



School District No. 51 (Boundary)

Regular Meeting of the Board of Education

September 24, 2024 at 6:00 p.m.

Agenda

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 18, 2024 – Regular Meeting Minutes

June 27, 2024 – Special Regular Meeting Minutes

Report on In-Camera Meeting from June 18, 2024

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

Report on In-Camera Meeting from June 18, 2024 , 2024

The Board discussed personnel issues, properties/facilities, and business items, as well as the Superintendent Evaluation Final Report.

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 2024/25 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, 2024.”

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, 2024.”

- 2023/2024 Audited Financial Statements (Attachment)
- 2023/2024 Financial Statement Discussion and Analysis (Attachment)

MOTION: “That the Board of Education receive and approve the Audited Financial Statements for the year ended June 30, 2024.”

OPERATIONS

- 2024/2025 Capital Projects Update (Attachment)
- 2025/2026 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 2025/26, as provided on the Five-Year Capital Plan Summary for 2025/26 submitted to the Ministry of Education and Child Care.”

POLICY

- Board Procedures Bylaw No. 2-24 (Attachment)

MOTION: “That School District No. 51 (Boundary) Board Procedures Bylaw No. 2-24 be given second reading on this 24th day of September 2024.”

MOTION: “That the Board repeals and replaces the following policies with administrative procedures as

- recommended by the Policy Committee:
- 1344 - Safety of Students & Staff – Maintenance Order
 - 4000 - Child Protection
 - 4001 - Tobacco, Cannabis and Vapour-Free Schools
 - 4006 - Pesticides/Herbicides
 - 4010 - Request for Administration of Medication
 - 4040 - Student Accidents and Illness
 - 4041 - Critical Incidents
 - 4050 - Weapons
 - 4060 - Bomb Threats
 - 4095 - Temporary School Closures
 - 4100 - Respectful Workplace
 - 4111 - Emergency Preparedness
 - 5120 - Student Lockers/District Property Search and Seizure

MOTION: “That the Board repeals outright the following policies as recommended by the Policy

- Committee:
- 4030 - Infectious/Blood Borne Disease
 - 4090 - Prevention of Violence in the Workplace
 - 5130 - Nutrition and Fitness in Schools
 - 4005 - Asbestos
 - 4003 - Active transportation

MOTION: “That the Board approve the following revised policies for circulation as recommended by the Policy Committee:

- Policy 410 - Severe Allergic Reaction (repealing and replacing Policy 4020, Anaphylaxis)
- Policy 420 - Use of Physical Restraint and Seclusion (repealing and replacing Policy 5132, Use of Physical Restraint and Seclusion)
- Policy 430 - Provision of Menstrual Products in Schools (repealing and replacing Policy 5133, Menstrual Products)

4. Board Chair Report

5. Senior Management Reports

- Superintendent Report (Attachment)
 - Food Program Update
- Secretary Treasurer Report (Attachment)

6. Trustee Reports (Attachment)

- Boundary Indigenous Education Council
- BCSTA Provincial Council
- Rec Commission
- BISM
- BCSTA Kootenay Boundary Branch
- BCPSEA
- PAC Highlights
- OLRC

7. Around the Boundary

Trustee Activities and Upcoming Events

- BCPSEA Symposium – November 7-9, 2024
- BCSTA Trustee Academy – November 21-24, 2024
- BCPSEA AGM – January 30-31, 2025
- MECC Partner Liaison Meeting – Tentatively March 7, 2025
- BCSTA AGM – April 24-27, 2025

Future Agenda Items

Next Board Meeting: **October 29, 2024**
 6:00 p.m.
 Boundary Central Secondary, 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 18, 2024, at 6:00 p.m.

Minutes

The Chairperson called the meeting to order at 6:02 p.m.

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

Absent: Nil

Acknowledgement of the Indigenous peoples and ancestors.

Adoption of Agenda

MOVED Massey
2ND Bird

[“That the Agenda for June 18, 2024, be adopted as amended.”](#)

CARRIED

Adoption of Minutes

MOVED Massey
2ND Danyluk

[“That the May 21, 2024, Regular Board Meeting minutes be adopted as amended.”](#)

CARRIED

Correspondence

Business Items

1. Strategic Plan Update

- Superintendent Lautard presented the Strategic Plan update:
 - BCSS student Taylor Ramsey reflected on her time as a student trustee and expressing gratitude to the Board for the opportunity, her involvement in Spirit Club, the field trip to Quebec, and thanks for the student trustee bursary.

- Superintendent Lautard highlighted the District Reading Assessments and the Youth Development Index (YDI).

2. 2024/25 Board and Committee Meeting Dates

MOVED Massey
2ND Danyluk

“That the Board approve the Board and committee meeting dates for the 2024/25 school year as presented.”

CARRIED

3. 2024/2025 School Fees (Attachment)

MOVED Massey
2ND Jepsen

“That the Board approve school fees for the 2024/25 school year as presented.”

CARRIED

4. Committee Reports

FINANCE

- Secretary Treasurer Burdock presented the expenditure report to May 31, 2024
 - Represents 11 months of fiscal year and 9 months of school year
 - Salaries and benefits for 10- and 12-month employees tracking well
 - Substitute costs tracking high and will be overspent as anticipated, but will be offset by underspending on employee benefits (pension)
 - Supplies and services tracking as expected
 - Overall, 11% unspent with one month remaining aligns with budget/forecasting
- Secretary Treasurer Burdock presented the Local Capital continuity schedule

MOVED Danyluk
2ND Massey

“That the Board of Education approve a transfer of \$250,000 from operating to Local Capital in the 2024/25 annual budget to support planned expenditures in Local Capital over the next 3 years as presented”

CARRIED

- Secretary Treasurer Burdock presented the 2024/25 Budget
- Secretary Treasurer Burdock presented the World Café results

MOVED
2ND Massey
Van Marck

“That the Board of Education of School District No. 51 (Boundary) approve having all three readings of the 2024/25 Annual Budget Bylaw in this one meeting.”

CARRIED

MOVED
2ND Massey
Bird

“That School District No. 51 (Boundary) Annual Budget Bylaw for fiscal year 2024/25 be given first reading.”

CARRIED

MOVED
2ND Massey
Danyluk

“That School District No. 51 (Boundary) Annual Budget Bylaw for fiscal year 2024/25 be given second reading.”

CARRIED

MOVED
2ND Massey
Hall

“That School District No. 51 (Boundary) Annual Budget Bylaw for fiscal year 2024/25, be given third reading, reconsidered, and finally passed and adopted on this 18th day of June 2024.”

CARRIED

OPERATIONS

- Secretary Treasurer Burdock presented the Major Capital Plan Submissions for 2025/26

MOVED
2ND Danyluk
Massey

“That the Board approve the Major Capital Project submission for the 2025/26 Five-Year Capital Plan as presented.”

CARRIED

POLICY

- Trustee Bird presented School District No. 51 (Boundary) Board Procedures Bylaw No. 2-24 for first reading.

*Trustee Danyluk left the meeting at 7:38 pm

MOVED
2ND Bird
Van Marck

“That School District No. 51 (Boundary) Board Procedures Bylaw No. 2-24 be given first reading on this 18th day of June 2024.”

CARRIED

Trustee Danyluk returned to the meeting at 7:42 pm

5. Board Chair Report

- Board Chair Zitko provided an update from the board chair call on June 7th re new legislation for School Access Zones and Emergency Preparedness
- She thanked Trustee Jepsen for her BCSTA submission re Greenwood students exploring local Japanese history
- Board Chair Zitko reflected on 2023/24 school year
 - She expressed gratitude to senior management and trustees for project work, including strategic planning, LRF development, policy review project, and the superintendent evaluation
 - Trustee Bird reflected on the BCSTA AGM and Trustee Academy events, as well as the Learning Series in Nelson
 - Trustee Van Marck reflected on the 2023 KBB AGM in September, and is looking forward to the 2024 event in Nakusp
 - Trustee Danyluk commented on the Board being in the adolescent stage of its life cycle

6. Senior Management Reports

- Superintendent Lautard presented her report and highlighted the following:
 - Emergency preparedness update
 - Feeding Futures update
- Secretary Treasurer Burdock presented her report and highlighted the following:
 - BCASBO AGM presentation on AI/Microsoft Copilot and practical implementations
 - SD51 website update
- Secretary Treasurer Burdock presented suggested rate for out-of-province tuition

MOVED
2ND Danyluk
 Hall

“That the annual fee for out of province students be set at \$16,030 for the 2024/2025 school year.”

CARRIED

7. Trustee Reports

- Boundary Indigenous Education Council – No update available
- BCSTA Provincial Council – No update available
- Recreation Commission – Trustee Bird reported out
- Boundary Integrated Services Model – Trustee Massey reported out
- BCSTA Kootenay Boundary Branch – No update available
- BCPSEA – Trustee Hall reported out
- PAC Highlights – Trustees Van Marck, Danyluk, and Bird reported out
- Okanagan Labour Relations Council – No update available

8. Around the Boundary

Future Agenda Items

Meeting adjourned at 8:33 p.m.

Chairperson

Secretary-Treasurer

DRAFT

SCHOOL DISTRICT NO. 51 (BOUNDARY)

Open Meeting of the Board of Education
June 27, 2024, at 6:00 p.m.

Minutes

The Vice Chairperson called the meeting to order at 6:23 p.m.

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

Absent:	J. Massey	Trustee
	R. Zitko	Chair
	M. Danyluk	Trustee

Acknowledgement of the Indigenous peoples and ancestors.

Adoption of Agenda

MOVED Van Marck
2ND Hall

["That the Agenda for June 27, 2024, be adopted as circulated."](#)

CARRIED

Business Items

1. Committee Reports

POLICY

- Policy Committee Chair Bird confirmed that five policies have completed the circulation period and were recommended by the Policy Committee for adoption.

MOVED Bird
2ND Van Marck

["That the Board of Education adopt the following revised policies as recommended by the Policy Committee:](#)

- [310 – Student Conduct Expectations \(repealing and replacing Policy 5000 – District Code of Conduct, Policy 5001 – Suspension of Students and Regulation 30353R3 – Technology, Social Networking Regulation\)](#)

- 320 – Enrolment of Students and School Choice (repealing and replacing Policy 5090 – School Attendance/Catchment Areas)
- 321 – Fee Paying Students (repealing and replacing Policy 5100 – Out-of-Province Students)
- 330 – Student Placement (repealing and replacing Policy 5060 Inclusion and Policy 5030 – Student Grade Retention/Acceleration)
- 340 – Student Fees and Financial Hardship (repealing and replacing Policy 2020 – School Fees/Charges)”

CARRIED

Future Agenda Items
None

Meeting adjourned at 6:25 p.m.

Chairperson

Secretary-Treasurer

Independent Auditor's Report

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

Opinion

We have audited the financial statements of School District No. 51 (Boundary) (the School District), which comprise the statement of financial position as at June 30, 2024, 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, 2024 are prepared, in all material respects, in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia (the Act).

Basis for Opinion

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

Emphasis of Matter - Basis of Accounting

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

Other Matter

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

Other Information

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

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

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially

inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. But not for the purpose of expressing an opinion on the effectiveness of the School District's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School District's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However future events or conditions may cause the School District to cease to continue as a going concern.



- 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 24, 2024

draft - subject to change

Section A:

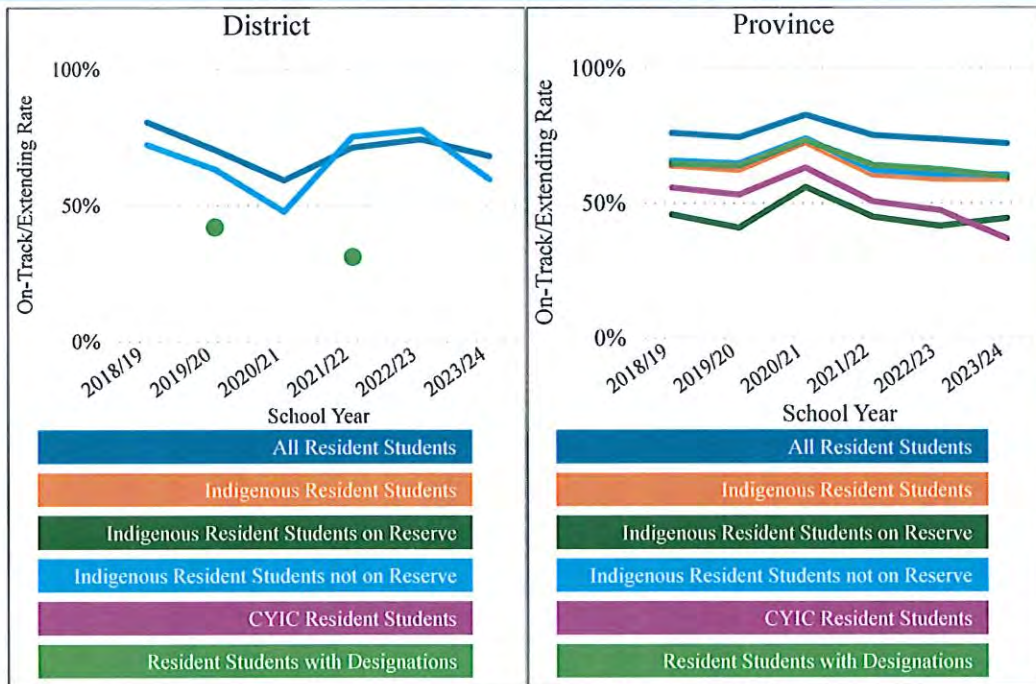
Reflecting on Student Learning Outcomes

Intellectual Development

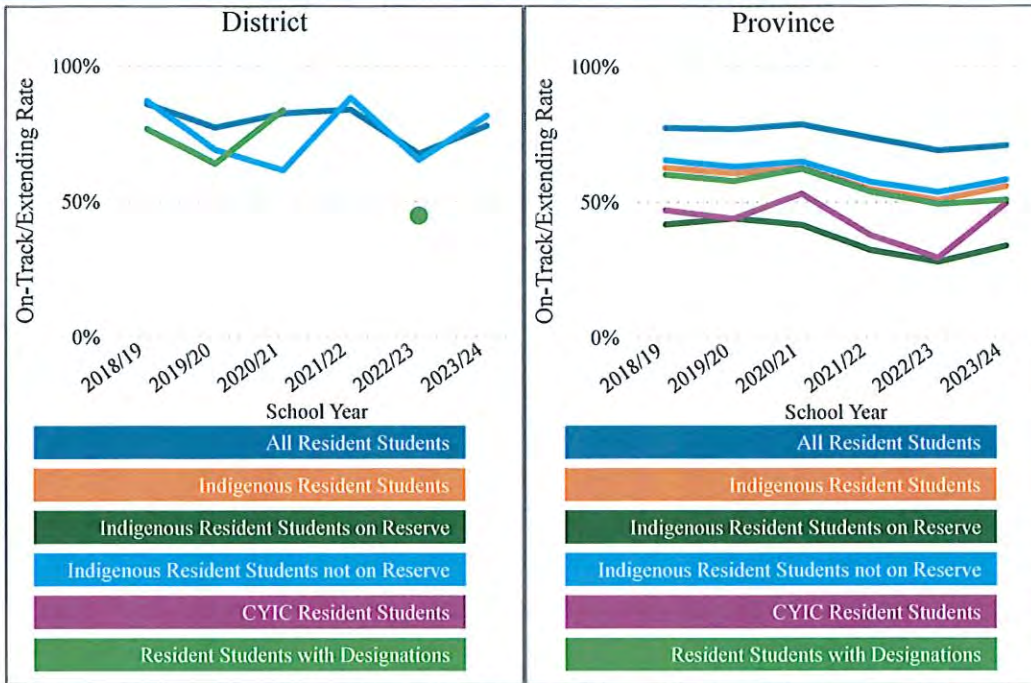
Educational Outcome 1: Literacy

Measure 1.1: Grade 4 & Grade 7 Literacy Expectations

Grade 4 FSA Literacy/Reading (On-Track / Extending Rate)

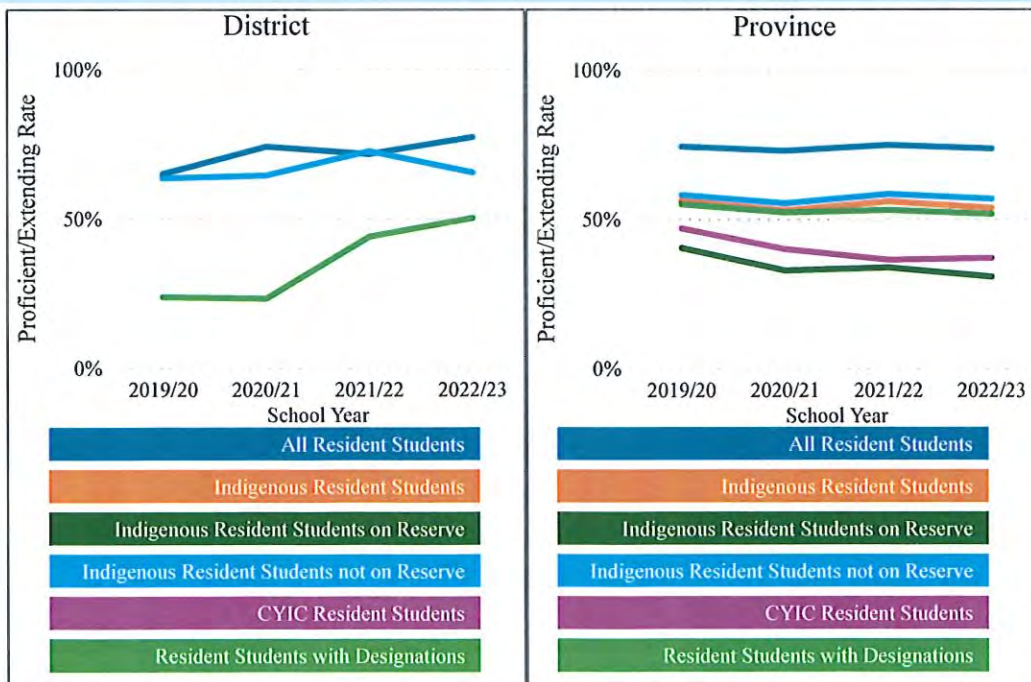


Grade 7 FSA Literacy/Reading (On-Track / Extending Rate)



Measure 1.2: Grade 10 Literacy Expectations

Grade 10 Grad Assessment Literacy (Proficient / Extending Rate)



Analysis and Interpretation

Outcome 1: Literacy

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. All FSA literacy results including participation rates can be found [here](#).

After two years of excellent participation, the District had a decrease in participation this year, though we remain above the provincial average. Grade 4s went from a high of 96% in 2022/23 to 85% in 2023/24. Grade 7s went from a high of 97% in 2022/23 to 87% in 2023/24). This is disappointing as we look to support our marginalized students. If we don't know how they're doing, then we're not able to look at the systemic barriers in place that impede their success. We also noticed that in Grade 4, Indigenous students, students with disabilities or diverse needs, and children and youth in care are not participating at the same rate as non-Indigenous students. In Grade 7, Indigenous learners participated at a higher rate, though students with disabilities or diverse abilities and children and youth in care were not.

In 2023/24, SD 51 Grade 4 students are below the provincial average (68% to 72%); however, Grade 7s were above (78% to 71%). The district seems to swing back and forth over the past 5 years of being either slightly above or below the provincial average, depending on the cohort. Indigenous learners in SD 51 in grade 4 are disproportionately not performing on-track/exceeding compared with non-Indigenous learners. However, this is not the case for grade 7s who were outperforming non-Indigenous (81% to 75%). Again, this seems to be a trend in the district depending on cohorts. Students with disabilities or diverse abilities, and children and youth in care (masked) in both grades 4 and 7 are disproportionately not performing on-track or exceeding compared to other students.

In the Grade 10 Literacy Assessment, SD 51 students are performing above the provincial average (77% to 73%), which is a change from last year. The district continues to have a lower participation rate than the province (79% vs 86%) however. The data for Indigenous learners, students with disabilities or diverse abilities and children and youth in care are masked; however, all these groups of learners were disproportionately not on-track or extending compared to other students. Also, it is interesting to note that these students are also not participating as first time writers compared to other students.

The [District Reading Assessment](#) and [Cohort Tracking](#) triangulates a lot of the data we see with FSAs. While we had a slight decrease in the number of grade 4 students on-track with FSAs, when looking at our district reading assessment, we see significant improvement with the grade 4s by spring; however, we will continue to track this cohort as they seem to consistently have some literacy challenges. The grade 7 cohort is quite strong in literacy, as is reflected in both FSAs and the district assessment. The district still has gaps with Indigenous learners, students with disabilities or diverse abilities, and children and youth

in care. They are disproportionately represented in the emerging category. As the cohort tracking demonstrates, however, students in SD 51 are improving their literacy skills.

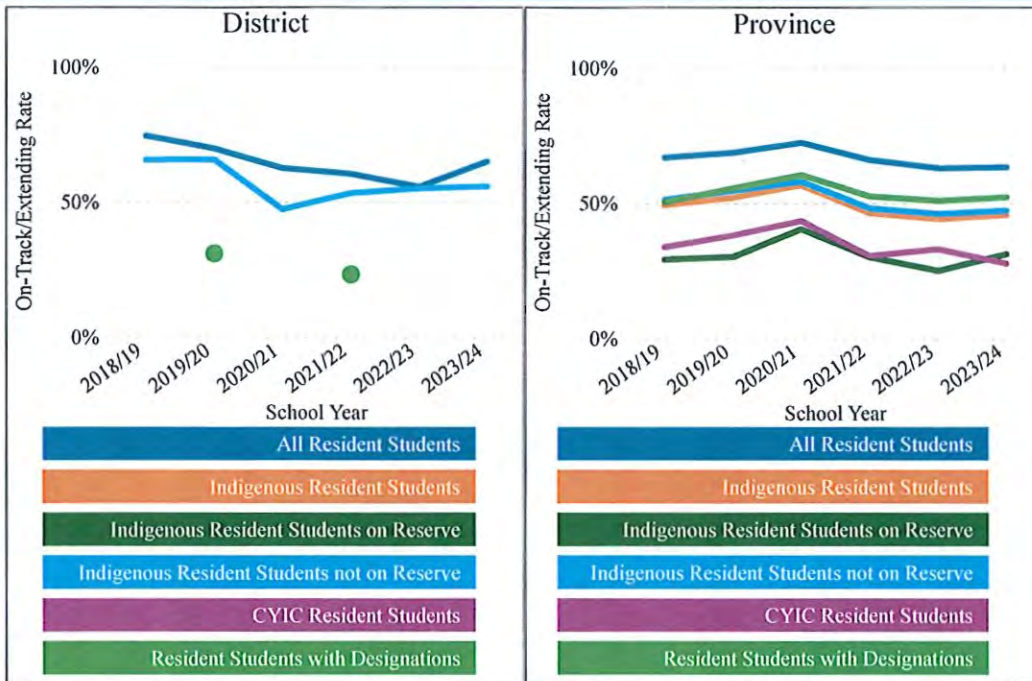
The [How Are We Doing Report](#) also confirms the data from FSAs and the District Reading Assessment. The report also notes that the participation rate of Indigenous students is disproportionately less than non-Indigenous students in not only Foundational Skills Assessment but also the Literacy Assessment.

We still have a large number of students in our district who are not advancing their literacy skills during the year. In other words, these students are not achieving a year's worth of learning in a year.

