Policy 121 – Role of Trustees (repealing and replacing Policy 1354 – Role of the Trustee)
5. Policy 122 – Role of the Board Chair (repealing and replacing Policy 1352 – Role of the Board Chair)
6. Policy 123 – Role of the Board Vice-Chair (repealing and replacing Policy 1353 – Role of the Vice-Chair)
7. Policy 131 – Trustee Liaison and Representation (repealing and replacing Policy 1265 – Trustee School Liaison and Committees)”

CARRIED

## 6. Board Chair Report

- Reflections – Year in Review

## 7. Senior Management Reports

- Superintendent Lautard presented her report for May 2023
- Secretary Treasurer Burdock presented her report for May 2023
  - Out of Province Fees

MOVED  
2ND Danyluk  
Bird

“That the annual fee for out of province students be set at \$15,325 for the 2023/2024 school year.”

CARRIED

#### **8. Trustee Reports**

- Boundary Indigenous Education Advisory Committee – Trustee Van Marck reported out
- BCSTA Provincial Council – No update available
- Rec Commission – Vice Chair Bird reported out
- Boundary Integrated Services Model – Superintendent Lautard reported out
- BCSTA Kootenay Boundary Branch – Superintendent Lautard provided an update on upcoming AGM
- BCPSEA – No update available
- PAC Highlights – Trustees Zitko, Hall, and Van Marck reported out
- Okanagan Labour Relations Council – No update available
- Community Literacy – No update available
- MES Repurposing Committee – No update available

#### **8. Around the Boundary**

##### **Future Agenda Items**

- School Sound Systems

Meeting adjourned at 8:59 p.m.

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Chairperson

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Secretary-Treasurer



# SCHOOL DISTRICT NO. 51 (BOUNDARY)

Open Meeting of the Board of Education  
July 14, 2023, at 12:00 p.m.

## Minutes

The Chairperson called the meeting to order 12:13 p.m.

Present:	R. Zitko	Chair
	B. Bird	Vice Chair
	M. Danyluk	Trustee
	K. Jepsen	Trustee
	A. Lautard	Superintendent
	M. Burdock	Secretary-Treasurer
	S. Hall	Trustee

Absent:	J. Massey	Trustee
	L. Van Marck	Trustee

Guest: Sinead Scanlon

Acknowledgement of the Indigenous peoples and ancestors.

### Adoption of Agenda

MOVED Bird  
2ND Jepsen

"That the Agenda for July 14, 2023, be adopted as circulated."

CARRIED

### Business Items

#### 1. FINANCE

- Audit Planning Report, BDO Canada LLP
  - Audit engagement partner, Sinead Scanlon, from BDO Canada presented the Audit Planning Report
    - Introduced new Canadian Audit Standard (CAS) 315
    - Outlined responsibilities of the auditor, the audit approach, risk factors considered in the audit and materiality

Trustee Hall joined the meeting at 12:25pm

#### 2. CAPITAL

- Secretary Treasurer Burdock presented the amendment to the 2023/24 Five-Year Capital Plan submission that was originally approved by the Board in September 2023
- Amendment includes addition of capital project requests under the School Food

Infrastructure program at Greenwood Elementary, Perley Elementary, Hutton Elementary, and Boundary Central Secondary

MOVED      Bird  
2ND         Hall

“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 (School Food Infrastructure Program) for 2023/24, as provided on the Five-Year Capital Plan Summary for 2023/24 submitted to the Ministry of Education and Child Care.”

CARRIED

Meeting adjourned at 12:43 p.m.

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Chairperson

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Secretary-Treasurer

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## Independent Auditor's Report

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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, 2023, 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, 2023 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.

### Emphasis of Matter - Restated Comparative Information

Without modifying our opinion, we draw attention to Note 20 to the financial statements, which explains that certain comparative information for the year ended June 30, 2022 has been restated.

### 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the School District to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the School District audit. We remain solely responsible for our audit opinion.

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 19, 2023



# Enhancing Student Learning Report September 2023

In Review of Year 2 of 5 with SD 51 Strategic Plan 2021 - 2026



Approved by Board on September XX, 2023

## Introduction: District Context

*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.*

Located between the Okanagan Valley and the West Kootenays, School District No. 51 (Boundary) lies on the unceded traditional territory of the Interior Salish people and stretches from Big White Resort to Christina Lake.

SD 51 has the privilege of serving approximately 1,300 students from Kindergarten to Grade 12 in six elementary schools, two high schools, one alternate school and a K-9 community school. Enrolment has been moderately stable over the past 10 years, and a key focus for the District has been to keep small rural schools open with a full range of programs and services.

Some unique characteristics of SD51 include:

- The District is one of only two districts in the Province that operates on a 4-day school week.
- Approximately 30% of the student population self-identifies as Indigenous.
- 100% of Indigenous students reside off-reserve as there are no reserves within the district.
- Approximately 15% of the student population has an Individual Education Plan (IEP).
- Over 70% of our students are registered for busing, with some students travelling more than an hour to get to school each day.
- Our largest school has over 400 students; our smallest has 8.

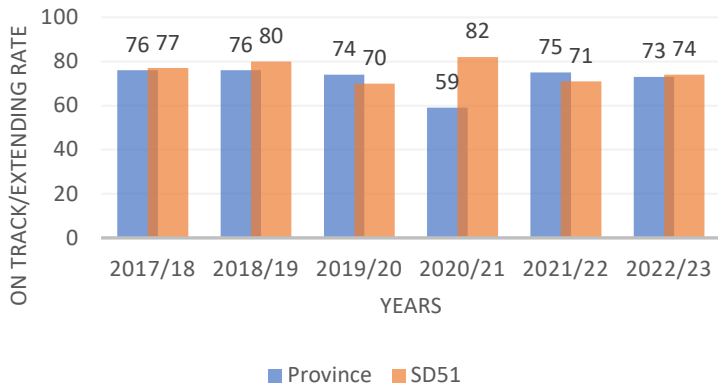
As a community, we have faced numerous challenges over the past two decades: declining enrollment, loss of primary-sector employer(s), forest fires, flooding, and a pandemic. There are also systemic challenges that greatly affect our most vulnerable and marginalized students and families. Through the education system, we believe we can confront inequities to ensure all students learn deeply in safe, inspiring, learning environments.

## Intellectual Development

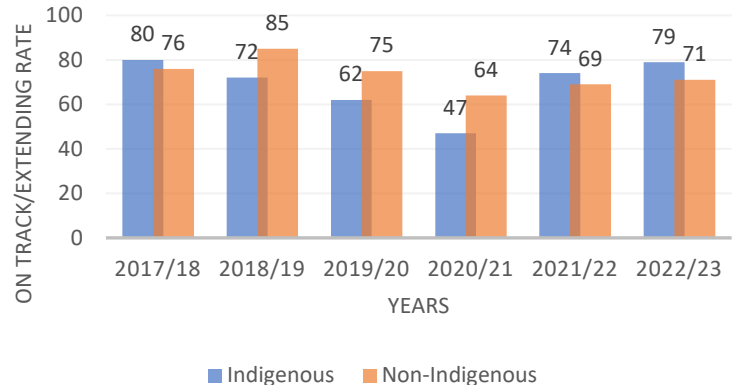
### Educational Outcome 1: Literacy

#### Measure 1.1: Grade 4 & Grade 7 Literacy Expectations

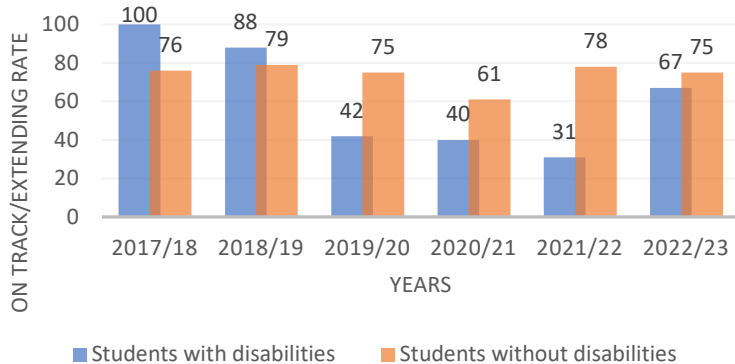
Grade 4 FSA Literacy/Reading (All resident Students)



Grade 4 FSA Literacy/Reading (Indigenous Students)



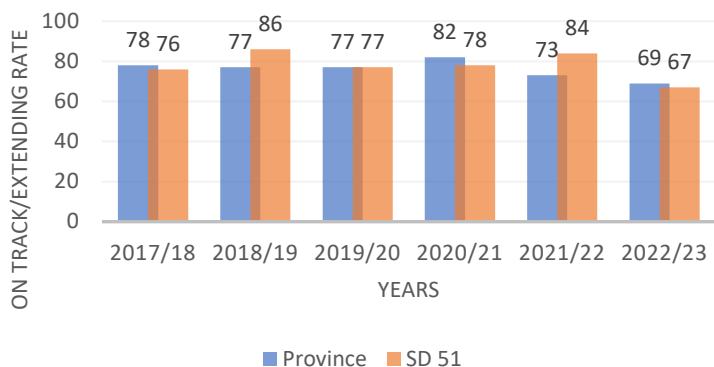
Grade 4 FSA/Reading (Students with Disabilities/Diverse Abilities)



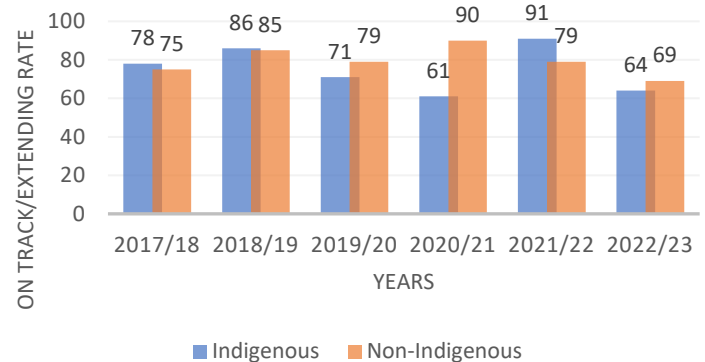
Grade 4 FSA Literacy/Reading (Children/Youth in Care)

No Data Available

Grade 7 FSA Literacy/Reading (All Residents)

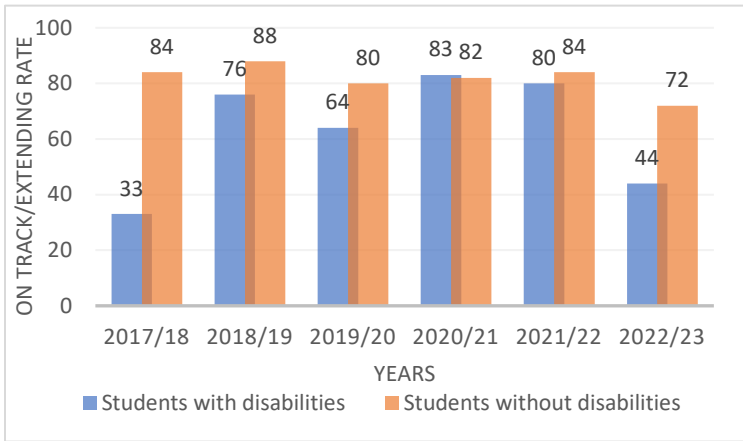


Grade 7 Literacy/Reading (Indigenous Students)

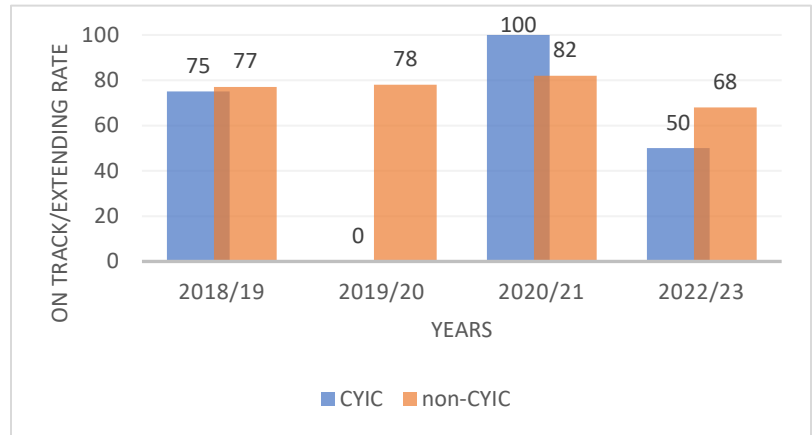




Grade 7 FSA Literacy/Reading (Students with Disabilities/Diverse Abilities)

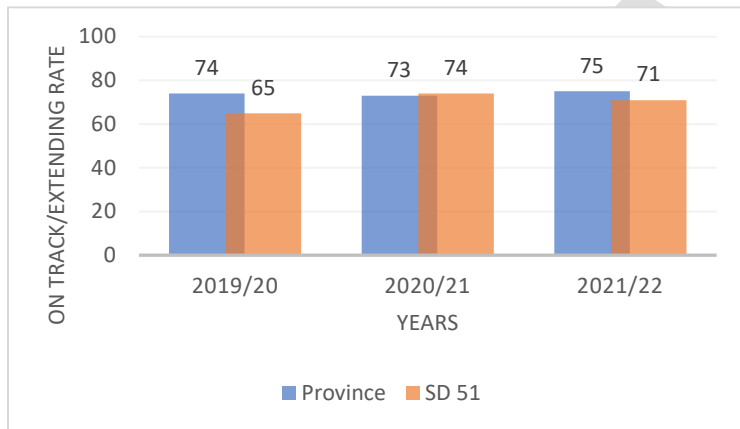


Grade 7 FSA Literacy/Reading (Children/Youth in Care)

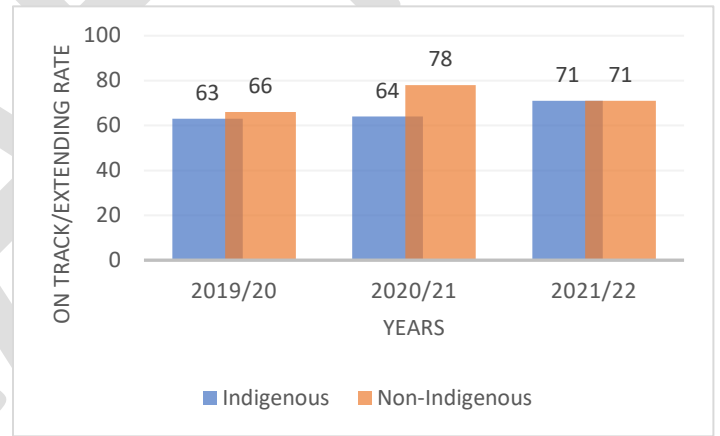


### Measure 1.2: Grade 10 Literacy Expectations

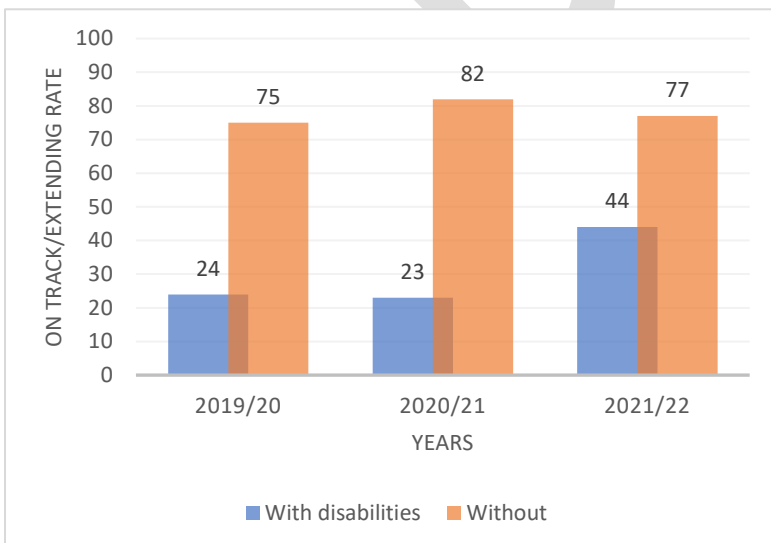
Grade 10 Grad Assessment Literacy (All Resident Students)



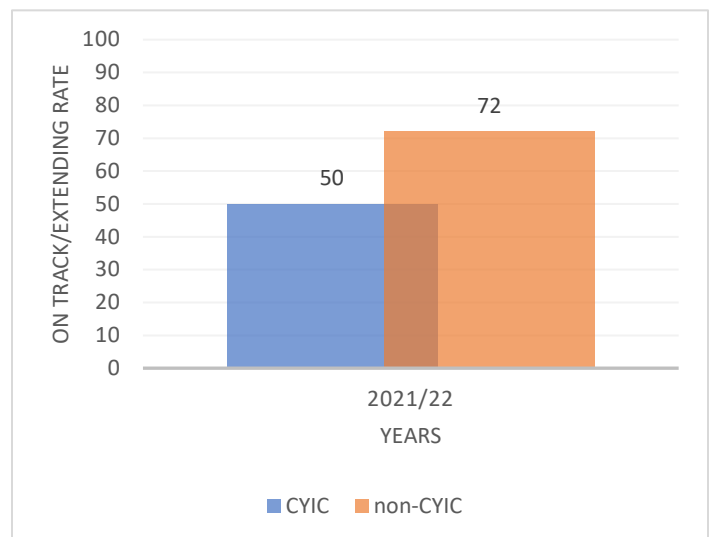
Grade 10 Grad Assessment Literacy (Indigenous Students)



Grade 10 Grad Assessment Literacy (Students with Disabilities/Diverse Abilities)



Grade 10 Grad Assessment Literacy (Children/Youth in Care)



## Relevant Additional/Local Data and Evidence

### District Reading Assessments 2022/23

	Emerging		Developing		Proficient		Extending		
	Fall	Spring	Fall	Spring	Fall	Spring	Fall	Spring	
Kindergarten	66%	18%	6%	55%	29%	55%	0%	6%	All Students
Grade 1	59%	43%	23%	29%	15%	21%	2%	7%	
Grade 2	65%	34%	13%	26%	19%	32%	2%	8%	
Grade 3	55%	39%	15%	25%	25%	21%	5%	15%	
Grade 4	32%	32%	19%	13%	35%	43%	14%	11%	
Grade 5	44%	27%	24%	27%	24%	38%	8%	8%	
Grade 6	36%	28%	21%	23%	37%	41%	6%	7%	
Grade 7	54%	32%	18%	25%	19%	37%	8%	6%	
Total	50%	33%	19%	24%	25%	34%	6%	9%	

	Emerging		Developing		Proficient		Extending		
	Fall	Spring	Fall	Spring	Fall	Spring	Fall	Spring	
Kindergarten	70%	38%	0%	50%	30%	12%	0%	0%	Indigenous Students
Grade 1	43%	39%	43%	30%	13%	22%	0%	9%	
Grade 2	73%	42%	12%	31%	12%	23%	4%	4%	
Grade 3	59%	45%	14%	18%	18%	18%	9%	18%	
Grade 4	34%	33%	28%	7%	21%	50%	17%	10%	
Grade 5	41%	29%	24%	26%	31%	35%	3%	9%	
Grade 6	31%	30%	17%	19%	52%	52%	0%	0%	
Grade 7	49%	39%	23%	18%	23%	34%	5%	8%	
Total	48%	37%	22%	21%	25%	35%	5%	8%	

	Emerging		Developing		Proficient		Extending		
	Fall	Spring	Fall	Spring	Fall	Spring	Fall	Spring	
Kindergarten	100%	100%	0%	0%	0%	0%	0%	0%	Students with disabilities or diverse needs
Grade 1	80%	75%	20%	0%	0%	25%	0%	0%	
Grade 2	67%	67%	11%	11%	22%	22%	0%	0%	
Grade 3	80%	89%	0%	0%	20%	11%	0%	0%	
Grade 4	60%	70%	0%	10%	30%	20%	10%	0%	
Grade 5	77%	47%	23%	27%	0%	20%	0%	7%	
Grade 6	78%	67%	22%	22%	0%	11%	0%	0%	
Grade 7	85%	42%	5%	42%	10%	16%	0%	0%	
Total	77%	61%	10%	21%	12%	17%	1%	1%	

**How Are We Doing Report** can be found [here](#)

- Participation Rates 2021/22
  - FSA Grade 4 Literacy: Indigenous 90%, Non-Indigenous 96%
  - FSA Grade 7 Literacy: Indigenous 91%, Non-Indigenous 95%
  - Grade 10 Literacy Assessment: Indigenous 70%, Non-Indigenous 91%

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

Please note: FSA results for the 2020/21 report are shown, but we had less than 65% participation. Hence, we have not considered the data in the analysis or interpretation.

With FSAs, the trend continues with improved results for grade 4 students over the past four years though there has been a decrease this year with grade 7 students

- Indigenous learners continue to perform at par or better than non-Indigenous in grade 4 though there has been a dip in the grade 7 results this year
- No data for children and youth in care for grade 4, but literacy results for children and youth in care are disproportionate for grade 7
  - Children and youth in care are not performing as well as non-children and youth in care
- Students with disabilities/diverse abilities are also performing disproportionately worse than students without disabilities or diverse abilities at all grades

With the Literacy Assessment, SD 51 students are below the provincial average in 2021/22 which is a dip from last year

- Indigenous students are performing at the same rate as non-Indigenous students
- Students with disabilities or diverse abilities are disproportionately not performing on-track or exceeding compared to students without disabilities/diverse needs

The District Reading Assessment triangulates a lot of the data we see with FSAs. We also noticed that

- Some students not progressing in reading during the year
  - 33% of all students at emerging stage (234 of 715 students)
  - Still a large number of grade ones not progressing (54 emerging in fall; 40 in spring)
  - Grade 4s have more emerging in fall than in spring (29 in fall, 31 in spring)
- Disproportionately, Indigenous students are more likely to be emerging with reading compared to non-Indigenous at spring assessments, which was not the case in fall.
  - Fall: Indigenous 48% emerging; all students 50%
  - Spring: Indigenous 37% emerging; all students 33%

- Students with disabilities and/or diverse abilities are also disproportionately at the emerging stage
  - Fall: Students w/disabilities 77% emerging; all students 50%
  - Spring: Students w/disabilities 61% emerging; all students 33%
- No information available for children and youth in care

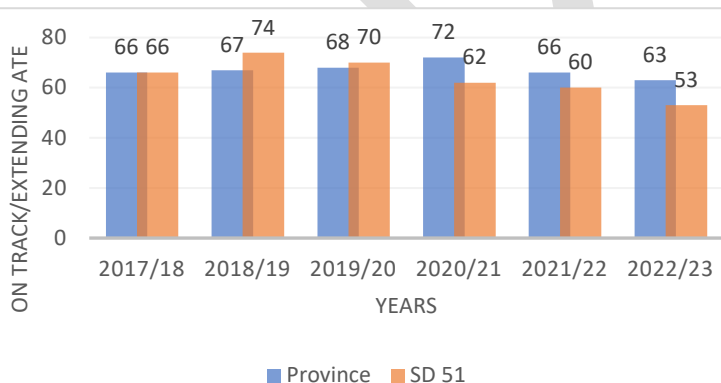
The *How Are We Doing Report* confirmed the data from FSAs and the District Reading Assessment and emphasized the participation rate data.