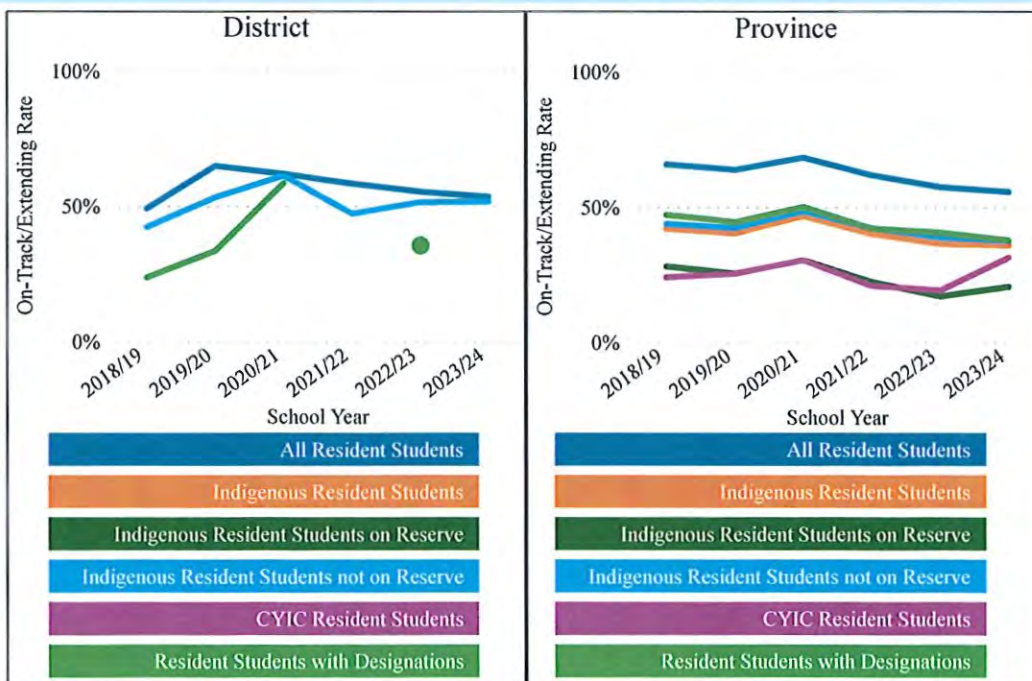
Educational Outcome 2: Numeracy

Measure 2.1: Grade 4 & Grade 7 Numeracy Expectations

Grade 4 FSA Numeracy (On-Track / Extending Rate)

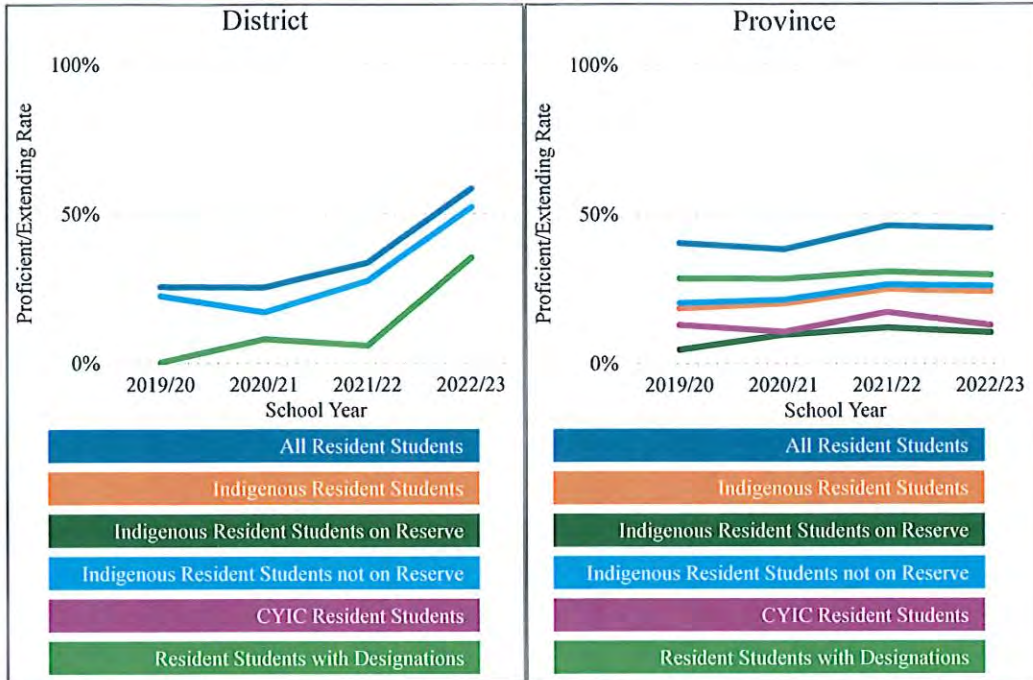


Grade 7 FSA Numeracy (On-Track / Extending Rate)



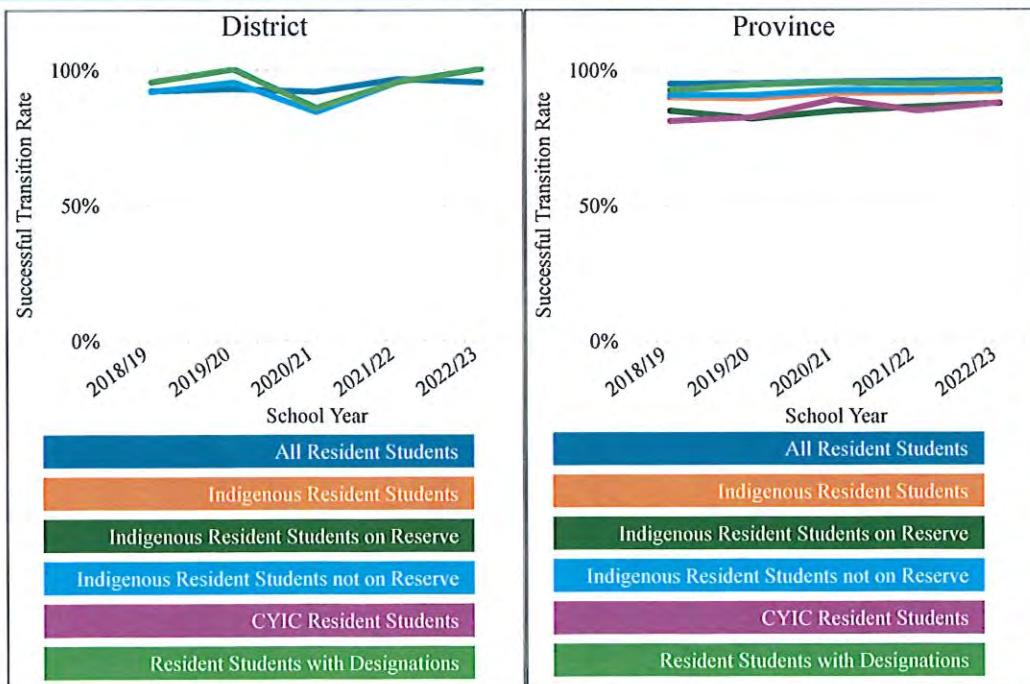
Measure 2.2: Grade 10 Numeracy Expectations

Grade 10 Grad Assessment Numeracy (Proficient / Extending Rate)

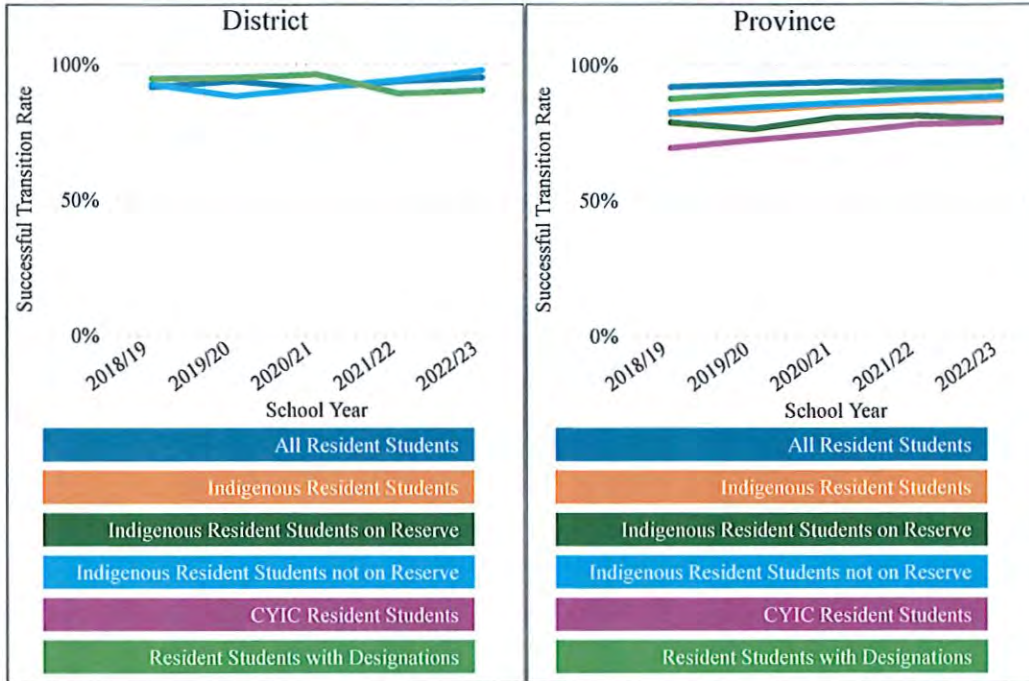


Measure 2.3: Grade-to-Grade Transitions

Grade 10 to 11 Transition Rate



Grade 11 to 12 Transition Rate



Analysis and Interpretation

Outcome 2: Numeracy

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. All FSA numeracy results including participation rates can be found [here](#).

Participation for the numeracy part of the Foundation Skills Assessment was down in 2023/24 with only 85% of grade 4s participating and 88% of grade 7s, down from 96% and 94% respectively. We are, however, above the provincial average (78% and 77% respectively). Indigenous learners are participating at a higher rate than non-Indigenous in both grades 4 and 7. This is not the case for students with disabilities or diverse abilities, or children and youth in care (masked). Both of these groups of students participate at a disproportionately lower rate.

For the past four years, FSA numeracy results had been decreasing for all students, but for grade 4s this year, there was an increase to 65% on-track or extending (compared to 55% the previous year). At this point, we do not know if this is a trend or not, so it will be interesting to watch. The grade 7s, however, still had a decrease with only 53% of students on-track or extending. 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 numeracy as well.

With the Grade 10 Numeracy, SD 51 students are performing above the provincial average (58% to 45%) and are participating more than the provincial average as well (86% to 81%). Indigenous learners, students with disabilities or diverse abilities and children and youth in care are disproportionately not on-track or exceeding expectations. They are also not participating at the same rate as other students either.

In the [How Are We Doing Report](#), most of the data is masked, but the following matches the data we received from the Ministry: Indigenous learners are participating at a lower rate than non-Indigenous students. A disproportionate number of Indigenous learners are not meeting expectations in both grade 4 and grade 7. While results for the Numeracy 10 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.

Grade to Grade Transitions

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 when transitioning from grade 10 to grade 11. Though results were masked this year, the trend did not continue.

Intellectual Development Summary

Overall Trends and Learnings:

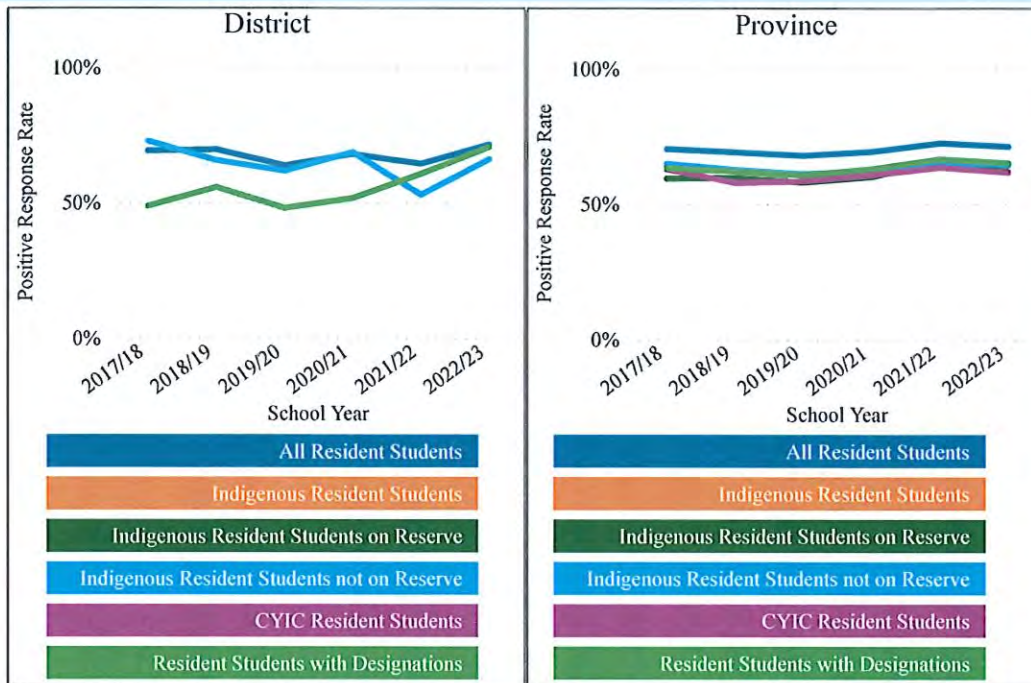
- SD 51 students are showing improvement with literacy as shown by cohort tracking.
- Indigenous learners, students with disabilities or diverse abilities, and children and youth in care continue to be disproportionately represented as emerging in literacy skills, those gaps are decreasing.
- Numeracy continues to be an area of concern especially with the gap widening for grade 7s and a continued lack of evidence around student learning and numeracy.
- Some curious participation rates for first time writers of both the Literacy and Numeracy 10 Assessments, with Indigenous learners, students with disabilities or diverse abilities, and children and youth in care disproportionately not participating.
- Still a large number of students not on track or extending. They are not learning a year's worth of learning in the school year, which means each year they have larger gaps to overcome.

Human and Social Development

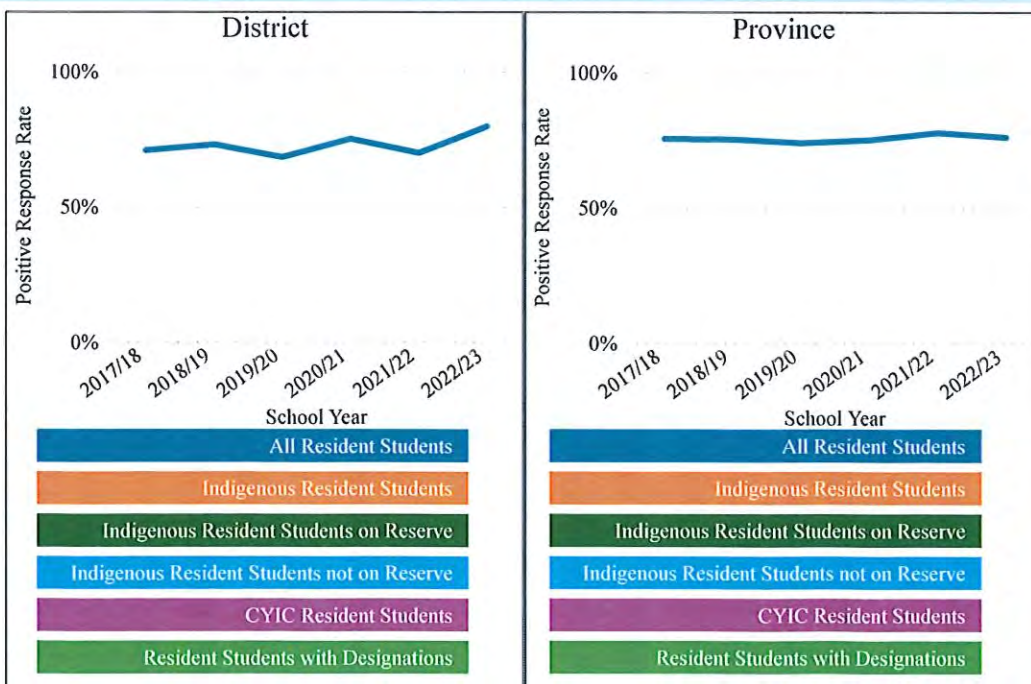
Educational Outcome 3: Feel Welcome, Safe, and Connected

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

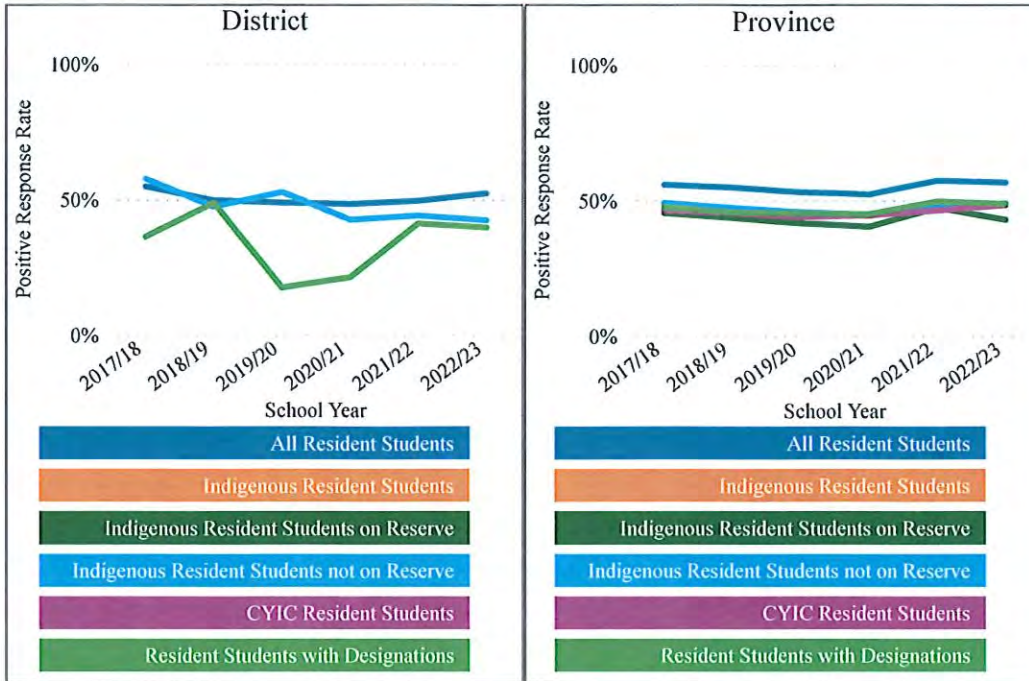
Feel Welcome (Positive Response Rate for Grades 4, 7, and 10)



Feel Safe (Positive Response Rate for Grades 4, 7, and 10)

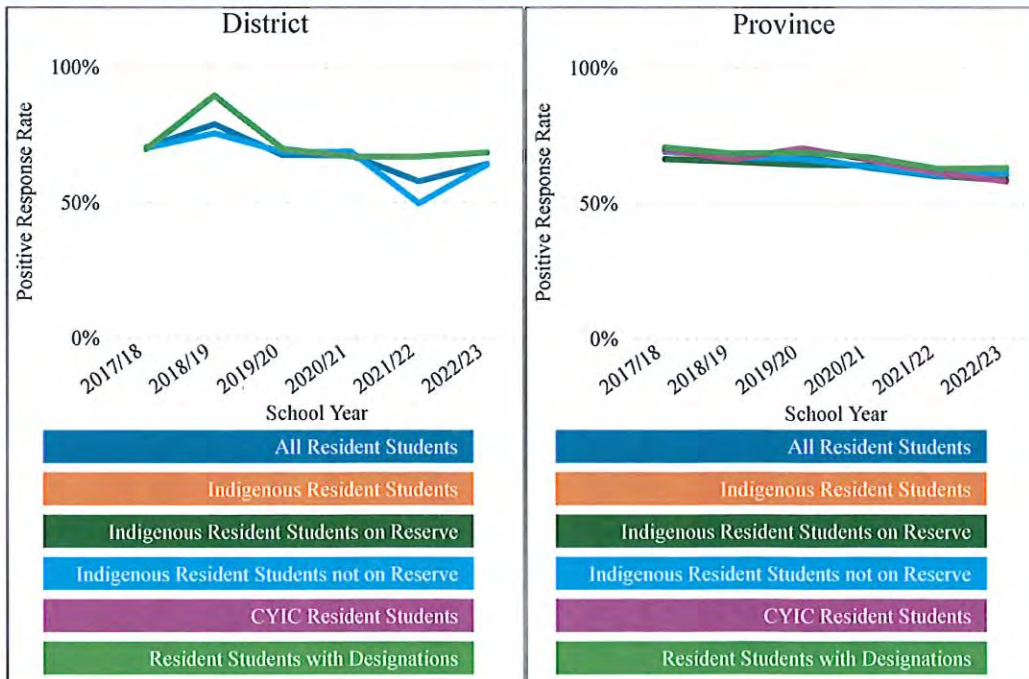


Sense of Belonging (Positive Response Rate for Grades 4, 7, and 10)



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

2 or More Adults Care (Positive Response Rate for Grades 4, 7, and 10)



Analysis and Interpretation

Outcome 3: Students Feel Welcome, Safe, and Connected

As shown in the [Student Learning Survey](#), SD 51 students are above the provincial average in regard to adults who care and feeling safe at school and are at the provincial average for feeling welcome. However, SD 51 students are slightly below the provincial average in feeling a sense of belonging. This is trend for the past five years. We have a number of other evidence that give more information about the human and social development of students in School District 51. In terms of belonging and feeling welcome, Indigenous students are disproportionately not feeling a sense of belonging compared to non-Indigenous, which is also the case for students with disabilities and diverse abilities. For children and youth in care, however, this is not the case with a sense of belonging, but the numbers are low, so we will watch to see if this is a trend. With adults who care, Indigenous learners, students with disabilities or divers abilities, and children and youth in care are disproportionately represented in feeling adults don't care.

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](#): 53% of students in Grade 4 report low wellbeing in terms of optimism, happiness, self-esteem, absence of sadness and general health. 36% of Grade 7s also report low wellbeing. An increased number of students reported a low sense of happiness and a low absence of worries. Screen time statistics is very concerning. School belonging had significant number of students reporting low (Gr 4 – 19% and Gr 7 – 23%). Victimization and bullying was reported to be happening every week/many times a week (Grade 4s – 16% social, 12% verbal, 15% physical. Grade 7s – 14% social, 15% verbal).

The [Youth Development Instrument](#) identified the following areas of focus:

- Students trended toward being less likely to report participation in youth organizations at school in your district compared with students in other districts (<7% vs. 17%);
- Students trended toward being more likely to rate food insecurity as 'high' in your district compared with students in other districts (>1% vs. 1%);
- Students trended toward being less likely to report participation in volunteering at school in your district compared with students in other districts (9% vs. 23%).
- Areas where concerning number of students indicated low thriving:
 - Optimism (30%)
 - Life satisfaction (32%)
 - Purpose and meaning (32%)

- Try to make the world a better place (45%)
- Peer belonging (29%)
- Supportive adults in community (29%)
- Sense of community belonging (26%)
- School environment (respect) (25%)
- School enjoyment (43%)
- School belonging (22%)
- Supportive adults at school (22%)
- Mental health literacy (28%)
- Mental health attitudes (28%).

The [How Are We Doing Report](#) reported the following results:

- For Indigenous students in grades 4, 7 and 10, there is a disproportionate number reporting not feeling welcome at school.
- A disproportionate number of Indigenous students in all grades report feeling they do not belong – well below both the provincial and district averages.
- Indigenous students in grades 4 and 7 are more likely to report that 2 adults care for them than non-Indigenous learners.
- A disproportionate number of Indigenous students in grade 4 report feeling safe in school; however, Indigenous students in grades 7, 10 and 12 are not disproportionately represented as feeling unsafe.

Accessibility Survey:

- Some of the concerns raised in the accessibility survey that went out to parents, staff and students are as follows:
 - Students with behaviour issues, mental health issues or ADHD need compassion and understanding. It is a barrier for them. A disability.
 - Accessibility for students with disabilities needs to improve
 - Being able to do something independently is huge for having a disability. Having to have someone help you all the time causes stress, embarrassment, and poor mental health.

[BC Adolescent Health Survey](#): Some of the information from the 2023 BC Adolescent Health Survey:

- 49% do not feel a sense of belonging at their school;
- a significant number of students experiencing unstable housing.
- Students' feelings about their school experience echoed what we have seen with the Middle Years Development Instrument (MDI) as well as the Student Learning Survey.
- Still a sizeable number do not feel part of their school, aren't happy to be at school, don't feel safe or that staff care about them.

Human and Social Development Summary

Overall Trends and Learnings

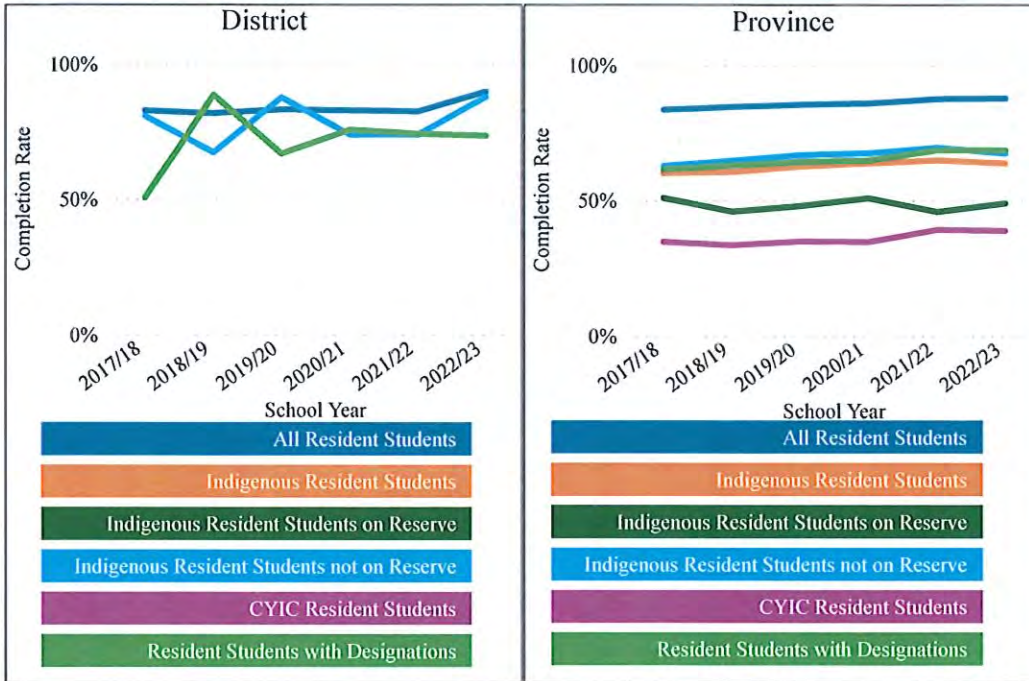
- The data from the Student Learning Survey is triangulated in the data from the EDI, MDI, YDI, How Are We Doing Report, SD 51's Accessibility Survey and the 2023 BC Adolescent Health Survey.
- Students are experiencing less connection as they go through school.
- They are struggling with a sense of belonging and purpose
- The rise in feeling lonely is concerning
- Many students struggle with their mental health and wellbeing
- Through the District's Youth Advisory Council, we were able to hear students' voices as they navigated the complex nature of their lives.