- The participation rate of Indigenous students is disproportionately less than non-Indigenous students in not only Foundational Skills Assessment but also the Literacy Assessment
- Participation rate in FSA has steadily increased from 83% in 2018 to 86% last year
  - So, while results are not as high as they were in 2018, more students are participating regardless of preconceived “ability” (bias)
  - Makes us wonder if students with disabilities/diverse abilities were discouraged from taking FSAs previously
- Indigenous students are not participating at the same rate as non-Indigenous students
- Students with disabilities or diverse needs, and children and youth in care are disproportionately not meeting expectations
- We have a large number of students in our district reading assessment who are not advancing their literacy skills during the year
  - Not achieving a year’s worth of learning in a year

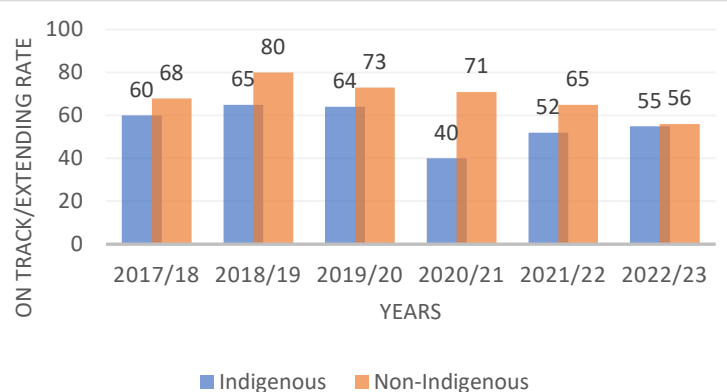
## Educational Outcome 2: Numeracy

### Measure 2.1: Grade 4 & Grade 7 Numeracy Expectations

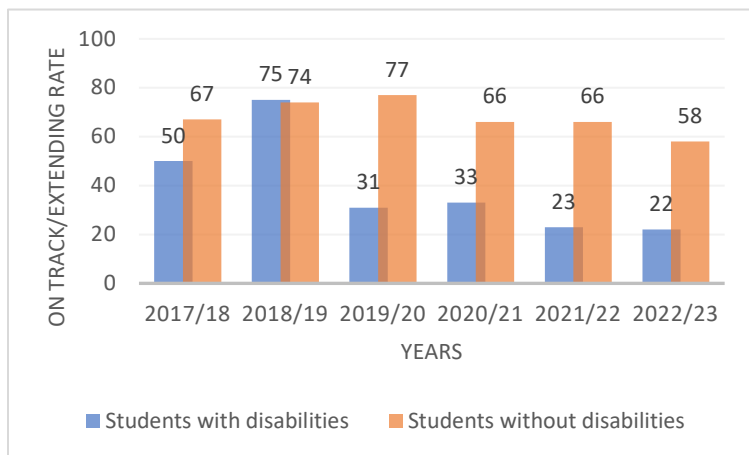
Grade 4 FSA Numeracy (All Resident Students)



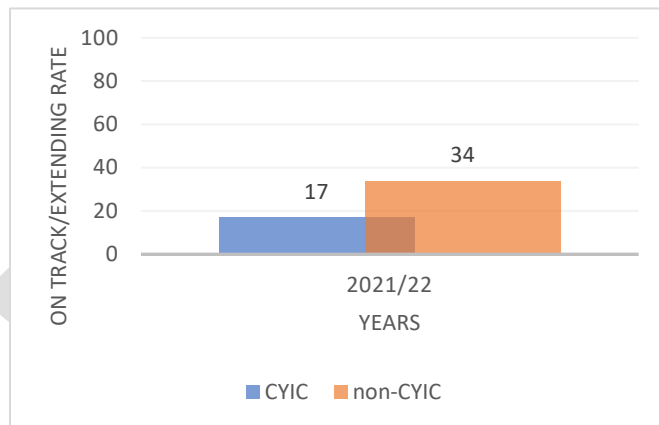
Grade 4 FSA Numeracy (Indigenous Students)



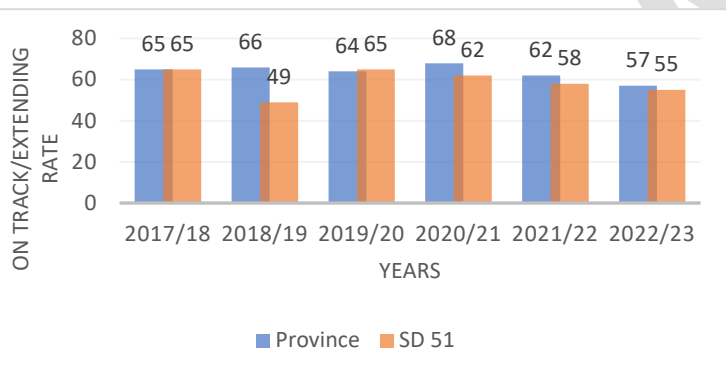
Grade 4 FSA Numeracy (Students with Disabilities/Diverse Abilities)



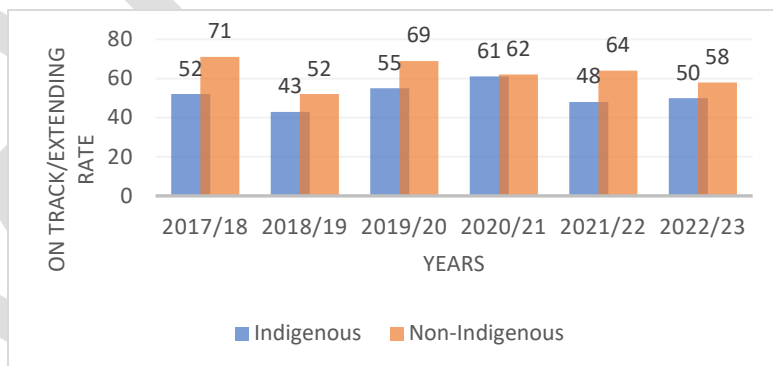
Grade 4 FSA Numeracy (Children/Youth in Care)



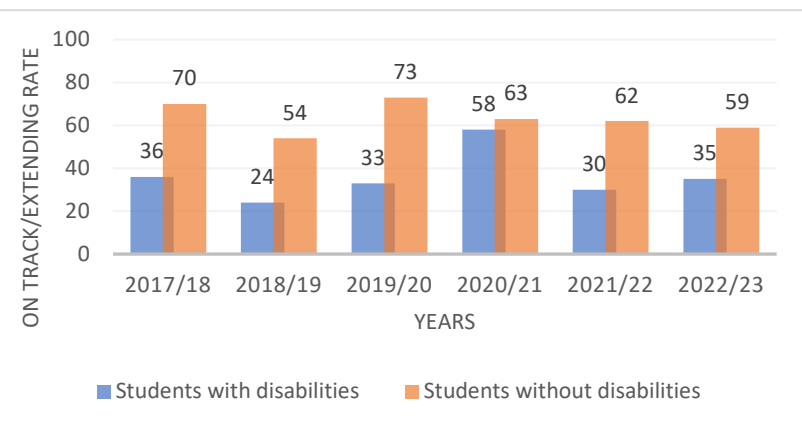
Grade 7 FSA Numeracy (All Resident Students)



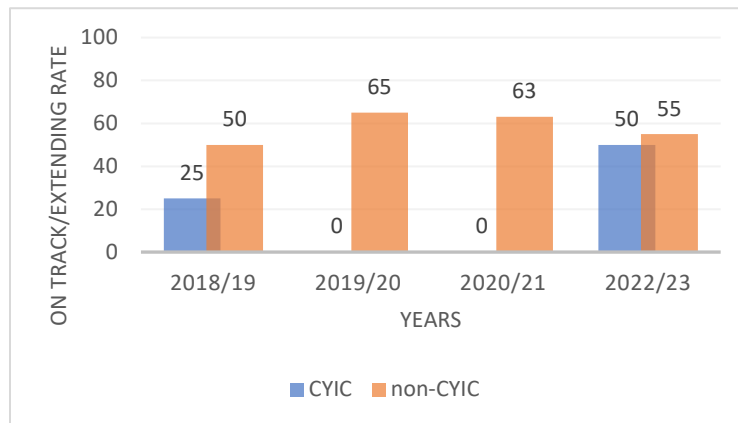
Grade 7 FSA Numeracy (Indigenous Students)



Grade 7 FSA Numeracy (Students with Disabilities/Diverse Abilities)

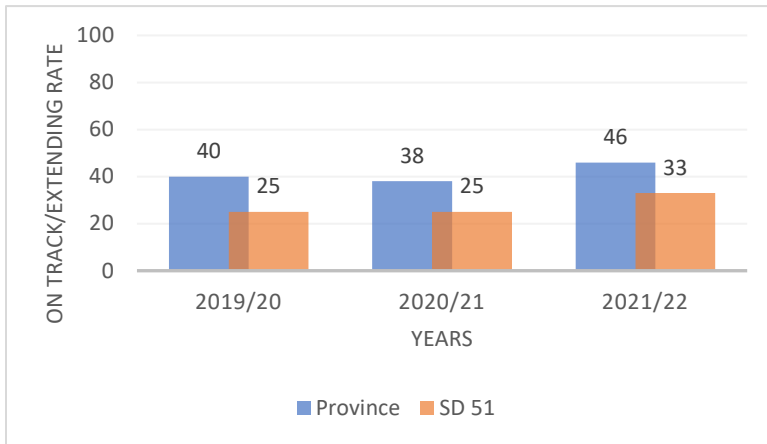


Grade 7 FSA Numeracy (Children/Youth in Care)

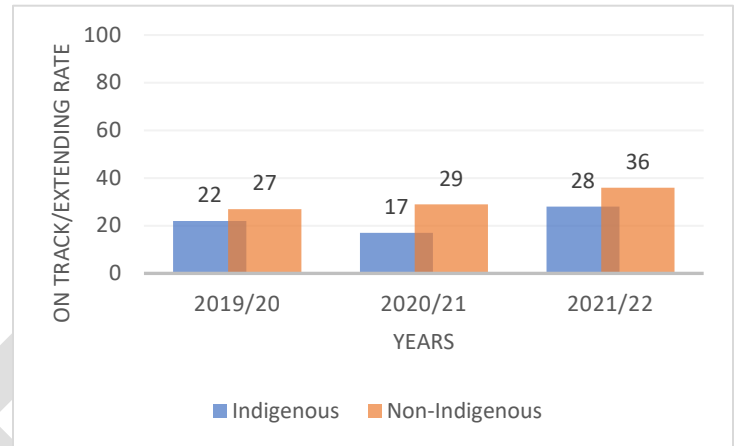


## Measure 2.2: Grade 10 Numeracy Expectations

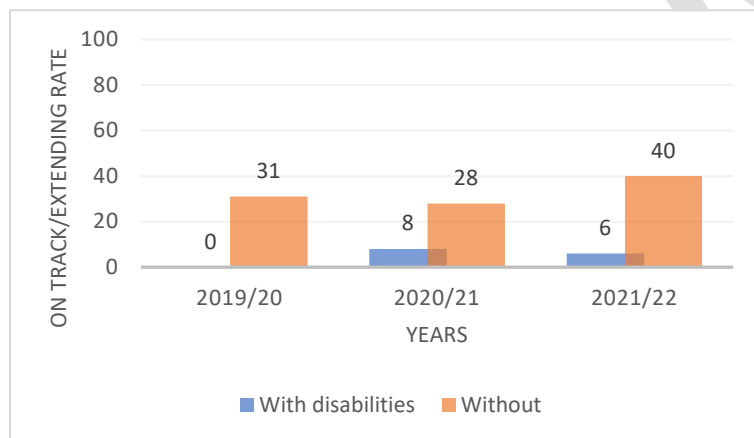
Grade 10 Grad Assessment Numeracy (All Resident Students)



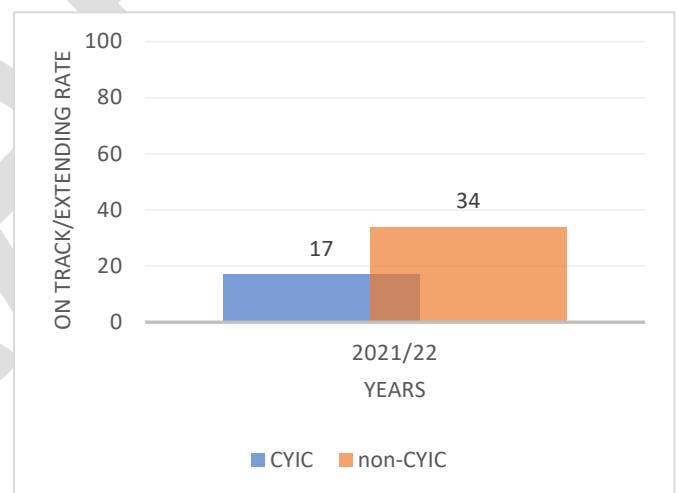
Grade 10 Grad Assessment Numeracy (Indigenous Students)



Grade 10 Grad Assessment Numeracy (Students with Disabilities/Diverse Abilities)



Grade 10 Grad Assessment Numeracy (Children/Youth in Care)



## Relevant Additional/Local Data and Evidence

**How Are We Doing Report** can be found [here](#)

- Participation Rate 2020/21
  - FSA Grade 4 Numeracy: Indigenous 90%, Non-Indigenous 96%
  - FSA Grade 7 Numeracy: Indigenous 94%, Non-Indigenous 95%
  - Grade 10 Numeracy Assessment: Indigenous 80%, Non-Indigenous 90%

## Analysis and Interpretation: What Does this Mean?

Please note: FSA results for the 2020/21 report are shown, but we had less than 65% participation. Hence, we have not considered the data in the analysis or interpretation.

For the past four years, FSA numeracy results as shown for all SD 51 students have been decreasing.

- This downward trend is happening provincially.
- Indigenous learners, students with disabilities or diverse needs, and children and youth in care are disproportionately not meeting expectations

In the Numeracy Assessment, SD 51 students are performing below the provincial average.

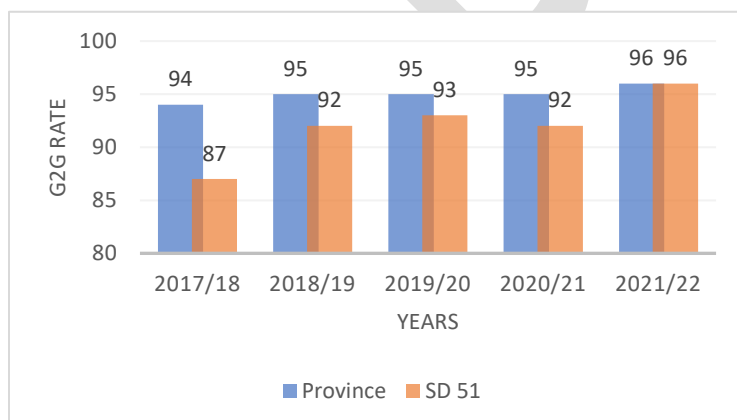
- In 2021/22, there was an increase in the number of students on-track/extending compared to the previous two years (33% on-track/extending compared to 25%)
- Indigenous learners, students with disabilities or diverse abilities and children and youth in care are disproportionately not on-track or exceeding expectations

In the *How Are We Doing Report*, most of the data is masked, but the following is observed:

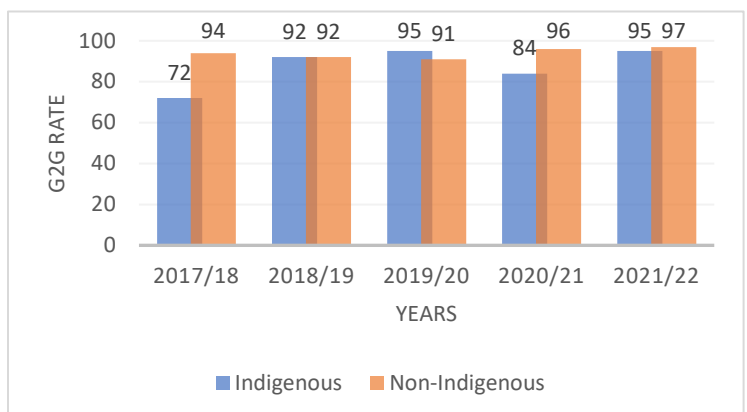
- Indigenous learners are participating at a lower rate than non-Indigenous students
- A disproportionate number of Indigenous learners are not meeting expectations in grade 4 and grade 7.
- While results for the Numeracy Assessment between Indigenous and non-Indigenous learners are proportionate, participation rates are disproportionate with fewer Indigenous learners taking the assessment for the first time in grade 10.
- Lack of qualitative and quantitative data for numeracy

### Measure 2.3: Grade-to-Grade Transitions

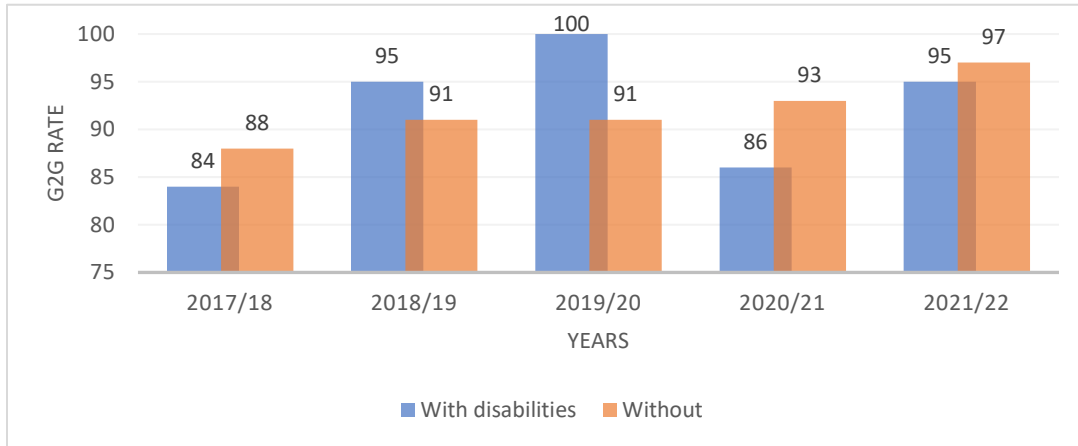
Grade 10 to 11 Transition (All Resident Students)



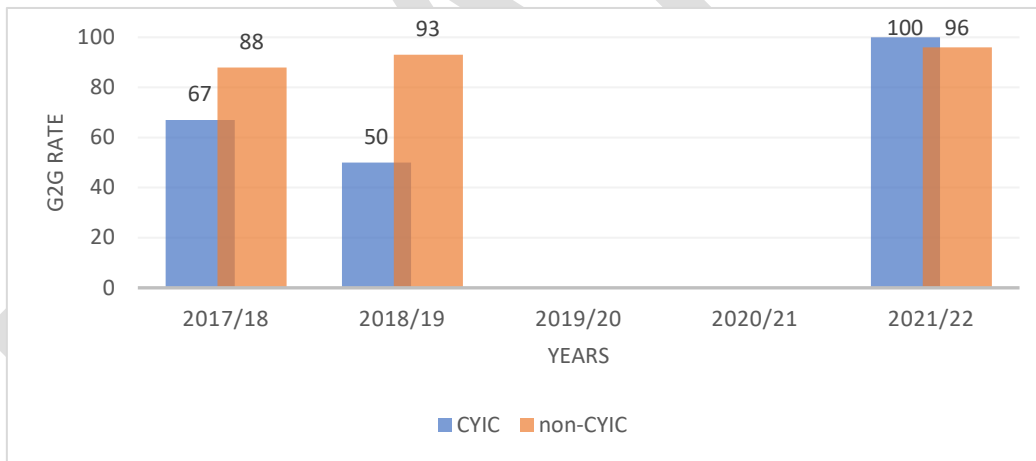
Grade 10 to 11 Transition (Indigenous Students)



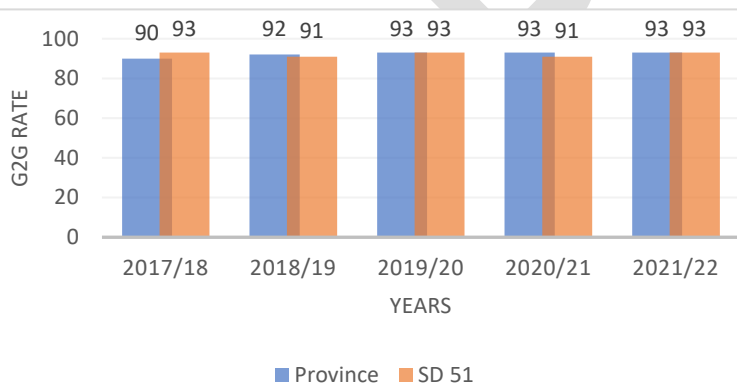
Grade 10 to 11 Transition (Students with Disabilities/Diverse Abilities)



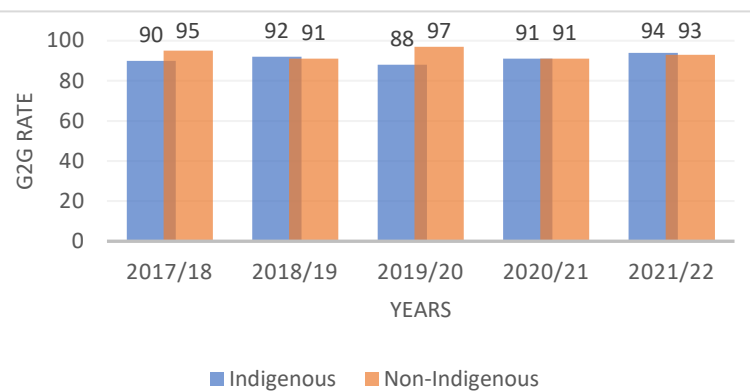
Grade 10 to 11 Transition (Children/Youth in Care)



Grade 11 to 12 Transition (All Resident Students)

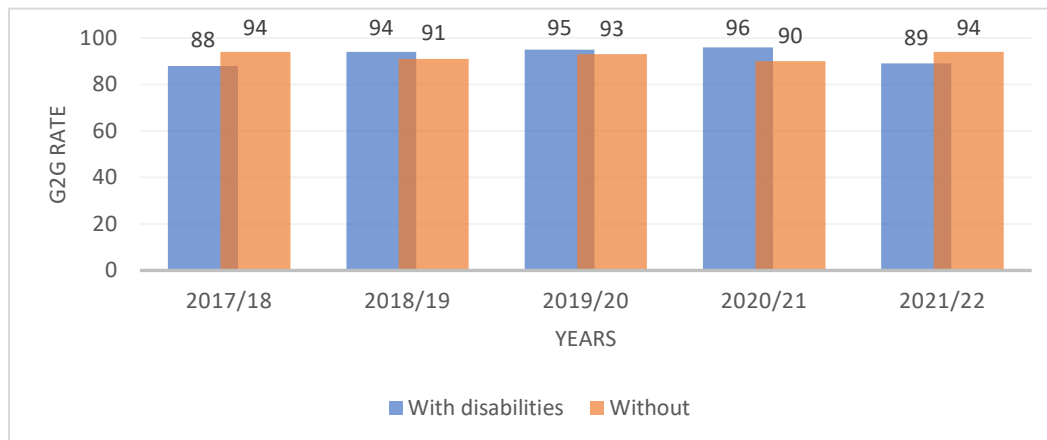


Grade 11 to 12 Transition (Indigenous Students)

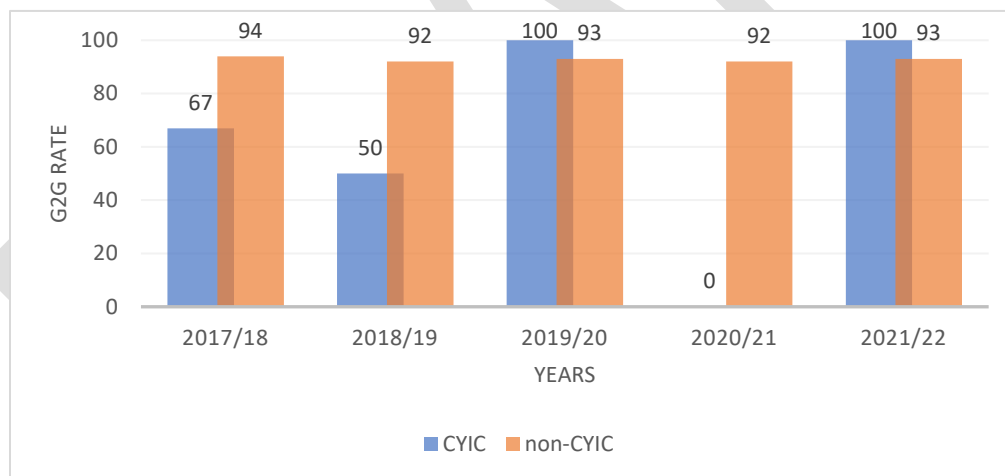




### Grade 11 to 12 Transition (Students with Disabilities/Diverse Abilities)



### Grade 11 to 12 Transition (Children/Youth in Care)



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

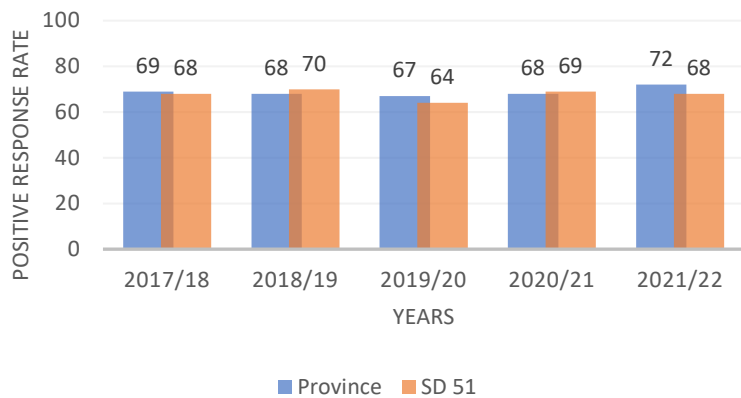
- Grade to grade transitions for SD 51 students was close to or on par with the provincial average; however, there was a dip for both Indigenous learners and students with disabilities or diverse abilities in the 2021/22 school year when transitioning from grade 10 to grade 11.
- We will look to see if this trend continues next year with this cohort.

## Human and Social Development

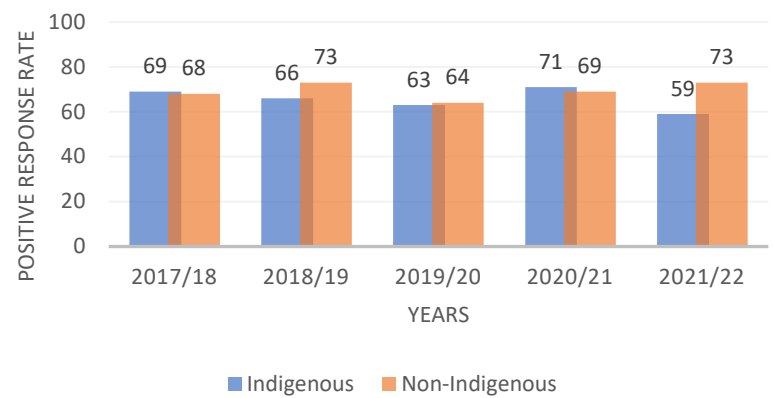
### Educational Outcome 3: Students Feel Welcome, Safe, and Connected

#### Measure 3.1: Student Sense of Belonging

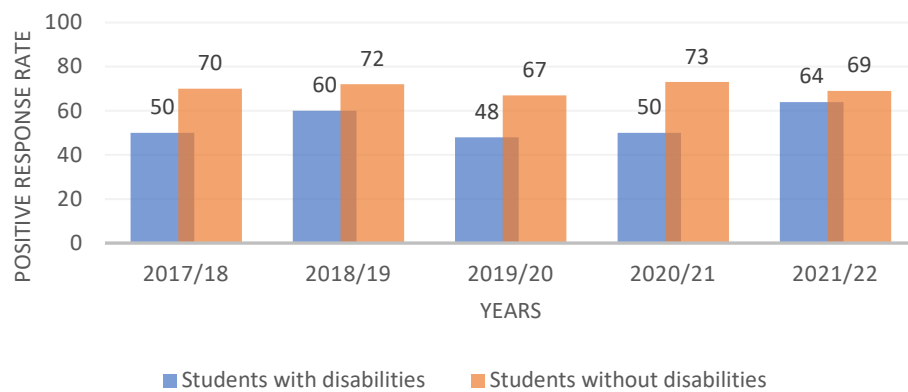
SLS – Feel Welcome (All Residents)



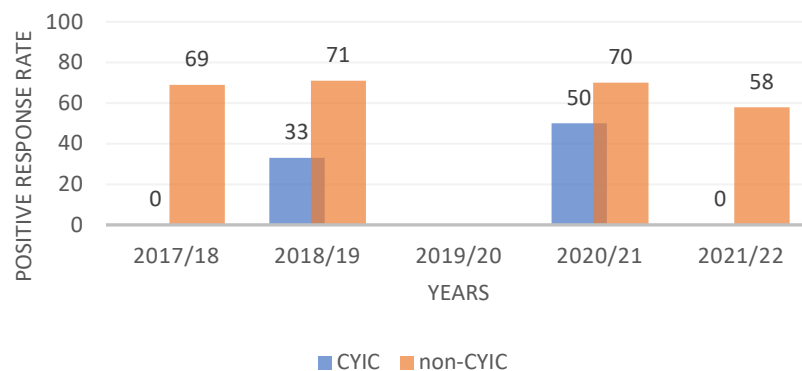
SLS – Feel Welcome (Indigenous Students)



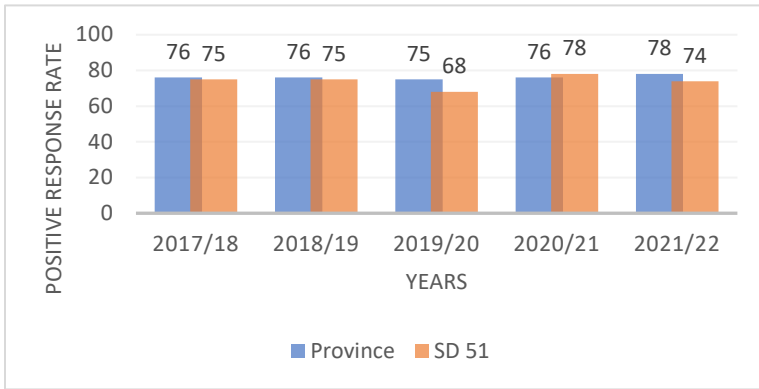
SLS – Feel Welcome (Students with Disabilities/Diverse Abilities)



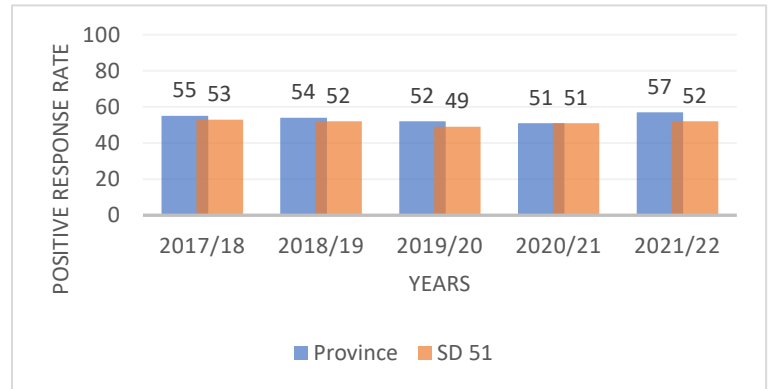
SLS – Feel Welcome (Children/Youth in Care)



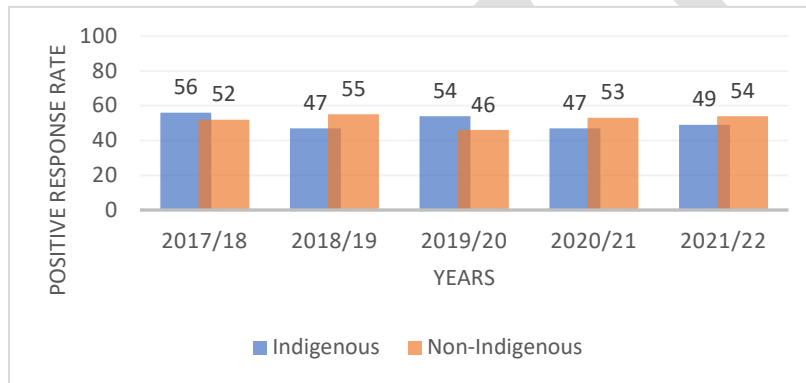
SLS – Feel Safe (All Resident Students)



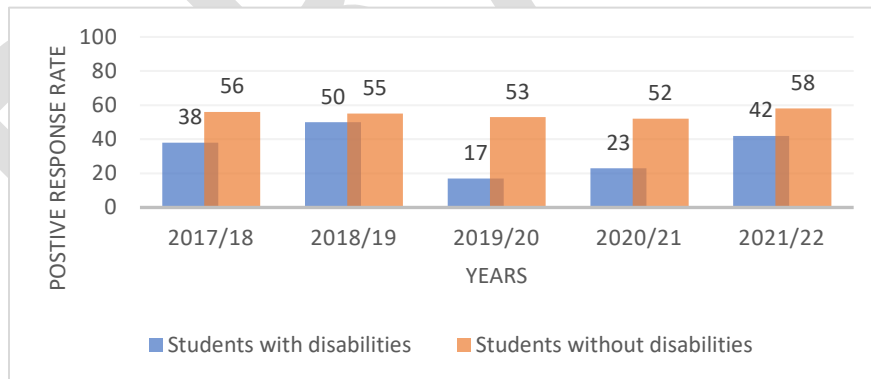
SLS – School Belong (All Resident Students)



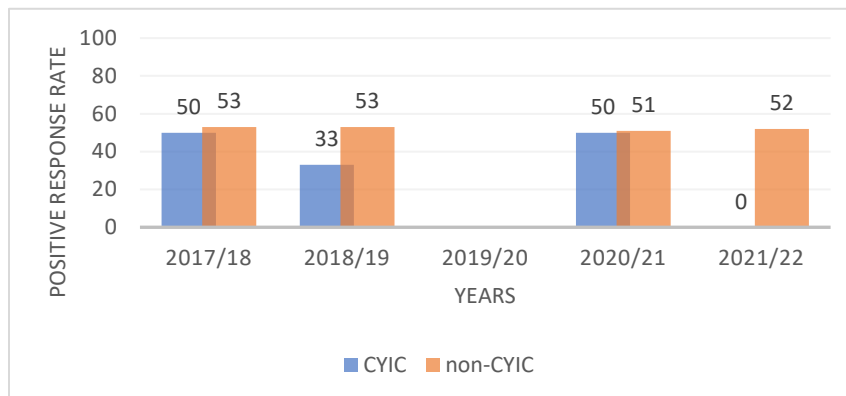
SLS – School Belong (Indigenous Students)



SLS – School Belong (Students with Disabilities/Diverse Abilities)

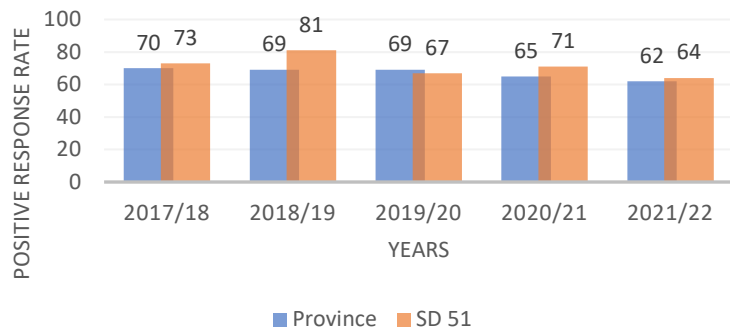


SLS – School Belong (Children/Youth in Care)

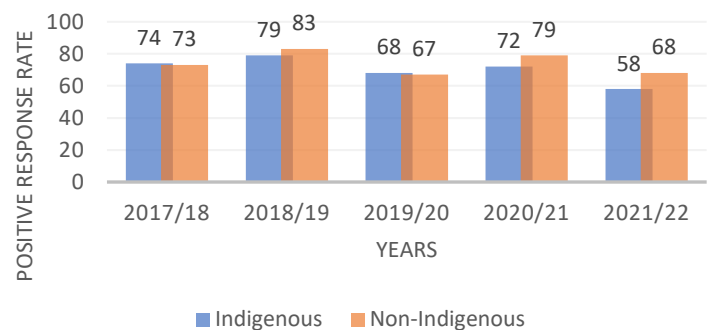


### Measure 3.2: Two or More Adults who Care About Them

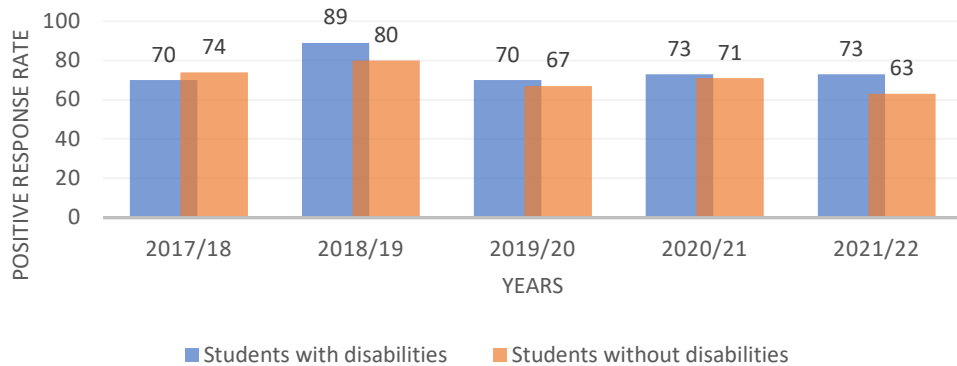
SLS – Adults Care (All Resident Students)



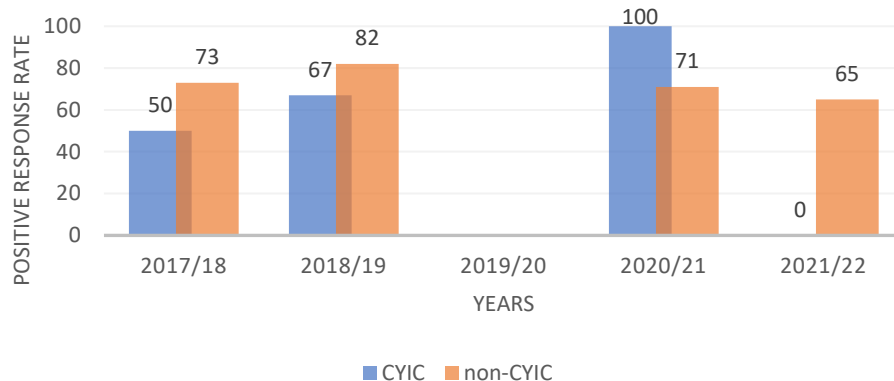
SLS – Adults Care (Indigenous Students)



SLS – Adults Care (Students with Disabilities/Diverse Abilities)



SLS – Adults Care (Children/Youth in Care)

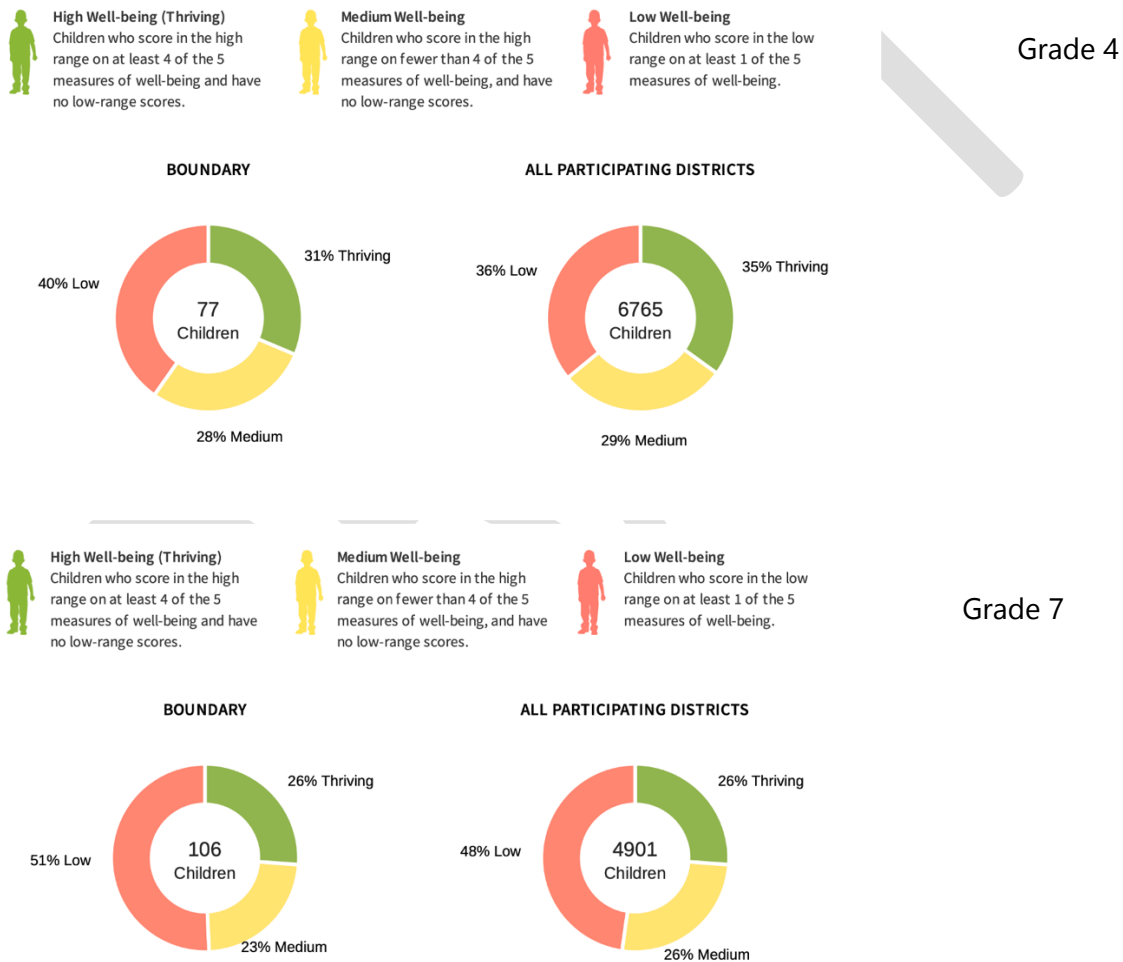


## Relevant Additional/Local Data and Evidence

**Early Years Development Instrument** can be found [here](#)

- According to the *EDI Community Profile*, in Boundary, 36% of children are vulnerable on at least one area of developmental, a meaningful increase in childhood development vulnerability since 2005.
- Early childhood development is a social determinant of health. Avoidable and persistent inequities in life affect children's developmental health and wellbeing.

**Middle Years Development Instrument:** [Grade 4](#) and [Grade 7](#)



- Nutrition and sleep as an asset are low for both Grade 4s (55%) and Grade 7s (52%)
- Concerns with social and emotional development especially for grade 7s who report low sense of optimism (31%), low self-esteem (24%), low sense of happiness (30%), and low absence of worries (37%)
- Physical health and well-being results – Boundary results consistently lower than the other districts
- Interesting to see how connectedness to adults decreases from grade 4 (high 76%) to grade 7 (high 67%) which has been a theme in the past 3 years of the MDI
- Peer belonging and friendship intimacy also seem to decrease from grade 4 (high 59%) to grade 7 (high 47%)
- Use of out-of-school time – lots of students have “never” as a response
  - More grade 7 students (41%) wish they could do additional activities than grade 4 students (24%)
- School experiences especially school climate and school belonging have some worrisome results, especially in grade 7
  - School climate: Grade 4 – 14% low sense of caring; Grade 7 - 27% low sense of caring
  - School belonging: Grade 4 – 18% low sense of belonging; Grade 7 – 32% low sense of belonging

**Youth Development Instrument** can be found [here](#)

Strengths:

- Students trended toward being less likely to report that they eat food not prepared at home '6-7 days/week' in your district compared with students in other districts (<18% vs. 18%)
- Students trended toward being more likely to report participation in team sports at school in your district compared with students in other districts (44% vs. 30%)
- Students trended toward being more likely to report participation in art lessons at school in your district compared with students in other districts (37% vs. 25%)

Areas of Focus:

- Students were less likely to rate school environment (respect, care, support) as 'high' in your district compared with students in other districts (17% vs. 35%)
- Students were less likely to rate school safety as 'high' in your district compared with students in other districts (47% vs. 67%)
- Students were more likely to rate loneliness as 'high' in your district compared with students in other districts (31% vs. 17%)

**How Are We Doing Report** can be found [here](#)

- Welcome
  - For Indigenous students in grades 4, 7 and 10, there is a disproportionate number reporting not feeling welcome at school

- Student Sense of Belonging:
  - A disproportionate number of Indigenous students in all grades report feeling they do not belong – well below both the provincial and district averages
- Two or More Adults Who Care about Them:
  - A disproportionate number of Indigenous students in grades 4 and 7 report less than 2 adults care for them, a trend that has continued since 2017

### **Listening Experiences with Students 2022/23**

We met with SD 51 students at the two secondary schools three times, following Shane Safir's Radical Listening protocol. The following themes were apparent at all meetings:

- Experiencing discrimination/harmful comments based on the following:
  - Sexual orientation and gender identity
  - Ethnicity/race
  - Gender
  - Social class (poverty)
- Leaving their true self “at the door” and not feeling celebrated (culturally, ethnic heritage)
  - Many students reported that they had to pretend to be “someone else” because they felt their true self would not be accepted
  - Did not see their experiences celebrated/acknowledged
- Feelings of helplessness/hopelessness
  - Many students felt a lack of power in certain situations or in certain places
    - Some classrooms
    - On school buses
    - Academically
    - Socially
  - Felt that no one could really help in those situations
    - “That’s just the way it is and people won’t change”
- Overwhelmed with balancing all aspects of life (academic, sports, work, social)
  - Hard on mental well-being
  - Felt unheard with many adults

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

As shown in the Student Learning Survey, SD 51 students are below the provincial average for feeling welcome, safe, and belonging. SD 51 students are higher than the provincial average with a positive response rate for “adults care”; however, this is disproportionately not so for Indigenous students, and as students go to secondary school, this positive response rate

decreases especially for students with disabilities or diverse abilities. Again, we do not have consistent data about children and youth in care, so we are unable to consistently track those students.

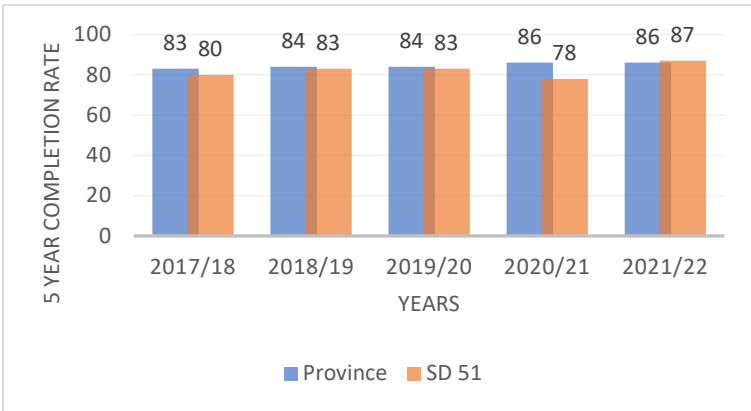
The data from the Student Learning Survey is triangulated in the data from the MDI, YDI, How Are We Doing Report, and the Listening Experiences. Students are experiencing less connection as they go through school. Through the listening experiences, we were able to hear how students feel they must “leave their true self at the door” when they enter school. The sense of loneliness reporting in the Youth Development Instrument emphasizes this lack of connection.

Career Development

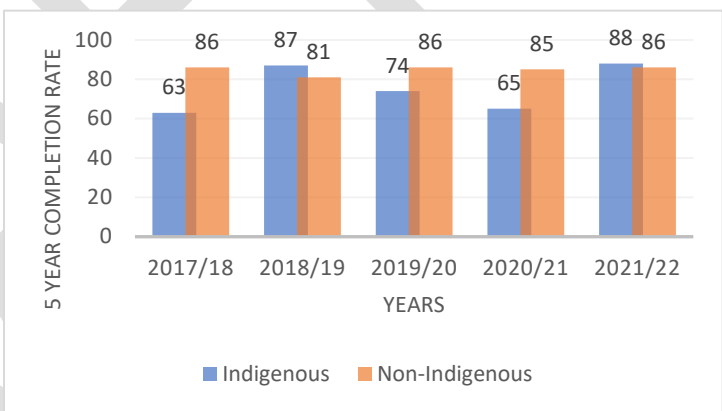
Educational Outcome 4: Students will Graduate

Measure 4.1: Achieved Dogwood Within 5 Years

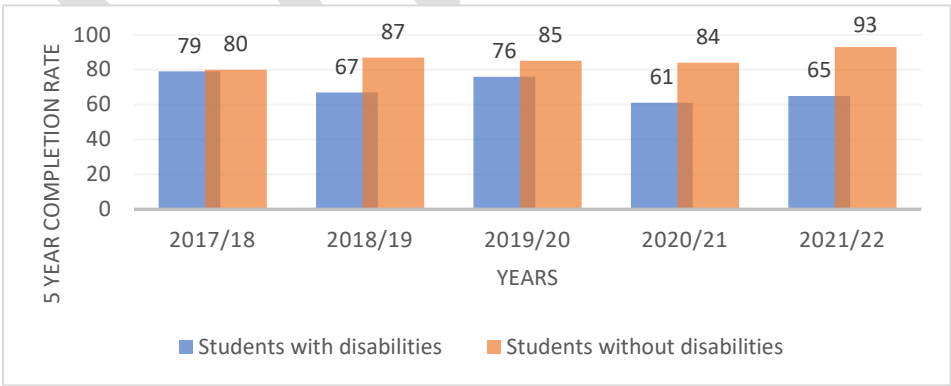
5-Year Completion Rate (All Resident Students)



5-Year Completion Rate (Indigenous Students)

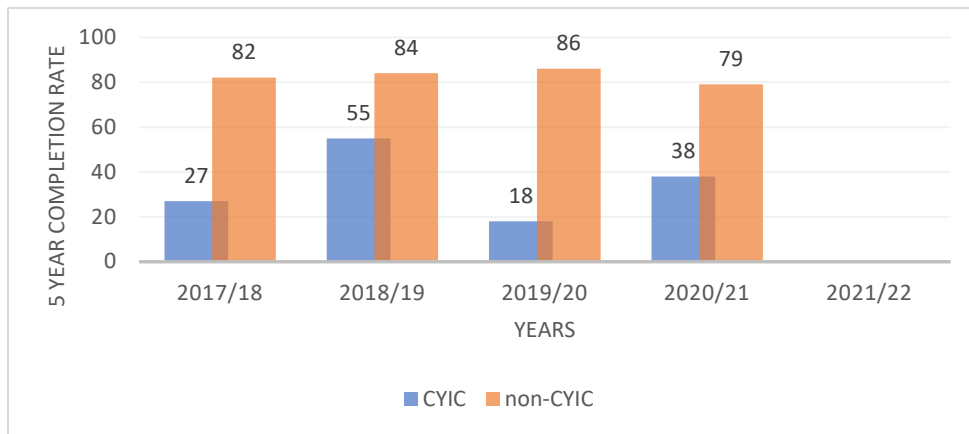


5-Year Completion Rate (Students with Disabilities/Diverse Abilities)



5-Year Completion Rate (Children/Youth in Care)





### Relevant Additional/Local Data and Evidence

**How Are We Doing Report** can be found [here](#)

#### 5-Year Completion Rate

- Indigenous students 72% and non-Indigenous students at 88%
- Indigenous female students 69% and non-Indigenous female students 92%

#### Dogwood vs Adult Dogwood

- Indigenous students 76% and non-indigenous students – 90%

#### Of the Grade 12 Indigenous students in September – by June

- 69% receive Dogwood
- 26% receive Adult Dogwood

#### Of the Grade 12 non-Indigenous students in September – by June

- 94% receive Dogwood
- 5% receive Adult Dogwood

75% of Adult Dogwoods in SD 51 go to Indigenous students

76% of children and youth in care (ever) in our district are Indigenous

- 24% are non-Indigenous
- 8% of Indigenous students in SD 51 have been in care (ever)
- A disproportionate number of these students do not graduate with a Dogwood or in five years

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

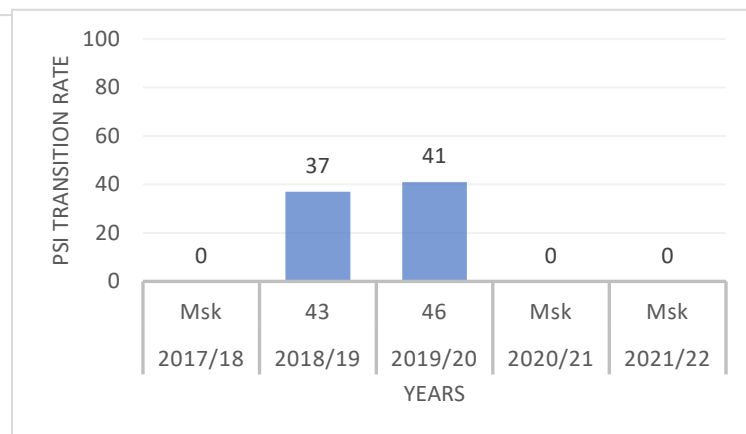
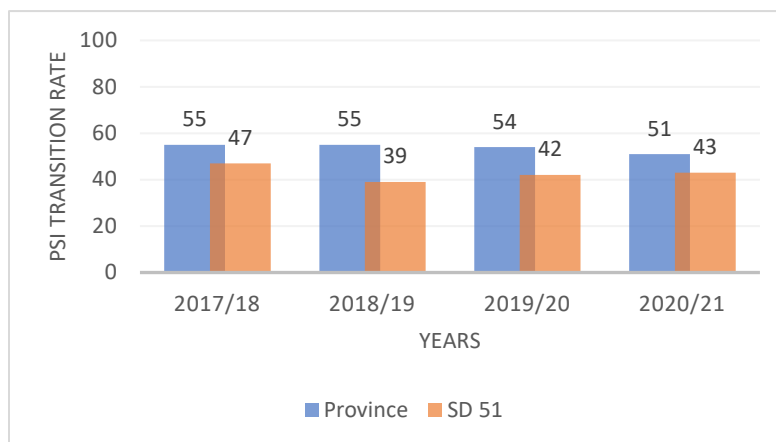
- Last year, SD 51 saw an increase in 5-Year Completion rate for Indigenous students (88%) compared to non-Indigenous students (86%).
- The 5-Year Completion rate was still disproportionate for students with disabilities (65%) as well as for children and youth in care (38%).