Career Development

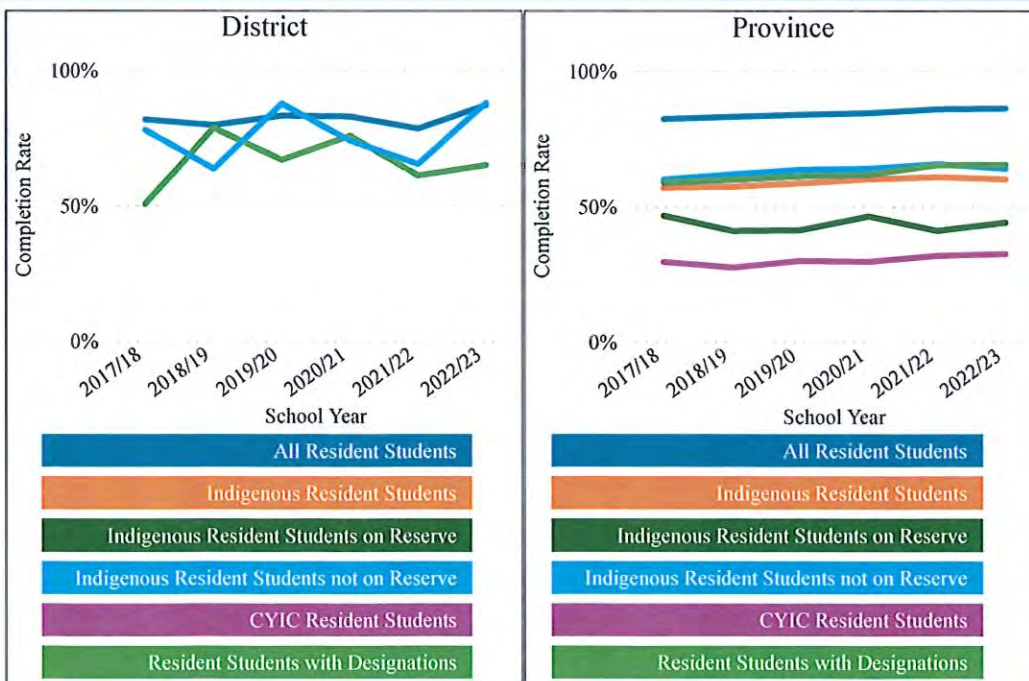
Educational Outcome 4: Graduation

Measure 4.1: Achieved Dogwood within 5 Years

5-Year Completion Rate (Dogwood & Adult Dogwood)



5-Year Completion Rate (Dogwood Only)



Analysis and Interpretation

Outcome 4: Graduation

SD 51s 5-year [graduation rate](#) is above the provincial average (88% to 85%). Indigenous learners are disproportionately less likely to graduate in 5 years compared to non-Indigenous learners (70% to 95%). This is the same for students with disabilities or diverse abilities (66% to 93%) as well as children and youth in care (0% to 88%).

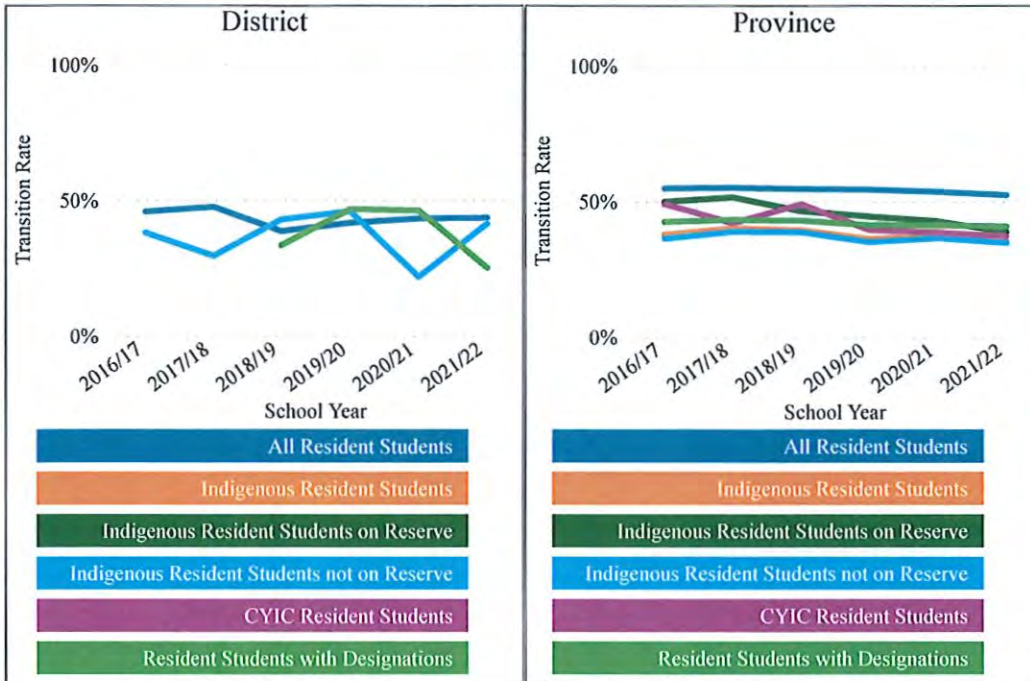
How Are We Doing Report can be found here

- 5-Year Completion Rate
 - Indigenous students 88% and non-Indigenous students 91%
- Dogwood vs Adult Dogwood
 - Indigenous students 69% and non-indigenous students 95%

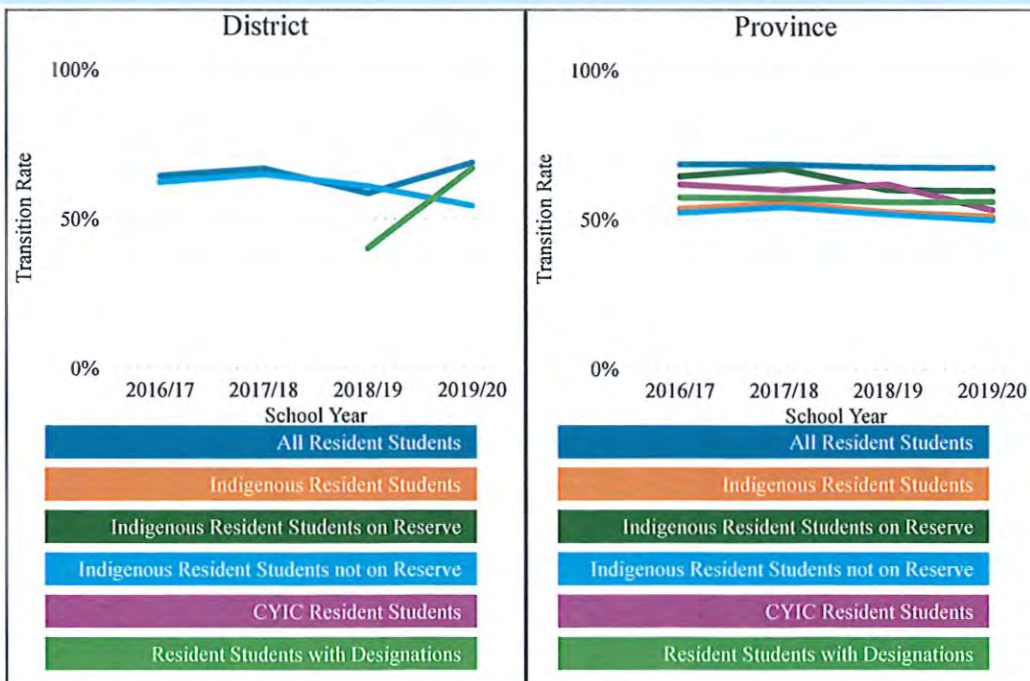
Educational Outcome 5: Life and Career Core Competencies

Measure 5.1: Post-Secondary Transitions

Transition Rate to BC Public PSI (Immediate)



Transition Rate to BC Public PSI (Within 3 Years)



Analysis and Interpretation

Outcome 5: Post-Secondary Transitions

SD 51s [immediate transition](#) to a post-secondary institution continues to be less than the provincial average (43% to 51%). This has been the trend for the past five years. The data is masked for Indigenous learners, students with disabilities or diverse abilities and children and youth in care; however, these students are disproportionately less likely to transition immediately into post-secondary. The district also does not know how many students go to post-secondary out of province (it is believed to be a significant number).

Career Development Summary

A disproportionate number of Indigenous learners, students with disabilities or diverse abilities, and children and youth in care are not graduating in 5 years, nor are they graduating with a Dogwood. Also, they are not immediately transitioning to post-secondary.

Boundary School District

SD#51



Enhancing Student Learning Report

September 2024

In Review of Year 3 of 5 with SD 51 Strategic Plan 2021-2026



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Approved by Board on September 24, 2024

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Section B: Moving Forward

Planning and Adjusting for Continuous Improvement

Introduction: District Context

With gratitude, we acknowledge that School District 51 resides on the unceded traditional territory of the Syilx and Sinixt Peoples. 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, the Boundary School District (No. 51) lies on the unceded traditional territory of the Syilx and Sinixt Peoples 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 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.
- There are 5 MNBC citizens of school age and 9 children enrolled in the Métis Family Connections program.
- 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 two hours to get to school and back home each day.
- Our largest school has over 400 students; our smallest has 16 this year (an increase of 100%!).

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.

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:

- 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

The district’s continuous improvement process is summarized in the graphic below:

School District No. 51 Continuous Improvement Review Cycle Living Document 2024/25

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	July/Aug	Sept
Data Review at district level, district leadership team and school levels	Student Learning Survey	5 Year Completion listening experiences	District Fall Assessments	How Are We Doing Report Listening Experiences	Grade to Grade Transitions Childhood Experiences Questionnaire	Listening Experiences Grad Assessments	Foundation Skills Assessments Early Years Development Instrument	Middle Years Development Instrument District surveys Listening Experiences	District Spring Assessments Youth Development Instrument		Review Enhancing Student Learning Report
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	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	DYAC* BISM* Listening experiences	Listening experiences BIEC* ^{proposed} BISM*	DYAC* BISM* Listening experiences	BIEC* ^{proposed} BISM* Listening experiences	DYAC* BISM* Listening experiences	BISM* District Forum Listening experiences	Stakeholders’ meetings BIEC* ^{proposed} DYAC* BISM* Listening experiences	BISM* Listening experiences	BIEC* ^{proposed} DYAC* BISM* Listening experiences		BIEC* DYAC* BISM*

*BIEC – Boundary Indigenous Education Council

*DYAC – District Youth Advisory Council

*BISM – Boundary Integrated Services Model

Looking Back on the Year: Effectiveness of Implemented Strategies

Priority One: Students have strong foundational skills and competencies

- We were able to have literacy support teachers in all schools again, supporting teachers K-7 with implementing reading assessments and incorporating best literacy practices into all classrooms.
 - We have seen a strong improvement in literacy rates for the schools in the past year.
 - Increased confidence of educators with implementing assessments has improved validity of results.
- Pilot project for numeracy assessment completed in 2023/24 year.
- Implemented Circle of Courage as a means for learners to self-assess core competencies.
- Implemented curricular competencies assessment with ADST to ensure integration with curriculum

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

- Implemented Circle of Courage from Kindergarten to Grade 12 for student self-reflection (as included in Equity Plan: Learning Environment)
 - Elder in residence using talking circles and Circle of Courage with all students grades 6-9 to help with transition to secondary school
 - Students surveyed felt the talking circles helped them express feelings and concerns
- Science Fair, Bridge Building, Computational Thinking (Applied Design, Skills, and Technology) participation increased greatly
- Continue to support student access to one-on-one counselling

Priority Three: Systemic transformation to eliminate barriers to equity

- Strengthening relationships with Indigenous stakeholders and partners as outlined in Equity Plan
 - Continued participation with Okanagan Nation Alliance through Fish in Schools program
 - Indigenous Education department attended the following:
 - Syilx Cultural Competency: Truth Shows Itself sessions (four in total) with Okanagan Nation Alliance
 - Training session for Sinixt ethnohistorical report and implementation of the Desautel Decision with the Sinixt Confederacy and Confederated Tribes on the Colville Reservation
 - Continued in-person meetings with Boundary Métis Community Association, sharing How are We Doing Report and seeking feedback/suggestions (Equity Plan: Pedagogical Core)
 - Increased collaboration with Circle of Indigenous Nations (COINS) non-profit that operates the Aboriginal Head Start program in Grand Forks
- Began policy review to eliminate systemic barriers with stakeholder input (Equity Plan: Policy and Governance)
- Establishment of Accessibility Committee to help with barrier identification and to give advice for 3-year plan
- Implemented new tracking system for Indigenous learners and children and youth in care in MyEd (Equity Scan: Learning Profile)

Existing and/or Emerging Areas for Growth

- Literacy
 - We still have 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?
- Continued 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
 - Disproportionately represented in emerging categories
 - Not enough data about children and youth in care
 - These students are not feeling safe, welcome, a sense of belonging at a higher rate than other students
 - No district framework for Indigenous families to voice concerns
 - More likely to receive Adult Dogwoods
 - More likely to not graduate in 5 years
- Students continue to report poor well-being and mental health
 - The number of students reporting loneliness, sense of unconnectedness
 - Only increasing as they are getting older
 - Transition years (Grades 6 – 9) is where we begin to see lack of connection
- 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
- Still have a 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

Ongoing Strategic Engagement (Qualitative Data)

For many years, the District held a “World Café” during which time the District virtually presented programs and initiatives for the year. After the district presentation was complete, principals and vice principals would 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 would review the school year with the lens of “what is working, what can we improve, and where are we going”. For 2023/24, the focus was more of a “Town Hall” forum in each community to allow face-to-face interaction regarding the District initiatives as well as school-based initiatives to allow more context for school

teams. The schools were still asking “what is working, what can we improve, and where are we going” but from the perspective of each school’s data. This allowed school teams to focus on contextual areas, both strengths and concerns. This new format was a huge success, with schools reporting more engagement than most had ever seen before. All the data was compiled and grouped thematically to see areas of concern as well as areas of success. This report was then shared with the Board of Education as they entered into the budget process. Students, staff, and family members unable to attend the World Cafés or the school events, or who would like to give more feedback, were able to complete online surveys as well.

The District also hosts opportunities to meet with specific stakeholders each spring, such as the Boundary District Teachers Association, CUPE Local 2098, 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 will receive input from the soon-to-be finalized Boundary Indigenous Education Council (previously the Boundary Indigenous Education Advisory Council) throughout the year to ensure the needs Indigenous learners are being met. Previously, the groups at this table included 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 have invited the Syilx and Sinixt, to join the council as it is upon their traditional land our district resides.

The District continued to meet with the Boundary Métis Community Association (BMCA) throughout the year 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. They were also consulted and provided feedback on budget.

Adjustment and Adaptations: Next Steps

In addition to the strategies from previous years, School District 51 will focus on the following:

Priority One: Students have strong foundational skills and competencies

- Literacy
 - Continue with K-7 Reading assessments
 - K-7 Writing Assessment in all schools
 - Continue to 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 with best practice interventions
 - Support Learning Support teachers with interventions
 - Finalize Action Plan tracking for students emerging
- Build strong supports in classroom with Learning Support teachers
- Encourage strong literacy practices in Intermediate classrooms
 - Educator inquiry groups
- Numeracy
 - Establish numeracy assessment K-7 for spring (using pilot project as guide)
 - 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
- 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
 - Continue with intentional teaching of core and curricular competencies with this district initiative
 - Supporting New Reporting Order with further work on assessment practices and communicating student learning with an emphasis on Circle of Courage for self-reflection

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

- Social emotional learning/Circle of Courage
 - Continue implementation for K-12
 - Educator inquiry groups to develop lesson plans
 - Create Mental Health in Schools district team to ensure broad, intentional actions are effective and district-wide
 - Continue to support one-to-one counselling in more rural schools
- Workshops on Dr. Bruce Perry's Neurosequential Model in Education to help support educators in classrooms
- Student agency (voice and choice)
 - With District Student Advisory Council begin engagement with students throughout the year (every other month)
 - Seat at Board committee meetings
 - Use of ePortfolios to communicate student learning
 - Continue with pilot project to support flexible, student-centred communication
 - Circle of Courage/Talking Circles initiative expanded
 - Superintendent and Elder in-Residence meeting students Grades 6-9 to better support transition to secondary school
 - Expanding Listening Experiences to younger students

- 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 presence of Syilx and Sinixt worldviews/ways of being in SD 51 schools
 - 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
 - Youth Mentoring program to support at-risk youth
- Increase dual credit opportunities
 - Work with West Kootenay school districts on Dual Credit expansion proposal

Priority Three: Systemic transformation to eliminate barriers to equity

- Truth and Reconciliation
 - Continue to 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 continues into 24/25 school year
 - Indigenous Education department merge with Outdoor Education
 - Initiate consultation with Syilx and Sinixt on cultural teachings for District within new Indigenous Education Councils
 - Create plan for including Indigenous languages in SD 51 reflecting the unceded traditional land upon which the district lies as well as other First Nations, Métis and Inuit
 - Jo Chrona Professional Development Day with schools developing an action plan to deal with racism in classrooms/schools
- Inclusive practices/increased representation for diversity
 - Learning Support teacher training to provide classroom support
 - Supporting assessment practices that reflect curriculum (New Reporting Order)
 - Ivan Coyote keynote and workshops for educators on LGBTQ2S+ students and supports need
- Radical listening experiences with marginalized 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 vulnerable students
 - Improve 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 launched an Education Committee that meets September to June and examines data sets as they become available 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 is then 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.

This data is also 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, allowing for adjustments and adaptations to be implemented as needed.

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.

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.

In 2023/24, School District 51 started its Long-Term Facilities Plan, starting with community engagement to seek input to guide facilities planning throughout the district. The goal was to understand the District’s facility needs in the future and to ensure district facilities are appropriately aligned with student needs and can support both current and projected enrolment. The plan will be completed by December 2024.

The Accessibility Committee, which includes community members impacted by disability, also helps SD 51 identify and prevent barriers to individuals in or interacting with SD 51. A three-year accessibility plan will be in place momentarily.

Senior management also meets bi-weekly, with Education, Finance, Operations and Technology working together to ensure cohesion in all departments, with the focus on students and the Strategic Plan.

It is important to share that SD 51 has had some budgetary concerns for not only the 2023/24 school year but also the current year (2024/25) due to inflation as well as staff replacement costs. These tensions have meant the district is unable to fund literacy support teachers this year. As we head into the current year, the district is hopeful that the Ministry’s literacy initiative may help support our district’s current needs.

School District No. 51 Continuous Improvement Review Cycle Living Document 2024/25

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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 Listening Experiences		10/12 Grad Assessments EDI, MDI, YDI administration Listening Experiences			10/12 Grad Assessments EDI, MDI, YDI data released Listening Experiences		10/12 Grad Assessment 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	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	DYAC* BISM* Listening experiences	Listening experiences BIEC* ^{proposed} BISM*	DYAC* BISM* Listening experiences	BIEC* ^{proposed} BISM* Listening experiences	DYAC* BISM* Listening experiences	BISM* District Forum Listening experiences	Stakeholders’ meetings BIEC* ^{proposed} DYAC* BISM* Listening experiences	BISM* Listening experiences	BIEC* ^{proposed} DYAC* BISM* Listening experiences		BIEC* DYAC* BISM*	

- *BIEC – Boundary Indigenous Education Council
- *DYAC – District Youth Advisory Council
- *BISM – Boundary Integrated Services Model

Conclusion

As we enter year four of our Strategic Plan, we are pleased with the progress made. The reading assessments done K-7 give concrete evidence of students' literacy skills and are used to guide teacher practice in the classroom. Also, the establishment of the Education Committee, the Accessibility Committee as well as the District Youth Advisory Council has given voice to stakeholders at all levels of the district.

However, we still have a lot of work to do. The learning experiences for some students, especially those who are most vulnerable, are still lacking. While progress has been made in establishing frameworks to support student learning, the system in which our district operates still has systemic barriers that must be addressed to ensure equity for all. Also, the district's financial tensions are a concern; however, we will continue to work closely with all schools as they work towards their school growth plans, to ensure classrooms are places of deep learning, where all students feel connected.



School District No. 51 (Boundary)

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Grand Forks, BC V0H 1H0

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Website: www.sd51.bc.ca

2024-25 School Growth Plan

School: Big White Community School

Principal: Robert "Bo" Macfarlane

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

Our school goal is to improve the writing skills of our students.

B. Rationale

This past year, as a school, we built 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 anchored 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 through more targeted interventions.

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

This year, in addition to maintaining our daily literacy blocks, we are building in a Fall and Spring Young Writers' Café event to encourage students to share their writing to a wider audience. The focuses for students will be on poetry, short stories and moral stories connecting with First Nations Principles of Learning. Students will be given a number of opportunities to create writing samples to share with classmates; then select certain samples to showcase at the Young Writers' café event. This event will precede parent conferences so will be a great way to show case student work to parents.

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

Writing Assessments

AFL

Report cards



School District No. 51 (Boundary)

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2024-25 School Growth Plan

School: Big White Community School

Principal: Robert “Bo” Macfarlane

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.

B. Rationale

Our students have been participating in the Young Entrepreneurs Program for several years. This coming year we are looking again to host the day at the Main Valley Lodge where students can showcase their projects. As part of the learning connection, students will use 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.

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

Students will be asked to do some self-reflection on the core competencies this fall as a baseline to determine further growth. Students will then have a number of criteria to meet regarding their participation in the Young Entrepreneurs Program, followed by subsequent guided discussions with teachers and parents around the specific core competencies “communication” and “collaboration” to set some goals for further growth.

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

As a follow up to the trade show, teachers will gain some feedback from students on the value of connecting the competencies to the work of the project to see if it helps students improve their understanding of the areas they need to show growth in.



2024-25 School Growth Plan

School: Big White Community School

Principal: Robert “Bo” Macfarlane

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

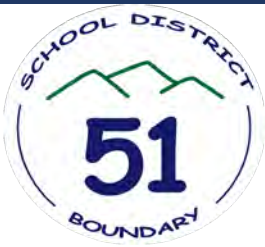
Our staff started collecting data this past year regarding on-going student incidents, staff follow ups, parent contact, etc. This information demonstrated the need for some further work in the area of self-regulation. In many cases, our students lacked the ability to regulate their emotions when conflict 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.

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

Our staff has instituted a small block of 20-25 minutes first thing in the morning where students have the choice to attend a few different areas that will focus on slightly different ways to help calm students. These include quiet drawing, breathing room, and guided meditations. We are trying this as a trial to help students develop new mindfulness strategies. We are combining this with a new self-regulation room (made possible through a school district grant), that provides students with a place to calm down when agitated or self-regulation has led to conflict or outburst. This space, monitored by our Learning Support teacher, will be an additional intervention step beyond breathing, morning meetings, check ins and relationship skills in the process of regulation. Staff will also be using the zones of regulation to begin talking to students about their feelings and emotions as way to become more aware of their emotional state.

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

We will continue to monitor our school incident data to determine whether our strategies are helping students regulate their behaviour. In the spring, we also conduct a parent survey about school improvement ideas, at which point we will gather feedback about new initiatives. This will help us understand the impact of our actions.



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CLES 2024-25 School Growth Plan

School: Christina Elementary School

Principal: Hannah Hart

Principal: Morgan Adrain

A. Goal #1

Students, parents, and staff will engage in activities that help foster a sense of ongoing and meaningful community engagement to promote the school as an essential partner in the development of the child among self, home, and community/school (Academic; Humanistic; Career Development).

B. Rationale

In recent years, there has been a decline in family interactions and levels of engagement, with families present as less connected and increasing disengagement with the school and programming. It is evident that this growing discord is fueled by current social trends.

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

The school will partner with community members and the AC (Parent Advisory Council) to create an atmosphere for effective community engagement. Through the lens of the new student report card, the school will promote student-centered and student-learning initiatives for parents including open-house style conferencing and student-conferencing. It is evident that having students centered in this multifaceted approach is paramount to parent engagement. The school will also reinstate past practices such as more formal community activities including March and Passion Projects for the October program. In addition, the issue of community-based and outdoor activities, such as after-school programming with Arts on, or with outdoors and Indigenous community members, student-teacher Regulation and Art activities, as well as regular practices such as morning and stretching routines, running clubs, sports events, assemblies, 1000 Challenge, or other community programs, classroom lunch, errand run, etc. The school will promote effective communication with parents, caregivers, and community members to foster connection and involvement.

D. Evidence of Success (How you will measure success)

Success will be measured through observation of parent and community relations and through parent feedback surveys. Success will also be measured through student well-being (social-emotional) and academic progress.

Goal #2

Students in routine engage in regulation practices and will incorporate these practices in open-ended. They will deepen their understanding of the effect of regulation practices on physical and emotional well-being and how these inform interdependent to support success (Academic Humanistic).

E. Rationale

Regulation has been an integral part of student learning for several years. The intention is that students adopt life-long practices to support their success in 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 how the adopt these practices and the more holistic effects that support their well-being.