## Educational Outcome 5: Life and Career Core Competencies

### Measure 5.1: Transitioning to Post-Secondary

Post-Secondary Transition – Immediate (All Resident Students)

Post-Secondary Transition – Immediate (Indigenous Students)



### Relevant Additional/Local Data and Evidence

**How Are We Doing Report** can be found [here](#)

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

- The district average is below the provincial for immediate transition to post-secondary attendance; however, within three years, the district average is on par with the provincial average.
- No information for priority students (Indigenous learners, students with disabilities or diverse needs, or children and youth in care).

## Section B: Moving Forward

### *Planning and Adjusting for Continuous Improvement*

#### Current Strategic Plan Priorities

School District 51's [strategic plan](#) was adopted in September 2021. Our vision is to nurture curiosity, resilience, and joy in all; our mission is to ensure our students are flourishing today so they can build a confident future tomorrow. We have four strategic directions to guide us as we move towards these two lofty goals:

- Equity, Inclusion and Belonging
- Student Voice and Agency
- Wellness and Resilience
- Community Connections

SD 51 has the following priorities to ensure students are curious, resilient, and joyful, flourishing today so they can build a confident future tomorrow:

Priority One: Students have strong foundational skills and competencies

- Literacy
- Numeracy
- Curricular competencies
- Core competencies

Priority Two: Students have developed a sense of identity, resilience, belonging, wellness and are centred in their learning

- Social emotional learning/Circle of Courage
- Core competencies
- Student voice and choice
- Community connections

Priority Three: Systemic transformation to eliminate barriers to equity

- Truth and Reconciliation
- Equity Scan
- Inclusive practices
- Deep engagement practices with priority students and families

#### Celebrating our Successes for the Past Year

## Literacy

- All elementary schools had literacy support teachers who were able to implement a district reading assessment for primary students for the first time in many years, which allowed all schools to focus specific interventions on students emerging or developing in reading.
  - We have seen a large improvement in literacy rates for the schools in the past year
- Increasing Foundation Skills Assessment participation rate to 95%
- Primary teachers able to access professional development through Provincial Outreach Program Early Years and a webinar on The Science of Reading
  - Greater understanding on developing strong primary reading programs

## Building engagement strategies across the district, including the following:

- Establishment of a District Youth Advisory Council, as well as school-based Youth Advisory Council, to ensure a formal framework exists for students to share concerns and ideas with the School Board. The members of DYAC were the first to participate in the Listening Experiences at SD51.
- Presentations with Parent Advisory Councils to introduce SD 51s strategic plan as well as the action plan for 2022/23.
- Meeting with Boundary Métis Community Association regarding *How Are We Doing Report* and seeking feedback/suggestions to improve results for Indigenous learners
- Strengthening Early Years relationships within community especially childcare providers

## Strengthening relationships with Indigenous stakeholders and partners

- Increasing participation with Okanagan Nation Alliance through Fish in Schools program
- Participation in Indigenous outdoor day focusing on Sinixt culture

## Focusing on the learning and well-being for Indigenous students

- Adding two new Indigenous Culture and Student Success facilitators to our largest elementary schools, providing Indigenous students with daily support
- Continuing time with Indigenous Education Assistant
- Adding Indigenous Education teacher time to Big White Community School
- Pilot project with Elder in-Residence holding Talking Circles with grade 8s using Circle of Courage

## On the journey to Truth and Reconciliation

- Truth and Reconciliation Day for all teachers in August 2022
- District-led book club with *Braiding Sweet Grass* by Robin Wall Kimmerer
- Staff involvement in Monique Gray Smith's *The Ripple Effect of Resilience*

## Building student engagement and well-being

- Science Fair, Bridge Building, Computational Thinking (Applied Design, Skills, and Technology)
- Outdoor Education for all
- Increasing student access to one-on-one counselling

## Existing and/or Emerging Areas for Growth

- Literacy
  - Some students are not learning a year's worth of learning in a year
  - How are we tracking these students?
  - What is the plan for these students?
- Low numeracy results for too many students
  - Downward trend
  - No numeracy assessment – lack of quantitative data
  - No qualitative data from staff or students
- Continued inequities for Indigenous students, students with disabilities or diverse abilities and children and youth in care
  - Not enough data about children and youth in care
  - Priority students not feeling safe, welcome, a sense of belonging at a higher rate than other students
- Students' poor well-being and mental health
  - The number of students reporting loneliness, sense of unconnectedness
  - Only increasing as they are getting older
- Lack of authentic engagement with families and community members *throughout the year*
  - No District Parent Advisory Council
  - No framework established to hear voices consistently throughout the year
- Lack of meaningful student voice *throughout the year from across the district*
  - Youth advisory council established at one secondary school, not at the largest, nor at the alternate school

## Strategic Engagement

For many years, the District has held a “World Café” during which time the District virtually presents programs and initiatives for the year. After the World Café, principals and vice principals then host school forums for staff, students, families, and community members to allow them an opportunity to voice their questions and concerns. As a team, they review the school year with the lens of “what is working, what can we improve, and where are we going”. All the data is compiled and grouped thematically to see areas of concern as well as areas of success. Students, staff, and family members unable to attend the World Cafés or the school events, or who would like to give more feedback, are able to complete online surveys as well. For 2023/24, the focus will be on more of a “Town Hall” forum in each community to allow face-to-face interaction regarding the District initiatives.

In the 2022/23 school year, the District was fortunate to be selected by the Ministry to participate in a community of practice with Shane Safir and Dr. Jamila Dugan, authors of *Street Data*. With the skills they learned, the District team was able to facilitate student listening experiences, thus hearing from students about their experiences in schools. Realizing that such opportunities need to happen in a timelier manner for students as well as families, the District will be using listening experiences throughout the 2023/24 school year, with an emphasis on priority groups such as Indigenous families, families of students with disabilities or diverse needs, and families who are caring for children and youth in care.

The District also hosts opportunities to meet with specific stakeholders each spring, such as the Boundary District Teachers Association, CUPE Local 2098, Indigenous Education department, Inclusive Education department, and the Boundary Principal and Vice Principal Association. These meetings are designed to provide the District with information about issues and concerns each group has. At present, no District Parent Advisory Council exists, though the District is encouraging the formation of one.

Boundary Integrated Services Model meets monthly from September to June, gathering all the service providers in the Grand Forks community to discuss concerns and issues at large. A smaller version of this meeting, West Boundary Integrated Services, meets in the west part of the district. Agencies include the following: School District #51, Victim Services, Boundary Family Services, Ministry of Children and Family Development, Boundary Child Care Resource and Referral, Public Health, Boundary Women's Coalition, Child and Youth Mental Health, Freedom Quest, and Circle of Indigenous Nations.

Finally, the District receives input from the Boundary Indigenous Education Advisory Council throughout the year to ensure the needs Indigenous learners are being met. The groups at this table include Boundary Métis Community Association (BMCA), Circle of Indigenous Nations (COINS), and Boundary All Nations Aboriginal Council (BANAC). As mentioned before, we do not have an on-reserve students in our district; however, we are hoping to establish a relationship with the Syilx and Sinixt, upon whose traditional land our district resides to better understand their wishes in terms of cultural teachings.

Last year, the District met with the Boundary Métis Community Association (BMCA) to discuss the How Are We Doing Report and to seek input on improving opportunities for Indigenous learners. BMCA members shared their concerns about improving Indigenous students' transition from Talking Little Feet HeadStart Program to Kindergarten, the disproportionate learning outcomes for Indigenous learners, especially Indigenous females, improving representation of Indigenous individuals in the district, and celebrating all learning, like trades, apprenticeships, and fire suppression, not just academics.

## Adjustment and Adaptations: Next Steps

In addition to the strategies from the 2021/22 school year, School District 51 will focus on the following:

Priority One: Students have strong foundational skills and competencies

- Literacy
  - Continue with Literacy Support teachers at all elementary schools this year
  - K-7 Writing Assessment
  - Disaggregate data more and establish cohort tracking
  - Use detailed Foundation Skills Assessment data to establish areas of concern (comprehension/synthesis/critical thinking)
  - Devise framework to ensure all students are learning a year's worth of learning in a year
    - If not, what then? Intentional action plan
  - Build strong supports in classroom with Learning Support teachers to support a transition from Literacy Support teachers
- Numeracy
  - Establish numeracy assessment K-7
  - Transition Literacy Support teachers to Numeracy Support teachers
    - Professional development
  - Use detailed Foundation Skills Assessment data to establish areas of concern
  - Survey/listening experience with staff and students – hear their voices
  - Build professional development opportunities with staff
  - Support implementation of assessment
  - Math inquiry group (*Building Thinking Classrooms, Jo Boaler*)
- Core and curricular competencies
  - Outdoor education to core competencies, curricular competencies directly to curriculum, build Circle of Courage into outdoor education
  - District Applied Design, Skills, and Technology
    - Intentional teaching of core competencies with this district initiative
  - Supporting New Reporting Order with further work on assessment practices and communicating student learning

Priority Two: Students have developed a sense of identity, resilience, belonging, wellness and are centred in their learning

- Social emotional learning/Circle of Courage
  - Implementation for K-12
  - Create Mental Health in Schools district team to ensure broad, intentional actions are effective and district-wide
  - Supporting one-to-one counselling in more rural schools
- Student agency (voice and choice)

- With District Student Advisory Council begin engagement with students throughout the year (every other month)
  - Engagement facilitator able to facilitate listening experiences and action plans
  - Seat at Board committee meetings
- Use of ePortfolios to communicate student learning
  - Pilot project to support flexible, student-centred communication
- Community connections
  - Continue with Early Years community engagement
  - Continued work with Okanagan Nation Alliance with Fish in Schools program
    - Classrooms and schools to intentionally increase of Okanagan Syilx
  - Strengthen transition to Kindergarten with specific attention to priority students including Indigenous children and students with disabilities or diverse abilities
    - Board Certified Behaviour Analyst working with Early Years

### Priority Three: Systemic transformation to eliminate barriers to equity

- Truth and Reconciliation
  - Implement Circle of Courage as the framework for student self-assessment and goal setting with the new reporting order
    - K-12 implementation
  - Policy review with equity lens in 23/24 school year
  - Indigenous Education department merge with Outdoor Education
  - Create plan for including Indigenous language in SD 51 reflecting the unceded traditional land upon which the district lies
  - Initiate consultation with Syilx and Sinixt on cultural teachings for District
- Inclusive practices/increased representation for diversity
  - Learning Support teacher training to provide classroom support
  - Supporting assessment practices that reflect curriculum (New Reporting Order)
  - Establishment of Accessibility Committee to help with barrier identification and to give advice for 3-year plan
- Radical listening experiences with priority students and families
  - Listening experiences for students, former students, and families to gain greater clarity on personal experiences including, but not limited to:
    - Students who did not achieve 5-year or 6-year graduation, particularly Indigenous students
    - Students with disabilities or diverse abilities and/or their families on their experiences within Inclusive Education including Individual Education Plan meetings, transition between elementary and secondary, and readiness for careers
- Action for priority students
  - Improve priority student tracking (Indigenous learners, students with disabilities or diverse needs, children and youth in care
    - New MyEd category for children and youth in care



- Learning Profile for all priority students with continuous review framework

### Alignment for Successful Implementation

In the 2023/24 school year, the district has launched an Education Committee that meets September to June and will examine data sets from all sources (Ministry, outside agencies, District) to inform our continuous improvement process. This committee is open to the public and has members from all the different stakeholders' groups. This data will then be reviewed at monthly District Leadership Team meetings with the Principal and Vice-Principal group. This will allow the opportunity for the team to look at the data from the district as well as their school perspectives. Principals and vice-principals will then take this data and relevant information back to their school communities: students, staff, families, and community members. This framework will allow the data to be analyzed and interpreted in a timely manner.

The governance work of the Board through its committees also encourages alignment within Operations and Finance as all stakeholders and impacted individuals are invited to those committee meetings and the lens of the Strategic Plan is used to guide discussion and decision making. The Policy Committee is meeting every month except June as it reviews all SD 51's policies. Finance/Operations Committee meets every other month until February; with the budget process, it then meets monthly with engagement starting in February with the World Café / Town Hall. After the district event, principals and vice principals host school forums for staff, students, families, and community members. As a team, they review the school year with the lens of "what is working, what can we improve, and where are we going". All the data is compiled and grouped thematically to see areas of concern as well as areas of success. Students, staff, and family members unable to attend the World Cafés or the school events, or who would like to give more feedback, are able to complete online surveys as well.

The newly formed Accessibility Committee, which includes community members impacted by disability, will also help SD 51 identify and prevent barriers to individuals in or interacting with SD 51. With the help of the committee, SD 51 will create a three-year accessibility plan.

Schools in SD 51 use *Spirals of Inquiry* as their framework for enhancing student learning. The stages in the cycle are as follows:

- Scanning – What's going on for our learners?
- Focusing – What is our focus?
- Developing a Hunch – What is leading to this situation/
- New Learning – How can we learn more about what to do?
- Taking Action – What will we do differently?
- Checking – Have we made enough of a difference?

School growth plans are created with input from staff, students, and families and the focus is on enhancing student learning in three key areas of development: intellectual; social and human; and career. The work in the past year has been to ensure the focus of school growth plans reflect the district strategic plan, with the District Strategic Framework Team (comprised of Superintendent, District Principals and District Vice-Principals) working directly with schools to support their plans and ensuring coherence with district initiatives.

## School District No. 51 Continuous Improvement Review Cycle Living Document 2023/24

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	July/Aug	Sept
Education Committee: Data Review at district, district leadership team and school levels	Student Learning Survey	5 Year Completion	District Fall Assessments	How Are We Doing Report	Grade to Grade Transitions	Listening Experiences	Foundation Skills Assessments	Middle Years Development Instrument	District Spring Assessments		Review Enhancing Student Learning Report
	District surveys	District listening experiences		District Listening Experiences		Grad Assessments	Early Years Development Instrument	District surveys	Youth Development Instrument		
								Listening Experiences			
Schools	New school growth plan in effect	Non instructional days to support plan and to adjust as per data review						Consultation with staff, students, families and community members for next year's plan			School Growth Plans due
	Data from Education Committee shared with school communities including students, staff, families and community members. This data is used throughout the year to inform practice and evaluate effectiveness										
Students	District Assessments	10/12 Grad Assessments		10/12 Grad Assessments			10/12 Grad Assessments		10/12 Grad Assessment		
		Listening Experiences		EDI, MDI, YDI administration Listening Experiences			EDI, MDI, YDI data released Listening Experiences		Listening Experience		
	FSA Administration			FSA Report – end of Jan	Student Learning Survey administration				Student Learning Survey Results – by July		Student Learning Report due
Governance Committees	Education Policy	Education Finance Operations Policy	Education Policy	Education Policy	Finance, Operations Committee		Finance, Operations, and Policy, Committees	Policy committee	Finance and operations committee		Finance, Operations, Policy committees
Engagement	BIEAC* DYAC*	Listening experiences	BIEAC* DYAC*	Listening experiences	BIEAC* DYAC*	District Forum Listening experiences	Stakeholders' meetings BIEAC* DYAC* Listening experiences		BIEAC* DYAC* Listening experiences		

\*BIEAC – Boundary Indigenous Education Advisory Council

\*DYAC – District Youth Advisory Council

## Conclusion

As we enter year three of our Strategic Plan, we still have a lot of questions that are guiding our work to change the learning experiences for our learners. Much progress has been made in establishing frameworks to support student learning. However, many priority students are not receiving an equitable education, and the system in which our district operates must undergo transformative change to address these gaps. As our communities grapple with rapid change and uncertain futures, SD 51 has the moral imperative to embrace the realities of the present while still imagining an irresistible future for all students.



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### **CLES 2023-24 School Growth Plan**

**School:** Christina Lake Elementary School

**Principal:** Shawn Lockhart

**Vice Principal:** Morgan Adrain

#### **A. Goal #1**

Staff, students, and parents will engage in activities that help foster a sense of belonging and community engagement to promote the school as an equal pillar in the development of the whole child among self, home, and community/school (Academic; Human & Social; Career Development).

#### **B. Rationale**

In recent years, based on family interactions and lack of engagement, families present as less connected and increasingly less confident with the school and programming. It is believed this growing discord is fuelled by current social trends.

#### **C. Action Plan (List Specific actions, school level and district level resources or structures used)**

School and staff will work with community members and PAC (Parent Advisory Council) to cultivate activities and atmosphere for better community engagement. Through the lens of the new student reporting policy, the school will promote student-centred and student-led learning initiatives for parents including “open-house” style conferencing and student-led conferencing. It is believed having students centred in this multi-faceted approach is paramount to parent engagement. The school will also reinstate past practices such as more formal “community builder” activities including Maker’s Day and passion project days for Block Letter Program. Invitations will be issued for community-based and outdoor activities, student-led Regulation Science Fair and Art Exhibit, as well as daily practices such as morning walk/stretch/breathing routine.

#### **D. Evidence/Data (How will you measure success?)**

Data will be collected through observation of parent and community relations and through parent feedback and surveys. Trends will be observed correlating student well-being (social-emotional) with academic progress.

## Goal #2

Students will routinely engage in regulation practices and will incorporate these practices independently. They will deepen their understanding of the effect of regulation practices on physical and emotional well-being and how these work interdependently to support success (Academic; Human & Social).

### E. Rationale

Regulation work has been an integral part of student learning for several years. The intention is that students adopt life-long practices to support their success beyond their elementary years. It is recognized that an aspect of mastery is the ability to teach others and share knowledge. This goal will support leadership development as well as encourage students to engage in a deeper understanding of why they adopt these practices and the more holistic effects that support their well-being.

### F. Action Plan (List Specific actions, school level and district level resources or structures used)

The intermediate students have adopted routinely leading breathwork for their classmates throughout the day. Big buddy/little buddy groupings initiate the day by leading the school-wide morning stretch and breathing. These groupings include two to three students ranging from kindergarten to grade seven. Regular nature- and place-based learning initiatives will be implemented throughout the year. Art therapy, movement, and music-based routines are practiced regularly in daily classroom instruction, music class, and school-wide learning days (including but not exclusive to the use of singing bowls, stretching, and breathwork). To link community/parent engagement, parents will be invited and encouraged to join regular routines such as the morning walk/stretch, exhibitions of learning such as Regulation Science Fair and Art Exhibit, and breathwork will be introduced and incorporated into PAC (Parent Advisory Council) meetings. It is believed this work will complement Circle of Courage practices.

### G. Evidence/Data (How will you measure success?)

Success will be measured through observation, student reflection, and anecdotal evidence as well as correlating data between the implementation and continuation of these practices and student progress.



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**2022-23 School Growth Plan**

**School: Walker Development Center**

**Principal: S. Stewart**

**A. Goal (One goal per page) (Please insert/attach links to any external documents)**

Build confidence in our learners related to their physical, social-emotional and academic growth  
(Independence and Mastery on the Circle of Courage)

**B. Rationale**

Many of the students who attend WDC suffer from a lack of confidence in themselves due to trauma, failure at school, sexual identity issues, mental health challenges and struggles with substances. Building confidence in our students can help them navigate a variety of challenges that currently are barriers to success.

**C. Action Plan (List Specific actions, school level and district level resources or structures used)**

This school year, we will continue to assist students in meeting with local employers, and supporting work placements, as well as offering both WHMIS and Foodsafe certifications to select students.

**D. Evidence/Data (How will you measure success?)**

- Initiate mental health focus groups for each class (morning and afternoon) once a week, facilitated by Amanda. Goal is to help students develop coping strategies. Students identified for participation through intake meetings
- Establish Active living passport program to encourage students to become more active and connect to being active in life after school
- Build a calendar of coffee house activities that connects to the social studies curriculum, core competencies, and the Circle of Courage, and engage students in self-assessments in areas of Core Competencies and Circle of Courage



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## **2022-23 School Growth Plan**

**School: Walker Development Center**

**Principal: S. Stewart**

### **A. Goal (One goal per page) (Please insert/attach links to any external documents)**

At WDC, our career goal is to provide students with certification options to support work readiness

### **B. Rationale**

Many of our students at Walker Development Center are looking to move directly into the work world or consider trades and technical training programs upon graduation. In order to support our students in these areas, we offer work readiness training certifications each year through the local college, in addition to helping with work experience placements within the community.

### **C. Action Plan (List Specific actions, school level and district level resources or structures used)**

This school year, we will continue to assist students in meeting with local employers, and supporting work placements, as well as offering both WHMIS and Foodsafe certifications to select students.

### **D. Evidence/Data (How will you measure success?)**

The number of work placements and course completions



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### 2022-23 School Growth Plan

**School:** Walker Development Center

**Principal:** S. Stewart

#### A. Goal (One goal per page) (Please insert/attach links to any external documents)

Fostering an environment that builds connections among staff and students (Belonging and Generosity on the Circle of Courage)

#### B. Rationale

Most of the students attending WDC have come to us with heightened anxiety related to school and/or a lack of belonging at the regular high school. For these students, there are often many barriers to success such as a lack of confidence in their academic abilities, addictions, underlying learning difficulties, poverty, and poor attendance, to name a few. These students need a sense of belonging that can help support them as they navigate the path towards graduation, or entry to the workplace. These connections are created through a welcoming, family like environment where students are nurtured and guided with support related to indigenous ancestry, sexual identity, addictions and mental health counselling, along with one on one program pacing.

#### C. Action Plan (List Specific actions, school level and district level resources or structures used)

*Focus on the pillars of belonging:*

Feeling welcomed, known, included, supported, and connected

"We are all part of the same family. In every school and neighborhood, there are children without hope, but no child is hopeless. Each was put here for a purpose. These are just children who have not yet discovered their purpose. That is our mission." .....MUHAMMAD ALI

#### D. Evidence/Data (How will you measure success?)

- Attendance rates (using 2022/23 baseline)
- course completions
- Survey on belonging based on questions connected to the Circle of Courage, to be completed twice through the year



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## **2023-24 School Growth Plan**

**School: Dr. D.A. Perley Elementary**

**Principal: Shawn Lockhart**

**Vice Principal: Kirsten Rezansoff**

### **A. Goal #1**

All students will engage in strategies, routines, and activities for regulation with an understanding of how those activities help them regulate. (Academic; Human & Social; Career Development)

### **B. Rationale**

We are building on our regulation goals from the last 2 years, when students learned specific strategies for regulation including exploring breathing practice as well as began to recognize that learning activities can also be regulating – reading, skip counting, movement, art, music. We know that students must be regulated in order to have good relationships, be successful in any career, and access their cortex for learning so we want to continue building this essential skill.

### **C. Action Plan (List Specific actions, school level and district level resources or structures used)**

We will continue to start each day with walking, stretching, and breathing but will add some regulation stations to start days when we can't be outside. We are implementing Feel Good Fridays, where students will engage in lessons and activities on regulation as well as get to choose an activity that brings them joy for the afternoon every time we have Friday school. Classrooms will explore daily breathing exercises supported by our K/1 teacher and breathing practitioner, Malayna Gross and staff will continue to use breathing to start meetings. Classroom teachers will focus on regulating routines within the curriculum and LSTs will work with EAs to find regulating strategies specific to students with individual education plans. We believe our school's work with the Circle of Courage will also link with our regulation goal.

### **D. Evidence/Data (How will you measure success?)**

We will look for continuous feedback about how it is going – teacher anecdotes, input from EAs in their monthly staff meeting, and student reflections gathered around learning update time. We hope to see students regulated and actively engaged in learning activities!