. Action Plan (Instructional Practices, School and District Level Resources or Structures Used)

The intermediate students have adopted routine breathing reathor for their classmates throughout the day. Individual groupings initiated the breathing the school-day morning stretch and breathing. These groupings include two to three students ranging from kindergarten to grade seven. Regulation nature-and-pace-based learning initiatives implemented throughout the year. Art therapy, movement, and music-based routines are practiced regularly in all classroom instruction, music class, and school-day learning areas (including but not limited to the use of singing songs, stretching, and breathing). Through community parent engagement, parents will continue to encourage to join regular routines such as the morning stretch, breathing exercises of learning such as Regulation science fair and Art therapy, and breathing exercises introduced and incorporated into AC (Parent Advisory Council) meetings. It is expected that this will complement Circle of Courage practices.

G. Data Collection (How will you measure success)

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

H. Goal

Teachers, students, and parents will engage in activities that help promote interactive engagement both at home and at school to foster a love of reading and learning and promote and encourage positive, student-driven practices for self-guided learning (Academic, Human, Social, Career, and Development).

I. Rationale

Student academic success is profoundly dependent on strong interactive practices. It is also noted that confidence in learning and willingness to take ownership over learning correlate with reading and a student's sense of independence to engage with materials.

J. Action plan (Instructional practices, school and district level resources or structures used)

Teachers will implement a 100% Change, engaging in regular check-ins and goal setting throughout the year. The 100% Change will be incorporated into existing reading practices and will be promoted through various opportunities of reading materials. All students will be equipped with reading packages as well as information to support emergent readers (the manual is to read along with our child).

K. Evidence of success (How will you measure success?)

Teachers will collect data through student records, self-reflection and goal setting and correlate with interactive assessments throughout the year.



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2024-25 School Growth Plan

School: Dr. D.A. Perley Elementary

Principal: Shawn Lockhart

Vice Principal: Kirsten Rezansoff

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

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

B. Rationale

Last year we started this goal as we have noticed a growing lack of engagement in our students, particularly as they get into higher grades. While we feel we made significant changes in the pillar of Relationships and Connections, we still have work to do in the other three areas.

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

Our approach to engagement will focus on these pillars, particularly looking at 2 and 3 for the 2024-25 school year

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
- Professional Development provided on the topic of Engagement
- Invitation for teachers to create their own inquiry team and explore a question around the best way to approach a specific curricular area
- Purchase a license to Generation Genius Math and Science resource
- 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
- Frequent check-ins about what teachers are trying and how that is going

Student Voice and Agency

- Grade 6/7 students will continue to lead school-wide activities; add an opportunity for them to contribute to the monthly slideshow (classroom photographer for activities in other classes?)
- 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
- Pilot an intermediate program in January where student select a unit from several options within a curricular area

Collaboration at All Levels

- Maintain our buddy program where older students support younger students – add buddy gym blocks once a week
- Support teachers to work together on inquiry projects
- Continue growing understanding of the roles and responsibilities of all adults in the building
- Connection to Best Practices – teachers will focus on collaborative activities



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2024-25 School Growth Plan

School: Dr. D.A. Perley Elementary

Principal: Shawn Lockhart

Vice Principal: Kirsten Rezansoff

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

All students will experience and contribute to a kind, friendly culture and climate at Perley. (Human & Social; Career Development)

B. Rationale

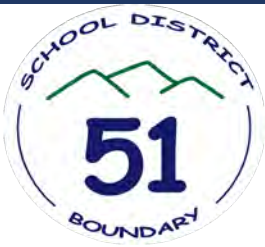
When we surveyed students near the end of the 23-24 school year we found that many primary students feel our school has “mean kids” yet our graduating Grade 7s noted kindness and friendliness as the highlights of their experience here. We want to bridge that gap by focusing on kindness this year – how can we help everyone to be kind and also notice kindness from others?

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

We will start the year with a conversation in each classroom about why we have chosen this goal. From there, we will get ideas from students about how our school can be a kinder, friendlier place. Staff will build a plan once that is done but it will likely involve group lessons and activities including role play, exploration of SEL resources, and growing Grade 6/7 leadership in many areas.

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 will have students complete the survey at the end of the year again to see if “mean kids” still comes up as an area for growth.



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2024-25 School Growth Plan

School: Greenwood Elementary School

Principal: Angela Bragg

Head Teacher: Jennifer Eaton

A. Goals (one goal per page) (Please insert a check in the appropriate boxes)

What can we do as a staff to further our school community's progress towards growth and reconciliation using the Circle of Courage?

B. Rationale

We believe that a first step for our school is to use the Circle of Courage consistently throughout classroom practice and begin to create a comfort in its use with staff, students, and our larger school community. We know that students will build greater self-awareness through the consistent use of the model at all grade levels and that a common language used throughout the school will aid in their learning. We also understand how we can enhance our re-indigenization clientele in its use with the help of the traditional facilitator also collaborating with us and offering opportunities for students with Indigenous heritage to enhance planned activities with traditional children and their families.

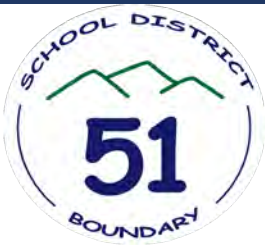
C. Action Plan (List specific actions, school and district level resources or structures used)

Incorporate the Circle of Courage into our daily teaching practices, assessment, and create lesson plans that are specific to the content of our school community. Collaborate with Indigenous Culture and Student Success Facilitator, Indigenous Elders, and non-Indigenous peers to help us build lesson plans that are respectful, addressing building strong collaboration practices from re-indigenization to grade facilitators and teachers to ensure that all students' clientele within our school begin to use the Circle of Courage as a tool.

4. Investigate and identify resources we have already that can help guide the work with using the Circle of Courage and identify materials that could benefit us as we begin to take our first steps.

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

We will begin to implement structured listening experiences and surveys with our school community to better understand their knowledge of the Circle of Courage, its uses, and the benefits that they are seeing both inside our school and in the home environment as students report their self-awareness as they use it more regularly.



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2024-25 School Growth Plan

School: Greenwood Elementary School

Principal: Angela Bragg

Head Teacher: Jennifer Eaton

A. Goals (one goal per page) (Please insert a check in the appropriate boxes)

Our school will focus on providing outdoor learning opportunities that are rooted in strong inclusive teaching practices and provide opportunities for students to build their environmental literacy skills and connection to the land and wellness.

B. Rationale

Our school community has expressed an interest through the World Canada Survey in increasing focus on outdoor learning and providing opportunities for students to develop greater connections to the land. We know that there are great benefits to mental, emotional, and physical health when students are engaged in learning from the land. We have a wonderful rich landscape that we would like to learn to use intentionally for the benefit of all students.

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

Our approach to our goal will focus on these items (please see attached):
- Best Practices in the Classroom
- Equity, Inclusion and Belonging
- Collaboration and Community Connectedness
- Wellness and Resilience

D. Success Indicators (How will you measure success?)

We will measure success through observation, conversations, surveys, and our student and family feedback throughout the year.

Action Plans:

Best Practices in the Classroom

- We have successfully applied to become a Wild School. It is a three-year commitment with an HCTF Wild School Educator providing professional development to teaching staff and resources to implement an environmental literacy-based program.
- Staff will engage in regular sessions with the HCTF Educator and try out shared ideas in their classroom practices.
- All classes will commit to outdoor learning on a regular basis
- Teachers will be encouraged to collaborate and explore questions around the best way to approach specific topics, themes, or activities
- Teaching team meetings will occur with the principal to determine how they can best be supported
- Create a space for sharing ideas and resources using the Destiny Library program
- Creating a resource library of outdoor learning activities

Equity, Inclusion, and Belonging

- Pairing or grouping students when going on learning adventures to build collaboration and a sense of belonging
- Regularly engaging in opening and closing activities (i.e. talking circles) to debrief strengths and stretches
- Developing a repertoire of strategies to support diverse learners in outdoor learning situations and field study assessment practices.
- Supporting students in safely engaging in outdoor learning activities with the provision of appropriate clothing, footwear, or gear if families are unable to provide these items
- Leaving no students behind on field study trips and understanding that everyone can participate when activities are appropriately planned and executed with diverse learners in mind
- Beginning to build equitable, formative assessment practices based on forest school models.

Collaboration and Community Connectedness

- Creating opportunities for community involvement with outdoor learning activities to help students begin to identify a variety of careers that work with the environment and how Syilx or Sinixt people utilize the land.
- Involving and collaborating with the Indigenous Culture and Student Success Facilitator in classes learning from the land
- Empowering students to work together in meaningful ways on real world activities and problem solving to build teamwork and leadership skills

- Regular and frequent communications celebrating the work done by staff, students and community members when outdoor learning activities occur
- Connecting with the district outdoor learning teacher to build collaborative activities that align with our purposes and using district equipment for field study where needed

Wellness and Resilience

- Collaborating with the Child and Youth Care Worker to build mindfulness practices that are situated on the land
- Using the Oximeters to demonstrate how pulse rates change with different situations
- Helping students grow their ability to deeply reflect on the growth (mental, physical, emotional, academic) that occurs for them as they build comfort with outdoor learning and opportunities to connect with the land. To this end we will be teaching them how to reflect on their outdoor learning experiences in intentional ways through journals (writing or sketching), surveys, and talking circles. All learners and staff will provided with a journal that they can use for this purpose.



Our Wild Schools Plan

Wild Schools Program Goals are as Follows:

- Provide schools with professional development and resources to support environmental teaching and learning
- Engage schools in outdoor place-based learning to help connect students with nature
- Foster school participation in stewardship of B.C.'s biodiversity

How would you describe what environment and or outdoor learning looks like at your school?

In previous school years, it has looked like isolated activities that are focused on recreational opportunities (skiing games, snowshoeing, etc.) and more purposeful one-day adventures that are guided by the district outdoor education teacher with limited connections to curriculum. We have seen success with students engaging in plant walks with the Indigenous Culture and Student Success facilitator, talking circles with the Elder in Residence, and cultural activities that take place outside. There is parent, student, and staff support in growing our outdoor learning repertoire and we have easy access to settings that have biodiversity and community members willing to help us on our journey of becoming a Wild school.

What overall goals are in place to guide your school?

This year we have a school growth plan goal that asks the following question: How can we regularly offer land-based learning that is rooted in strong, inclusive teaching practices and provide opportunities for students to build their environmental literacy skills, connection to the land and wellness?

What outdoor learning goals do you have for the school?

Ultimately, we want outdoor education to be as normalized as learning within the indoor classroom space and all learners to be engaged, comfortable in participating, and building skills that translate beyond school life.

Teaching staff have indicated that they would like to work on practices that benefit the local environment, focus on helping students become stronger environmental stewards who appreciate and identify the biodiversity that their surrounds offer, and helping all members of our school community develop a stronger understanding of place.

Additionally, there have been discussions around the feasibility of creating an Indigenous plant garden, exploring the building of a fire pit, connecting with local community groups that need help trail building, taking camping trips, and finding ways to also increase caregiver involvement as we take on learning adventures in the outdoors.

Professional Development

Wild Schools provide schools with professional development and resources to support environmental teaching and learning.

What are your top Pro-D needs to support your school's goals?

We are committed to finding ways to build comfort in outdoor learner for all learners. There will be challenges with figuring out how to best support students with diverse needs who have sensory or mobility issues and helping those who may not have a lot of experience with outside time build comfort. There have also been concerns around how to respectfully integrate Indigenous protocols/sharing of knowledge of the traditional rights holders (Sylx and Sinixt) when we are working with learning from the land. We are also new to purposefully utilizing outdoor learning regularly and would benefit from starting ideas or activities that could begin to help our entire school community see the meaningfulness of being engaged with environmental teaching.

Professional Development Selections

Every year of the Wild Schools program, schools as can select up to 10 hours of professional development (PD) options per school year. If you are not sure what to select, here are some of our recommendations:

Not sure what to select?

Check out our Wild Schools Program Pathways for ideas, or here are some of our recommendations:

RECOMMENDED FOR ALL SCHOOLS IN YEAR 1

- Exploring Place with Inquiry

RECOMMENDED FOR SCHOOLS NEW TO OUTDOOR LEARNING

- Outdoor Learning Engages Everyone
- Close Counts: School Grounds as a Place for Learning

RECOMMENDED FOR ALL SCHOOLS

- Beyond the School Grounds: Nature Nearby
- Biodiversity in the School Grounds
- Exploring Biodiversity with Project-Based Learning

Foundation

The foundation workshops are recommended sessions to support and build a strong foundation for environmental teaching and learning.

- Biodiversity in the School Grounds
- Beyond the School Grounds: Nature Nearby
- Close Counts: School Grounds as a Place for Learning
- Connections to Competencies & Assessment Strategies
- Exploring Place with Inquiry
- Outdoor Learning Engages Everyone

Topic or Theme

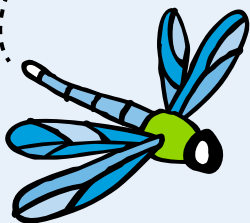
There are many topic or theme- based workshops customized based on your school's needs. Here are a few ideas below:

- Biodiversity in BC
- Climate Change: Impacts & Adaptations on Water, Trees, and Wildlife
- Let's Go on A Field Trip
- DIY Outdoor Learning Kit
- Math and Literacy Outdoors
- Naturescaping
- People Assisting Learning in Schools (PALS)
- People and Plants
- Watersheds

Activity Guide

These are activity guide workshops based on resources HCTF Education delivers for Project WILD, Project WET and Project Learning Tree.

- Below Zero
- Exploring Your Environment
- Discover a Watershed
- Get Outdoors
- Getting Little Feet WET
- Growing Up WILD
- Project WET
- Project WILD
- Trees & Me
- Wetland Wonders



Connecting With Nature

Wild Schools engage schools in outdoor place-based learning to help connect students with nature.

What are some general activities that your school plans will do to connect students with nature? Select all that apply.

- School yard experiences
- Connecting beyond the school yard (green spaces adjoining the school and/or neighbourhood)
- Nature observation in different seasons
- Citizen science project(s)
- Community project(s)
- Create a kit of tools and resources for outdoor learning
- Other, please specify: _____

For each activity selected, describe what is planned.

Even at this beginning stage, every class sounds as if it has a different focus. In our primary classes, students have been building familiarity with the biodiverse nature of the school yard through the use of magnifying glasses and opportunities to free explore. Our K-2 class, has started learning about grasshoppers and exploring their environment while also using literature to help them understand about lifecycles and seasons.

Our older learners, have began to explore nature through the lens of art (where can you find letters in the school yard?) and hopefully soon coming to the conclusion that nature doesn't often have straight lines and wondering why. As a first week, we have had success and as we begin to explore beyond the confines of our school yard we are planning to work with sit spots, developing plant walk guides, engaging with traditional rights holders to build our collective knowledge of Indigenous names for plant medicines and their uses, and also engage with the larger community on service projects such as tree planting and trail building. We are excited to also be flexible in how we learn from the land as student's curiosity guides the work that we do.

Supporting BC's Biodiversity

Wild Schools foster school participation in stewardship of B.C.'s biodiversity.

How will the activities you have planned support this goal of the Wild Schools program?

The diversity of classroom activities and the anticipated school-wide projects will support the goal of enhancing students' understanding and appreciation of biodiversity through hands-on exploration, learning about species and ecosystems, creative activities, building cultural and ecological understanding and also giving back to the community through conservation efforts.

For Year 2 and Year 3 only: If you have a biodiversity project in mind for your school, describe what's planned and how it includes the student voice.

Not yet applicable to us but we look forward to it.

* For more ideas, see HCTF Education's resource called [Ideas for Supporting Biodiversity on School Grounds](#).



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2024-25 School Growth Plan

School: Grand Forks Secondary School

Principal: Tom Eccleston

Vice Principal: Jon Dowswell

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

Intellectual Development (2-3 year goal):

*How can using the concept and core value of **Mastery** (from Circle of Courage) be a catalyst for students' meta-cognition in numeracy, literacy, and thus, strengthen their concept of self-success?*

B. Rationale

- Benefits of Indigenous Ways of Knowing – self, others' perception of knowledge
- Literacy 10, 12 and Numeracy 10 – inequitable achievement for Indigenous students
- Lagging critical thinking and dialogical engagement in some groups (anecdotal)

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

- Strengthen progressive pedagogies (i.e., experiential, inquiry, universal design for learning (UDL), social-constructive, innovative, problem-based, design-thinking, differentiated, First Peoples Principles of Learning, curiosity & question-based, 21st century skills, deep learning, etc).
- Teacher-led collaborative inquiry (professional learning communities and Pro-D)
- Self-reflection on Core competencies (critical/creative) and Circle of courage (Mastery)
- Check for balanced enrolment (curricular areas and learning support).

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

- Provincial Assessment data
- Teacher anecdotes (re: progressive pedagogy)
- Balanced future enrolments (Arts, Athletics, Humanities, Learner Support, Math and Science)
- Course completion rates



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2024-25 School Growth Plan

School: Grand Forks Secondary School

Principal: Tom Eccleston

Vice Principal: Jon Dowswell

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

Human and Social Development (1-3 years):

How do we equip our students with an appreciation for differences in perspective and to act responsibly to strengthen an equitable and just society?

B. Rationale

- Staff and PAC: identify urgency and priority (anecdotal)
- Attendance apathy (lack of student engagement, lowered enjoyment of school)
- Student Learning Survey (10, 12, staff), Youth Developmental Instrument (11)
- Conduct violations (verbal & physically abusive behaviours: harassment, bullying, washroom safety, bigotry)
- Lagging personal/social skills in sub-groups of students

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

- Track & review student conduct (detect patterns--intervention: attendance, behaviours)
- Administrative procedures – code of conduct, communication with school (handbook)
- Re-invigorate student voice and collective agency (Student Council) – GFSS ownership.
- Social engagement (collaborative learning experiences and extra-curriculars)
- Staff communication – modelling high expectations for social-constructive learning
- Self-reflection on Core competencies and Circle of courage (Belonging, generosity, personal and social, communication)
- Indigenous pedagogies and anti-racist education – professional development and practices (Jo Chrona)
- Facilitate listening forums for cohorts (8, 9) – What is going on (in students' voice) for students (including systemic inequities)?

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

- Conduct violations data patterns
- Extra-curricular Activities, Student Council engagement rates
- Attendance data
- Anecdotes (parents and staff)
- Student Learning Survey (10, 12, staff), Youth Developmental Instrument (11)



School District No. 51 (Boundary)

Box 640, 1021 Central Avenue

Grand Forks, BC V0H 1H0

PHONE: 250-442-8258 FAX: 250-442-8800

Website: www.sd51.bc.ca

2024-25 School Growth Plan

School: Grand Forks Secondary School

Principal: Tom Eccleston

Vice Principal: Jon Dowswell

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

Career Development (1-2 years)

How do we prepare students to thrive in an interconnected world, for jobs that have yet to be created?

B. Rationale

- Rapid pace of change (and uncertainty) in the workplace and workforce
- Lagging essential skills: adaptability, flexible with competencies, post-grad readiness & transferable skills
- Student Learning Survey 12: 25% of students feel unprepared for transition to gainful employment or post-secondary.

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

- Goal setting in each curricular area or course
- Self-reflection on Core competencies and Circle of courage (Independence)
- Increase experiences with information/ communications technologies
- Strengthen existing purposes for dual credit-courses, community connections
- Review and improve on Career Education programs

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

- Completions Career Education 8 (Wolf Academy 8), Take-our-Kids-to-Work (grade 9) Career-Life Education & Connections, Capstone
- Completions of personalized goal setting
- Increase Indigenous students 5- & 6-year graduation and course completion rate
- Acquire data on transitions to post-secondary, workforce, and other post-grad activities.



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2024-25 School Growth Plan

School: Walker Development Centre

Principal: Tom Eccleston

Vice Principal: Jon Dowswell

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

Intellectual Development

How can we know what service is missing from traditional schools so that students receive the personalized attention they need when they need it?

B. Rationale

- As an alternate school each student has a unique learning profile but, in common, is a need to experience intellectual growth and successful positive accomplishments
- Elevated rates of vulnerable groups of priority students
 - students with special educational needs
 - students with Indigenous ancestry
 - students identifying as LGBTQ2S+

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

- Increase enhancements and opportunities from community members and role models
- Augmented differentiated instruction and assessment.
- Specialized, personalized delivery
- Innovative pedagogy (teacher professional growth and delivery evolution)
- Review referral and intake processes for improvement

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

- Course completion and partial completion rates
- Demographic rates of students
- Empathy interviews with students
- Responsive, program adjustments according to the needs of students



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2024-25 School Growth Plan

School: Walker Development Centre

Principal: Tom Eccleston

Vice Principal: Jon Dowswell

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

Human and Social Development

How can students experience social and emotional growth and develop necessary resilience skills for age-appropriate community functioning?

B. Rationale

- Vulnerable population, disproportionate numbers of children in very challenging life-circumstances and with a history of trauma
- Success is critical with this impressionable group (ages 11-19).

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

- enhanced counselling services,
- appropriately high supervisor/student ratio
- trauma-informed practices
- Indigenous pedagogies and anti-racist education – professional development and practices (Jo Chrona)
- adaptive and personalized social skills development experiences

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

- Participation rates in pro-social activities
- Growth in full attendance and positive relations while at WDC (anecdotal)
- Review data of conduct violations



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2024-25 School Growth Plan

School: Walker Development Centre

Principal: Tom Eccleston

Vice Principal: Jon Dowswell

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

Career Development

What will it take to increase the number of successful student transitions (or return) to traditional high school or the wider community through graduation?

B. Rationale

- Elevated rates of adult grad may impact life-chances
- Very limited cross-enrolled students – inhibits social and experiential learning opportunities

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

- Review transition rates (full or partial return to high school and/or graduation)
- Increase successful cross-enrolment rate with Grand Forks Secondary School (CYCW)
- Networking with local employers, Work Experience
- Certifications (1st Aid, Food Safe, WHMIS, Driving Licencing)

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

- Student transition tracking
- Successful networking between schools and community partners



School District 51 (Boundary)

640, 1021 Central Avenue

Granby, Colorado 810

PHONE: 250-442-8258 FAX: 250-442-8800

Website: www.sdsd51.org

2024-25 School Growth Plan

School: John A. Sullivan Elementary School

Principal: Peter Scofield

Vice Principal: Lisa Cairns

A. Goal (one goal per page) (please insert a check in status to an effective documents)

To enhance students' critical thinking skills through the lens of numeracy ensuring that students are not only proficient in mathematical operations but also able to apply their understanding to solve real-world problems and reason logically.

B. Rationale

Research shows that critical thinking is a fundamental skill that helps students navigate complex problems not just in mathematics but across all areas of learning. Numeracy, the ability to apply mathematical reasoning to everyday situations, is a crucial component of critical thinking. Focusing on critical thinking in numeracy students will develop higher-order thinking skills including analysis, evaluation, and problem-solving. This focus will also support student success in other areas of the curriculum and beyond the school environment.

At Sutton Elementary standardized testing and classroom assessments indicate that while students perform adequately in basic operations, many struggle with applying their mathematical skills to new contexts, problem-solving, and higher-level reasoning tasks. This growth plan aims to address these areas by integrating critical thinking strategies into numeracy instruction across all grades.

C. Action Plan (list specific actions and school or resources or structures used)

Action Plan

1. Professional Development for Teachers

Specific Action

Provide teachers with targeted professional development focused on integrating critical thinking strategies into math instruction. This will include opportunities for peer observation, co-teaching, and ongoing feedback loops to support growth in student outcomes.

o School-Level Resources/Structures:

- Regular in-house sessions led by a numeracy coach or external expert
- Time for teacher collaboration during PLCs so teachers can share best practices

2. Classroom Implementation of Inquiry-Based Learning

- **Specific Action**

Support the shift from traditional teacher-directed math lessons to more inquiry-based learning where students are encouraged to explore hypotheses and collaborate on problem-solving tasks

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

- Provide opportunities for math inquiry with manipulatives, real-world problems and materials through CEs and grade-level meetings
- Classroom observation to refine teaching strategies and administration

3. Cross-Curricular Integration of Numeracy

- **Specific Action**

Encourage teachers to embed numeracy tasks in other subject areas (e.g. science, social studies) reinforcing the application of mathematical reasoning in diverse contexts

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

- Time during PLCs for teachers to co-plan interdisciplinary lessons
- Curriculum guides or templates to help with learning from CE and the C curriculum guides

4. Family and Community Engagement

- **Specific Action**

Increase parent and community involvement in numeracy learning through various math nights and sending out newsletters from classroom teachers, math tips and strategies for parents

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

- Parent volunteers and math-focused families
- Newsletters from staff that encourage math-based discussions and problem-solving at home

D. Evidence of Student Success

- **Student Performance Data:**

- Improvement in numeracy-related standardized test scores (e.g. FSA assessments, district benchmarks) will be tracked
- Classroom assessments (formative and summative) will reflect students increased ability to solve complex real-world math problems
- Performance tasks and student portfolios will show evidence of critical thinking in math

- **Teacher Observations and Feedback**

- Teachers will document changes in student engagement and problem-solving abilities through observation rubrics and anecdotal notes
- Peer feedback from classroom observations and coaching sessions will provide insights into the effectiveness of teaching strategies

Student Self-Assessment and Reflection

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

Parent and Community Involvement

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

Teacher Professional Development Needs

- Teacher feedback on the professional development sessions will be collected to assess the effectiveness of training and identify areas for future support
- Surveys will also track teachers' confidence in applying critical thinking strategies in math instruction

Timeline:

- **Phase 1 (Months 1-2):**

Professional development or staff and initial family engagement events

- **Phase 2 (Months 3-6)**

Classroom implementation on ongoing teacher collaboration and integration of technology and cross-curricular tasks

- **Phase 3 (Months 7-9):**

Collection of student performance data, reflection and adjustments to instructional strategies based on ongoing feedback and results

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



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2024-25 School Growth Plan

School: John A. Lutz Elementary School

Principal: Peter Croft

Vice Principal: Lisa Cairns

A. Goals (one goal per page) (Please insert a check in the table to indicate progress)

To promote the wellness and resilience of students, staff, and the school community, fostering a sense of connection, belonging, and emotional well-being.