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## **2023-24 School Growth Plan**

**School: Dr. D.A. Perley Elementary**

**Principal: Shawn Lockhart**

**Vice Principal: Kirsten Rezansoff**

### **A. Goal #2**

Every member of our school community (students, staff, caregivers) will be connected and engaged in meaningful learning. (Academic; Human & Social)

### **B. Rationale**

We have noticed a growing lack of engagement in our students, particularly as they get into higher grades. In particular we have seen significant absences in the past few years and believe that connected, engaged students will attend school more regularly. Learning cannot happen without engagement and a sense of connection.

### **C. Action Plan (List Specific actions, school level and district level resources or structures used)**

Our approach to engagement will focus on these pillars:

1. Relationships and Connections
2. Best Practices in the Classroom
3. Student Voice and Agency
4. Collaboration at All Levels

Specific strategies in each pillar will be developed throughout the year by staff. See attached for our initial actions.

### **D. Evidence/Data (How will you measure success?)**

We will measure success via stories and anecdotes from teachers, EAs, families, and students throughout the year. We will also survey caregivers, students, and staff to measure growth. We hope the change will be evident when anyone walks into our classrooms and learning spaces, where all students are engaged in deep thinking!

## **Action Plans:**

### **Relationships and Connections**

- Regular/frequent communication between all classroom teachers and families (email, newsletters, Open Houses, meetings, phone calls etc.)
- Staff using Morning Movement time as a place to connect with learners
- Building more volunteer opportunities for caregivers in classrooms
- Taking time in the first two weeks to build classroom culture and get to know each other
- Time in staff meetings for colleagues to connect
- Meet the Staff Posters created and shared with families via Facebook and posted in the school
- Meet the Students Posters will be created in buddy groups during the first few weeks and posted in the school as well
- Grade 6/7s will participate in Talking Circles on the areas of the Circle of Courage with the District Elder in Residence

### **Best Practices in the Classroom**

- Encourage continued Professional Development for teachers
- Literacy and Numeracy Support teacher available to team teach/try new approaches with teachers as well as share a Perley Problem of the Week that each class will work on in numeracy
- Invitation for teachers to create their own inquiry team and explore a question around the best way to approach a specific curricular area
- Monthly EA meetings will include professional development to build skills
- Early school year meetings with staff to discuss their goals for the year and how they can be supported by the Principal/Vice Principal
- Create a space for sharing ideas and practices in the classroom (possibly continuing our Curriculum Conversations model from last year)

### **Student Voice and Agency**

- Grade 6/7 students will participate in leadership classes each week which will be an opportunity for them to share and carry out their ideas for school improvement
- Connecting with Best Practices, look for ways students can have voice and agency within the classroom
- Support student-led initiatives and clubs
- Look at creating a student council with a representative from each classroom – they check in with Principal/Vice Principal once a month to provide feedback

### **Collaboration at All Levels**

- Maintain our buddy program where older students support younger students
- Support teachers to work together on inquiry projects
- Continue growing understanding of the roles and responsibilities of all adults in the building
- Literacy and Numeracy support teacher available for collaboration
- Pilot project with Grade 2/3 classes having a common prep to collaborate (two teacher teams and two classes of students working together)
- Connection to Best Practices – teachers will focus on collaborative activities
- Perley Problem of the Week in will be a week collaborative numeracy task



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### 2022-23 School Growth Plan

School: Grand Forks Secondary School

Principal: Stacey Soffel

Vice Principal: Jon Dowswell

#### A. Goal (One goal per page) (Please insert/attach links to any external documents)

Preparing students for life after high school – Career Goal.

To increase student understanding and opportunities via the connections between school experiences and the work force.

#### B. Rationale

This goal aligns with *Independence* in the Circle of Courage. Through the career programs at GFSS, students are supported in identifying and developing their personal interests, passions and abilities. GFSS offers a wide range of programs and resources designed to prepare students for success in their career and occupational endeavours.

#### C. Action Plan (List Specific actions, school level and district level resources or structures used)

Providing opportunities for work experience, dual credit programs and volunteer opportunities will connect students to the community. Creating a strong Student Voice through Student Council will empower learners at GFSS to solve community and school challenges from the inside out, such as respecting community property that is in close proximity to the school.

#### D. Evidence/Data (How will you measure success?)

Capstone presentations, individual goal setting and self-assessment will indicate student success.



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## **2022-23 School Growth Plan**

**School: Grand Forks Secondary School**

**Principal: Stacey Soffel**

**Vice Principal: Jon Dowswell**

### **A. Goal (One goal per page) (Please insert/attach links to any external documents)**

#### **Intellectual Goal – Building Capacity**

To build the intellectual capacity of learners using the Circle of Courage and Mastery as a framework to guide student success.

### **B. Rationale**

At GFSS, we strive to provide learners with critical thinking skills and the ability to approach unknown concepts through a lens of curiosity. We do this in part by incorporating the Universal Design for Learning (UDL) to provide multiple ways for students to represent, express and engage in all areas of instruction. Through this approach students will better understand not only the subject material, but also the connections between school, the world around them and their place in it.

### **C. Action Plan (List Specific actions, school level and district level resources or structures used)**

UDL gives all students an equal opportunity to succeed. It provides a variety of strategies and resources to help meet diverse needs. Enriching learning by partnering with employers, post-secondary institutions and community organizations allows GFSS to offer a wide variety of learning opportunities to all students. Real world connections create relevance and meaning.

### **D. Evidence/Data (How will you measure success?)**

Report card data has been the basis for measuring success in literacy and numeracy in grades 8 and 9. This is an area to focus on this year as a school wide common assessment may give a better picture of student achievement in these areas. Student self-assessment and goal setting using the circle of courage are being implemented throughout grades 8-12.



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## **2022-23 School Growth Plan**

**School: Grand Forks Secondary School**

**Principal: Stacey Soffel**

**Vice Principal: Jon Dowswell**

**A. Goal (One goal per page) (Please insert/attach links to any external documents)**

### **Social Emotional Learning Goal – Developing Connection**

**To build resilience, confidence and compassion in learners through a focus on belonging, wellness and inclusivity.**

**B. Rationale**

**As per the BC Human Rights Code, GFSS is welcome and inclusive of all students, parents and staff. In the Circle of Courage, the SEL Goal aligns with Belonging and Generosity which foster wellness and inclusivity.**

**C. Action Plan (List Specific actions, school level and district level resources or structures used)**

**The Compassionate Systems Framework will be introduced and further utilized as we work toward inclusivity, understanding and accepting individuals for who they are. The extra-curricular clubs and groups at GFSS intend to provide a place for everyone feel a sense of belonging. Clubs include Student Council/Student Voice, SAGA (Sexuality and Gender Alliance), Yearbook, Journalism, Global Citizenship, Mountain Biking, Ski/Board club, Warhammer, E-Sports, Intramurals, Music/Band and Games Club.**

**D. Evidence/Data (How will you measure success?)**

**The EDI and School Satisfaction Survey will provide data on SEL in addition to numbers attending and involved in various clubs, teams and organizations.**



## **2023-24 School Growth Plan**

**School: John A. Hutton Elementary School**

**Principal: Peter Scott**

**Vice Principal: Lisa Cairns**

### **A. Goal (One goal per page) (Please insert/attach links to any external documents)**

To foster and develop a sense of belonging and connectedness for our students while strengthening the connection between our school and the greater community.

### **B. Rationale**

Creating a sense of belonging at our school level as well as a sense of belonging to the greater community will allow students achieve to their full potential. Humans are wired for connection and promoting connection to our community will enhance student learning opportunities and allow the community to be part of the educational process and “family” that is so integral to the development of a child.

### **C. Action Plan (List Specific actions, school level and district level resources or structures used)**

- **Family involvement:** encouraging participation of parents and guardians in school activities, PAC, and volunteer opportunities (i.e., one-to-one reading) within the school. Provide regular communication channels (Spaces portfolio, newsletters, updates to websites and social media) for parents to stay informed about school events and their child's progress.
- **Projects:** Continue to work with organizations in the community to help students see their belonging beyond the school level and help with the growth of their core and curricular competencies. (Silver Kettle visits, Border Bruin reading program, Christmas Carols at Silver Kettle, Community Carolling. Outdoor Ed – tree planting, maintain walking and biking trails).
- **Open Night Activities:** Spaghetti and Literacy Night, Numeracy at Night, Evening SEL. Events where not only the families of Hutton children, but the greater community, is welcome to learn about initiatives and ways to support young learners. Fosters a sense of belonging and connectedness for all.
- **Maintain communication platforms,** such as our social media pages, school website, newspaper articles, and newsletters to help keep the community informed about the exciting things happening here at Hutton.

**D. Evidence/Data (How will you measure success?)**

The success of this goal will be measured through increased participation of parents and community members in school activities, feedback from the community about their engagement experiences (surveys – quarterly with students and parents to get feedback on how we are meeting this goal).



## **2022-23 School Growth Plan**

**School: John A. Hutton Elementary**

**Principal: Peter Scott**

**Vice Principal: Lisa Cairns**

### **A. Goal (One goal per page) (Please insert/attach links to any external documents)**

To enhance the wellness and resilience of students, staff, and the school community, fostering a supportive and nurturing environment that promotes physical, emotional, and mental well-being.

### **B. Rationale**

The well-being and resilience of students and staff are foundational to a successful learning environment. Promoting wellness and resilience not only improves overall academic performance but also creates a more harmonious and empathetic school culture. In the face of challenges such as academic pressure, societal stressors, and mental health issues, this growth plan aims to equip our students and school community with the tools and strategies necessary to be successful.

### **C. Action Plan (List Specific actions, school level and district level resources or structures used)**

- Conduct quarterly well-being and resilience assessment among students, staff, and parents to identify strengths and areas of improvement.
- Establish baseline data from assessments to identify areas of growth and areas that need more support.
- Align professional development with this goal and survey results.
- Integrate well-being and resilience topics into the curriculum, focusing on social-emotional learning (SEL) and life skills.
- Establish family groups and leadership programs where older students can support and mentor younger students in developing resilience and coping skills.
- Utilize the availability of the school counsellor and Child Youth Care Workers (CYC).
- Work with local mental health organizations to provide additional support and resources to all stakeholders.
- Create a school environment that encourages regular exercise and healthy lifestyle choices.

### **D. Evidence/Data (How will you measure success?)**

- Compare results from surveys to baseline data to measure progress including MDI and school-based surveys.



- **Track attendance rates, as improved mental health and well-being often lead to better school attendance.**
- **Monitor changes in academic performance as improved well-being and resilience are positively impact these areas.**



## **2023-24 School Growth Plan**

**School: Greenwood Elementary School**

**Principal: Angela Bragg**

### **A. Goal (One goal per page) (Please insert/attach links to any external documents)**

To continue to strengthen the connection between our school and the community, fostering a collaborative and supportive educational environment that benefits both students and the broader community.

### **B. Rationale**

Community engagement plays a pivotal role in enriching the educational experience for students and promoting the overall well-being of the community. A strong school-community partnership not only enhances students' learning opportunities but also builds a sense of shared responsibility for education and community development. By increasing community engagement, we aim to create a more holistic and vibrant education environment.

### **C. Action Plan (List Specific actions, school level and district level resources or structures used)**

1. **Parent and guardian involvement:** encouraging participation of parents and guardians in school activities, PAC, and volunteer opportunities (i.e., one-to-one reading) within the school. Provide regular communication channels (Spaces portfolio, newsletters, updates to websites and social media) for parents to stay informed about school events and their child's progress.
2. **Collaborative Projects:** Continue to expand collaborative projects between the school and local businesses, organizations, and community leaders. These projects could include community service initiatives such as the Fish in Schools program, working with seniors at Parkview Manor, or new partnerships with agencies that support student learning growth in core-competencies or curricular areas.
3. **Community Events:** Organize and host community events, such as open houses, celebrations of project-based learning, and cultural performances. These events will showcase the talents and achievements of students while providing opportunities for community members to engage with the school.
4. **Community Education Programs:** We'd like to start to offer workshops to help build capacity for our larger school community in how to support student's growth in literacy and numeracy.
5. **Continue to develop and maintain various communication platforms,** such as our social media pages, school websites, and newsletters to help keep the community informed about the great things that are happening at GES and upcoming events.

**D. Evidence/Data (How will you measure success?)**

The success of this goal will be measured by increased participation of parents and community members in school activities, positive feedback from the community about their engagement experiences (surveys), and improved educational outcomes for students due to community support and collaboration.



## **2023-24 School Growth Plan**

**School: Greenwood Elementary School**

**Principal: Angela Bragg**

### **A. Goal (One goal per page) (Please insert/attach links to any external documents)**

To foster and develop the critical thinking abilities of our students by providing consistent hands-on, innovative learning experiences and opportunities for problem-solving across all grade and subject levels.

### **B. Rationale**

Critical thinking is an essential skill that empowers students to analyse information, make informed decisions, and solve complex problems effectively. These skills are not only crucial for academic success but also for success in future careers and life in a rapidly changing world. By incorporating hands-on learning and problem-solving activities into our curriculum, we aim to equip our students with the tools they need to thrive in a dynamic and challenging environment.

As a school community, we are noticing that students thrive when given opportunities to effectively struggle through problem solving challenges, nurture their curiosity, and explore the possibilities of open-ended learning adventures that are tied to the curriculum. As a learning team, we also believe that students are more engaged as learners and build stronger connections to curriculum big ideas when they are presented in hands-on way. Interactive, relevant, and enjoyable learning activities will improve motivation, help students see the value of coming to school as their confidence in their increased critical thinking skills grows.

Additionally, hands-on learning through the lens of critical thinking activities provide alternative educational approaches that cater to diverse learning styles, are embedded within First Peoples Ways of Learning, and make school even more inclusive.

### **C. Action Plan (List Specific actions, school level and district level resources or structures used)**

1. Curriculum integration: integrate hands-on learning activities and problem-solving tasks into the curriculum of each grade level, across all subjects. These activities will align with specific learning objectives and be shared out with our families through students Spaces portfolios.

2. Professional development: ongoing professional development opportunities for teachers to enhance their ability to facilitate critical thinking activities effectively. This may include workshops, peer observations, and the sharing of strong practices.

3. Resource Allocation: The allocation of resources, such as materials, technology, and space to support hands-on learning and problem-solving initiatives. We are looking at the creation of a accessible maker space.

**4. Interdisciplinary Projects:** encouraging interdisciplinary projects that may also require multi-aged students to apply critical thinking skills across multiple subjects.

**D. Evidence/Data (How will you measure success?)**

The success of this goal will be measured by improvements in students' critical thinking skills and their expressed comfort with dealing with open ended problems. Additionally, teacher, student and parent or guardian feedback will also be key in determining this goal's success which should be reflected in year-end student, parent , and teacher satisfaction learning surveys.



## 2022-23 School Growth Plan

School: Boundary Central Secondary

Principal: Bo Macfarlane

### A. Goal (One goal per page) (Please insert/attach links to any external documents)

Teach our students to understand, advocate for, and manage their mental health.

B. Our students will find joy at school.

C. Our students will feel like they belong here at BCSS

### D. Rationale

Mental health is important for everyone and BCSS students are no different. Our students have asked for help through the BC Student Learning Survey, as well as during class discussions and school surveys. "At school I am learning how to care for my mental health. Example: anxiety, stress and relationship skills." 70% of our grade 12's said no to this question, while 50% of grade 10's said no. These numbers are from Student Learning Survey. We are trying to change this. Some of our students have shared with us that they have experienced trauma in their lives and for some, drug and alcohol use are their way of coping.

### E. Action Plan (List Specific actions, school level and district level resources or structures used)

We ensure mental health is part of the curriculum through PHE and Careers 10 and 12. We offer breakfast, lunch and snacks for students who are hungry. We employ and source counsellors and mental health advocates. Wanda Sexton clinical counsellor works at BCSS one day a week. Wanda sees student individually and works with groups on all matter of relevant mental health needs. Jennifer Mallach, the CYCW at BCSS, sees students throughout the week. Jenn's key role in wellness is through food prep for our kids as we know from this year's YDI results many students come to school hungry. Holly Hulme, drug and alcohol counsellor from Freedom Quest, sees 15 kids per week at our school. She visits once a week. In addition, Carol Mitchell runs our "gay club" and meets monthly at our school as well as organizes events in GF. Indigenous Elder Joanie Holmes attends our school on Mondays and teaches our population about the Medicine Wheel, Circle of Courage and other Indigenous ways of being healthy.

Sports are a huge priority at BCSS our kids need the physical and competitive outlet, and they love to play. It gives them a sense of Belonging and helps with mental health and anxiety, while working towards Mastery in specific skills. Sports and a rigorous PHE program are key strategies in our work towards helping kids manage their wellness. "Exercise is really for the brain, not the body. It affects mood, vitality, alertness, and feelings well-being. Exercise is the single most powerful tool you have to optimize your brain function. Exercise has a profound impact on cognitive abilities and mental health." -Prof John Ratey author of *Spark*. There was a significant decline in our students' mental health as a result of not having sports teams for two years. Practices and regular competition fulfill this aspect of their development. Students have already shown great excitement for sports during the 2022-23 year. We estimate that 80 % our kids are involved in either one or more sports/activities offered. Fine Arts also play a significant role in mental health and offer a creative outlet for energy and passion. Musical Theatre is one of most popular programs, these classes are always full. Students of all abilities, gain a sense of

Belonging, through the arts as they work towards Mastery and Independence in creativity, acting, musical skills and performing in front of paying audiences. They also learn about Generosity when performing for our seniors at the Manor.

Spirit Club is an important club and attracts students from all grades. Generosity and Belonging are key components of Spirit club as they endeavour to bring joy to our students and staff through Spirit Days, but also to the community with their annual Food drive. We know that doing service for others has a positive effect on mental health.

New this year are Roadrunner Days. The students and staff have been split into four House Teams which correspond to the colours of the Medicine Wheel: Bears (black), Cougars (red), Elk (white) and Moose (yellow). Each Friday afternoon, different staff will take the lead in a fun-filled afternoon that promotes all four components of the Medicine Wheel: Belonging, Generosity, Mastery and Independence through a variety of activities/games/service. House Teams will earn points and will be vying for the newly resurrected House Team Trophy which will be awarded at the end of the school year. We held our first Roadrunner Day on Friday, September 8<sup>th</sup> and there was much laughter, joy and comradery throughout the school. Students are already talking about the next Roadrunner Day!

**F. Evidence/Data (How will you measure success?)**

Through observations and surveys, both formal and informal. We will monitor the impact of our strategies. Staff meetings, NID's and "on the fly" discussions of how students are doing are important ways for us to monitor our students informally on a day-to-day basis. We regularly meet with students through grade group meetings. Last year we began a Student Advisory Committee which polled students and as such we will ask them to continue with their surveys. Report cards are another important tool for us to measure as we look at Work Habits, Core Competencies, Goal Setting and Self-Reflection and the increased use of the Circle of Courage as all areas of our teaching. We use several student surveys during class time which also address how students are doing and feeling. Formal measures we use include our annual LIF tool and the annual Provincial Student Learning tool



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### 2022-23 School Growth Plan

School: Boundary Central Secondary

Principal: Bo Macfarlane

#### A. Goal (One goal per page) (Please insert/attach links to any external documents)

1. Help students discover future careers.

#### B. Rationale

There are employee shortages in many fields. We believe students should be aware that trades and vocational activities are not a lesser option to university. High tech and well-paying jobs are available to grads. Students have several options to get started in high school from earning credit for work experience to completing college level courses and have them paid for by the ITA and the education system giving them a leg up upon graduation.

#### C. Action Plan (List Specific actions, school level and district level resources or structures used)

We will expose students through word of mouth, assemblies, college campus tours, trades people guest speakers and class research. As well as implementing career sections in our Careers 10 and 12 courses.

We will promote Youth Work in Trades and Youth Train in Trades formerly known as ACE-It.

We will help student apprentices to attend college while in high school and to take advantage of school district and ITA sponsorship. We had 7 student apprentices (Sept 2021), 4 of whom are now in or have been recently in college. Currently we have 3 apprentices and growing. We are actively working with students and employers to find workers through our Work Experience program.

We currently have 15 students working and gaining credit for Work Experience. We have a close relationship with Vaagen who employs a number of our students, we will continue to growth this area and others.

#### D. Evidence/Data (How will you measure success?)

Our students will find work in skilled trades during high school.

Our students will work at jobs that they may pursue after graduation.

We will have some of our Youth Work in Trades students go to college during grade

12. Our numbers will continue to grow in Youth Work in Trades and work experience





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### 2022-23 School Growth Plan

School: Boundary Central Secondary

Principal: Bo Macfarlane

#### A. Goal (One goal per page) (Please insert/attach links to any external documents)

We will offer interesting, engaging curriculum that meets the needs of all our learners.

#### B. Rationale

We have a refreshed curriculum and new reporting order. Many of us are adjusting the way we teach to reflect the needs of our learners. These adjustments include goalsetting, self-evaluation, understanding their learning process and developing resiliency. Tools or processes to help staff do this include implementing the new reporting order, continuing to incorporate the Core Competencies and The Circle of Courage. Due to the disruption of education since 2020, we continue to repair the knowledge gaps that many students still experience.

#### C. Action Plan (List Specific actions, school level and district level resources or structures used)

Our motto captures the heart of Boundary Central Secondary School, *"Together we learn; whatever it takes."*

We offer English First Peoples 12. Through this course we support The Circle of Courage: mastery, generosity, belonging and independence. All classes continue to develop their technology proficiency through the use of Chromebooks. Examples include web-based classrooms (Teams, Google Classrooms, SpacesEDU), classroom notes, journal articles, online research, or software for creating videos, slide shows, etc.

Our staff have embraced learning in place and outdoor education. We live and work in a beautiful area that gives us the ability to be outside at Raven Park, on the trails, in the school garden, as well as numerous places outside the traditional classroom in our communities. We believe that activities outside the classroom can further help teachers create enthusiasm for learning and the environment. Some of our outdoor learning activities include: field trips, expert speakers, specialized courses (such as Environmental Education), maintaining the school garden, curricular and extracurricular focused outdoor lessons.

**D. Evidence/Data (How will you measure success?)**

Teacher evaluations and observations will point to our success. Are the students doing well? Are they coming to school and on time? We know if our students are engaged in interesting learning activities then they will be excited and enthusiastic about the learning. Students will show it by attending school, arriving on time, and having a high level of engagement in class discussions and learning, and ultimately this will be reflected in their achievement in school and on their self-assessments. Report cards, honour roll standings (grades 10-12), effort roll (grades 8-9, possibly 10-12) and student surveys formally measure the impact our changes are making. Attendance, lates, discussions, listening activities, surveys, parent conferencing, etc. will be used to gage the impact of this goal. We will continue to re-evaluate and adjust our curriculum as needed.



## **2023-24 School Growth Plan**

**School: WBES & BES**

**Principal: Nick Bond**

### **A. Goal (One goal per page) (Please insert/attach links to any external documents)**

**How can we continue to enhance our already successful literacy intervention program for all students, ensuring it remains evidence-based and accessible to all teachers?**

### **B. Rationale**

**Building upon a year of significant achievements and with a commitment to further improvement, our rationale aligns with the current body of research on the science of reading. We will continue to prioritize explicit and direct phonics instruction, while also enhancing fluency, comprehension, and writing skills. It is important to acknowledge that challenges in reading proficiency have far-reaching effects on other academic areas such as mathematics, science, and social studies.**

**Our experience has shown that as students' reading abilities and confidence flourish, so does their eagerness to tackle new tasks and confront challenges. The mastery of this fundamental skill not only influences academic outcomes but also plays a crucial role in student well-being and resilience. Strengthening their reading skills instills a sense of pride and confidence in their own capabilities.**

**We are continuously guided by several key insights from current reading research:**

- 1. Reading is not an innate ability but a skill that must be actively taught.**
- 2. The process of decoding, or extracting meaning from text, follows a consistent pattern for all learners.**
- 3. Reading difficulties can affect any student, not solely those with learning disabilities.**
- 4. The journey of learning to read commences long before Grade 1 and continues well beyond Grade 3.**

**With these valuable insights and a year of successful progress behind us, we remain dedicated to furthering our literacy intervention program's effectiveness and accessibility for all teachers and students.**

**C. Action Plan (List Specific actions, school level and district level resources or structures used)**

- 1. Continued School-wide Implementation of the Heggerty Phonological and Phonemic Awareness Program:** We will persist in delivering direct and explicit instruction to all students across grades K-7. Our aim is to ensure that every student gains access to the comprehensive scope and sequence of phonological and phonemic awareness, as well as orthographic mapping.
- 2. Enhanced Focus on Fluency and Comprehension:** Building upon our successes, we will further strengthen students' fluency and comprehension skills. This will be accomplished by deepening their background knowledge through daily decodable reading passages sourced from K5 Learning Readers.
- 3. Beginning Implementation of 'The Writing Revolution' Strategies:** Our commitment to improvement extends to the explicit teaching of writing skills across all grade levels. We will continue to implement the proven strategies from 'The Writing Revolution' to equip students with a solid foundation in the essential steps of the writing process.

**D. Evidence/Data (How will you measure success?)**

- 1. Regular DRA and PAST Assessments:** To further monitor student progress and continuously refine our teaching methods, we will administer DRA assessments and PAST assessments (Phonological Awareness Screening Test) multiple times throughout the year. These assessments will be conducted in the Fall, Winter, and Spring for all grade levels.
- 2. Student Attitude Surveys on Reading:** In light of our students' increasing confidence and success in reading, we anticipate a greater inclination towards "reading for fun" after school hours. To gauge this shift, we will conduct surveys at the beginning and end of the year to assess any changes in students' attitudes towards reading.
- 3. FSA Score Tracking:** Building on our achievements, we will continue to closely monitor Foundation Skills Assessment (FSA) scores as a key indicator of student progress and educational effectiveness.