B. Rationale

Research has shown that students' sense of connection and belonging to their school community is directly linked to academic achievement, emotional well-being, and social skills. In recent years, mental health challenges have become more prevalent in schools, impacting both students and staff. A proactive approach to addressing wellness and resilience is essential in creating a positive school climate.

At Lutz Elementary, surveys (Mid-Year School Climate Surveys) and anecdotal data suggest that while students generally feel safe and supported, there are areas for growth in fostering a deeper sense of connection, particularly for marginalized and vulnerable groups. Furthermore, staff wellness needs attention, as teacher burnout and stress can have an adverse effect on the broader school environment. This plan aims to build a school culture where everyone feels connected, supported, and resilient in the face of challenges.

C. Action Plan (List specific actions and resources or structures used)

1. Implement Social-Emotional Learning (SEL) Programs

Specific Action

Adopt evidence-based SEL curricula (e.g., Second Step, Third Step) that teach students skills such as emotional regulation, resilience, empathy, and responsible decision-making.

o School-Level Resources/Structures:

- Integrate SEL lessons into the classroom routine (e.g., morning meetings or class circles)
- Conduct "wellness audits" to scan the room and do temperature checks with students in all classes.

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

Specific Action

Increase awareness and open dialogue about mental health and wellness through school-wide

initiatives and events (e.g. Mental Health Week, Wellness or Sports CC, courses and Ms Carne's program)

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

- Post-Wellness days or mindfulness activities for students and staff, like lunch meetings and creativity.
- Create a wellness committee (Sunshine Committee) to organize events and initiatives.

3. Support Staff Wellness and Resilience

- **Specific Action**

Provide resources and opportunities for staff to focus on their own wellness and resilience, including stress management, self-care, and work-life balance.

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

- Designated staff wellness days with activities such as yoga, meditation, and wellness talks.
- Access to a staff lounge or quiet room for mental breaks.
- Provide professional development for staff to support staff.

4. Strengthen Family and Community Connections

- **Specific Action**

Engage families and the broader community in the school's wellness and resilience initiatives to strengthen the sense of belonging and connectedness for all stakeholders.

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

- Post-family wellness nights where students and parents can participate in events. Activities learn about mental health and build connections with each other.
- End regular wellness newsletters with links and resources for families.

5. Promote Inclusivity and Cultural Awareness

- **Specific Action**

Ensure that all students, especially those from diverse backgrounds, feel a sense of belonging through cultural responsiveness, racism, and inclusive school policies.

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

- Celebrate cultural diversity through events, assemblies, and classroom activities.
- Provide professional development for staff on cultural responsiveness, teaching, and inclusive practices.

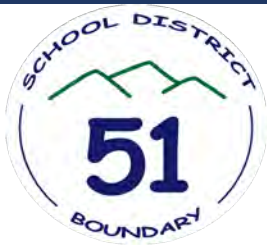
D. Evidence Data (How you measure success)

1. **Student Surveys**
 - Administer bi-annual surveys to students to measure their sense of belonging in emotional well-being and resilience. Questions will focus on their relationships with peers and teachers, their emotional relationships with family and their overall connection to the school community.
2. **Attendance and Behavior Data**
 - Monitor attendance rates and disciplinary referrals as indicators of student engagement and well-being. A reduction in absenteeism and behavior incidents will indicate improvements in connectedness and emotional relationships.
3. **Teacher Effectiveness Surveys**
 - Conduct regular student wellness surveys to track stress levels, satisfaction and overall well-being. Use the results to assess the effectiveness of student wellness initiatives and identify areas for additional support.
4. **Parent and Community Surveys**
 - Gather feedback from parents and the broader community through surveys, parent wellness events and initiatives. Track parent involvement and satisfaction with the school's efforts to support the wellness and resilience of students.
5. **SEL Assessment Data:**
 - Use tools such as surveys/Third Path rubrics to evaluate students' progress in social-emotional competencies including self-awareness, self-management and social skills.
6. **Teacher Observations and Reflection**
 - Collect anecdotal evidence from teachers regarding changes in student behavior, emotional relationships and peer relationships. Teachers will also document the impact of lessons and wellness activities on classroom climate.
7. **Participation Rates in Wellness Events and Programs:**
 - Track participation in wellness events (family wellness nights, mentorship programs) as a measure of community engagement and connectedness.

Timeline:

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

This growth plan aims to cultivate a positive school climate where wellness, resilience, and connectedness are prioritized. The focus is on students, staff, and the community. Elementary sees to create a supportive and inclusive environment that fosters emotional well-being and a strong sense of belonging for all.



2024-25 School Growth Plan

School: Boundary Central Secondary School

Principal: Bo Macfarlane

A. Goals (one goal per page) (please insert a check in the appropriate boxes)

We will ensure that the curriculum meets the needs of all our learners. We will work to address learning barriers such as social and emotional health and neurological differences that some face.

B. Rationale

We have refreshed our curriculum and reorganized it. Many of us are addressing the needs of our learners. These adjustments include social-emotional learning, understanding their learning process, and developing resilience tools or processes to help them. This includes implementing the new organizational structure to incorporate the Core Competencies and the Circle of Courage for our students. We are using the M-Ed student information system to use the student and parent portal and as a result, all teachers are using the grade book. Parents and students can now see assessment results.

C. Action Plan (list specific actions, school or district resources or structures used)

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

We use the Circle of Courage to master resilience and independence. Students self-assess using the circle of courage tool. We then, with their teacher's guidance, set goals throughout each term. All classes continue to develop their technological proficiency through the use of Chromebooks. Examples include blended classrooms (teamwork), parent and student portals, and using technology for classroom notes, journal articles, online research, and so on. We are creating videos, slide shows, etc. We also run a home group for students on late nights (Monday and Wednesday). A student member hosts the home group after school and provides academic support and nutritional snacks as the days are long.

We have embraced learning in place and outdoor education. We have an area that gives us the ability to go outside at any time 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, experiential learning, and specialized courses (such as Environmental Education). We maintain the school garden, breakfast and lunch programs that use food from our garden, curricular and extracurricular focused outdoor lessons.

D. Evidence (How do you measure success)

Each evaluation and observation will point to our success. Are the students doing well? Are they coming to school and on time? Do our students are engaged in learning activities? Then they will be cited 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. We report cards, honour roll, standards (grades -) report roll (grades - possible -) and student surveys. We formally measure the impact our changes are making. Attendance, late discussions, listening activities, surveys, parent conferences, etc. will be used to evaluate the impact of this goal. We will continue to re-evaluate and adjust our curriculum as needed.



2023-24 School Growth Plan

School: Boundary Central Secondary

Principal: Bo Macfarlane

A. Goals (one goal per page) (please insert a check in the next column to an e-term 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 issues." Our grade 10'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. Many of our students have shared with us that they have experienced trauma in their lives and for some, drug and alcohol use are their main coping mechanisms.

E. Action plan (list specific actions, school 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 contract counsellors and mental health advocates. We have a clinical counsellor (contractor) works at BCSS one day a week. Wanda sees students individually and works with groups on all major relevant mental health needs. Jennifer Mallach, the CYCW at BCSS, sees students throughout the week. Jennifer's role in wellness is through our programs as well as from this year's results many students come to school hungry. Hollie 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 "Golf Club" and meets monthly at our school as well as organizes events in Grandin. Jennifer Olanoff comes to our school on Mondays and teaches our students about the Medicine Wheel, Circle of Courage and other Indigenous wellness practices.

Sports are a huge priority at BCSS our kids need the physical and competitive outlet and the love to play gives them a sense of belonging and helps with mental health and anxiety, while working towards Master in Science skills. Sports and a rigorous PHE program are key strategies in our efforts towards helping kids manage their wellness. "Exercise is really for the brain, not the body. It affects mood, vitality, alertness, and feelings of 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 has been a significant decline in our students' mental health as a result of not having sports teams or teams. Practices and regular competition will help this aspect of their development. Students have already shown great commitment to sports during

the 2022-23 year. We estimate that our kids are involved in either one or more sports/activities offered

The arts also play a significant role in mental health and offer a creative outlet for energy and passion. Musical Theatre is one of the most popular programs; these classes are always full. Students of all abilities gain a sense of accomplishment through the arts as they perform to large Master and Nde audiences in creative musicals and performing in front of large audiences. They also learn about generosity when performing for our seniors at the Manor.

Merit Club is an important club and attracts students from all grades. Generosity and accomplishment are the components of Merit Club as the endeavor to bring pride to our students and staff through merit awards, but also to the community. We know that doing service for others has a positive effect on mental health.

For this year, we have identified the students and staff who have been identified into our House teams. Each correspond to the colours of the Medicine Wheel: Bears (black), Cougars (red), Elk (white) and Moose (yellow). Each ride a different station to lead in a run-pledged afternoon that promotes all the components of the Medicine Wheel: accomplishment, generosity, Master and Nde audience through a variety of activities, service, House teams will earn points and will be in for the next resurrected House team role which will be awarded at the end of the school year. We held our first roadrunner a month ride event on September 15th and there was much laughter and camaraderie throughout the school. Students are already talking about the next roadrunner a

F. Evidence Data (How do we measure success?)

Throughout the year, we use several formal and informal ways to monitor the impact of our strategies. Staff meetings and "on the spot" discussions of how students are doing are important ways for us to monitor our students in real time on a day-to-day basis. We regularly meet with students through grade-level meetings last year we had a Student Advisory Committee which polled students and as such we will ask them to continue with their surveys. Portfolio 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 meetings 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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2024-25 School Growth Plan

School: Boundary Central Secondary

Principal: Bo Macfarlane

A. Goals (one goal per page) (Please insert a check in the appropriate columns)

1. Help students discover future careers.

B. Rationale

There are employment shortages in many fields and the 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 or prior experience to complete college level courses and have them validated through the A and the education system in their alternative education program.

C. Action Plan (list specific actions, school 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 outreach for trades and outreach training in trades formerly known as ACE-t

We will help students access to advanced college level in high school and to take advantage of school district and Asesorship. We had student access (e.g.), programs are now in or have been recently in college. Currently we have access and programs are available for in high school students and employers to find workers through our prior Experience program.

We currently have students working in and gaining credit or prior Experience. We have a close relationship with the main employer of our students. We will continue to work in this area and others.

D. Evidence (How do you measure success?)

Our students will find or be hired for trades during high school.
Our students will report that the main reason for their graduation is that they will have some of our Youth or in Trades students go to college during grade 12.
Our numbers will continue to grow in Youth or in Trades and prior experience.



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Website: www.sd51.bc.ca

2024-2025 School Growth Plan

School: WBES & BES

Principal: Nick Bond

A. Goal (One goal per page) (Please insert a check in the appropriate boxes)

Goal: We will integrate both oral and written storytelling into our daily curriculum to enhance students' creative communication skills and cultural awareness.

B. Rationale

Our goal of integrating storytelling in both oral and written forms builds upon the success of our reading intervention program here. We have already seen significant improvements in literacy skills. Students take pride in their class-made books as a testament to the positive impact of reading. Creative outlets for written expression and in these opportunities, we can foster a deeper connection to their world.

In our weekly assemblies, students currently share their end-of-the-year highlights with the principal. We will shift this practice to encourage students to engage with a broader audience by presenting their work in assemblies and storytelling activities in a more purposeful way. This will help build confidence and improve communication skills.

Additionally, incorporating debate into our curriculum will aim to enhance critical thinking, oral expression, and listening skills. We will also offer a platform for students to articulate their ideas and thoughts fully to our students, and engage in respectful discourse.

We will also celebrate the literacy skills of students by having them share their written work in the hallways, creating a space that celebrates their achievements beyond traditional art displays. This approach will not only recognize the importance of writing but will also inspire a culture of storytelling throughout the school community.

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

1. Incorporate storytelling into daily lessons

- **Action:** Teachers will embed oral and written storytelling activities into daily lessons across subjects, especially in literacy, social studies, and social studies.
- **School-level Resources**
 - Professional development sessions for teachers on storytelling strategies.
 - Model lessons or integrated storytelling with reading and writing instruction.

- **District-level Resources**

- Access to storytelling curriculum guides
- or show-led literacy and drama events

- **Timeline** begin implementation at the start of the next school term

2. Panel Assemblies

- **Action** highlight the format of panel assemblies to feature students present their stories to a broader audience (peers, teachers and parents) rather than just sharing with the principal

- **School-level Resources**

- schedule of student presentations
- technology support or audiovisual presentations

- **Timeline** Adjust assembly format mid-term and evaluate after 6 months

3. Introduce Debate as a Learning Tool

- **Action** introduce debate topics that help students develop critical thinking and oral argumentation skills

- **School-level Resources**

- Create debate prompts based on classroom themes. Can be as simple as 'Cats or dogs make the best pets'
- teacher training on facilitation debates and guiding student discussions

- **Timeline** Pilot debate units in select classrooms next term with school-wide implementation the following term

4. Showcase Writing

- **Action** display students' writing (stories, poems, essays) on school walls alongside traditional art displays to highlight the content relevance

- **School-level Resources**

- bulletin boards and display cases in hallways
- invite allocated students to narrate and edit writing pieces or publish displays

- **Timeline** begin the first display rotation in the next 6 months

5. Create Class-Made Books for Heritage

- **Action** Continue the tradition of class-made books extending the project to all grade levels with an end-of-year publishing event where students share their work with the community

- **School- e e Resources**

- Time dedicated to the project in each class's r/n schedule
- Access to ool/in or di ital u lishin tools

- **ime ine** m lement across all rade le els the end o the school ear

6. **rofessiona e e opment for eachers**

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- **School- e e Resources**

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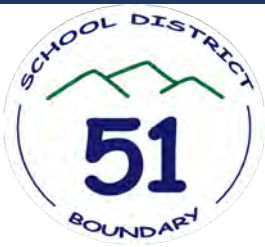
- Access to district-s onored stor tellin literac and communica on or sho s

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. **ience ata (o i ou measure success)**

Monitoring an a ua on

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Website: www.sd51.bc.ca

2024-2025 School Growth Plan

School: WBES & BES

Principal: Nick Bond

A. Goal (One goal per page) (Please insert a check in spaces to an external document)

to can we nurture holistic student development through a commitment to the Circle of Courage model to foster a positive learning environment

B. Rationale

emphasizing the Circle of Courage model rooted in Indigenous wisdom and supported by contemporary research. We aim to create an educational environment where students not only excel academically but also develop strong social and emotional skills. This holistic approach emphasizes resilience, independence, and generosity, all of which are central to our commitment to nurturing well-rounded individuals.

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

Belonging:

- Implement inclusive classroom practices
- Promote community-building activities
- With our grade 8 students, we aim to facilitate peer support and mentorship programs with guidance from Elder-in-residence and role models

Master

- Develop a well-rounded curriculum
- Foster a supportive learning atmosphere
- Establish mentorship initiatives that promote Indigenous Culture and student success facilitator and peer helper

Independence:

- Encourage student involvement in decision-making
- Create a classroom environment that values personal responsibility
- Provide opportunities for independent problem-solving

Generosity

- Integrate community service into the curriculum
- Promote kindness and empathy among students
- Facilitate discussions on the importance and role of giving

D. Evidence (to show you measure success)

- Student surveys measuring their sense of inclusion and connection (inclusion)
- Records of incidents related to exclusion or bullying in school showing reductions over time (inclusion)
- Increased student engagement in school activities and events (Master)
- Assessments of student performance and progress (Master)
- Feedback from teachers and students about skill development and mastery experiences (Master)
- Surveys of students' emotional challenges and resilience (Master)
- Assessments of student involvement in decision-making within the school (independence)
- Monitoring student engagement and participation in activities (independence)
- Documentation of student participation in community service and volunteer activities (Inclusivity - Full Circle)
- Records of acts of kindness and empathy among students (Inclusivity - Full Circle)
- Surveys of an increased sense of fulfillment and self-worth among students engaged in acts of inclusivity (Inclusivity - Full Circle)

With the guidance of Elders in residence, various roles and Indigenous Culture and Student Success facilitator, the school's comprehensive approach to student development will contribute to a positive and inclusive school culture, fostering well-rounded individuals who excel academically and thrive socially, while developing strong self-worth and character.



School District 51 (Boundary)

640, 1021 Central Avenue

Langford, BC V0L 1L0

250-442-8258 FAX: 250-442-8800

Website: www.sd51.bc.ca

2024-2025 School Growth Plan

School: WBES

Principal: Nick Bond

A. Goal (One goal per page) (Please insert a check in spaces to an external document)

to enable more students to cultivate and showcase their core competencies aligned with the BC curriculum to prepare them for future career success and personal growth

B. Rationale

to initiate and enhance core competencies in alignment with the BC curriculum is vital for students' career development and personal growth. The career and personal core competencies achievements through the AC awards during Monday morning school-ide assemblies 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 and district level resources or structures used)

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 on core competencies with a career focus

RAC Recognition Program for Career Excellence

- Sustain and promote the AC 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

Student Engagement and Participation in Career-Related Activities

- Motivate students to excel 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 on their core competency development and set personal goals in collaboration with their teachers

D. Evidence Data (How do we measure success)

- Administer surveys to gauge students self-assessment of their core competencies growth and to set personal goals towards personal improvement
- Measure 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

In 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 AC standards program serves as a valuable tool or framework to guide and celebrate personal achievements in these crucial areas with a clear focus on career readiness.



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 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, that address capital asset investments or that meet the specified needs of the District. In addition, such transfers require explicit Board approval outside of the adoption of the budget or year-end financial statements.

To ensure the Local Capital reserve was appropriately funded for scheduled costs this year, the Board approved a planned transfer from Operating to Local Capital of \$250,000 as part of the District’s annual budgeting process. Based on actual results for the 2023/24 year-end, the recommendation to the Board is to maintain a transfer of \$250,000 at June 30, 2024.

The continuity plan schedule for Local Capital to June 30, 2028 is presented below:

	Opening Balance	Technology Replacement Plan	White Fleet Replacement Plan	OTHER	Interest Earned	Reserve Contributions	Ending Balance (June 30th)
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	(127,088)	(186,681)	(500,371)	20,228	250,000	170,022
2024-25	170,022	(231,000)	(18,000)	(163,000)	5,000	250,000	13,022
2025-26	13,022	(85,000)	(75,000)	0	7,500	275,000	135,522
2026-27	135,522	(237,900)	(90,000)	0	6,500	275,000	89,122
2027-28	89,122	(201,790)	(87,000)	(514,500)	5,000	275,000	(434,221)

NOTES:

- Technology, White Fleet and Other replacement costs up to 2023/24 are actual costs incurred. Amounts for 2024/25 onwards are projected costs based on established replacement plans.
- Actual expenditures compared to budget for 2023/24 are as attached.

		ORIGINAL BUDGET	AMENDED BUDGET	ACTUAL COSTS	
Networks/Servers	Powerstrips/Informacast	15,000	5,000		
	Vocia PA - 5 sites		35,000	33,285	
	Liebert UPS		34,000	34,159	
	Server/Cluster - IT		15,500	11,650	
		15,000	89,500	79,094	
Hardware	School carts	28,000	40,000	38,953	
	IT Desktops	-	9,000	9,041	
		28,000	49,000	47,994	
Total Technology Replacement Costs		43,000	138,500	127,088	
White Fleet	Trailer	16,000	-	-	Postponed to 2024/25
	GMC Silverado	90,000	82,758	82,758	
	Kubota Mower	75,000	-	-	Postponed to 2025/26
	Chevy Bolt #2	0	37,142	37,142	
	GMC Sierra	0	-	66,782	Unexpected replacement of maint. van due to accident/write-off
Total White Fleet Replacement Costs		181,000	119,899	186,682	
Other	Wifi Project	310,000	265,000	224,634	
	Projector Refresh	210,000	190,000	208,493	
	ERP Modernization	60,000	-	-	
	Phone replacement	-	69,168	67,245	
Total OTHER Replacement Costs		580,000	524,168	500,371	
Total Local Capital Purchases		804,000	782,567	814,140	
		623,000	662,668	627,459	IT Only
		181,000	119,899	186,682	White Fleet Only



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 updated 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 18 in the draft financial statements for the year ended June 30, 2024 is as follows:

YEAR ENDED JUNE 30, 2024

NOTE 18 INTERNALLY RESTRICTED SURPLUS – OPERATING FUND

	2024	2023
Schools and other programs	\$ 8,696	\$ 58,502
Playground equipment, Beaverdell Elementary	5,000	5,000
Speech services	2,359	2,359
Auditorium Trust	20,652	19,275
Community Network	32,861	48,283
Early Career Mentorship program	5,654	9,506
Facility upgrades	61,435	50,000
Purchase order commitments	-	20,000
2023/24 Budget Appropriation	-	172,819
2023/24 Strategic Direction Initiatives	-	57,820
2024/25 Budget Appropriation	-	-
2024/25 Strategic Direction Initiatives	47,836	-
Total Internally Restricted	185,898	443,564
Unrestricted	624,311	590,290
Total available for future operations	\$ 808,804	\$ 1,033,854

Of the \$808,804 Operating Surplus at the end of the year:

- \$136,657 (2023 - \$212,925) is restricted due to the nature of constraints on the funds (includes the first 7 categories listed);
- \$0 (2023 - \$172,819) is appropriated to balance the 2024/25 annual budget, which was approved by the Board in June 2024;
- \$47,836 (2023 - \$57,820) is internally restricted to support implementation of the Board's strategic plan through various programs and initiatives in the coming school year; and
- \$624,311 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 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, 2024

School District No. 51 (Boundary)

June 30, 2024

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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)

DRAFT

Signature of the Comptroller of Education _____ Date Signed _____
Signature of the Superintendent _____ Date Signed _____

Signature of the Secretary Treasurer

Date Signed

Independent Auditor's Report

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

Opinion

We have audited the financial statements of School District No. 51 (Boundary) (the School District), which comprise the statement of financial position as at June 30, 2024, 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, 2024 are prepared, in all material respects, in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia (the Act).

Basis for Opinion

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

Emphasis of Matter - Basis of Accounting

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

Other Matter

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

Other Information

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

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

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially

inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. But not for the purpose of expressing an opinion on the effectiveness of the School District's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School District's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However future events or conditions may cause the School District to cease to continue as a going concern.