## **2023-24 School Growth Plan**

**School: WBES**

**Principal: Nick Bond**

### **A. Goal (One goal per page) (Please insert/attach links to any external documents)**

**How can we empower students to cultivate and showcase their core competencies, aligning with the BC curriculum, to prepare them for future career success and personal growth?**

### **B. Rationale**

**Recognizing and enhancing core competencies in alignment with the BC curriculum is vital for students' career development and personal growth. By celebrating exceptional core competency achievements through our "TRACKS" awards during Monday morning school-wide assemblies, we can inspire students to develop essential skills like critical thinking, self-responsibility, analytical and critical thinking, effective communication, self-awareness, and social responsibility. This comprehensive approach not only fosters career readiness but also nurtures a positive school culture that values skill development and career preparation.**

### **C. Action Plan (List Specific actions, school level and district level resources or structures used)**

- 1. Strengthening Core Competencies for Career Success:**
  - Incorporate core competency development into classroom activities and assignments, emphasizing their relevance to future careers.
  - Encourage teachers to integrate curricular competency (and thus core competency) assessments into their teaching methods, connecting them to real-world career applications.
  - Provide educators with resources and professional development opportunities to enhance their instruction of core competencies with a career focus.
- 2. "TRACKS" Recognition Program for Career Excellence:**
  - Sustain and promote the "TRACKS" awards recognition program during Monday morning assemblies.
  - Publicize the accomplishments of award recipients, showcasing their demonstrated core competencies in the context of career readiness.
  - Invite career professionals or industry experts to share their experiences related to core competencies and successful career paths during assemblies.
- 3. Student Engagement and Participation in Career-Related Activities:**
  - Motivate students to actively engage in activities that develop and apply core competencies crucial for their future careers.

- Foster a supportive environment that encourages students to openly discuss and reflect upon their core competency development by way of setting goals in collaboration with their teachers.

**D. Evidence/Data (How will you measure success?)**

- Administer surveys to gauge students' self-assessment of their core competency growth and to set personal goals towards personal improvement
- Observe the impact of core competency-focused classroom activities and career-oriented clubs on student engagement and participation.
- Gather feedback from students, teachers, and guest speakers on the influence of career professionals' insights related to core competencies and career success.

By implementing this comprehensive approach to career development through core competency recognition and enhancement, our goal is to foster a school culture that not only promotes academic excellence but also equips students with the critical skills and attributes necessary for successful careers and personal growth. The "TRACKS" awards program serves as a valuable tool for acknowledging and celebrating exceptional achievements in these crucial areas, with a clear focus on career readiness.



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**2022-23 School Growth Plan**

**School: Big White Community School**

**Principal: S. Stewart**

**A. Goal (One goal per page) (Please insert/attach links to any external documents)**

Our school goal related to Career Readiness is connected to using core competencies around communication and collaboration in relation to the work our students do in preparing for the Young Entrepreneurs Program and Odyssey Days.

**B. Rationale**

Our students have been participating in the Young Entrepreneurs Program for several years. This past year we returned to hosting the day at the Main Valley Lodge where students were able to showcase their projects. As part of the learning connection, students used the core competencies to self-assess and help them gain some understanding of where they are, and where they need to go as they grow and mature. Additionally, we began our Odyssey Day initiative in March, where we also had students self-reflect on two specific core competencies. The goal for 2023/24 will be to connect this to future goal setting and beginning to connect to career readiness.

**C. Action Plan (List Specific actions, school level and district level resources or structures used)**

Monthly Odyssey Days will help students develop a better sense of self-assessment in relation to the core competencies. With the additional step of goal setting, and communication with parents, it is our hope that students will gain a better understanding of the connection between the two.

**D. Evidence/Data (How will you measure success?)**

- Student feedback connected to a spring survey on self-assessing
- Parent feedback



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### 2022-23 School Growth Plan

**School: Big White Community School**

**Principal: S. Stewart**

#### **A. Goal (One goal per page) (Please insert/attach links to any external documents)**

To improve writing skills of our students

#### **B. Rationale**

For the past two years, as a school, we have structured a literacy block into our daily schedule emphasizing basic reading and writing skills. This literacy block involved the breaking of students into three smaller grade groups. Throughout the year, teachers took a centers approach working on a variety of reading/writing strategies. Towards the end of the year, we gathered writing samples and anchor marked as a team using the performance standards to gather some baseline data for where our students are. From this data, we noticed an area in need of further growth. This served as a starting point for our inquiry into improving writing and continues into the second year of this focus with some further added strategies related to having students showcase in front of an audience.

#### **C. Action Plan (List Specific actions, school level and district level resources or structures used)**

This year, in addition to maintaining our daily literacy block, we are building in a fall and spring Young Writers Cafe event to encourage students to share their writing with a wider audience. The focus for students will be on poetry, short stories or oral stories connecting with the First Peoples Principles of Learning. Students will be given a number of opportunities to create writing samples to share with classmates, and then select certain samples to showcase at the Young Writers Cafe event. This event will proceed parent conferences so will hopefully be a great showcase for student work.

#### **D. Evidence/Data (How will you measure success?)**

- Writing assessments
- Parent feedback





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**2022-23 School Growth Plan**

**School: Big White Community School**

**Principal: S. Stewart**

**A. Goal (One goal per page) (Please insert/attach links to any external documents)**

Our school goal is to help our students develop the skills needed to self-regulate and to be able to use a variety of strategies to help calm themselves when frustrated

**B. Rationale**

Our staff started collecting data two years ago regarding ongoing student incidents, staff follow ups, parent contact, etc. This information demonstrated the need for some further work in the area of self-regulation. In many cases, our students lacked the ability to regulate their emotions when conflict arose with classmates, particularly during unstructured time outside. Intervention by staff became frequent and demonstrated the need to help students get better at using strategies to avoid escalation. In addition, during the current school year, it became evident that students needed more direct instruction regarding the skills of respectfully listening to others.

**C. Action Plan (List Specific actions, school level and district level resources or structures used)**

Starting in the fall, we are going to implement a daily walking loop outside in the morning, followed by sharing and listening time in each classroom (process of sitting and listening will help support/train student's abilities to regulate). This intentional teaching of listening skills and developing empathy for others, should support our overall goal of self-regulation.

**D. Evidence/Data (How will you measure success?)**

- Students/staff feedback
- Student behaviour data (3rd year of tracking)



# Briefing Note

## Local Capital Continuity Schedule

The Local Capital reserve fund includes the Board's portion of any proceeds from the disposition of capital assets, transfers from operating funds and bank interest earned on these funds.

Local Capital purchases generally include maintenance vehicles (white fleet) and technology equipment purchases or replacements, which are typically not funded through Ministry of Education and Child Care capital programs.

Per the Board's Accumulated Operating Surplus policy, transfers from operating to Local Capital must be made only for specific initiatives that have a clear linkage to the Board's strategic goals, address capital asset investments, or meet the specified needs of the District.

Below is the continuity schedule for Local Capital to June 30, 2026:

	Opening Balance	Technology Replacement Plan	White Fleet Replacement Plan	OTHER	Interest Earned	Reserve Contributions	Ending Balance (June 30th)
2020-21	1,090,857	(157,338)	(103,942)	0	12,308	125,000	966,885
2021-22	966,885	(199,928)	(59,209)	0	13,234	375,000	1,095,982
2022-23	1,095,982	(514,285)	(16,127)	(138,865)	37,229	250,000	713,934
2023-24	713,934	(630,859)	(201,000)	(108,000)	35,000	275,000	84,075
2024-25	84,075	(293,000)	(105,000)	(13,500)	5,000	325,000	2,575
2025-26	2,575	(138,840)	(90,000)	0	1,000	250,000	24,735

### NOTES:

- Technology, White Fleet and Other costs for 2020/21, 2021/22 and 2022/23 are actual costs incurred. Amounts for 2023/24 onwards are projected costs based on established replacement plans.
- 2022/23 details:
  - \$514K is hardware refresh in all schools; \$16K in white fleet is trailer replacement, and \$138K of "Other" relates to the unfunded portion of 2 electric buses
- 2023/24 details:
  - Technology plan includes phase 1 of the WIFI upgrade project, desktop phone replacements, projector replacements and UPS back-up replacements.
  - White fleet plan includes 1 maintenance truck, mower and 2<sup>nd</sup> electric vehicle for maintenance department.
  - "Other" includes implementation of the AP and payroll modules for the ERP modernization project

- 2024/25 details:
  - Technology plan includes phase 2 of WIFI upgrade project, UPS back-up replacements, admin workstation refresh, and some school hardware replacements.
  - White fleet plan includes 1 maintenance truck and 1 trailer replacement
  - Other includes implementation of the Absence Management module for the ERP modernization project
- 2025/26 details:
  - Technology plan includes teacher laptop refresh and some school hardware replacements.
  - White fleet plan includes 1 maintenance truck replacement.

To ensure the Local Capital reserve is appropriately funded for scheduled costs over the next 3 fiscal years, the recommendation to the Board is to approve a transfer from operating to Local Capital of \$250,000 at June 30, 2023.



# Briefing Note

## Note 18

### Internally Restricted Surplus - Operating Fund

Policy No. 2073 – *Accumulated Operating Surplus* was amended and adopted by the Board in June 2022 to align with the Ministry of Education and Child Care’s updated operating surplus policy. The goal of the amended policy is to ensure transparent and accountable financial planning and reporting.

The most significant amendments in the new policy include:

1. All internal restrictions (appropriations) of operating surplus require board resolution in a public meeting.
2. Unrestricted operating surplus is equivalent to a contingency reserve and should be maintained between 2% and 5% of average operating expenditures.
3. Transfers to Local Capital must be made only for specific initiatives that have a clear linkage to the Board’s strategic goals or that address asset investments or that meet the specified needs of the District.
4. Interfund transfers must be made through board resolution.

Note 16 in the draft financial statements for the year ended June 30, 2023 is as follows:

#### **NOTE 18 INTERNALLY RESTRICTED SURPLUS – OPERATING FUND**

	2023	2022
Schools and other programs	\$ 58,502	\$ 92,321
Playground equipment, Beaverdell Elementary	5,000	5,000
Speech services	2,359	2,359
Auditorium Trust	19,275	16,999
Community Network	48,283	82,964
Early Career Mentorship program	9,506	24,756
Facility upgrades	50,000	50,000
Purchase order commitments	20,000	58,849
2022/23 Budget Appropriation	-	363,639
2022/23 Strategic Direction Initiatives	-	145,351
2023/24 Budget Appropriation	172,819	-
2023/24 Strategic Direction Initiatives	57,820	-
Total Internally Restricted	443,564	842,238
Unrestricted	590,290	909,352
Total available for future operations	\$ 1,033,854	\$ 1,751,590

Of the \$1,033,854 Operating Surplus at the end of the year:

- \$212,925 (2022 - \$333,248) is restricted due to the nature of constraints on the funds (includes the first 8 categories listed);
- \$172,819 (2022 - \$363,639) is appropriated to balance the 2023/24 annual budget, which was approved by the Board in June 2023;
- \$57,820 (2022 - \$145,351) is internally restricted to support implementation of the Board's strategic plan through various programs and initiatives in the coming school year; and
- \$590,290 is reported as unrestricted/contingency
  - The Board is responsible for ensuring the District is protected financially from extraordinary circumstances which would negatively impact operations and the education of students (i.e. through a contingency fund). This amount is equal to 3% of average operating expenditures and is kept to ensure the Board has access to funds to continue to provide educational services and maintain regular operations in the event of such circumstances.
  - In 2022/23, the contingency reserve was set at 5% of average operating expenditures and was used in the current year to cover significant cost overages for replacement staffing and unplanned legal costs.

In accordance with Board policy, the recommendation to the Board is to approve the internally restricted Accumulated Operating Surplus as detailed above.

Audited Financial Statements of

# **School District No. 51 (Boundary)**

And Independent Auditors' Report thereon

June 30, 2023

# School District No. 51 (Boundary)

June 30, 2023

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# School District No. 51 (Boundary)

## MANAGEMENT REPORT

**DRAFT**

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)

<b>DRAFT</b>	
Signature of the Comptroller of Education	Date Signed
Signature of the Superintendent	Date Signed

Signature of the Secretary Treasurer

Date Signed



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## Independent Auditor's Report

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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, 2023, 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, 2023 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.

### Emphasis of Matter - Restated Comparative Information

Without modifying our opinion, we draw attention to Note 20 to the financial statements, which explains that certain comparative information for the year ended June 30, 2022 has been restated.

### 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the School District to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the School District audit. We remain solely responsible for our audit opinion.

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 19, 2023

# School District No. 51 (Boundary)

Statement 1

Statement of Financial Position

As at June 30, 2023

	2023 Actual	2022 Actual (Restated - Note 20)
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents (Note 3)	4,713,551	5,583,017
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	253,955	163,304
Other (Note 4)	418,596	184,689
<b>Total Financial Assets</b>	<b>5,386,102</b>	<b>5,931,010</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities		
Other (Note 5)	2,436,232	2,096,374
Deferred Revenue (Note 6)	720,988	448,080
Deferred Capital Revenue (Note 7)	19,131,530	17,546,074
Employee Future Benefits (Note 8)	434,875	481,230
Asset Retirement Obligation (Note 16)	4,771,449	4,771,449
Capital Lease Obligations (Note 9)	45,543	78,140
<b>Total Liabilities</b>	<b>27,540,617</b>	<b>25,421,347</b>
<b>Net Debt</b>	<b>(22,154,515)</b>	<b>(19,490,337)</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 10)	26,259,258	24,388,636
Prepaid Expenses	131,545	112,613
<b>Total Non-Financial Assets</b>	<b>26,390,803</b>	<b>24,501,249</b>
<b>Accumulated Surplus (Deficit)</b>	<b>4,236,288</b>	<b>5,010,912</b>
<b>Accumulated Surplus (Deficit) is comprised of:</b>		
Accumulated Surplus (Deficit) from Operations	4,236,288	5,010,912
Accumulated Remeasurement Gains (Losses)		
	<b>4,236,288</b>	<b>5,010,912</b>

Contractual Obligations (Note 14)

Approved by the Board

Signature of the Chairperson of the Board of Education

Date Signed

Signature of the Superintendent

Date Signed

Signature of the Secretary Treasurer

Date Signed

**DRAFT**

# School District No. 51 (Boundary)

Statement 2

Statement of Operations  
Year Ended June 30, 2023

	2023 Budget (Note 15)	2023 Actual	2022 Actual (Restated - Note 20)
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	20,118,832	<b>21,700,435</b>	20,551,494
Other	49,258	<b>145,364</b>	169,128
Tuition	14,790		16,178
Other Revenue	311,000	<b>419,586</b>	338,349
Rentals and Leases	48,500	<b>47,638</b>	50,823
Investment Income	73,000	<b>188,961</b>	76,078
Amortization of Deferred Capital Revenue	961,026	<b>1,032,248</b>	968,909
<b>Total Revenue</b>	<u>21,576,406</u>	<u><b>23,534,232</b></u>	<u>22,170,959</u>
<b>Expenses (Note 17)</b>			
Instruction	15,758,701	<b>17,495,034</b>	16,118,926
District Administration	1,346,544	<b>1,517,091</b>	1,236,858
Operations and Maintenance	4,070,783	<b>4,242,079</b>	3,974,895
Transportation and Housing	955,511	<b>1,054,249</b>	1,009,554
Debt Services	403	<b>403</b>	570
<b>Total Expense</b>	<u>22,131,942</u>	<u><b>24,308,856</b></u>	<u>22,340,803</u>
<b>Surplus (Deficit) for the year</b>	<u>(555,536)</u>	<u><b>(774,624)</b></u>	<u>(169,844)</u>
<b>Accumulated Surplus (Deficit) from Operations, beginning of year</b>		<b>5,010,912</b>	5,180,756
<b>Accumulated Surplus (Deficit) from Operations, end of year</b>		<u><u><b>4,236,288</b></u></u>	<u><u>5,010,912</u></u>

# School District No. 51 (Boundary)

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2023

	2023 Budget (Note 15)	2023 Actual	2022 Actual (Restated - Note 20)
	\$	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(555,536)</u>	<u>(774,624)</u>	<u>(169,844)</u>
<b>Effect of change in Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets	(2,759,800)	(3,445,461)	(2,236,326)
Amortization of Tangible Capital Assets	1,411,970	1,574,839	1,506,721
<b>Total Effect of change in Tangible Capital Assets</b>	<u>(1,347,830)</u>	<u>(1,870,622)</u>	<u>(729,605)</u>
Acquisition of Prepaid Expenses		(25,660)	(6,728)
Use of Prepaid Expenses		6,728	44,468
<b>Total Effect of change in Other Non-Financial Assets</b>	<u>-</u>	<u>(18,932)</u>	<u>37,740</u>
<b>(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)</b>	<u>(1,903,366)</u>	<u>(2,664,178)</u>	<u>(861,709)</u>
<b>Net Remeasurement Gains (Losses)</b>			
<b>(Increase) Decrease in Net Debt</b>		<u>(2,664,178)</u>	<u>(861,709)</u>
<b>Net Debt, beginning of year</b>		<u>(19,490,337)</u>	<u>(18,628,628)</u>
<b>Net Debt, end of year</b>		<u>(22,154,515)</u>	<u>(19,490,337)</u>

# School District No. 51 (Boundary)

Statement 5

Statement of Cash Flows

Year Ended June 30, 2023

	2023 Actual	2022 Actual
	(Restated - Note 20)	
	\$	\$
<b>Operating Transactions</b>		
Surplus (Deficit) for the year	(774,624)	(169,844)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(324,558)	298,401
Prepaid Expenses	(18,932)	37,740
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	339,858	(188,463)
Deferred Revenue	272,908	95,598
Employee Future Benefits	(46,355)	19,669
Amortization of Tangible Capital Assets	1,574,839	1,506,721
Amortization of Deferred Capital Revenue	(1,032,248)	(968,909)
<b>Total Operating Transactions</b>	<b>(9,112)</b>	<b>630,913</b>
<b>Capital Transactions</b>		
Tangible Capital Assets Purchased	(3,288,578)	(2,236,326)
Tangible Capital Assets -WIP Purchased	(156,883)	
<b>Total Capital Transactions</b>	<b>(3,445,461)</b>	<b>(2,236,326)</b>
<b>Financing Transactions</b>		
Capital Revenue Received	2,617,704	1,768,244
Capital Lease Payments	(32,597)	(32,430)
<b>Total Financing Transactions</b>	<b>2,585,107</b>	<b>1,735,814</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>(869,466)</b>	<b>130,401</b>
<b>Cash and Cash Equivalents, beginning of year</b>	<b>5,583,017</b>	<b>5,452,616</b>
<b>Cash and Cash Equivalents, end of year</b>	<b>4,713,551</b>	<b>5,583,017</b>
<b>Cash and Cash Equivalents, end of year, is made up of:</b>		
Cash	4,599,616	5,469,079
Cash Equivalents	113,935	113,938
	<b>4,713,551</b>	<b>5,583,017</b>

**SCHOOL DISTRICT NO. 51 (BOUNDARY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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**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. School District No. 51 (Boundary) is exempt from federal and provincial corporate income taxes.

The COVID-19 outbreak was declared a pandemic by the World Health Organization in March 2020 and has had a significant financial, market and social dislocating impact worldwide. The ongoing impact of the pandemic presents uncertainty over future cash flows, may have a significant impact on future operations including decreases in revenue, impairment of receivables, reduction in investment income and delays in completing capital project work. As the situation is dynamic and the ultimate duration and magnitude of the impact are not known, an estimate of the future financial effect on the School District is not practicable at this time.

**NOTE 2      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

a) Basis of Accounting

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



**SCHOOL DISTRICT NO. 51 (BOUNDARY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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

a) Basis of Accounting (cont'd)

- 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.

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

Year-ended June 30, 2022 – increase in annual surplus by \$801,965

June 30, 2022 – increase in accumulated surplus and decrease in deferred contributions by \$17,401,600

Year-ended June 30, 2023 – increase in annual surplus by \$1,592,853

June 30, 2023 – increase in accumulated surplus and decrease in deferred contributions by \$18,979,659

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).

**SCHOOL DISTRICT NO. 51 (BOUNDARY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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**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, 2022 and projected to March 31, 2025. The next valuation will be performed at March 31, 2025 for use at June 30, 2025. For the purposes of determining the financial position of the plans and the employee future benefit costs, a measurement date of March 31 was adopted for all periods subsequent to July 1, 2004.

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

**SCHOOL DISTRICT NO. 51 (BOUNDARY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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**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.

**SCHOOL DISTRICT NO. 51 (BOUNDARY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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

i) Tangible Capital Assets

The following criteria apply:

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

**SCHOOL DISTRICT NO. 51 (BOUNDARY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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**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 12 – Interfund Transfers and Note 18 – Internally Restricted Surplus). Funds and reserves are disclosed on Schedules 2, 3 and 4.

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

**SCHOOL DISTRICT NO. 51 (BOUNDARY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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

m) Revenue Recognition (cont'd)

- Contributions restricted for tangible capital assets acquisitions other than sites are recorded as deferred capital revenue and amortized over the useful life of the related assets.

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

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

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

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

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.

**SCHOOL DISTRICT NO. 51 (BOUNDARY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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

n) Expenditures (cont'd)

- 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, accounts payable and accrued and other liabilities.

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

Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the statement of remeasurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of 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.

**SCHOOL DISTRICT NO. 51 (BOUNDARY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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

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.

q) Future Changes in Accounting Policies

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

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

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

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

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



**SCHOOL DISTRICT NO. 51 (BOUNDARY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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**NOTE 3      CASH AND CASH EQUIVALENTS**

Included in cash and cash equivalents are funds in the amount of \$592,978 (2022 – \$480,231), restricted and paid out to teachers who contribute to and take part in the District's self-funded summer saving plan.

**NOTE 4      ACCOUNTS RECEIVABLE – OTHER RECEIVABLES**

	2023	2022
	<hr/>	<hr/>
GST – Public Service Bodies rebate	\$ 113,747	\$ 75,154
City of Grand Forks	-	45,000
BCTF receivable	3,195	560
BDTA receivable	8,776	12,471
School-based funds	46,138	16,489
Insurance claim	206,570	-
Miscellaneous receivables	40,170	35,015
	<hr/>	<hr/>
	\$ 418,596	\$ 184,689
	<hr/>	<hr/>

**NOTE 5      ACCOUNTS PAYABLE AND ACCRUED LIABILITIES – OTHER**

	2023	2022
	<hr/>	<hr/>
Trade payables	\$ 882,913	\$ 720,735
Salaries and benefits payable	907,993	774,376
Accrued vacation pay	54,937	87,219
Teacher 12-month pay accrual	590,389	514,044
	<hr/>	<hr/>
	\$ 2,436,232	\$ 2,096,374
	<hr/>	<hr/>

Included in Trade Payables is \$363,119 (2022 - \$267,958) related to the tennis courts at GFSS and various professional development funds.

**SCHOOL DISTRICT NO. 51 (BOUNDARY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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**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.

	<u>2023</u>	<u>2022</u>
Balance, beginning of year	\$ 448,080	\$ 352,482
Add: Restricted grants	2,642,012	2,078,664
Less: Allocated to revenue	(2,369,104)	(1,979,356)
Less: Recovered	<u>-</u>	<u>(3,710)</u>
Balance, end of year	<u>\$ 720,988</u>	<u>\$ 448,080</u>

**SCHOOL DISTRICT NO. 51 (BOUNDARY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

**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.

	2023	2022
<b>Deferred capital revenue - Spent</b>		
Balance, beginning of year	\$ 17,401,600	\$ 16,182,955
Increase:		
Capital additions	2,610,307	2,187,554
Decrease:		
Amortization	(1,032,248)	(968,909)
Net increase for the year	1,578,059	1,218,645
Balance, end of year	<u>\$ 18,979,659</u>	<u>\$ 17,401,600</u>
 <b>Deferred capital revenue - Unspent</b>		
Balance, beginning of year	\$ 144,474	\$ 141,844
Increase:		
Provincial grants: Ministry of Education and Child Care	2,607,307	1,760,614
Other grants	3,000	5,000
Investment income	7,397	2,630
Decrease:		
Transfer to deferred capital revenue - spent	2,610,307	1,765,614
Net increase (decrease) for the year	7,397	2,630
Balance, end of year	<u>\$ 151,871</u>	<u>\$ 144,474</u>
	 <u><b>\$ 19,131,530</b></u>	 <u><b>\$ 17,546,074</b></u>

**SCHOOL DISTRICT NO. 51 (BOUNDARY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

**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.

	2023	2022
<b>Reconciliation of Accrued Benefit Obligation</b>		
Accrued Benefit Obligation – April 1	\$ 438,286	\$ 441,797
Service Cost	44,686	39,376
Interest Cost	14,686	11,518
Benefit Payments	(95,391)	(29,774)
Increase (Decrease) in obligation due to Plan Amendment	-	-
Actuarial (Gain) Loss	28,599	(24,631)
Accrued Benefit Obligation – March 31	<u>\$ 430,866</u>	<u>\$ 438,286</u>
<b>Reconciliation of Funded Status at End of Fiscal Year</b>		
Accrued Benefit Obligation – March 31	\$ 430,866	\$ 438,286
Market Value of Plan Assets – March 31	-	-
Funded Status – Surplus (Deficit)	(430,866)	(438,286)
Employer Contributions After Measurement Date	8,352	1,230
Benefits Expense After Measurement Date	(15,433)	(14,843)
Unamortized Net Actuarial (Gain) Loss	3,072	(29,331)
Accrued Benefit Asset (Liability) – June 30	<u>\$ (434,875)</u>	<u>\$ (481,230)</u>
<b>Reconciliation of Change in Accrued Benefit Liability</b>		
Accrued Benefit Liability – July 1	\$ 481,230	\$ 461,561
Net expense for Fiscal Year	56,159	49,704
Employer Contributions	(102,514)	(30,035)
Accrued Benefit Liability – June 30	<u>\$ 434,875</u>	<u>\$ 481,230</u>
<b>Components of Net Benefit Expense</b>		
Service Cost	\$ 44,416	\$ 40,704
Interest Cost	15,547	12,310
Immediate Recognition of Plan Amendment	-	-
Amortization of Net Actuarial (Gain)/Loss	(3,804)	(3,310)
Net Benefit Expense (Income)	<u>\$ 56,159</u>	<u>\$ 49,704</u>

**SCHOOL DISTRICT NO. 51 (BOUNDARY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

**NOTE 8      EMPLOYEE FUTURE BENEFITS** *(Continued)*

	2023	2022
The significant actuarial assumptions adopted for measuring the School District's accrued benefit obligations are:		
Discount Rate – April 1	3.25%	2.50%
Discount Rate – March 31	4.00%	3.25%
Long Term Salary Growth – April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth – March 31	2.50% + seniority	2.50% + seniority
EARSL – March 31	10.1	10.1

The impact of changes in assumptions between the March 31, 2023 measurement date and June 30, 2023 reporting date have been considered and are not material.

**NOTE 9      CAPITAL LEASE OBLIGATIONS**

The School District has entered into a fifteen-year capital lease for land and building in Grand Forks, BC. The lease expires on November 1, 2024, at which point the School District has an option to purchase the property for \$1.

Repayments are due as follows:

2024	\$ 33,000
2025	12,800
Total minimum lease payments	\$ 45,800
Less amounts representing interest at 0.516%	257
Present value of net minimum capital lease payments	<u>\$ 45,543</u>

Total interest on leases for the year was \$403 (2022: \$570).

**SCHOOL DISTRICT NO. 51 (BOUNDARY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

**NOTE 10 TANGIBLE CAPITAL ASSETS**

**Net Book Value:**

	Net Book Value 2023	Net Book Value 2022 (restated see Note 20)
Sites	\$ 2,129,384	\$ 2,129,384
Buildings	21,572,257	20,437,636
Work in Progress	156,883	-
Furniture & Equipment	674,384	702,460
Vehicles	948,006	625,455
Computer Software	39,584	57,076
Computer Hardware	738,880	436,625
<b>Total</b>	<b>\$ 26,259,258</b>	<b>\$ 24,388,636</b>

**June 30, 2023**

	Opening Cost	Additions	Disposals	Transfers (WIP)	Total 2023
Sites	\$ 2,129,384		\$ -	\$ -	\$ 2,129,384
Buildings	50,758,253	2,126,460	-	-	52,884,713
Work in Progress	-	156,883	-	-	156,883
Furniture & Equipment	1,503,768	110,825	(340,335)	-	1,274,258
Vehicles	1,896,886	530,459	(166,065)	-	2,261,280
Computer Software	87,458	-	-	-	87,458
Computer Hardware	1,020,666	520,834	(376,370)	-	1,165,130
<b>Total</b>	<b>\$ 57,396,415</b>	<b>\$3,445,461</b>	<b>\$ (882,770)</b>	<b>\$ -</b>	<b>\$ 59,959,106</b>

	Opening Accumulated Amortization	Annual Amortization	Disposals	Total 2023
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	30,320,617	991,959	-	31,312,576
Furniture & Equipment	801,308	138,901	(340,335)	599,874
Vehicles	1,271,431	207,908	(166,065)	1,313,274
Computer Software	30,382	17,492	-	47,874
Computer Hardware	584,041	218,579	(376,370)	426,250
<b>Total</b>	<b>\$ 33,007,779</b>	<b>\$ 1,574,839</b>	<b>\$ (882,770)</b>	<b>\$ 33,699,848</b>

**SCHOOL DISTRICT NO. 51 (BOUNDARY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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

**June 30, 2022**

	Opening Cost	ARO (see Note 20)	Additions	Disposals	Transfers (WIP)	Total 2022 (restated see Note 20)
Sites	\$ 2,129,384	\$ -	\$ -	\$ -	\$ -	\$2,129,384
Buildings	43,902,845	4,771,449	1,698,309		385,650	50,758,253
Buildings – work in progress	421,940	-	-		(421,940)	-
Furniture & Equipment	1,282,828	-	260,907	(76,257)	36,290	1,503,768
Vehicles	1,837,677	-	59,209		-	1,896,886
Computer Software	36,058	-	51,400		-	87,458
Computer Hardware	1,227,191	-	166,501	(373,026)	-	1,020,666
<b>Total</b>	<b>\$ 50,837,923</b>	<b>\$ 4,771,449</b>	<b>\$2,236,326</b>	<b>\$ (449,283)</b>	<b>\$ -</b>	<b>\$57,396,415</b>

	Opening Accumulated Amortization	ARO (see Note 20)	Annual Amortization	Disposals	Total 2022
Sites	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	24,613,916	4,763,175	943,526	-	30,320,617
Furniture & Equipment	738,235	-	139,330	(76,257)	801,308
Vehicles	1,084,703	-	186,728	-	1,271,431
Computer Software	18,030	-	12,352	-	30,382
Computer Hardware	732,282	-	224,785	(373,026)	584,041
<i>(Enter district specific) under capital lease</i>					
<b>Total</b>	<b>\$ 27,187,166</b>	<b>\$ 4,763,175</b>	<b>\$ 1,506,721</b>	<b>\$ (449,283)</b>	<b>\$ 33,007,779</b>

Included in sites are assets held under capital lease with a cost of \$184,053 (2022 - \$184,053).

Included in buildings are assets held under capital lease with a cost of \$335,939 (2022 – \$335,939) and accumulated amortization of \$117,579 (2022 - \$109,180).

Work in progress having a value of \$156,883 (2022 - \$nil) have not been amortized. Amortization of these assets will commence when the asset is put into service.

**SCHOOL DISTRICT NO. 51 (BOUNDARY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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**NOTE 11      EMPLOYEE PENSION PLANS**

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2022, the Teachers' Pension Plan has about 51,000 active members and approximately 41,000 retired members. As of December 31, 2022, the Municipal Pension Plan has about 240,000 active members, including approximately 30,000 from school districts.

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

The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2020, indicated a \$1,584 million surplus for basic pension benefits on a going concern basis.

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

The school district paid \$1,487,689 for employer contributions to the plans for the year ended June 30, 2023 (2022: \$1,368,563).

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

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



**SCHOOL DISTRICT NO. 51 (BOUNDARY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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**NOTE 12      INTERFUND TRANSFERS**

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

- Operating funds transferred to local capital - \$283,000 (2022 - \$408,000)
- Tangible capital assets purchased from special purpose funds - \$67,630 (2022 - \$66,406)
- Tangible capital assets purchased from operating funds - \$98,247 (2022 - \$145,169)

**NOTE 13      RELATED PARTY TRANSACTIONS**

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

**NOTE 14      CONTRACTUAL OBLIGATIONS**

The School District has entered into contracts for the delivery of services and the construction of tangible capital assets that span multiple year-ends. 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 2024 are \$667,919 (2022 - \$nil).

**SCHOOL DISTRICT NO. 51 (BOUNDARY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

**NOTE 15     BUDGET FIGURES**

Budget figures included in the financial statements were approved by the Board through the adoption of an annual budget on June 21, 2022. 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 21, 2023. Significant changes between the original and amended budget are as follows:

	Original Budget	Amended Budget	Change
Revenue			
Provincial Grants MoE	\$ 20,118,832	\$ 21,719,242	\$ 1,600,410
Amortization of deferred capital revenue	961,026	1,010,310	49,284
Other	496,548	683,348	186,800
	<u>\$ 21,576,406</u>	<u>\$ 23,412,900</u>	<u>\$ 1,836,494</u>
Expenses			
Instruction	\$ 15,758,701	\$ 17,477,680	\$ 1,718,979
District Administration	1,346,544	1,432,273	85,729
Operations and Maintenance	4,070,783	4,352,351	281,568
Transportation and Housing	955,511	1,063,380	107,869
Debt services	403	403	-
	<u>\$ 22,131,942</u>	<u>\$ 24,326,087</u>	<u>\$ 2,194,145</u>

**SCHOOL DISTRICT NO. 51 (BOUNDARY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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**NOTE 16      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 (see Note 20 – Prior Period Adjustment – Change in Accounting Policy). The obligation has been measured at current cost as the timing of future cash flows cannot be reasonably determined. These costs have been capitalized as part of the assets' carrying value and are amortized over the assets' estimated useful lives.

Asset Retirement Obligation, July 1, 2022 (see Note 20)	\$    4,771,449
Settlements during the year	-
Asset Retirement Obligation, closing balance	<u>\$    4,771,449</u>

**NOTE 17      EXPENSE BY OBJECT**

	2023	2022 (Restated)
Salaries and benefits	\$    19,085,298	\$    17,659,822
Services and supplies	3,648,316	3,173,690
Interest	403	570
Amortization	1,574,839	1,506,721
	<u>\$    24,308,856</u>	<u>\$    22,340,803</u>

**SCHOOL DISTRICT NO. 51 (BOUNDARY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

**NOTE 18      INTERNALLY RESTRICTED SURPLUS – OPERATING FUND**

	2023	2022
Schools and other programs	\$ 58,502	\$ 92,321
Playground equipment, Beaverdell Elementary	5,000	5,000
Speech services	2,359	2,359
Auditorium Trust	19,275	16,999
Community Network	48,283	82,964
Early Career Mentorship program	9,506	24,756
Facility upgrades	50,000	50,000
Purchase order commitments	20,000	58,849
2022/23 Budget Appropriation	-	363,639
2022/23 Strategic Direction Initiatives	-	145,351
2023/24 Budget Appropriation	172,819	-
2023/24 Strategic Direction Initiatives	57,820	-
Total Internally Restricted	443,564	842,238
Unrestricted	590,290	909,352
Total available for future operations	\$ 1,033,854	\$ 1,751,590

**NOTE 19      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.

**SCHOOL DISTRICT NO. 51 (BOUNDARY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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**NOTE 20      PRIOR PERIOD ADJUSTMENT – CHANGE IN ACCOUNTING POLICY**

On July 1, 2022 the School District adopted Canadian public sector accounting standard PS 3280 Asset Retirement Obligations. This new standard addresses the recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of certain tangible capital assets such as asbestos removal in buildings that will undergo major renovation or demolition in the future (see note 16). This standard was adopted using the modified retroactive approach.

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

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

	<u>Increase (Decrease)</u>
Asset Retirement Obligation (liability)	\$ 4,771,449
Tangible Capital Assets – cost	4,771,449
Tangible Capital Assets – accumulated amortization	4,764,373
Operations & Maintenance Expense – Asset amortization (2022)	1,198
Accumulated Surplus – Invested in Capital Assets	\$ (4,763,175)

**NOTE 21      RISK MANAGEMENT**

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

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

a) Credit risk:

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

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

**SCHOOL DISTRICT NO. 51 (BOUNDARY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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**NOTE 21      RISK MANAGEMENT (*Continued*)**

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 2022 related to credit, market or liquidity risks.

**NOTE 22      COMPARATIVE FIGURES**

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

# School District No. 51 (Boundary)

Schedule 1 (Unaudited)

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

	Operating Fund	Special Purpose Fund	Capital Fund	2023 Actual	2022 Actual (Restated - Note 20)
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	1,751,590		3,259,322	5,010,912	9,943,931
Prior Period Adjustments					(4,763,175)
Accumulated Surplus (Deficit), beginning of year, as restated	1,751,590	-	3,259,322	5,010,912	5,180,756
Changes for the year					
Surplus (Deficit) for the year	(336,489)	67,630	(505,765)	(774,624)	(169,844)
Interfund Transfers					
Tangible Capital Assets Purchased	(98,247)	(67,630)	165,877	-	
Local Capital	(250,000)		250,000	-	
Other	(33,000)		33,000	-	
Net Changes for the year	(717,736)	-	(56,888)	(774,624)	(169,844)
Accumulated Surplus (Deficit), end of year - Statement 2	1,033,854	-	3,202,434	4,236,288	5,010,912

# School District No. 51 (Boundary)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2023

	2023 Budget (Note 15)	2023 Actual	2022 Actual (Restated - Note 20)
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	18,698,931	19,768,235	18,916,876
Other	49,258	60,564	81,828
Tuition	14,790		16,178
Other Revenue	61,000	67,482	81,335
Rentals and Leases	48,500	47,638	50,823
Investment Income	59,000	151,732	62,420
<b>Total Revenue</b>	<b>18,931,479</b>	<b>20,095,651</b>	<b>19,209,460</b>
<b>Expenses</b>			
Instruction	14,202,171	15,275,762	14,269,804
District Administration	1,346,544	1,517,091	1,236,858
Operations and Maintenance	2,720,906	2,792,946	2,591,074
Transportation and Housing	780,047	846,341	822,826
<b>Total Expense</b>	<b>19,049,668</b>	<b>20,432,140</b>	<b>18,920,562</b>
<b>Operating Surplus (Deficit) for the year</b>	<b>(118,189)</b>	<b>(336,489)</b>	<b>288,898</b>
<b>Budgeted Appropriation (Retirement) of Surplus (Deficit)</b>	<b>363,639</b>		
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(87,450)	(98,247)	(145,169)
Local Capital	(125,000)	(250,000)	(375,000)
Other	(33,000)	(33,000)	(33,000)
<b>Total Net Transfers</b>	<b>(245,450)</b>	<b>(381,247)</b>	<b>(553,169)</b>
<b>Total Operating Surplus (Deficit), for the year</b>	<b>-</b>	<b>(717,736)</b>	<b>(264,271)</b>
<b>Operating Surplus (Deficit), beginning of year</b>		<b>1,751,590</b>	<b>2,015,861</b>
<b>Operating Surplus (Deficit), end of year</b>		<b>1,033,854</b>	<b>1,751,590</b>
<b>Operating Surplus (Deficit), end of year</b>			
Internally Restricted (Note 18)		<b>443,564</b>	<b>842,238</b>
Unrestricted		<b>590,290</b>	<b>909,352</b>
<b>Total Operating Surplus (Deficit), end of year</b>		<b>1,033,854</b>	<b>1,751,590</b>



# School District No. 51 (Boundary)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2023

	2023 Budget (Note 15)	2023 Actual	2022 Actual (Restated - Note 20)
	\$	\$	\$
<b>Provincial Grants - Ministry of Education and Child Care</b>			
Operating Grant, Ministry of Education and Child Care	18,382,750	<b>18,689,723</b>	18,596,278
Other Ministry of Education and Child Care Grants			
Pay Equity	105,245	<b>105,245</b>	105,245
Student Transportation Fund	153,588	<b>153,588</b>	153,588
Support Staff Benefits Grant		<b>4,576</b>	4,417
FSA Scorer Grant	7,506	<b>7,506</b>	7,506
Early Learning Framework (ELF) Implementation	1,782	<b>188</b>	1,782
Labour Settlement Funding	-	<b>759,349</b>	
PLNet Self-Provisioned Site Grant	48,060	<b>48,060</b>	48,060
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>18,698,931</b>	<b>19,768,235</b>	18,916,876
<b>Provincial Grants - Other</b>	<b>49,258</b>	<b>60,564</b>	81,828
<b>Tuition</b>			
International and Out of Province Students	14,790	-	16,178
<b>Total Tuition</b>	<b>14,790</b>	-	16,178
<b>Other Revenues</b>			
Miscellaneous			
ArtStarts	6,000	<b>6,000</b>	6,000
City of Grand Forks	45,000	<b>45,000</b>	45,000
Miscellaneous	10,000	<b>16,482</b>	30,335
<b>Total Other Revenue</b>	<b>61,000</b>	<b>67,482</b>	81,335
<b>Rentals and Leases</b>	<b>48,500</b>	<b>47,638</b>	50,823
<b>Investment Income</b>	<b>59,000</b>	<b>151,732</b>	62,420
<b>Total Operating Revenue</b>	<b>18,931,479</b>	<b>20,095,651</b>	19,209,460

# School District No. 51 (Boundary)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2023

	2023 Budget (Note 15)	2023 Actual	2022 Actual (Restated - Note 20)
	\$	\$	\$
<b>Salaries</b>			
Teachers	6,590,567	7,159,021	6,895,200
Principals and Vice Principals	1,321,702	1,354,131	1,280,290
Educational Assistants	1,364,051	1,461,118	1,358,915
Support Staff	2,509,221	2,661,775	2,552,189
Other Professionals	854,105	823,148	614,808
Substitutes	519,995	804,720	604,842
<b>Total Salaries</b>	13,159,641	14,263,913	13,306,244
<b>Employee Benefits</b>	3,156,618	3,279,068	2,969,045
<b>Total Salaries and Benefits</b>	16,316,259	17,542,981	16,275,289
<b>Services and Supplies</b>			
Services	695,184	1,003,651	834,592
Student Transportation	132,099	161,435	132,298
Professional Development and Travel	298,957	266,703	240,219
Dues and Fees	38,177	34,878	33,107
Insurance	45,075	51,779	42,288
Supplies	978,657	873,160	838,021
Utilities	545,260	497,553	524,748
<b>Total Services and Supplies</b>	2,733,409	2,889,159	2,645,273
<b>Total Operating Expense</b>	19,049,668	20,432,140	18,920,562

# School District No. 51 (Boundary)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	5,716,412	165,852		101,629		601,289	6,585,182
1.03 Career Programs	25,032					777	25,809
1.07 Library Services	82,402			28,564		5,649	116,615
1.08 Counselling	194,149						194,149
1.10 Special Education	1,091,114	104,181	1,461,118	3,254	58,012	117,683	2,835,362
1.31 Indigenous Education	49,912			344,871		8,735	403,518
1.41 School Administration		883,908		378,877		22,977	1,285,762
1.64 Other							-
<b>Total Function 1</b>	<b>7,159,021</b>	<b>1,153,941</b>	<b>1,461,118</b>	<b>857,195</b>	<b>58,012</b>	<b>757,110</b>	<b>11,446,397</b>
<b>4 District Administration</b>							
4.11 Educational Administration		200,190		62,322	215,613		478,125
4.40 School District Governance					96,257		96,257
4.41 Business Administration				186,022	205,191		391,213
<b>Total Function 4</b>	<b>-</b>	<b>200,190</b>	<b>-</b>	<b>248,344</b>	<b>517,061</b>	<b>-</b>	<b>965,595</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				22,096	75,486		97,582
5.50 Maintenance Operations				1,036,490	94,213	29,188	1,159,891
5.52 Maintenance of Grounds				95,582			95,582
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,154,168</b>	<b>169,699</b>	<b>29,188</b>	<b>1,353,055</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				14,580	78,376		92,956
7.70 Student Transportation				387,488		18,422	405,910
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>402,068</b>	<b>78,376</b>	<b>18,422</b>	<b>498,866</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>7,159,021</b>	<b>1,354,131</b>	<b>1,461,118</b>	<b>2,661,775</b>	<b>823,148</b>	<b>804,720</b>	<b>14,263,913</b>

# School District No. 51 (Boundary)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Actual	2023 Budget (Note 15)	2022 Actual (Restated - Note 20)
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	6,585,182	1,557,846	8,143,028	851,030	8,994,058	8,085,702	8,483,846
1.03 Career Programs	25,809	6,555	32,364	991	33,355	30,532	18,309
1.07 Library Services	116,615	24,884	141,499	17,261	158,760	166,129	143,166
1.08 Counselling	194,149	47,471	241,620	2,884	244,504	220,657	202,850
1.10 Special Education	2,835,362	680,206	3,515,568	101,625	3,617,193	3,562,365	3,251,147
1.31 Indigenous Education	403,518	92,159	495,677	62,643	558,320	521,145	562,070
1.41 School Administration	1,285,762	277,107	1,562,869	98,529	1,661,398	1,607,241	1,564,135
1.64 Other	-	-	-	8,174	8,174	8,400	44,281
<b>Total Function 1</b>	<b>11,446,397</b>	<b>2,686,228</b>	<b>14,132,625</b>	<b>1,143,137</b>	<b>15,275,762</b>	<b>14,202,171</b>	<b>14,269,804</b>
<b>4 District Administration</b>							
4.11 Educational Administration	478,125	91,510	569,635	32,540	602,175	520,415	501,610
4.40 School District Governance	96,257	6,031	102,288	74,660	176,948	164,994	146,548
4.41 Business Administration	391,213	83,478	474,691	263,277	737,968	661,135	588,700
<b>Total Function 4</b>	<b>965,595</b>	<b>181,019</b>	<b>1,146,614</b>	<b>370,477</b>	<b>1,517,091</b>	<b>1,346,544</b>	<b>1,236,858</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	97,582	19,187	116,769	50,451	167,220	137,251	150,187
5.50 Maintenance Operations	1,159,891	246,916	1,406,807	520,426	1,927,233	1,865,765	1,681,244
5.52 Maintenance of Grounds	95,582	36,077	131,659	39,741	171,400	152,630	198,116
5.56 Utilities	-	-	-	527,093	527,093	565,260	561,527
<b>Total Function 5</b>	<b>1,353,055</b>	<b>302,180</b>	<b>1,655,235</b>	<b>1,137,711</b>	<b>2,792,946</b>	<b>2,720,906</b>	<b>2,591,074</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration	92,956	17,738	110,694	147	110,841	114,651	111,802
7.70 Student Transportation	405,910	91,903	497,813	237,687	735,500	665,396	711,024
<b>Total Function 7</b>	<b>498,866</b>	<b>109,641</b>	<b>608,507</b>	<b>237,834</b>	<b>846,341</b>	<b>780,047</b>	<b>822,826</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>14,263,913</b>	<b>3,279,068</b>	<b>17,542,981</b>	<b>2,889,159</b>	<b>20,432,140</b>	<b>19,049,668</b>	<b>18,920,562</b>

# School District No. 51 (Boundary)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2023

	2023 Budget (Note 15)	2023 Actual	2022 Actual (Restated - Note 20)
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	1,419,901	<b>1,932,200</b>	1,634,618
Other		<b>84,800</b>	87,300
Other Revenue	250,000	<b>352,104</b>	257,014
Investment Income			424
<b>Total Revenue</b>	<u>1,669,901</u>	<u><b>2,369,104</b></u>	<u>1,979,356</u>
<b>Expenses</b>			
Instruction	1,556,530	<b>2,219,272</b>	1,849,122
Operations and Maintenance	113,371	<b>82,202</b>	63,828
<b>Total Expense</b>	<u>1,669,901</u>	<u><b>2,301,474</b></u>	<u>1,912,950</u>
<b>Special Purpose Surplus (Deficit) for the year</b>	<u>-</u>	<u><b>67,630</b></u>	<u>66,406</u>
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased		<b>(67,630)</b>	(66,406)
<b>Total Net Transfers</b>	<u>-</u>	<u><b>(67,630)</b></u>	<u>(66,406)</u>
<b>Total Special Purpose Surplus (Deficit) for the year</b>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
<b>Special Purpose Surplus (Deficit), beginning of year</b>			
<b>Special Purpose Surplus (Deficit), end of year</b>		<u><u>-</u></u>	<u><u>-</u></u>

# School District No. 51 (Boundary)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2023

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
<b>Deferred Revenue, beginning of year</b>	\$ -	\$ -	\$ 366,100	\$ 8,205	\$ 16,885	\$ 19,183	\$ -	\$ -	\$ -
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	113,371	64,910		128,000	17,150	10,529	156,173	26,037	974,351
Provincial Grants - Other			439,722						
Other									
Investment Income	1,194								
	114,565	64,910	439,722	128,000	17,150	10,529	156,173	26,037	974,351
<b>Less:</b> Allocated to Revenue	106,587	64,910	352,104	136,205	34,035	434	156,173	26,037	974,351
<b>Deferred Revenue, end of year</b>	<b>7,978</b>	<b>-</b>	<b>453,718</b>	<b>-</b>	<b>-</b>	<b>29,278</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	106,587	64,910		136,205	34,035	434	156,173	26,037	974,351
Provincial Grants - Other			352,104						
Other Revenue									
	106,587	64,910	352,104	136,205	34,035	434	156,173	26,037	974,351
<b>Expenses</b>									
Salaries									
Teachers									787,569
Principals and Vice Principals									
Educational Assistants		51,784							
Support Staff				97,417			103,991		
Other Professionals									
Substitutes					3,954			17,905	
	-	51,784	-	97,417	3,954	-	103,991	17,905	787,569
Employee Benefits		13,126		25,891	951		29,182	4,011	186,782
Services and Supplies	38,957		352,104	12,897	29,130	434	23,000	4,121	
	38,957	64,910	352,104	136,205	34,035	434	156,173	26,037	974,351
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b>67,630</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	(67,630)								
	(67,630)	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# School District No. 51 (Boundary)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2023