- 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 24, 2024

draft - subject to change

School District No. 51 (Boundary)

Statement of Financial Position

As at June 30, 2024

	2024 Actual	2023 Actual
	\$	\$
Financial Assets		
Cash and Cash Equivalents (Note 3)	4,566,669	4,713,551
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	180,391	253,955
Other (Note 4)	282,937	418,596
Total Financial Assets	<u>5,029,997</u>	<u>5,386,102</u>
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 5)	2,466,387	2,436,232
Deferred Revenue (Note 6)	1,041,781	720,988
Deferred Capital Revenue (Note 7)	20,199,641	19,131,530
Employee Future Benefits (Note 8)	474,943	434,875
Asset Retirement Obligation (Note 16)	4,700,206	4,771,449
Capital Lease Obligations (Note 9)	12,778	45,543
Total Liabilities	<u>28,895,736</u>	<u>27,540,617</u>
Net Debt	<u>(23,865,739)</u>	<u>(22,154,515)</u>
Non-Financial Assets		
Tangible Capital Assets (Note 10)	27,769,360	26,259,258
Prepaid Expenses	119,365	131,545
Total Non-Financial Assets	<u>27,888,725</u>	<u>26,390,803</u>
Accumulated Surplus (Deficit)	<u>4,022,986</u>	<u>4,236,288</u>

Contractual Obligations (Note 14)

Approved by the Board

DRAFT

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

School District No. 51 (Boundary)

Statement of Operations
Year Ended June 30, 2024

	2024 Budget (Note 15) \$	2024 Actual \$	2023 Actual \$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	22,755,487	23,606,552	21,700,435
Other	73,000	174,181	145,364
Tuition	15,325	14,795	
Other Revenue	381,000	542,709	419,586
Rentals and Leases	60,000	53,619	47,638
Investment Income	185,000	171,339	188,961
Amortization of Deferred Capital Revenue	1,048,427	1,055,451	1,032,248
Total Revenue	<u>24,518,239</u>	<u>25,618,646</u>	<u>23,534,232</u>
Expenses (Note 17)			
Instruction	17,983,972	18,748,962	17,345,591
District Administration	1,398,932	1,611,198	1,666,534
Operations and Maintenance	4,440,790	4,280,279	4,242,079
Transportation and Housing	1,067,163	1,191,274	1,054,249
Debt Services	235	235	403
Total Expense	<u>24,891,092</u>	<u>25,831,948</u>	<u>24,308,856</u>
Surplus (Deficit) for the year	<u>(372,853)</u>	<u>(213,302)</u>	<u>(774,624)</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		4,236,288	5,010,912
Accumulated Surplus (Deficit) from Operations, end of year		<u>4,022,986</u>	<u>4,236,288</u>

School District No. 51 (Boundary)

Statement of Changes in Net Debt
Year Ended June 30, 2024

	2024 Budget (Note 15)	2024 Actual	2023 Actual
	\$	\$	\$
Surplus (Deficit) for the year	(372,853)	(213,302)	(774,624)
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(2,793,282)	(3,168,672)	(3,445,461)
Amortization of Tangible Capital Assets	1,646,226	1,658,570	1,574,839
Total Effect of change in Tangible Capital Assets	(1,147,056)	(1,510,102)	(1,870,622)
Acquisition of Prepaid Expenses	-	(13,480)	(25,660)
Use of Prepaid Expenses	-	25,660	6,728
Total Effect of change in Other Non-Financial Assets	-	12,180	(18,932)
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	<u>(1,519,909)</u>	(1,711,224)	(2,664,178)
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		(1,711,224)	(2,664,178)
Net Debt, beginning of year		(22,154,515)	(19,490,337)
Net Debt, end of year		<u>(23,865,739)</u>	<u>(22,154,515)</u>

School District No. 51 (Boundary)

Statement 5

Statement of Cash Flows

Year Ended June 30, 2024

	2024 Actual	2023 Actual
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	(213,302)	(774,624)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	209,222	(324,558)
Prepaid Expenses	12,180	(18,932)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	30,155	339,858
Deferred Revenue	320,793	272,908
Employee Future Benefits	40,069	(46,355)
Asset Retirement Obligations	(71,243)	-
Amortization of Tangible Capital Assets	1,658,570	1,574,839
Amortization of Deferred Capital Revenue	(1,055,451)	(1,032,248)
Insurance proceeds netted with expenditures	(698,598)	
Capital grant spent on non-capital items	(71,243)	
Total Operating Transactions	<u>161,152</u>	<u>(9,112)</u>
Capital Transactions		
Tangible Capital Assets Purchased	(3,108,776)	(3,288,578)
Tangible Capital Assets -WIP Purchased	(59,896)	(156,883)
Total Capital Transactions	<u>(3,168,672)</u>	<u>(3,445,461)</u>
Financing Transactions		
Capital Revenue Received	2,893,403	2,617,704
Capital Lease Payments	(32,765)	(32,597)
Total Financing Transactions	<u>2,860,638</u>	<u>2,585,107</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>(146,882)</u>	<u>(869,466)</u>
Cash and Cash Equivalents, beginning of year	<u>4,713,551</u>	<u>5,583,017</u>
Cash and Cash Equivalents, end of year	<u><u>4,566,669</u></u>	<u><u>4,713,551</u></u>
Cash and Cash Equivalents, end of year, is made up of:		
Cash	4,449,408	4,599,616
Cash Equivalents	117,261	113,935
	<u><u>4,566,669</u></u>	<u><u>4,713,551</u></u>

SCHOOL DISTRICT No. 51 (Boundary)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 1 AUTHORITY AND PURPOSE

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Basis of Accounting

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

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

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

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

- government transfers, which do not contain a stipulation that creates a liability, be recognized as revenue by the recipient when approved by the transferor and the eligibility criteria have been met in accordance with public sector accounting standard PS3410; and
- externally restricted contributions be recognized as revenue in the period in which the resources are used for the purpose or purposes specified in accordance with public sector accounting standard PS3100.

SCHOOL DISTRICT No. 51 (Boundary)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

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

a) Basis of Accounting (cont'd)

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

Year-ended June 30, 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

Year-ended June 30, 2024 – increase in annual surplus by \$1,847,613

June 30, 2024 – increase in accumulated surplus and decrease in deferred contributions by \$20,038,109

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, 2024

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, 2024

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, 2024

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, 2024

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, 2024

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

Revenue from transactions with no performance obligations is recognized when the District:

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

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

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, 2024

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, portfolio investments, bank overdraft, accounts payable and accrued liabilities.

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

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, 2024

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.

NOTE 3 CASH AND CASH EQUIVALENTS

Included in cash and cash equivalents are funds in the amount of \$539,605 (2023 – \$592,978), restricted and paid out to teachers who contribute to and take part in the District’s self-funded summer savings plan.

NOTE 4 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES

	2024	2023
GST – Public Service Bodies rebate	\$ 94,220	\$ 113,747
City of Grand Forks	1,200	-
CUPE	1,647	
BCTF receivable	311	3,195
BDTA receivable	15,299	8,776
School-based funds	63,515	46,138
Insurance claim	-	206,570
Miscellaneous receivables	106,745	40,170
	\$ 282,937	\$ 418,596

SCHOOL DISTRICT No. 51 (Boundary)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 5 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES – OTHER

	2024	2023
Trade payables	\$ 1,297,812	\$ 882,913
Salaries and benefits payable	496,834	907,993
Accrued vacation pay	77,102	54,937
Teacher 12-month pay accrual	594,639	590,389
	\$ 2,466,387	\$ 2,436,232

Included in Trade Payables is \$398,973 (2023 - \$363,119) related to the tennis courts at GFSS and various professional development funds.

NOTE 6 DEFERRED REVENUE

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

	2024	2023
Balance, beginning of year	\$ 720,988	\$ 448,080
Add: Restricted grants	3,399,495	2,642,012
Less: Allocated to revenue	(3,075,965)	(2,369,104)
Less: Recovered	(2,737)	-
	\$ 1,041,781	\$ 720,988

SCHOOL DISTRICT No. 51 (Boundary)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

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.

	2024	2023
Deferred capital revenue - Spent		
Balance, beginning of year	\$ 18,979,659	\$ 17,401,600
Increase:		
Capital additions	2,113,901	2,610,307
Decrease:		
Amortization	(1,055,451)	(1,032,248)
Net increase for the year	1,058,450	1,578,059
Balance, end of year	\$ 20,038,109	\$ 18,979,659
 Deferred capital revenue - Unspent		
Balance, beginning of year	\$ 151,871	\$ 144,474
Increase:		
Provincial grants: Ministry of Education and Child Care	2,836,305	2,607,307
Other grants	47,437	3,000
Investment income	9,661	7,397
Decrease:		
Transfer to deferred capital revenue - spent	2,883,742	2,610,307
Net increase for the year	9,661	7,397
Balance, end of year	\$ 161,532	\$ 151,871
	\$ 20,199,641	\$ 19,131,530

SCHOOL DISTRICT No. 51 (Boundary)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

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.

	2024	2023
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	\$ 430,866	\$ 438,286
Service Cost	43,605	44,686
Interest Cost	18,128	14,686
Benefit Payments	(30,915)	(95,391)
Increase (Decrease) in obligation due to Plan Amendment	-	-
Actuarial (Gain) Loss	(19,493)	28,599
Accrued Benefit Obligation – March 31	\$ 442,191	\$ 430,866

Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation – March 31	\$ 442,191	\$ 430,866
Market Value of Plan Assets – March 31	-	-
Funded Status – Surplus (Deficit)	(442,191)	(430,866)
Employer Contributions After Measurement Date	-	8,352
Benefits Expense After Measurement Date	(15,649)	(15,433)
Unamortized Net Actuarial (Gain) Loss	(17,103)	3,072
Accrued Benefit Asset (Liability) – June 30	\$ (474,943)	\$ (434,875)

Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability – July 1	\$ 434,875	\$ 481,230
Net expense for Fiscal Year	62,630	56,159
Employer Contributions	(22,562)	(102,514)
Accrued Benefit Liability – June 30	\$ 474,943	\$ 434,875

Components of Net Benefit Expense		
Service Cost	\$ 43,432	\$ 44,416
Interest Cost	18,517	15,547
Immediate Recognition of Plan Amendment	-	-
Amortization of Net Actuarial (Gain)/Loss	682	(3,804)
Net Benefit Expense (Income)	\$ 62,630	\$ 56,159

SCHOOL DISTRICT No. 51 (Boundary)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

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

	2024	2023
The significant actuarial assumptions adopted for measuring the School District’s accrued benefit obligations are:		
Discount Rate – April 1	4.00%	3.25%
Discount Rate – March 31	4.25%	4.00%
Long Term Salary Growth – April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth – March 31	2.50% + seniority	2.50% + seniority
EARSL – March 31	10.1	10.1

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:

2025, being total minimum lease payments	\$	12,800
Less amounts representing interest at 0.516%		22
Present value of net minimum capital lease payments	\$	<u>12,778</u>

Total interest on leases for the year was \$235 (2023: \$403).

SCHOOL DISTRICT No. 51 (Boundary)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 10 TANGIBLE CAPITAL ASSETS

Net Book Value:

	Net Book Value 2024	Net Book Value 2023
Sites	\$ 2,129,384	\$ 2,129,384
Buildings	22,584,473	21,572,257
Work in Progress	59,896	156,883
Furniture & Equipment	955,007	674,384
Vehicles	945,511	948,006
Computer Software	25,698	39,584
Computer Hardware	1,069,391	738,880
Total	\$ 27,769,360	\$ 26,259,258

June 30, 2024

	Opening Cost	Additions	Disposals	Transfers (WIP)	Total 2024
Sites	\$ 2,129,384	-	-	-	2,129,384
Buildings	52,884,713	1,964,981	-	84,411	54,934,105
Work in Progress	156,883	59,896	-	(156,883)	59,896
Furniture & Equipment	1,274,258	348,705	(158,621)	72,472	1,536,814
Vehicles	2,261,280	186,681	(925,729)	-	1,522,232
Computer Software	87,458	-	(36,058)	-	51,400
Computer Hardware	1,165,130	608,409	(159,677)	-	1,613,862
Total	\$ 59,959,106	3,168,672	(1,280,085)	-	61,847,693

	Opening Accumulated Amortization	Annual Amortization	Disposals	Total 2024
Sites	\$ -	-	-	-
Buildings	31,312,576	1,037,056	-	32,349,632
Furniture & Equipment	599,874	140,554	(158,621)	581,807
Vehicles	1,313,274	189,176	(925,729)	576,721
Computer Software	47,874	13,886	(36,058)	25,702
Computer Hardware	426,250	277,898	(159,677)	544,471
Total	\$ 33,699,848	1,658,570	(1,280,085)	34,078,333

SCHOOL DISTRICT No. 51 (Boundary)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 10 TANGIBLE CAPITAL ASSETS *(Continued)*

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
Total	\$ 57,396,415	\$3,445,461	\$ (882,770)	\$ -	\$ 59,959,106

	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
Total	\$ 33,007,779	\$ 1,574,839	\$ (882,770)	\$ 33,699,848

Included in sites are assets held under capital lease with a cost of \$184,053 (2023 - \$184,053).

Included in buildings are assets held under capital lease with a cost of \$335,939 (2023 - \$335,939) and accumulated amortization of \$125,977 (2023 - \$117,579).

Work in progress having a value of \$59,896 (2023 - \$156,883) 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, 2024

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 plans, including investment of assets and administration of benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2023, the Teachers' Pension Plan has about 51,000 active members and approximately 42,000 retired members. As of December 31, 2023, the Municipal Pension Plan has about 256,000 active members, including approximately 31,000 from school districts.

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

The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 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 \$1,569,118 for employer contributions to the plans for the year ended June 30, 2024 (2023: \$1,487,689).

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.

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

NOTE 12 INTERFUND TRANSFERS

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2024, were as follows:

- Operating funds transferred to local capital - \$283,000 (2023 - \$283,000)
- Tangible capital assets purchased from special purpose funds - \$91,411 (2023 - \$67,630)
- Tangible capital assets purchased from operating funds - \$149,220 (2023 - \$98,247)

SCHOOL DISTRICT No. 51 (Boundary)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

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 a number of multiple-year 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 \$1,089,989 (2023 - \$667,919).

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 20, 2023. 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 20, 2024. Significant changes between the original and amended budget are as follows:

	Original Budget	Amended Budget	Change
Revenue			
Provincial Grants MECC	\$ 22,755,487	\$ 23,763,451	\$ 1,007,964
Amortization of deferred capital revenue	1,048,427	1,054,340	5,913
Other	714,325	823,550	109,225
	<u>\$ 24,518,239</u>	<u>\$ 25,641,341</u>	<u>\$ 1,123,102</u>
Expenses			
Instruction	\$ 17,983,972	\$ 18,982,493	\$ 998,521
District Administration	1,512,303	1,510,292	(2,011)
Operations and Maintenance	4,327,419	4,283,027	(44,392)
Transportation and Housing	1,067,163	1,080,872	13,709
Debt services	235	235	-
	<u>\$ 24,891,092</u>	<u>\$ 25,856,919</u>	<u>\$ 965,827</u>

SCHOOL DISTRICT No. 51 (Boundary)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

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. The obligation was measured at current cost as the timing of future cash flows cannot be reasonably determined. These costs have been capitalized as part of the assets' carrying value and are amortized over the assets' estimated useful lives.

Asset Retirement Obligation, July 1, 2023	\$	4,771,449
Settlements during the year		71,243
Asset Retirement Obligation, closing balance	\$	<u>4,700,206</u>

NOTE 17 EXPENSE BY OBJECT

	2024	2023
Salaries and benefits	\$ 20,449,363	\$ 19,085,298
Services and supplies	3,723,780	3,648,316
Interest	235	403
Amortization	1,660,501	1,574,839
	\$ 25,833,879	\$ 24,308,856

SCHOOL DISTRICT No. 51 (Boundary)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 18 INTERNALLY RESTRICTED SURPLUS – OPERATING FUND

	2024	2023
Schools and other programs	\$ 8,696	\$ 58,502
Playground equipment, Beaverdell Elementary	5,000	5,000
Speech services	2,359	2,359
Auditorium Trust	20,652	19,275
Community Network	32,861	48,283
Early Career Mentorship program	5,654	9,506
Facility upgrades	61,435	50,000
Purchase order commitments	-	20,000
2023/24 Budget Appropriation	-	172,819
2023/24 Strategic Direction Initiatives	-	57,820
2024/25 Budget Appropriation	-	-
2024/25 Strategic Direction Initiatives	49,241	-
Total Internally Restricted	185,898	443,564
Unrestricted	622,906	590,290
Total available for future operations	\$ 808,804	\$ 1,033,854

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.

NOTE 20 RISK MANAGEMENT

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

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

a) Credit risk:

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

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

SCHOOL DISTRICT No. 51 (Boundary)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 20 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 2023 related to credit, market or liquidity risks.

NOTE 21 COMPARATIVE FIGURES

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

School District No. 51 (Boundary)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2024

	Operating Fund	Special Purpose Fund	Capital Fund	2024 Actual	2023 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	1,033,854		3,202,434	4,236,288	5,010,912
Changes for the year					
Surplus (Deficit) for the year	207,170	91,411	(511,883)	(213,302)	(774,624)
Interfund Transfers					
Tangible Capital Assets Purchased	(149,220)	(91,411)	240,631	-	
Local Capital	(250,000)		250,000	-	
Other	(33,000)		33,000	-	
Net Changes for the year	(225,050)	-	11,748	(213,302)	(774,624)
Accumulated Surplus (Deficit), end of year - Statement 2	808,804	-	3,214,182	4,022,986	4,236,288

School District No. 51 (Boundary)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2024

	2024 Budget (Note 15) \$	2024 Actual \$	2023 Actual \$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	20,441,919	20,937,511	19,768,235
Other	73,000	84,871	60,564
Tuition	15,325	14,795	
Other Revenue	56,000	155,411	67,482
Rentals and Leases	60,000	53,619	47,638
Investment Income	150,000	149,552	151,732
Total Revenue	<u>20,796,244</u>	<u>21,395,759</u>	<u>20,095,651</u>
Expenses			
Instruction	15,498,775	15,898,211	15,275,762
District Administration	1,398,932	1,526,095	1,517,091
Operations and Maintenance	2,870,085	2,762,185	2,792,946
Transportation and Housing	878,271	1,002,098	846,341
Total Expense	<u>20,646,063</u>	<u>21,188,589</u>	<u>20,432,140</u>
Operating Surplus (Deficit) for the year	<u>150,181</u>	<u>207,170</u>	<u>(336,489)</u>
Budgeted Appropriation (Retirement) of Surplus (Deficit)	<u>172,819</u>		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(40,000)	(149,220)	(98,247)
Local Capital	(250,000)	(250,000)	(250,000)
Other	(33,000)	(33,000)	(33,000)
Total Net Transfers	<u>(323,000)</u>	<u>(432,220)</u>	<u>(381,247)</u>
Total Operating Surplus (Deficit), for the year	<u>-</u>	<u>(225,050)</u>	<u>(717,736)</u>
Operating Surplus (Deficit), beginning of year		1,033,854	1,751,590
Operating Surplus (Deficit), end of year		<u>808,804</u>	<u>1,033,854</u>
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 18)		184,493	443,564
Unrestricted		624,311	590,290
Total Operating Surplus (Deficit), end of year		<u>808,804</u>	<u>1,033,854</u>

School District No. 51 (Boundary)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2024

	2024 Budget (Note 15)	2024 Actual	2023 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	19,807,966	20,299,479	18,689,723
Other Ministry of Education and Child Care Grants			
Pay Equity	105,245	105,245	105,245
Student Transportation Fund	153,588	153,588	153,588
Support Staff Benefits Grant	-	4,576	4,576
FSA Scorer Grant	7,506	7,506	7,506
Child Care Funding		580	
Early Learning Framework (ELF) Implementation	1,782		188
Labour Settlement Funding	317,772	317,772	759,349
Next Generation Network, Self-Provisioned Site Grant	48,060	43,765	48,060
Equity Scan Implementation Grant	-	5,000	-
Total Provincial Grants - Ministry of Education and Child Care	20,441,919	20,937,511	19,768,235
Provincial Grants - Other	73,000	84,871	60,564
Tuition			
International and Out of Province Students	15,325	14,795	-
Total Tuition	15,325	14,795	-
Other Revenues			
Miscellaneous			
ArtStarts	6,000	6,000	6,000
City of Grand Forks	45,000	65,000	45,000
Miscellaneous	5,000	84,411	16,482
Total Other Revenue	56,000	155,411	67,482
Rentals and Leases	60,000	53,619	47,638
Investment Income	150,000	149,552	151,732
Total Operating Revenue	20,796,244	21,395,759	20,095,651

School District No. 51 (Boundary)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object
Year Ended June 30, 2024

	2024 Budget (Note 15)	2024 Actual	2023 Actual
	\$	\$	\$
Salaries			
Teachers	7,017,585	7,202,422	7,159,021
Principals and Vice Principals	1,650,199	1,564,492	1,354,131
Educational Assistants	1,580,214	1,584,289	1,461,118
Support Staff	2,702,517	2,821,610	2,661,775
Other Professionals	818,519	857,403	823,148
Substitutes	550,600	822,002	804,720
Total Salaries	14,319,634	14,852,218	14,263,913
Employee Benefits	3,397,782	3,456,701	3,279,068
Total Salaries and Benefits	17,717,416	18,308,919	17,542,981
Services and Supplies			
Services	906,801	971,770	1,003,651
Student Transportation	138,344	163,625	161,435
Professional Development and Travel	274,957	259,594	266,703
Dues and Fees	37,035	39,410	34,878
Insurance	54,850	58,387	51,779
Supplies	998,660	876,398	873,160
Utilities	518,000	510,486	497,553
Total Services and Supplies	2,928,647	2,879,670	2,889,159
Total Operating Expense	20,646,063	21,188,589	20,432,140

School District No. 51 (Boundary)

Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	5,796,704	215,833		102,418	19,327	611,629	6,745,911
1.03 Career Programs	26,269					782	27,051
1.07 Library Services	104,663			31,766		2,711	139,140
1.08 Counselling	186,449					408	186,857
1.10 Special Education	1,004,614	192,915	1,584,289	89,850	62,963	104,226	3,038,857
1.31 Indigenous Education	83,723			298,594	40,585	11,788	434,690
1.41 School Administration		973,774		415,029		46,453	1,435,256
1.64 Other							-
Total Function 1	7,202,422	1,382,522	1,584,289	937,657	122,875	777,997	12,007,762
4 District Administration							
4.11 Educational Administration		181,970		57,803	214,863		454,636
4.40 School District Governance					102,755		102,755
4.41 Business Administration				162,296	241,406		403,702
Total Function 4	-	181,970	-	220,099	559,024	-	961,093
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				23,247	89,163		112,410
5.50 Maintenance Operations				1,100,794		26,994	1,127,788
5.52 Maintenance of Grounds				94,698		2,779	97,477
5.56 Utilities							-
Total Function 5	-	-	-	1,218,739	89,163	29,773	1,337,675
7 Transportation and Housing							
7.41 Transportation and Housing Administration				15,589	86,341		101,930
7.70 Student Transportation				429,526		14,232	443,758
Total Function 7	-	-	-	445,115	86,341	14,232	545,688
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	7,202,422	1,564,492	1,584,289	2,821,610	857,403	822,002	14,852,218

School District No. 51 (Boundary)

Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2024 Actual	2024 Budget (Note 15)	2023 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	6,745,911	1,585,092	8,331,003	752,268	9,083,271	8,960,203	8,994,058
1.03 Career Programs	27,051	6,114	33,165	1,243	34,408	34,063	33,355
1.07 Library Services	139,140	32,618	171,758	23,760	195,518	189,272	158,760
1.08 Counselling	186,857	45,992	232,849	3,219	236,068	230,180	244,504
1.10 Special Education	3,038,857	787,967	3,826,824	59,446	3,886,270	3,699,328	3,617,193
1.31 Indigenous Education	434,690	100,567	535,257	79,179	614,436	603,630	558,320
1.41 School Administration	1,435,256	304,959	1,740,215	98,688	1,838,903	1,773,699	1,661,398
1.64 Other	-	-	-	9,337	9,337	8,400	8,174
Total Function 1	12,007,762	2,863,309	14,871,071	1,027,140	15,898,211	15,498,775	15,275,762
4 District Administration							
4.11 Educational Administration	454,636	87,062	541,698	41,441	583,139	565,727	602,175
4.40 School District Governance	102,755	6,660	109,415	94,829	204,244	161,152	176,948
4.41 Business Administration	403,702	82,845	486,547	252,165	738,712	672,053	737,968
Total Function 4	961,093	176,567	1,137,660	388,435	1,526,095	1,398,932	1,517,091
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	112,410	23,428	135,838	60,664	196,502	174,199	167,220
5.50 Maintenance Operations	1,127,788	248,908	1,376,696	505,950	1,882,646	2,002,687	1,927,233
5.52 Maintenance of Grounds	97,477	19,043	116,520	27,304	143,824	155,199	171,400
5.56 Utilities	-	-	-	539,213	539,213	538,000	527,093
Total Function 5	1,337,675	291,379	1,629,054	1,133,131	2,762,185	2,870,085	2,792,946
7 Transportation and Housing							
7.41 Transportation and Housing Administration	101,930	22,041	123,971	789	124,760	130,374	110,841
7.70 Student Transportation	443,758	103,405	547,163	330,175	877,338	747,897	735,500
Total Function 7	545,688	125,446	671,134	330,964	1,002,098	878,271	846,341
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	14,852,218	3,456,701	18,308,919	2,879,670	21,188,589	20,646,063	20,432,140

School District No. 51 (Boundary)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations
Year Ended June 30, 2024

	2024 Budget (Note 15)	2024 Actual	2023 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	2,313,568	2,597,798	1,932,200
Other		89,310	84,800
Other Revenue	325,000	387,298	352,104
Investment Income		1,559	
Total Revenue	<u>2,638,568</u>	<u>3,075,965</u>	<u>2,369,104</u>
Expenses			
Instruction	2,485,197	2,850,751	2,069,829
District Administration		85,103	149,443
Operations and Maintenance	113,371	48,700	82,202
Total Expense	<u>2,598,568</u>	<u>2,984,554</u>	<u>2,301,474</u>
Special Purpose Surplus (Deficit) for the year	<u>40,000</u>	<u>91,411</u>	<u>67,630</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(40,000)	(91,411)	(67,630)
Total Net Transfers	<u>(40,000)</u>	<u>(91,411)</u>	<u>(67,630)</u>
Total Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		<u>-</u>	<u>-</u>

School District No. 51 (Boundary)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2024

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
Deferred Revenue, beginning of year	\$ 7,978	\$ -	\$ 453,718	\$ -	\$ -	\$ 29,278	\$ -	\$ -	\$ -
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	113,371	74,976		128,000	17,150	12,020	167,462	27,469	1,422,980
Provincial Grants - Other									
Other			403,770						
Investment Income	1,559								
	114,930	74,976	403,770	128,000	17,150	12,020	167,462	27,469	1,422,980
Less: Allocated to Revenue	122,908	74,299	383,656	128,000	17,150	30,334	167,462	27,469	1,422,980
Recovered									
Deferred Revenue, end of year	-	677	473,832	-	-	10,964	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	121,349	74,299		128,000	17,150	30,334	167,462	27,469	1,422,980
Provincial Grants - Other									
Other Revenue			383,656						
Investment Income	1,559								
	122,908	74,299	383,656	128,000	17,150	30,334	167,462	27,469	1,422,980
Expenses									
Salaries									
Teachers									1,143,197
Educational Assistants		58,770							
Support Staff				88,390	7,475		112,456		
Other Professionals									
Substitutes					3,995	1,463		17,691	
	-	58,770	-	88,390	11,470	1,463	112,456	17,691	1,143,197
Employee Benefits		15,529		24,988	2,843	78	32,006	3,499	279,783
Services and Supplies	48,700		378,403	14,622	2,837	28,793	23,000	6,279	
	48,700	74,299	378,403	128,000	17,150	30,334	167,462	27,469	1,422,980
Net Revenue (Expense) before Interfund Transfers	74,208	-	5,253	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(74,208)		(5,253)						
	(74,208)	-	(5,253)	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 51 (Boundary)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2024