	Classroom Enhancement Fund - Remedies	Mental Health in Schools	Changing Results for Young Children	Federal Safe Return to Class / Ventilation Fund	Seamless Day Kindergarten	Student & Family Affordability	JUST B4	SEY2KT (Early Years to Kindergarten)	ECL (Early Care & Learning)
<b>Deferred Revenue, beginning of year</b>	\$ -	\$ -	\$ 4,024	\$ 33,683	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	37,625	57,000	6,750		55,400	250,000	25,000	19,000	175,000
Provincial Grants - Other									
Other									
Investment Income									
	37,625	57,000	6,750	-	55,400	250,000	25,000	19,000	175,000
<b>Less:</b> Allocated to Revenue	34,888	57,000	6,750	33,683	7,029	138,247	-	6,428	149,443
<b>Deferred Revenue, end of year</b>	<b>2,737</b>	<b>-</b>	<b>4,024</b>	<b>-</b>	<b>48,371</b>	<b>111,753</b>	<b>25,000</b>	<b>12,572</b>	<b>25,557</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	34,888	57,000	6,750	33,683	7,029	138,247	-	6,428	149,443
Provincial Grants - Other									
Other Revenue									
	34,888	57,000	6,750	33,683	7,029	138,247	-	6,428	149,443
<b>Expenses</b>									
Salaries									
Teachers									
Principals and Vice Principals									120,259
Educational Assistants									
Support Staff					5,888				
Other Professionals									
Substitutes	17,716	10,255	4,150		262			75	
	17,716	10,255	4,150	-	6,150	-	-	75	120,259
Employee Benefits	2,434	1,256	1,711		623			13	28,671
Services and Supplies	14,738	45,489	889	33,683	256	138,247		6,340	513
	34,888	57,000	6,750	33,683	7,029	138,247	-	6,428	149,443
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**School District No. 51 (Boundary)**

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2023

Schedule 3A (Unaudited)

		DASH BC ASAAI	Healthy Schools Coordinator	TOTAL
	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	-	-	448,080
<b>Add:</b> Restricted Grants				
Provincial Grants - Ministry of Education and Child Care	-			2,116,296
Provincial Grants - Other		57,800	27,000	84,800
Other				439,722
Investment Income				1,194
	-	57,800	27,000	2,642,012
<b>Less:</b> Allocated to Revenue	-	57,800	27,000	2,369,104
<b>Deferred Revenue, end of year</b>	-	-	-	<b>720,988</b>
<b>Revenues</b>				
Provincial Grants - Ministry of Education and Child Care	-			1,932,200
Provincial Grants - Other		57,800	27,000	84,800
Other Revenue				352,104
	-	57,800	27,000	2,369,104
<b>Expenses</b>				
Salaries				
Teachers				787,569
Principals and Vice Principals				120,259
Educational Assistants				51,784
Support Staff				207,296
Other Professionals			23,973	23,973
Substitutes				54,317
	-	-	23,973	1,245,198
Employee Benefits			2,468	297,119
Services and Supplies		57,800	559	759,157
	-	57,800	27,000	2,301,474
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	67,630
<b>Interfund Transfers</b>				
Tangible Capital Assets Purchased				(67,630)
	-	-	-	(67,630)
<b>Net Revenue (Expense)</b>	-	-	-	-



# School District No. 51 (Boundary)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2023

	2023 Budget (Note 15)	2023 Actual			2022 Actual (Restated - Note 20)
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Investment Income	14,000		37,229	37,229	13,234
Amortization of Deferred Capital Revenue	961,026	1,032,248		1,032,248	968,909
<b>Total Revenue</b>	975,026	1,032,248	37,229	1,069,477	982,143
<b>Expenses</b>					
Amortization of Tangible Capital Assets					
Operations and Maintenance	1,236,506	1,366,931		1,366,931	1,319,993
Transportation and Housing	175,464	207,908		207,908	186,728
Debt Services					
Capital Lease Interest	403		403	403	570
<b>Total Expense</b>	1,412,373	1,574,839	403	1,575,242	1,507,291
<b>Capital Surplus (Deficit) for the year</b>	(437,347)	(542,591)	36,826	(505,765)	(525,148)
<b>Net Transfers (to) from other funds</b>					
Tangible Capital Assets Purchased	87,450	165,877		165,877	211,575
Local Capital	125,000		250,000	250,000	375,000
Capital Lease Payment	33,000		33,000	33,000	33,000
<b>Total Net Transfers</b>	245,450	165,877	283,000	448,877	619,575
<b>Other Adjustments to Fund Balances</b>					
Tangible Capital Assets Purchased from Local Capital		669,277	(669,277)	-	
Principal Payment					
Capital Lease		32,597	(32,597)	-	
<b>Total Other Adjustments to Fund Balances</b>		701,874	(701,874)	-	
<b>Total Capital Surplus (Deficit) for the year</b>	(191,897)	325,160	(382,048)	(56,888)	94,427
<b>Capital Surplus (Deficit), beginning of year</b>		2,163,340	1,095,982	3,259,322	7,928,070
Prior Period Adjustments					
To Recognize Asset Retirement Obligation					(4,763,175)
<b>Capital Surplus (Deficit), beginning of year, as restated</b>		2,163,340	1,095,982	3,259,322	3,164,895
<b>Capital Surplus (Deficit), end of year</b>		2,488,500	713,934	3,202,434	3,259,322

# School District No. 51 (Boundary)

Schedule 4A (Unaudited)

Tangible Capital Assets  
Year Ended June 30, 2023

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
<b>Cost, beginning of year</b>	2,129,384	45,986,804	1,503,768	1,896,886	87,458	1,020,666	<b>52,624,966</b>
Prior Period Adjustments							
To Recognize Asset Retirement Obligation		4,771,449					<b>4,771,449</b>
<b>Cost, beginning of year, as restated</b>	<b>2,129,384</b>	<b>50,758,253</b>	<b>1,503,768</b>	<b>1,896,886</b>	<b>87,458</b>	<b>1,020,666</b>	<b>57,396,415</b>
<b>Changes for the Year</b>							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		2,058,830		391,594			<b>2,450,424</b>
Deferred Capital Revenue - Other			3,000				<b>3,000</b>
Operating Fund			91,698			6,549	<b>98,247</b>
Special Purpose Funds		67,630					<b>67,630</b>
Local Capital			16,127	138,865		514,285	<b>669,277</b>
	-	2,126,460	110,825	530,459	-	520,834	<b>3,288,578</b>
Decrease:							
Deemed Disposals			340,335	166,065		376,370	<b>882,770</b>
	-	-	340,335	166,065	-	376,370	<b>882,770</b>
<b>Cost, end of year</b>	<b>2,129,384</b>	<b>52,884,713</b>	<b>1,274,258</b>	<b>2,261,280</b>	<b>87,458</b>	<b>1,165,130</b>	<b>59,802,223</b>
<b>Work in Progress, end of year</b>		84,411	72,472				<b>156,883</b>
<b>Cost and Work in Progress, end of year</b>	<b>2,129,384</b>	<b>52,969,124</b>	<b>1,346,730</b>	<b>2,261,280</b>	<b>87,458</b>	<b>1,165,130</b>	<b>59,959,106</b>
<b>Accumulated Amortization, beginning of year</b>		25,556,244	801,308	1,271,431	30,382	584,041	<b>28,243,406</b>
Prior Period Adjustments							
To Recognize Asset Retirement Obligation		4,764,373					<b>4,764,373</b>
<b>Accumulated Amortization, beginning of year, as restated</b>		<b>30,320,617</b>	<b>801,308</b>	<b>1,271,431</b>	<b>30,382</b>	<b>584,041</b>	<b>33,007,779</b>
<b>Changes for the Year</b>							
Increase: Amortization for the Year		991,959	138,901	207,908	17,492	218,579	<b>1,574,839</b>
Decrease:							
Deemed Disposals			340,335	166,065		376,370	<b>882,770</b>
		-	340,335	166,065	-	376,370	<b>882,770</b>
<b>Accumulated Amortization, end of year</b>		<b>31,312,576</b>	<b>599,874</b>	<b>1,313,274</b>	<b>47,874</b>	<b>426,250</b>	<b>33,699,848</b>
<b>Tangible Capital Assets - Net</b>	<b>2,129,384</b>	<b>21,656,548</b>	<b>746,856</b>	<b>948,006</b>	<b>39,584</b>	<b>738,880</b>	<b>26,259,258</b>

# School District No. 51 (Boundary)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2023

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year					-
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	84,411	72,472			156,883
	84,411	72,472	-	-	156,883
Net Changes for the Year	84,411	72,472	-	-	156,883
Work in Progress, end of year	84,411	72,472	-	-	156,883

**School District No. 51 (Boundary)**

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2023

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
<b>Deferred Capital Revenue, beginning of year</b>	17,286,877	69,058	45,665	<b>17,401,600</b>
<b>Changes for the Year</b>				
Increase:				
Transferred from Deferred Revenue - Capital Additions	2,450,424		3,000	<b>2,453,424</b>
	2,450,424	-	3,000	<b>2,453,424</b>
Decrease:				
Amortization of Deferred Capital Revenue	1,015,338	12,243	4,667	<b>1,032,248</b>
	1,015,338	12,243	4,667	<b>1,032,248</b>
<b>Net Changes for the Year</b>	1,435,086	(12,243)	(1,667)	<b>1,421,176</b>
<b>Deferred Capital Revenue, end of year</b>	18,721,963	56,815	43,998	<b>18,822,776</b>
<b>Work in Progress, beginning of year</b>				-
<b>Changes for the Year</b>				
Increase				
Transferred from Deferred Revenue - Work in Progress	156,883			<b>156,883</b>
	156,883	-	-	<b>156,883</b>
<b>Net Changes for the Year</b>	156,883	-	-	<b>156,883</b>
<b>Work in Progress, end of year</b>	156,883	-	-	<b>156,883</b>
<b>Total Deferred Capital Revenue, end of year</b>	<b>18,878,846</b>	<b>56,815</b>	<b>43,998</b>	<b>18,979,659</b>

# School District No. 51 (Boundary)

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2023

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
<b>Balance, beginning of year</b>		144,474				<b>144,474</b>
<b>Changes for the Year</b>						
Increase:						
Provincial Grants - Ministry of Education and Child Care	2,607,307					<b>2,607,307</b>
Other					3,000	<b>3,000</b>
Investment Income		7,397				<b>7,397</b>
	2,607,307	7,397	-	-	3,000	<b>2,617,704</b>
Decrease:						
Transferred to DCR - Capital Additions	2,450,424				3,000	<b>2,453,424</b>
Transferred to DCR - Work in Progress	156,883					<b>156,883</b>
	2,607,307	-	-	-	3,000	<b>2,610,307</b>
<b>Net Changes for the Year</b>	-	7,397	-	-	-	<b>7,397</b>
<b>Balance, end of year</b>	-	<b>151,871</b>	-	-	-	<b>151,871</b>



# Briefing Note

## 2023/24 Capital Projects Update

Capital projects can be supported through various funding sources, including Operations, Local Capital/Restricted Capital, Annual Facilities Grant, MECC Capital Programs, Other Provincial contributions or contributions from Other parties (i.e. PAC).

The following is a summary of the 2023/24 capital projects, including status update.

### Annual Facilities Grant (AFG)

- |  |             |
|--|-------------|
| 1. Hutton Elementary – Upgrade irrigation system                       | COMPLETE    |
| 2. West Boundary Elementary – Concrete replacement in front/side       | COMPLETE    |
| a. Those entrances to building are now flush                           |             |
| 3. Greenwood Elementary – Exterior painting                            | COMPLETE    |
| 4. Beaverdell Elementary – Window replacements                         | IN PROGRESS |
| a. Built, scheduled for install this Fall                              |             |
| 5. Marlex/Grand Forks Bus Garage – Fuel tanks removed                  | COMPLETE    |
| 6. Grand Forks Secondary School – School office and staff room upgrade | COMPLETE    |
| a. Added accessible sink in staff room                                 |             |
| b. Reconfigured office area to allow wheelchair access                 |             |
| c. Plumbing for accessible sink in Special Ed room                     |             |
| 7. Grand Forks Secondary School – Stucco repairs                       | COMPLETE    |
| 8. Perley Elementary – Irrigation system design                        | COMPLETE    |
| a. Planned replacement summer 2024                                     |             |
| 9. IT Department – Section of sewer line replacement                   | OUTSTANDING |
| a. Will be completed once irrigations lines blown out in October       |             |

### MECC Minor Capital Programs

#### *School Enhancement Program (SEP)*

- |  |             |
|--|-------------|
| 1. Boundary Central Secondary – Area 3 roof replacement                          | COMPLETE    |
| 2. West Boundary Elementary – Exterior cladding and insulation repair            | COMPLETE    |
| 3. Hutton Elementary – Nine HVAC/Unit ventilators installed                      | COMPLETE    |
| 4. Boundary Central Secondary – Purchase of HVAC/cooling unit                    | IN PROGRESS |
| a. Unit designed, expected to be ordered October 2023                            |             |
| b. Two-phase project, funding to install requested as part of 2024/25 submission |             |
| 5. West Boundary Elementary – Replaced water tower with chiller                  | COMPLETE    |

#### *Carbon Neutral Capital Program (CNCP)*

- |   |             |
|---|-------------|
| 1. West Boundary Elementary – Unit Chiller controls upgraded  | COMPLETE    |
| 2. Hutton Elementary – Unit ventilators controls installed  | COMPLETE    |
| 3. Marlex/Grand Forks Bus Garage – Electric bus charging infrastructure   | IN PROGRESS |
| a. 24 KW DC charger installed Spring 2023   |             |
| b. Fuel tanks and old tire racks removed to run electrical lines for second 24KW DC pedestal charging station. Expected completion Fall 2023. |             |

#### *Playground Equipment Program (PEP)*

- |   |             |
|---|-------------|
| 1. Perley Elementary – Playground resurfacing and new accessible equipment  | IN PROGRESS |
| a. Gravel removed and wood fiber delivered in July 2023. Playground equipment delayed by supplier. Expected to arrive next week. Will be installed, and then pour-in-place rubber poured. Expected completion by end of September 2023. |             |

#### *Bus Acquisition Program (BUS)*

1. Purchased C76 Bus (Bus 23510) and C76 Bus with 2 wheelchair spaces (Bus 23511)

Additional notes on electric buses:

The Carbon Neutral Government (CNG) Program supports the *Climate Change Accountability Act* and the *Carbon Neutral Government Regulation* and applies to all Public Sector Organizations (PSOs) in BC. The CNG program establishes a 5-step cycle to support all PSO's to achieve carbon neutrality, which includes developing and implementing emission reduction plans for both buildings and fleets. The decision to purchase two electric buses in 2022 was in support of SD51's emission reduction plan.

Unfortunately, we have experienced many challenges with the purchase of the electric buses. The following is a timeline of events since approved for funding:

- Buses ordered May 2022, scheduled for delivery December 2022
- Delivered February 2023 with recalls outstanding
- Driver training on operating electric buses February 2023
- Initial recalls addressed throughout March/April 2023
- Driver training on operating electric lift March 2023
- Bus 23510 trialed on regular routes in Grand Forks April through June 2023
  - Speed governed to 88km/hour, which limited highway driving
  - Electric door entrance operates intermittently
- Bus 23511 not trialed on regular routes in Grand Forks based on capacity and drivers not being trained to secure wheelchairs
- Neither bus trialed on field trips as limited range and limited ability to charge due to software compatibility
- Current safety recalls on both Bus 23510 and Bus 23511:
  - ABS
  - Suspension torque arm
  - 12V batteries wont hold charge for more than 2 days
  - High voltage lines incorrectly labeled
- Driver training to secure wheelchair scheduled for next week

Charging infrastructure installed at Grand Forks bus garage as routes in Grand Forks are within advertised range for current models. Funding approved through the Zero Emissions Transportation Fund (ZEFT) to install charging infrastructure at Midway bus garage. First step is for FortisBC to upgrade primary line from single phase to three-phase to support the energy draw required for the charging station. Estimated timeline for primary line upgrade is spring of 2024.



# Briefing Note

## Five-Year Capital Plan Submission for 2024/2025 MINOR CAPITAL PROJECTS

### Overview

The *School Act* provides that the Minister of Education and Child Care may require a board of education to prepare and submit a capital plan for its school district to the Ministry. Under this authority, the Ministry has established that capital plans will be submitted annually for its review. The *School Act* further states that before submitting a capital plan to the Ministry for approval, a board of education must approve the capital plan for its school district by resolution.

Capital plan submissions are composed of two components: Major Capital Programs and Minor Capital Programs.

- The Major Capital Program submission is due June 30, 2023 and includes the Seismic Mitigation Program (SMP); the School Expansion Program (EXP); the School Replacement Program (REP); and the Rural Districts Program (RDP).
- The Minor Capital Program submission is due September 30, 2023 and includes: the School Enhancement Program (SEP); the Carbon Neutral Capital Program (CNCP); the Bus Acquisition Program (BUS); the Playground Equipment Program (PEP); and the Building Envelope Program (BEP).

SD51's 2024/25 Major Capital Program Submission included a priority 3 project under the *School Replacement Program* for the replacement of Boundary Central Secondary School (BCSS).

The suggested 2024/25 Minor Capital Program submission is as follows:

Program	Site(s)	Project	Funding Requested (\$)
<b>School Enhancement Program (SEP):</b>			<b>\$1,550,000</b>
	DAPE	Roofing upgrades	
	BCSS	Exterior wall system upgrades (envelope work)	
	BCSS	Interior construction upgrades (changerooms)	
	Hutton, WBES, BES	Interior construction upgrades (concrete etc.)	
<b>Carbon Neutral Capital Program (CNCP):</b>			<b>\$875,000</b>
	GFSS	LED lighting and controls upgrade	
	BCSS	HVAC upgrades (installation)	
	MES	Electrical upgrades	
	BCSS	Exterior wall system (windows and doors)	

\*No projects are being submitted under the Bus Acquisition, Building Envelope or Playground Equipment programs for 2024/25.

### Approval

Project requests made for Minor Capital Program projects will follow a one-stage approval process. Once the assessment of capital plan submissions from all districts has been completed by the Ministry, they will notify each district with a written response regarding its board's Five-Year Capital Plan including the specific capital projects that are being supported for capital funding under the Ministry's Capital Plan. Upon receipt of the Capital Plan Response Letter from the Ministry in March, each board of education must adopt a single capital bylaw in accordance with section 143 (1) of the *School Act*.





### **Accessible British Columbia Act**

- The Accessible British Columbia Act was enacted in June 2021
  - Initially the accessibility planning requirements only applied to provincial government organizations.
- The Accessible British Columbia Regulation, under the Accessible British Columbia Act, came into force in September 1, 2022
  - These regulations identify schools as accessible organizations, and school districts and independent schools will be required to have an Accessibility Committee, an Accessibility Plan, and a digital tool to receive feedback on accessibility
- Accessibility Committee
  - In June/July, invitations were sent to individuals who are impacted directly or indirectly by a disability
    - Either someone has a disability or supports an individual with a disability (like a child/family member or as part of their job)
    - Staff has been able to apply through a staff survey
    - Actively seeking student representative(s) as well
    - Still accepting applications
  - First meeting is tentatively Wednesday, September 20, 2023, at 5 pm (Zoom)
    - Lois Ehman will be attending on behalf of SD 51
- Purpose of the Committee
  - Give input into the development of an accessibility plan based on the principles of Inclusion, Adaptability, Diversity, Collaboration, Self-Determination and Universal Design
  - Give input into SD51 barriers to accessibility such as attitudinal, physical, sensory, information and communication, systemic and technology issues
  - Review feedback from the SD51 Barrier Identification Tool
  - Give advice to the District Principal of Student Services on the school district's accessibility plan and the district's work on accessibility
- What do we mean by disability?
  - The environmental model emphasizes that people with disabilities are capable individuals, and it is the barriers in the built and human environments, not their medical conditions, that create disability.
  - Disability occurs when the world is designed only for a certain way of living, without considering the natural variation among human beings.
  - Barriers are created by humans, and modifying how we live, the tools we use, and our understanding of the proper way to do things can eliminate or minimize design problems that cause barriers.

- Systematic barriers can be eliminated by modifying policies, plans, and processes.
- Attitudes that cause barriers can be addressed through disability awareness, respect, and positive interactions with people with disabilities.
- There are many kinds of disabilities, including physical, sensory, hearing, mental health, developmental and learning. Disabilities can be visible or invisible.
  - Visual, hard of hearing and deafness, physical, intellectual, learning or cognitive, mental health, speech and language, deaf-blind

### **BC School Superintendents Association Conference, Whistler, August 16-18, 2023**

- Spirit of Leadership with Jordan Tinney
  - Three-part series this year (at BCSSA conferences)
  - Looking at the governance structures that impact the school district (and senior management)
    - How they impact work and relationships
  - Discussed how the rise of populism will be affecting our governance structures
    - Increasing division/polarization as “sound bites” become the norm (rather than rigorous debate about actual policies and ideas)
    - Threads:
      - The “theatre” of ALL political parties in Ottawa
      - Internet/social media misinformation and disruption
      - The pandemic (only deepened a divide already present)
    - Does not help mental health
  - Must ensure our structures are prepared for this discord
    - Need alignment with values, beliefs
    - Need coherence within the team
    - We cannot “other” people
  - Power of student voice and agency to address these challenges
  - Listen to the experiences of the community, particularly those on the margins
- One Foot in the Future: Facing Reality, Imagining Harder: Keynote with Will Richardson
  - No single paths to success
  - How do we steward students into their future that at this moment is filled with fast change and increasing uncertainty?
    - Don’t teach students what to learn, teach them how to learn
  - *Vision without understanding current reality will more likely foster cynicism than creativity* (Peter Senge)
  - Where are we? Are we optimistic about our future?
  - Moral Imagining Framework
    - Need to care about future generations as well as the world itself (environment)
    - Need spaces for imagination and engagement
    - Aspirational futures/shared vision – we need to have a vision for a future that we all have a real longing for (I think about our strategic plan)
    - Grounded in reality with one foot firmly in the future

## **August Days, Grand Forks, August 28 & 29, 2023**

- August 28<sup>th</sup> - Jointly planned with Boundary District Teachers' Association
  - Keynote Speaker: Sheldon Franken talked about the importance of social emotional learning and how important play is for everyone, K-12 (and adults, too)
    - He also had three sessions for teachers to choose to attend:
      - His first is a deeper dive into the keynote topic, Serious Play, and is called Building your Social Emotional Learning toolbox. You will explore hands-on cooperative games and activities that help build social emotional learning foundations.
      - His second session involves Nature Based Social Emotional learning and uses two wellness strategies of play and nature to delve into social emotional learning.
      - And his final session is called The Beauty of Coping where you will be exploring a variety of strategies to support healthy coping in many different contexts.
  - Fun trivia contest created by Shannon Wolf
  - Three sessions to complete the day. The selection was as follows:
    - Universal Design for Learning (UDL) with Jessica Erixon of Grand Forks Secondary (GFSS).
    - The Science of Reading with Sarah Bond, Celia Brouwer and Emma Boyd from Beaverdell and West Boundary Elementary (WBES)
    - Differentiating Math to Reach All Learners with Nicole Fraser and Erin Mills from GFSS
    - Story Workshop with Shayna Arscott from Perley
    - Mystery Science with Nick Bond from WBES
    - Literature Circles with Anna Lautard
  - Ended the day with a social organized by Stacey Cassidy
  - Big thank you to the committee that worked hard to create a fantastic day: Shayna Arscott, Jessica Erixon, Shannon Wolf, Amy Hugh, Janine Fraser, Norm Sabourin, Kirsten Rezansoff, Angela Bragg, and Norm Sabourin
- August 29<sup>th</sup> – Communicating Student Learning
  - Why is reporting changing?
  - What is the same?
    - Maintaining current report card schedule:
      - Elementary
        - 3 written reports (roughly 13 weeks apart)
        - 2 informal reports (minimum)
      - Secondary
        - 2 written reports per semester
        - 2 informal reports per semester
  - What is new?
    - Proficiency scales from K – 9
    - Descriptive feedback from K-12
    - Student self-assessment and goal setting with Circle of Courage

- Invitations for this year
  - Pilot project with using ePortfolios for communicating student learning
  - Begin to investigate SD 51 structure for student-led conferencing
    - Looking to implement in 24/25 school year
- Big thank you to the district team of Kirsten Rezanoff, Angela Bragg and Peter Scott for all their work to ensure this day went smoothly
- And a huge thank you to Nicole del Aguila for all the work she did, from organizing rooms and arranging catering.

## Meetings

June	20	Agenda Setting
		Board of Education meetings
	22	Walker Development Centre Graduation Ceremony
	27 - 30	Principal and Vice-Principal Final Professional Growth Plan meetings
July	4 - 6	Principal and Vice-Principal Final Professional Growth Plan meetings
	5	Fish in School Program presentation
		Indigenous Data web session with Joe Heslip, Equity in Action Project Lead, MECC
	11 - 12	Trustee Working Session with Mike McKay, Hadrian Consulting
	19	West Kootenay Teacher Education Program Virtual Capstone Presentations
	20	West Kootenay Teacher Education Program Consortium, Nelson, BC
Aug	16 - 18	BC School Superintendents Association Summer Conference, Whistler, BC
	22	District Principal and Vice-Principal Meeting
	23	Learning Together Session with Principals and Vice-Principals
	28	August Day - Jointly Planned with Boundary District Teachers' Association
	29	August Day – District
	30	Agenda Setting
Sept	5	Education Committee
	7	Elder in-Residence Update
		Meet with BCSS Youth Advisory Council sponsor
	8	BCSSA Kootenay Boundary Branch Superintendent Update
	11	Boundary Integrated Services Model (BISM) meeting
		Circle of Courage Working Session with Elder in-Residence
	12	Agenda Setting
		Management Update
		Finance/Operations Committee
	13	University of British Columbia Learning Webinar