	Classroom Enhancement Fund - Remedies	Mental Health in Schools	Changing Results for Young Children	Seamless Day Kindergarten	Early Childhood Education Dual Credit Program	Student & Family Affordability	JUST B4	SEY2KT (Early Years to Kindergarten)	ECL (Early Care & Learning)
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	2,737	-	4,024	48,371	-	111,753	25,000	12,572	25,557
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	54,636	57,000	6,750	55,400		100,000	25,000	19,000	175,000
Provincial Grants - Other					25,000				
Other									
Investment Income									
	54,636	57,000	6,750	55,400	25,000	100,000	25,000	19,000	175,000
Less: Allocated to Revenue	54,636	57,000	7,122	63,856	-	70,024	56	31,572	85,103
Recovered	2,737								
Deferred Revenue, end of year	-	-	3,652	39,915	25,000	141,729	49,944	-	115,454
Revenues									
Provincial Grants - Ministry of Education and Child Care	54,636	57,000	7,122	63,856		70,024	56	31,572	85,103
Provincial Grants - Other									
Other Revenue									
Investment Income									
	54,636	57,000	7,122	63,856	-	70,024	56	31,572	85,103
Expenses									
Salaries									
Teachers									
Educational Assistants									
Support Staff				57,277				12,683	
Other Professionals									70,593
Substitutes	35,670	8,643	5,368						
	35,670	8,643	5,368	57,277	-	-	-	12,683	70,593
Employee Benefits	4,635	1,155	895	6,142				3,480	14,510
Services and Supplies	14,331	47,202	859	437		70,024	56	15,409	
	54,636	57,000	7,122	63,856	-	70,024	56	31,572	85,103
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 51 (Boundary)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2024

	Feeding Futures Fund	DASH BC ASA AI	Healthy Schools Coordinator	United Way	Boundary Family Services Society	TOTAL
	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	-	-	-	720,988
Add: Restricted Grants						
Provincial Grants - Ministry of Education and Child Care	350,000					2,806,214
Provincial Grants - Other		59,725	29,585			114,310
Other				70,000	3,642	477,412
Investment Income						1,559
	350,000	59,725	29,585	70,000	3,642	3,399,495
Less: Allocated to Revenue	239,386	59,725	29,585	-	3,642	3,075,965
Recovered						2,737
Deferred Revenue, end of year	110,614	-	-	70,000	-	1,041,781
Revenues						
Provincial Grants - Ministry of Education and Child Care	239,386					2,597,798
Provincial Grants - Other		59,725	29,585			89,310
Other Revenue					3,642	387,298
Investment Income						1,559
	239,386	59,725	29,585	-	3,642	3,075,965
Expenses						
Salaries						
Teachers						1,143,197
Educational Assistants						58,770
Support Staff	43,822					322,103
Other Professionals	35,035		23,033			128,661
Substitutes						72,830
	78,857	-	23,033	-	-	1,725,561
Employee Benefits	19,313		6,027			414,883
Services and Supplies	129,266	59,725	525		3,642	844,110
	227,436	59,725	29,585	-	3,642	2,984,554
Net Revenue (Expense) before Interfund Transfers	11,950	-	-	-	-	91,411
Interfund Transfers						
Tangible Capital Assets Purchased	(11,950)					(91,411)
	(11,950)	-	-	-	-	(91,411)
Net Revenue (Expense)	-	-	-	-	-	-

School District No. 51 (Boundary)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2024

	2024	2024 Actual			2023
	Budget (Note 15)	Invested in Tangible Capital Assets	Local Capital	Fund Balance	Actual
	\$	\$	\$	\$	\$
Revenues					
Provincial Grants					
Ministry of Education and Child Care		71,243		71,243	
Investment Income	35,000		20,228	20,228	37,229
Amortization of Deferred Capital Revenue	1,048,427	1,055,451		1,055,451	1,032,248
Total Revenue	<u>1,083,427</u>	<u>1,126,694</u>	<u>20,228</u>	<u>1,146,922</u>	<u>1,069,477</u>
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	1,457,334	1,469,394		1,469,394	1,366,931
Transportation and Housing	188,892	189,176		189,176	207,908
Debt Services					
Capital Lease Interest	235		235	235	403
Total Expense	<u>1,646,461</u>	<u>1,658,570</u>	<u>235</u>	<u>1,658,805</u>	<u>1,575,242</u>
Capital Surplus (Deficit) for the year	<u>(563,034)</u>	<u>(531,876)</u>	<u>19,993</u>	<u>(511,883)</u>	<u>(505,765)</u>
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	80,000	240,631		240,631	165,877
Local Capital	250,000		250,000	250,000	250,000
Capital Lease Payment	33,000		33,000	33,000	33,000
Total Net Transfers	<u>363,000</u>	<u>240,631</u>	<u>283,000</u>	<u>523,631</u>	<u>448,877</u>
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		814,140	(814,140)	-	
Principal Payment					
Capital Lease		32,765	(32,765)	-	
Total Other Adjustments to Fund Balances		<u>846,905</u>	<u>(846,905)</u>	<u>-</u>	
Total Capital Surplus (Deficit) for the year	<u>(200,034)</u>	<u>555,660</u>	<u>(543,912)</u>	<u>11,748</u>	<u>(56,888)</u>
Capital Surplus (Deficit), beginning of year		<u>2,488,500</u>	<u>713,934</u>	<u>3,202,434</u>	<u>3,259,322</u>
Capital Surplus (Deficit), end of year		<u>3,044,160</u>	<u>170,022</u>	<u>3,214,182</u>	<u>3,202,434</u>

School District No. 51 (Boundary)

Tangible Capital Assets
Year Ended June 30, 2024

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	2,129,384	52,884,713	1,274,258	2,261,280	87,458	1,165,130	59,802,223
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		1,852,276	154,292				2,006,568
Deferred Capital Revenue - Other		38,497	8,940				47,437
Operating Fund			67,740			81,480	149,220
Special Purpose Funds		74,208	17,203				91,411
Local Capital			100,530	186,681		526,929	814,140
Transferred from Work in Progress		84,411	72,472				156,883
	-	2,049,392	421,177	186,681	-	608,409	3,265,659
Decrease:							
Deemed Disposals			158,621	925,729	36,058	159,677	1,280,085
	-	-	158,621	925,729	36,058	159,677	1,280,085
Cost, end of year	2,129,384	54,934,105	1,536,814	1,522,232	51,400	1,613,862	61,787,797
Work in Progress, end of year		59,896					59,896
Cost and Work in Progress, end of year	2,129,384	54,994,001	1,536,814	1,522,232	51,400	1,613,862	61,847,693
Accumulated Amortization, beginning of year		31,312,576	599,874	1,313,274	47,874	426,250	33,699,848
Changes for the Year							
Increase: Amortization for the Year		1,037,056	140,554	189,176	13,886	277,898	1,658,570
Decrease:							
Deemed Disposals			158,621	925,729	36,058	159,677	1,280,085
		-	158,621	925,729	36,058	159,677	1,280,085
Accumulated Amortization, end of year		32,349,632	581,807	576,721	25,702	544,471	34,078,333
Tangible Capital Assets - Net	2,129,384	22,644,369	955,007	945,511	25,698	1,069,391	27,769,360

School District No. 51 (Boundary)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2024

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
Work in Progress, beginning of year	\$ 84,411	\$ 72,472	\$ -	\$ -	\$ 156,883
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	59,896				59,896
	59,896	-	-	-	59,896
Decrease:					
Transferred to Tangible Capital Assets	84,411	72,472			156,883
	84,411	72,472	-	-	156,883
Net Changes for the Year	(24,515)	(72,472)	-	-	(96,987)
Work in Progress, end of year	59,896	-	-	-	59,896

School District No. 51 (Boundary)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2024

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	18,721,963	56,815	43,998	18,822,776
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	2,006,568		47,437	2,054,005
Transferred from Work in Progress	156,883			156,883
	<u>2,163,451</u>	-	47,437	<u>2,210,888</u>
Decrease:				
Amortization of Deferred Capital Revenue	1,037,463	12,243	5,745	1,055,451
	<u>1,037,463</u>	<u>12,243</u>	<u>5,745</u>	<u>1,055,451</u>
Net Changes for the Year	<u>1,125,988</u>	<u>(12,243)</u>	<u>41,692</u>	<u>1,155,437</u>
Deferred Capital Revenue, end of year	<u>19,847,951</u>	<u>44,572</u>	<u>85,690</u>	<u>19,978,213</u>
Work in Progress, beginning of year	156,883			156,883
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	59,896			59,896
	<u>59,896</u>	-	-	<u>59,896</u>
Decrease				
Transferred to Deferred Capital Revenue	156,883			156,883
	<u>156,883</u>	-	-	<u>156,883</u>
Net Changes for the Year	<u>(96,987)</u>	-	-	<u>(96,987)</u>
Work in Progress, end of year	<u>59,896</u>	-	-	<u>59,896</u>
Total Deferred Capital Revenue, end of year	<u>19,907,847</u>	<u>44,572</u>	<u>85,690</u>	<u>20,038,109</u>

School District No. 51 (Boundary)

Changes in Unspent Deferred Capital Revenue
Year Ended June 30, 2024

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
Balance, beginning of year	\$	\$ 151,871	\$	\$	\$	\$ 151,871
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	2,836,305					2,836,305
Other					47,437	47,437
Investment Income		9,661				9,661
	2,836,305	9,661	-	-	47,437	2,893,403
Decrease:						
Transferred to DCR - Capital Additions	2,006,568				47,437	2,054,005
Transferred to DCR - Work in Progress	59,896					59,896
Transferred to Revenue - Settlement of Asset Retirement Obligation	71,243					71,243
Insurance proceeds netted with expenditures	698,598					698,598
	2,836,305	-	-	-	47,437	2,883,742
Net Changes for the Year	-	9,661	-	-	-	9,661
Balance, end of year	-	161,532	-	-	-	161,532

**FINANCIAL STATEMENT DISCUSSION AND ANALYSIS
SCHOOL DISTRICT NO. 51 (BOUNDARY)
JUNE 30, 2024**



The following Financial Statement Discussion and Analysis should be read in conjunction with the audited financial statements and accompanying notes for School District No. 51 (Boundary) for the year ended June 30, 2024.

The purpose of the Financial Statement Discussion and Analysis is to highlight information and provide explanations which enhance the reader's understanding of the District's financial statements, as well as the factors that influenced the financial results presented in the statements. The preparation of the Financial Statement Discussion and Analysis is the responsibility of the management of the District.

This summary of the District's financial activities is based on currently known facts, decisions and conditions. The results of the current year are discussed in comparison to the prior year and to the approved annual budget. The Financial Statement Discussion and Analysis also contains forward-looking information, such as the planned use of local capital funds and accumulated surplus. The purpose of the forward-looking information is to provide management's expectations regarding results of operations and performance and may not be appropriate for other purposes.

The Financial Statement Discussion and Analysis has not been audited.

OVERVIEW OF SCHOOL DISTRICT NO. 51 (BOUNDARY)

As one of 60 public school districts in British Columbia, School District No. 51 (Boundary) (the “District”) is incorporated and operates under the authority of the *School Act of BC*. The District is governed by the Board of Education, including seven trustees elected for a four-year term.

The District is comprised of 9 rural communities located in the southeastern part of BC and spans from Big White to Christina Lake, covering almost 7,000 square kilometers. The District provides educational programs to approximately 1,300 students in grades K to 12 in 6 elementary schools, 2 high schools, 1 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 the District include:

- Approximately 30% of our student population self-identifies Indigenous, Metis or Inuit heritage
- The District is 1 of only 2 districts in the Province that operates on a 4-day school week
- Over 70% of our students are registered for busing, with some students travelling more than two hours a day on the bus
- Our largest school has over 400 students and our smallest typically has 12 or less

In 2021, the Board of Education engaged in the development of a strategic plan. Working with a diverse group of stakeholders, the vision, mission and values of the District were created to guide our work over the next 4 years.



Our Vision

To nurture curiosity, resilience and joy in all

Our Mission

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



To ensure our vision and mission resonate and come alive for students, staff, families and the community, the Board established the following strategic directions as a lens for which to consider all decisions, financial and otherwise:

- Equity, inclusion and belonging
- Student voice and agency
- Wellness and resilience
- Community connections

FINANCIAL HIGHLIGHTS

Financial statement highlights to note include:

- Accumulated Surplus **decreased \$213K** from prior year due to \$225K deficit in the operating fund and \$11K surplus in the capital fund.
- The **accumulated operating fund surplus of \$809K** includes \$184K appropriated by the Board for specific purposes and a \$624K unrestricted/contingency reserve.
- Total Ministry of Education and Child Care funding reported increased \$1.15 mil to **\$21.7 mil**, compared to \$20.55 mil in 2022/23.
- Operating expenditures were \$542K or **2.6%** higher than budgeted.
- Student enrolment remained stable at **1,311.625 FTE** (2023 – 1,299.50 FTE).
- Total capital asset additions were **\$3.26 mil**, compared to \$3.29 mil in 2022/23
- **\$814K in local capital expenditures** were made to support the technology and white fleet replacement needs of the District
- As per the Independent Auditor’s Report on page 2-4, the external auditors, BDO Canada LLP, concluded that the **2023/24 financial statements present fairly, in all material respects, the financial position** of the School District

Comparison to Prior Year

	2023/24	2022/23	Variance
Revenue	25,618,646	23,534,232	2,084,414
Expenditure	25,831,948	24,308,856	1,523,092
Surplus (Deficit)	(213,302)	(774,624)	561,322

The most significant change in revenue from the prior year is the 9.4% increase in the MECC per student rates to fund negotiated wage and benefit increases for unionized workers. Overall, total MECC *operating grants* increased from \$19.77 mil in 2022/23 to **\$20.94 mil in 2023/24**, including \$318K in current year labour settlement funding to support the 1.25% Cost of Living Adjustment (COLA) that was not known at the time the per student rates were set. Also contributing to overall increase in revenue is \$707K more of special purpose funding primarily as a result of the introduction of the Feeding Futures Fund and an increase in the Classroom Enhancement Fund due to more classes not in compliance with class size and composition requirements than in the prior year.

The \$1.5 mil increase in expenditures from the prior year is a result of:

- Negotiated wage increases of approximately 6.75% for all employees,
- Increased replacement costs due to higher volume of employee absences and higher wage costs of replacements, and
- Increased benefit premium rates for extended health, dental and statutory benefits.

Annual Budget compared to Amended Budget

	Amended Budget 2023/24	Annual Budget 2023/24	Change
Revenue	25,641,341	24,518,239	1,123,102
Expenditure	25,856,919	24,891,092	965,827
Surplus (Deficit)	(215,578)	(372,853)	157,275

Projected revenue was higher than anticipated in the annual budget due to increased student enrolment, however, service levels were not increased proportionally. Therefore, the projected deficit decreased from \$372K in the original budget to \$216K in the amended budget.

The change in revenue of \$1.1 mil from the annual budget to the amended budget is explained by fund as follows:

Fund	Amended	Annual	Change	Comments
Operating	21,344,249	20,796,244	548,005	Funded enrolment increase of 19.125 FTE (\$165K), plus increase of 17 level 2 Special Education claims (\$395K) and increase of \$60K in miscellaneous revenue due to equipment sales (IT, buses etc.)
Special Purpose	3,211,752	2,638,568	573,184	Increase of \$450K in CEF due to more classes not in compliance with class size and composition requirements than in the prior year; increase of \$52K due to carry-forwards confirmed through year-end audit; and increase of \$126K due to funding confirmed after original budget passed.
Capital	1,085,340	1,083,427	1,913	Original budget based on projected capital costs. Amended budget adjusted based on known costs.
	25,641,341	24,518,239	1,123,102	

The increase of **\$965K** in expenditures from the annual budget to the amended budget is a result of:

- Increase of **\$386K** in budgeted OPERATING expenses as follows:
 - o \$97K due to teacher incrementing and staffing changes
 - o \$148K due to increase in substitute budget based on employee absence trends and known vacancies
 - o \$125K due to increase in benefits as result of higher wage costs and rate changes
- Increase of **\$573K** in budgeted SPECIAL PURPOSE FUND expenses as follows:
 - o SPF includes targeted funding provided to the District that is subject to a legislative or contractual stipulation or restriction as to its use and revenues are only recognized when the related expense is incurred. As such, the increase in expenditures from the annual budget to the amended budget is as described in the revenue section above.
- Increase of \$7K in budgeted CAPITAL fund expenses

FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE

The two key audited financial statements are:

- *Statement of Financial Position* – summarizes the combined assets and liabilities at June 30th. This provides an indication of the financial health of the District.
- *Statement of Operations* – summarizes the combined revenues received and expenses incurred during the 12 months between July 1 and June 30. This provides an indication of the funding received by the District and how that funding was spent.

A Statement of Change in Net Financial Assets (Debt), Statement of Cash Flows and the Notes to the Financial Statements are also audited and provide further analysis of the District's finances.

The schedules at the end of the Notes to the Financial Statements are in a format prescribed by the Ministry of Education and Child Care. These schedules provide more detail specific to each of the three funds (Operating, Special Purpose and Capital). The balances in these schedules are consistent, when combined together, with the audited financial statements (Statement 2).

OPERATING FUND	SPECIAL PURPOSE FUND	CAPITAL FUND
<p>Includes revenue and expenses related to the daily operation of the District, including instructional programs, school and district administration, facilities operations, maintenance and transportation functions. Approximately 98% of operating fund revenue comes from MECC. Any surplus is carried forward to future budgeting years through the <i>Accumulated Surplus - Operating Fund</i> (see Schedule 1 and Note 18).</p>	<p>Includes targeted funding provided to the District that is subject to a legislative or contractual stipulation or restriction as to its use. Revenues are only recognized when the related expense is incurred, thus any unspent funds are recorded as a liability (deferred revenue) on the Statement of Financial Position.</p>	<p>Includes capital expenditures related to equipment and facilities purchases and enhancements. Funding is accounted for using the deferral method, whereby revenue is recognized over the life of the asset rather than in the period received. Therefore, funding reported in Schedule 4 does not match actual funding received in the year. Funding sources include MECC Bylaw Capital, MECC Restricted Capital, Other Provincially Restricted Capital, Land Capital and Local Capital.</p>

Statement of Financial Position at June 30:

	2024	2023	2022 **(Restated)
Financial Assets	5,029,997	5,386,102	5,931,010
Liabilities	28,895,736	27,540,617	**25,421,347
Net Debt	(23,865,739)	(22,154,515)	(19,490,337)
Non-financial assets	27,888,725	26,390,803	24,501,249
Accumulated Surplus	4,022,986	4,236,288	5,010,912
Accumulated Surplus – Operations	808,804	1,033,854	1,751,590
Accumulated Surplus – Capital	3,214,182	3,202,434	3,259,322

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

Cash and cash equivalents – At June 30, 2024, the District held \$4.57 mil in cash (2023 - \$4.71 mil), deposited in financial institutions and the Province’s central deposit system. The District holds cash for: payment of current liabilities, summer savings plan (teachers), deferred funds, and restricted operating and capital funds. Cash on hand does not represent funds available for new initiatives. Statement 5 provides information on how the District's cash is spent each year.

Accounts Receivable (AR) – Includes amounts due from the Ministry of Education and Child Care and Other. Amounts due from MECC represent Certificate of Approval funds requested for capital projects completed prior to June 30, 2024. Note 4 outlines the changes in *Other* AR from 2023. Included in AR in 2023 was a receivable of approximately \$200K for costs incurred on an insurance claim in progress due to floods at both Grand Forks Secondary School and the School Board Office.

Liabilities are present obligations of the District to others arising from prior transactions or events, the settlement of which will require the use of current and future financial assets.

Accounts Payable and Accrued Liabilities (AP) – Includes trades payable and salary and benefits payable. Fluctuations in AP are generally related to timing of cheque processing and accrual of salaries and benefits around year end, as well as changes in reserve funds for professional development. Very little variance in AP from 2023 as both years included five working days of accrued salaries and benefits.

Deferred Revenue – Consists of Special Purpose Fund balances deferred to subsequent periods for the intended use. Statement 1 reports an increase of \$321K in deferred revenue in 2023/24, while Schedule 3A reports the programs with unspent balances, including: Learning Improvement Fund, School Generated Funds; OLEP; Changing Results for Young Children; Seamless Day Kindergarten; Early Childhood Education Dual Credit Program; Student & Family Affordability Fund; Just B4; Early Care & Learning; Feeding Futures Fund; and United Way.

Deferred Capital Revenue – Includes the total of funds received and spent on capital projects, which is being amortized annually at the same rate as the related capital asset. See the Capital Fund Analysis section for more information.

Employee Future Benefits – Represents the total vested and non-vested sick leave benefits and retirement benefits that will be paid to employees in future years. The liability is actuarially determined and is adjusted annually for actual costs paid out to employees during the year on vested plans.

Asset Retirement Obligation –Canadian public sector accounting standard *PS 3280 – Asset Retirement Obligations* was adopted in 2022, which 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. An ARO liability of \$4.70 mil related to the incremental costs associated with future asbestos abatement in district-owned buildings is reported. Note 16 provides additional information, including confirmation that \$71K of the ARO liability was settled in 2023/24 through abatement projects.

Net Debt – The sum of the District’s financial assets and liabilities at June 30, 2024 is net debt of \$23.87 mil. This balance is skewed by the deferred capital revenue liability of \$20.2 mil. As there is no future cashflow associated with the deferred capital revenue balance, a more meaningful measure of net financial assets (debt) excludes the deferred capital revenue balance, giving a revised net debt figure of \$3.67 mil. The revised net debt balance is primarily comprised of the ARO liability of \$4.70 mil, less the accumulated operating fund surplus of \$808K (Schedule 2) and local capital fund balance of \$170K mil (Schedule 4). The use of these amounts is internally restricted, as outlined below.

Non-Financial Assets – By nature, non-financial assets are normally for use in service provision and include purchased, constructed, contributed, developed or leased capital assets, and prepaid expenses. Total non-financial assets at June 30, 2024 were \$27.9 mil, an increase of \$1.498 mil from 2023. More information is provided below in the Capital Fund Analysis section.

Statement of Operations:

Financial results for the year ended June 30/2024:

	Operating Fund (Schedule 2)	Special Purpose Fund (Schedule 3)	Capital Fund (Schedule 4)	Total (Statement 2)
Revenues	21,395,759	3,075,965	1,146,922	25,618,646
Expenditures	21,188,589	2,984,554	1,658,805	25,831,948
Net Surplus	207,170	91,411	(511,883)	(213,302)
Transfers	(432,220)	(91,411)	523,631	0
Surplus (Deficit) for the year	(225,050)	0	11,748	(213,302)
Surplus, beginning of year	1,033,854	0	3,202,434	4,236,288
Surplus, end of year	808,804	0	3,214,182	4,022,986

Financial results for the year ended June 30/2023:

	Operating Fund (Schedule 2)	Special Purpose Fund (Schedule 3)	Capital Fund (Schedule 4)	Total (Statement 2)
Revenues	20,095,651	2,369,104	1,069,477	23,534,232
Expenditures	20,432,140	2,301,474	1,575,242	24,308,856
Net Surplus	(336,489)	67,630	(505,765)	(774,624)
Transfers	(381,247)	(67,630)	448,877	0
Surplus (Deficit) for the year	(717,736)	0	(56,888)	(774,624)
Surplus, beginning of year	1,751,590	0	3,259,322	5,010,912
Surplus, end of year	1,033,854	0	3,202,434	4,236,288

OPERATING FUND ANALYSIS – REVENUE

The primary revenue stream in the Operating Fund is the Ministry of Education and Child Care annual operating grant (see page 8 for more information). The District also receives additional supplemental grants from MECC such as the Pay Equity Grant and the Student Transportation Grant. Other sources of revenue include grants from other provincial agencies such as the Ministry of Children and Family and Interior Health, rental income earned through community use of District facilities and interest earned on bank balances.

Last Year	Budget	Current Year	Variance	
			Current Year/Last Year	Current Year/Budget
20,095,651	20,796,244	21,395,759	1,300,108	599,515
			6.47%	2.88%

Total grant funding from MECC increased 5.9% from \$19.77 mil in 2022/23 to \$20.44 mil in 2023/24 mainly due to 9.4% increase in per student rates to fund negotiated wage increases and benefit enhancements. The operating block also increased as a result of increased student and level 2 Special Education enrolment, with 12.125 more students and 17 more level 2 claims than in 2023. Other revenue also increased \$85K due to equipment sales and \$20K increase in Community Network contributions from the City of Grand Forks.

MECC grant per budget was based on 1,292.50 FTE while actual funded enrolment was 1,311.625, resulting in \$518K more funding than budgeted. As well, *Other Revenue* was originally budgeted at \$56K and actual results were \$155K due to equipment sales and a \$20K increase in Community Network contributions from the City of Grand Forks to fund scheduled replacement of network infrastructure.

Operating funding and student enrolment

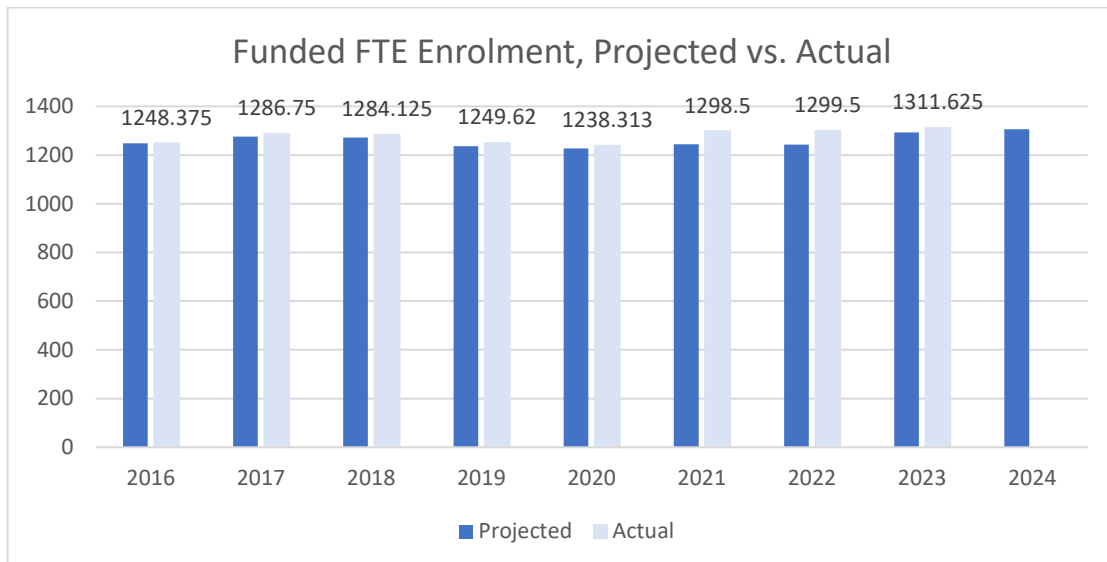
Approximately 95% of the District’s operating funding is received through the Ministry of Education and Child Care’s operating grant (\$20.3 million in 2023/24), the basis of which is student enrolment. The District receives a fixed amount per full-time enrolled (FTE) student, as well as supplementary amounts for:

- Each identified student with unique needs, including Special Needs, Indigenous Education, English Language Learners and Adult Education;
- Teacher salary differential (additional funding to districts with higher average teacher salaries compared to provincial average per teacher FTE); and
- Unique geographic factors, including Small Community supplement, Low enrolment factor, Rural factor, Climate factor, Sparseness factor, and Student location factor.

For students in kindergarten to grade 9, one student equates to one FTE. For students in grades 10 to 12, students are funded based on course enrolment with eight (8) courses equaling full-time or 1.0 FTE.

Each Spring, the District undertakes a comprehensive process to establish enrolment projections, considering both current enrolment and population data. As the quantity and composition of students directs our staffing levels, a reliable estimate of student FTE is crucial to the integrity of the District’s financial plan and operating results.

Projected and actual enrolment for the past 8 years is shown below:



OPERATING FUND ANALYSIS – SALARIES

As a service organization, over 85% of the District’s operating budget is spent on salaries and benefits. Salaries for teachers and support staff are determined based on grids established within the respective collective agreements and any wage increases are negotiated through collective bargaining based on mandates set by the provincial government. Salary grids for non-unionized staff are developed and maintained by the BC Public Sector Employers Association. Learn more about BCPSEA here: [Who We Are - BC Public School Employers' Association \(bcpsea.bc.ca\)](http://www.bcpsea.bc.ca)

Last Year	Budget	Current Year	Variance	
			Current Year/Last Year	Current Year/Budget
14,263,913	14,319,634	14,852,232	588,319	532,598
			4.12%	3.72%

The most significant impact to salaries in the current year is application of 6.75% negotiated wage increase for all employees (5.5% General Wage Increase, plus 1.25% Cost of Living Adjustment). Total salary costs increased less than 6.75% as result of reduced teacher FTE from 80.06 in 2022/23 to 75.53 in 2023/24.

\$532K variance in salaries from original budget is result of additional \$270K in replacement costs and \$261K in salary costs due to teacher incrementing and higher than planned support staff costs in transportation and school administration.

OPERATING FUND ANALYSIS – BENEFITS

There are 3 categories of benefit costs:

1. *Statutory Benefits* are required to be calculated and remitted on all payroll costs of the District and include the employer’s portion of Canada Pension Plan (CPP) and Employment Insurance (EI), the Employer Health Tax (EHT) and WorkSafeBC premiums. As these costs are calculated as a percentage of earnings, they fluctuate with changes in salary costs.
2. *Extended health benefits* include supplemental insurance plans that cover costs beyond what is covered in the provincial health care plans and are available to employees that meet certain eligibility criteria. Coverage includes extended health, dental, basic life insurance, accidental death and dismemberment and long-term disability. Premiums are generally 100% employer paid and a set monthly fee based on employee states (single, couple, family).
3. Eligible employees are required to participate in the applicable *Pension Plan* with matched employee and employer contributions. Both the Teachers Pension Plan (TPP) and the Municipal Pension Plan (MPP) are defined benefit pension plans, which means the plans use an employees years of service and highest average salary to determine their pension amount at retirement.

Last Year	Budget	Current Year	Variance	
			Current Year/Last Year	Current Year/Budget
3,279,068	3,397,782	3,456,687	177,619	58,905
			5.42%	1.73%

The \$177K increase in benefit costs from last year is a result of increased salary costs as both statutory benefits and pension are calculated as a percentage of earnings, and because premium rates for almost all categories increased. Extended health rates increased an average of 7%, while the CPP and EI rates increased 7% and 5% respectively, and the District’s WorkSafeBC premium increased 18.5%.

Premium rate increases were accounted for in the 2023/24 budget and so higher than budgeted benefit costs are a result of higher than budgeted wage costs.

OPERATING FUND ANALYSIS – SERVICES & SUPPLIES

Service and supply costs account for 15% or less of the District’s operating budget and include the following categories of expenditures: Services, Student Transportation, Professional Development & Travel, Rentals, Dues & Fees, Insurance, Supplies and Utilities. While many of these costs are fixed and will be incurred regardless of student enrolment and the number of employees (for example, insurance or utilities), there are other categories that are discretionary and spending can be adjusted.

Last Year	Budget	Current Year	Variance	
			Current Year/Last Year	Current Year/Budget
2,889,159	2,928,647	2,879,670	-9,489	-48,977
			-0.33%	-1.67%

Service and supply spending in the prior year was high due to a new IT contract with the City of Grand Forks and increased legal costs. In addition, discretionary spending was approved in 2022/23 for employee wellness counselling supports and other literacy initiatives. No discretionary spending was approved in 2023/24 to offset inflationary costs of most services and supplies.

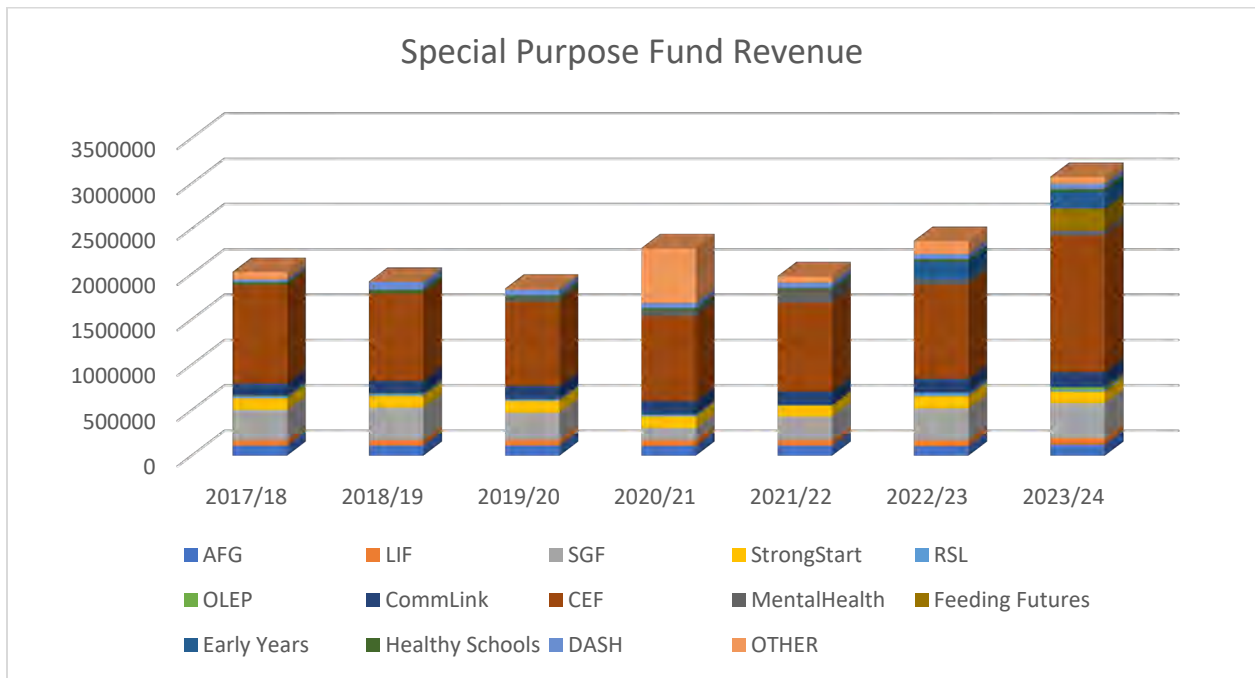
Service and supply budget set low with very few discretionary items planned for. Budgets were then actively monitored throughout the year to manage spending and reduce any unnecessary costs.

SPECIAL PURPOSE FUNDS ANALYSIS

The Special Purpose Fund (Schedule 3) reports funds received from the Ministry of Education and Child Care or other sources that have been designated for specific purposes. During 2023/24 \$3.4 mil in special purpose fund contributions were received and \$3.08 mil was spent (see Schedule 3A for details).

As at June 30, 2024, \$1.04 mil in Special Purpose Funds remain available for expenditures in future years for designated purposes under the following programs: Learning Improvement Fund, School Generated Funds; OLEP; Changing Results for Young Children; Seamless Day Kindergarten; Early Childhood Education Dual Credit Program; Student & Family Affordability Fund; Just B4; Early Care & Learning; Feeding Futures Fund; and United Way. This balance is reported on the Statement of Financial Position as *Deferred Revenue*.

Special purpose fund expenses are contingent on the amount of revenue received for the purpose of providing a specific service or program. The chart below shows revenue recognized in the Special Purpose Fund by source and how it has changed over the last seven years. The most significant changes are increase in Class Room Enhancement Fund (CEF), addition of the Feeding Futures Fund and increases in Early Years programs such Seamless Day Kindergarten, Just B4 and Strengthening Early Years to Kindergarten Transitions.



Included in OTHER is \$70K (2023 - \$138K) for the Student and Family Affordability Fund, which is one-time funding from MECC to support students, parents, and guardians with affordability concerns.

CAPITAL FUND ANALYSIS

Note 10 and Schedule 4A report the net value of tangible capital assets. At June 30, 2024, the total net value of capital assets for the District is \$27.8 mil (2023 - \$26.3 mil). Of this amount, \$2.1 mil represents net investment in sites, \$22.6 mil in buildings (2023 - \$21.7 mil) and \$2.99 mil in furniture and equipment, vehicles and computer software and hardware (2023 - \$2.5 mil).

Once an asset is built or acquired and is in use, the cost of that asset is amortized over the asset's expected useful life using the rates reported in Note 2(h). The net value of capital assets described above represents the historical cost net of accumulated amortization. The net book value does not reflect current market value.

Capital assets can be acquired with Operating or Special Purpose funds, through the Local Capital reserve, or can be funded through capital grants from MECC (Capital Bylaw or Annual Facility Grant Bylaw) or other sources (i.e. Parent Advisory Council/PAC).

Any grants received to fund the acquisition of capital assets are also amortized over the expected life of the asset. The receipt and amortization of such grants are reported on Schedule 4C – Deferred Capital Revenue. The treatment of grants for capital asset purchases as deferred capital revenue is not consistent with Canadian public sector accounting standards, but is a requirement of the Provincial Government through the *Budget Transparency and Accountability Act*. More information on this accounting practice is included Note 2(e).

Total asset additions in 2023/24 are \$3.26 mil (2023 - \$3.5 mil), which includes \$157K transferred from Work-in-Progress at June 30/2023 and \$3.109 mil of current year purchases as follows:

	Buildings	Equipment	Vehicles	Hardware	Software	Total
Operating:	-	67,740	-	81,480	-	149,220
Special Purpose:	74,208	17,203	-	-	-	91,411
Local Capital:	-	100,530	186,681	526,929	-	814,140
Deferred Capital:						
AFG Bylaw	467,451	-	-	-	-	467,451
Bylaw	1,384,825	154,292	-	-	-	1,539,117
Other	38,497	8,940	-	-	-	47,437
	1,964,981	348,705	186,681	608,409	-	3,108,776

Significant minor capital projects completed during the year include:

- Roof replacement (Area 3) at BCSS (\$200K)
- Exterior cladding and insulation repair at West Boundary Elementary (\$200K)
- HVAC unit replacements at Hutton Elementary, BCSS and GFSS (\$450K)
- Building controls throughout the District (\$185K)
- Accessible playground/resurfacing at Perley Elementary (\$195K)
- School Food Infrastructure/Kitchen upgrades at Hutton and Greenwood Elementary (\$165K)
- Phase 1 of the WiFi improvement project (\$225K)

Other notable projects and equipment purchases include: irrigation system replacement at Hutton, refresh of projectors in all classrooms, replacement of desktop phone system, 3 new white fleet vehicles, and staff room renovation at GFSS. No major capital projects were in progress or initiated during the year, and there were no land sales or purchases.

RESERVE FUND ANALYSIS

Accumulated Surplus – Operating

Policy No. 2073 – *Accumulated Operating Surplus* was amended and adopted by the Board in June 2022 to align with MECC’s updated operating surplus policy. The goal of the amended policy is to ensure transparent and accountable financial planning and reporting, and to outline how an operating surplus enables the Board to engage in long-term planning, mitigate financial risk and support consistent programs and services to all students.

Of the \$808,804 Operating Surplus at the end of the year:

- \$136,657 (2023 - \$212,925) is restricted due to the nature of constraints on the funds (includes the first 7 categories listed);
- \$0 (2023 - \$172,819) is appropriated to balance the 2024/25 annual budget, which was approved by the Board in June 2024;
- \$47,836 (2023 - \$57,820) is internally restricted to support implementation of the Board’s strategic plan through various programs and initiatives in the coming school year; and
- \$624,311 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.

Accumulated Surplus – Capital

The accumulated surplus in the capital fund at June 30, 2024 of \$3.2 mil includes \$3.04 mil of Invested in Capital Assets and \$170K of Local Capital reserve. The change from prior year is summarized as follows:

	Invested in CA	Local Capital	Total
Opening Balance	2,488,500	713,934	3,202,434
Current Year Surplus (Deficit)	555,660	(543,912)	11,748
Ending Balance	3,044,160	170,022	3,214,182

Funds available for future use included in Invested in Capital Assets are the \$161K of MECC Restricted Capital reported on Schedule 4D. At June 30, 2024, a specific project has not been identified for these funds.

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

The following table outlines actual Local Capital expenditures for the past two years and anticipated expenditures for scheduled replacements to June 30/2028:

	Opening Balance	Technology Replacement Plan	White Fleet Replacement Plan	OTHER	Interest Earned	Reserve Contributions	Ending Balance (June 30th)
2022-23	1,095,982	(514,285)	(16,127)	(138,865)	37,229	250,000	713,934
2023-24	713,934	(127,088)	(186,681)	(500,371)	20,228	250,000	170,022
2024-25	170,022	(231,000)	(18,000)	(163,000)	5,000	250,000	13,022
2025-26	13,022	(85,000)	(75,000)	0	7,500	275,000	135,522
2026-27	135,522	(237,900)	(90,000)	0	6,500	275,000	89,122
2027-28	89,122	(201,790)	(87,000)	(514,500)	5,000	275,000	(434,221)

To ensure the Local Capital reserve is appropriately funded for scheduled replacement costs, the Board approved a transfer from operating to Local Capital of \$250,000 at June 30, 2024.

FUTURE CONSIDERATIONS – RISKS & UNCERTAINTIES

There are several risk factors that may have a future financial impact on the District. The most significant potential risks and uncertainties are described below.

Cyber Security

All aspects of the District's business operations are dependent on technological infrastructure and, although it has transformed how we conduct business, it has also increased and introduced new and increasingly sophisticated cyber security risks to our organization. These risks include data breaches, ransomware and phishing scams targeting financial data and the personal information of staff and students. Not only can a breach result in stolen intellectual property and loss of resources, but it can also create significant service interruption and reputational damage. Recent attacks on public sector organizations in Canada confirms that school districts are a target for cyber criminals. It is imperative for the District to consider mitigation strategies and contingency plans in the event of a breach, but this does not come without a cost.

Funding Shortfalls/Inflation

Inflation is an increasing area of concern as cost of living continues to rise across the country. District operations are primarily funded through the MECC operating grant and, although per student rates have increased to fund negotiated wage increases, no additional funding has been provided to account for inflation or other cost pressures, such as:

- Statutory benefit rate increases
- Increasing employee absenteeism (short- and long-term) and rising replacement costs
- Implementation of Employment Standard Act changes to provide five (5) days of paid sick time for all employees
- Extended health benefit premium rate increases beyond negotiated plan enhancements
- Increased cost of insurance premiums, software licensing, utility rates etc.

As a small, rural district, SD51 has limited opportunity to create own-source revenue and may have to consider program cuts to balance future budgets.

Employee Wellbeing

Our mission is to ensure our students are flourishing today so they can build a confident future tomorrow. For students to flourish, they need safe and inclusive learning environments, which starts with caring and engaged adults. Unfortunately, many factors are impacting employee wellbeing, including social and economic stress in our communities, rising costs of living, increasing workloads and heightened expectations. Maintaining a stable and motivated workforce requires an organizational commitment to mental health supports, wellness programs and work-life balance initiatives which can be challenging to prioritize when budgets are tight.

Provincial Election

The provincial election is scheduled for October 2024. Shifts in political leadership can result in changes to policy priorities, regulatory frameworks and possibly funding allocations. A new government could impact educational programs through curriculum changes, staffing directives or changes to capital programs. Moreover, uncertainty around elections may delay decision-making and make longer-term planning difficult. Although the outcome of the 2024 election is unknown, the impact could be significant.

Other Assets/Local Capital

Technology, including computer devices/hardware for staff and students and network infrastructure, and the District's white fleet are not eligible for capital funding through MECC. Instead, these items are funded through the Local Capital reserve, which is maintained through transfers from the operating fund. As operating cost pressures rise, transfers to Local Capital may be impacted and the District may have to amend or postpone refresh schedules for technology and white fleet assets.

Aging Infrastructure

While District facilities are currently in satisfactory condition, our facilities are aging and there are some significant renovation/system replacements scheduled in the coming years. Annual capital funding for such projects is on a submission-basis and, as such, is not guaranteed. Furthermore, capital funding allocations are subject to the provincial climate. Many districts are facing significant enrolment growth and there is pressure on the provincial capital funding envelope for expansion and new builds to accommodate this growth, which results in uncertainty for capital funding allocation levels to districts such as SD 51 with stable or declining enrolment.

The District continues development of its first Long-Range Facilities Plan (LRFP) to guide facilities planning for the future, but unplanned or unforeseen capital projects that arise during the year may have to be funded through the contingency reserve in the operating fund or through the Local Capital reserve.

Contacting Management

This financial report is designed to provide the District's stakeholders with a general but more detailed overview of the school district's finances and to demonstrate increased accountability for the public funds received by the District.

If you have questions about this financial report, please contact the Office of the Secretary Treasurer at 250-442-8258 or at info@sd51.bc.ca.



Briefing Note

2024/25 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 2024/25 capital projects, including status update.

Annual Facilities Grant (AFG), planned projects:

1. Perley Elementary – Replace irrigation system	IN PROGRESS
2. Big White – Soccer field netting	IN PROGRESS
3. West Boundary Elementary – Concrete repairs	COMPLETE
4. Greenwood Elementary – Concrete repairs	IN PROGRESS
5. GFSS – Field repairs	COMPLETE
6. Greenwood Elementary – Accessibility upgrades	POSTPONED
7. District – Asbestos Management plan	IN PROGRESS
8. Hutton – Trees	COMPLETE
9. GFSS – Exterior painting	COMPLETE
10. CLES – Irrigation system replacement, planning and design	COMPLETE
11. Hutton –Accordion wall/room divider	COMPLETE
12. District – Purchase accessible lift	COMPLETE
13. District - Secure storage (exterior)	COMPLETE
14. District – Ceiling tiles	IN PROGRESS
15. Greenwood, Beaverdell and WDC – Duct cleaning	COMPLETE
16. GFSS and BCSS – Wood duct cleaning	COMPLETE
17. Annual inspections (fire extinguisher, fire suppression, hoist)	COMPLETE
18. Security system annual maintenance	IN PROGRESS

In addition, the following unplanned projects were funded through AFG:

19. BCSS – Insurance claim	IN PROGRESS
20. MES - well pump replaced	COMPLETE
21. BES – Asbestos mitigation	COMPLETE
22. Walker – Asbestos mitigation	COMPLETE

MECC Minor Capital Programs

School Enhancement Program (SEP)

1. Perley Elementary – Roof replacement	COMPLETE
2. Beaverdell, Hutton and West Boundary Elementary - Interior Construction (Radon mitigation)	COMPLETE

Carbon Neutral Capital Program (CNCP)

1. Grand Forks Secondary – Energy Upgrades (LED Lighting)	IN PROGRESS
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Bus Acquisition Program (BUS)

1. Diesel 80+FE with 3 wheelchair spaces	IN PROGRESS
a. Bus ordered, expected delivery October 2024	



Briefing Note

Five-Year Capital Plan Submission for 2025/2026 MINOR CAPITAL PROJECTS

Overview

The *School Act* provides that the Minister of Education 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 was due June 30, 2024 and includes: Seismic Mitigation Program (SMP); School Expansion Program (EXP); School Replacement Program (REP); the Rural Districts Program (RDP); the ChildCareBC New Spaces Fund; and the Child Care Conversion/Major Fund.
- The Minor Capital Program submission is due September 30, 2024 and includes: School Enhancement Program (SEP); Carbon Neutral Capital Program (CNCP); Bus Acquisition Program (BUS); Playground Equipment Program (PEP); the Building Envelope Program (BEP); and the Child Care Conversion/Minor Fund.

SD51’s 2025/26 **Major** Capital Plan Submission included two project requests:

1. A ChildCareBC New Spaces Fund request for an 84-space child care facility at Dr. D. A. Perley Elementary School (DAPE) in Grand Forks; and
2. A priority 3 project under the School Replacement Program (REP) for a major renovation of Boundary Central Secondary School (BCSS) in Midway.

The suggested 2025/26 **Minor** Capital Program submission is as follows:

Program	Site(s)	Project	Funding Requested (\$)
School Enhancement Program (SEP):			\$1,448,000
	DAPE, IT, CLES	Roofing upgrades - \$378,000	
	GFSS	Interior construction (accessibility upgrades) - \$350,000	
	GFSS, BCSS, DAPE	HVAC upgrades - \$220,000	
	GFSS	Interior construction (elevator) - \$300,000	
	DAPE	Food Infrastructure Program (kitchen upgrade) - \$200,000	
Carbon Neutral Capital Program (CNCP):			\$340,000
	DAPE	LED Lighting - \$190,000	
	All sites	HVAC upgrades (controls, sensors) - \$100,000	
	CLES	Plumbing upgrades (VFD well pump) - \$50,000	
Child Care Conversion/Minor Fund			\$190,000
	GES, Hutton	Interior Construction (StrongStart upgrades) - \$190,000	
Playground Equipment Program (PEP):			\$195,000
	GES	Playground/basketball resurfacing	

*No projects are being submitted under the Bus Acquisition or Building Envelope programs for 2025/26.

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*.

BOARD PROCEDURES BYLAW NO. 2-24

A Bylaw of the Board of Education of School District No. 51 (Boundary), hereinafter called “the Board”, to establish procedures governing the conduct of meetings and adopting bylaws.

WHEREAS the *School Act* requires the Board to establish procedures to govern meetings of the Board;

AND WHEREAS the Board wishes to enact meeting procedures to support meetings being conducted in a democratic, transparent and efficient manner.

NOW, THEREFORE, the Board of Education of School District No. 51 (Boundary), in an open meeting, hereby **ENACTS AS FOLLOWS**:

1. CITATION

- 1.1. This Bylaw may be cited as School District No. 51 (Boundary) Board Procedures Bylaw 2-24.

2. DEFINITIONS

- 2.1. The terms used in this Bylaw have the meanings assigned by the *School Act* except as when the context indicates otherwise.

3. OATH OF OFFICE, INAUGURAL MEETING, AND ELECTION OF BOARD OFFICERS

- 3.1. A person elected or appointed as a Trustee must take a prescribed oath of office, by oath or solemn affirmation, within the timelines outlined in the *School Act*, before assuming their role as a Trustee on the Board.
- 3.2. After the general local election of Trustees, the Secretary Treasurer shall convene a first meeting of the Board as soon as possible and, in any event, within 30 days from the date that the new Board begins its term of office.
- 3.3. The Secretary Treasurer will call the meeting to order and will preside until a Chair has been elected.
- 3.4. The Secretary Treasurer shall announce the results of Trustee elections and confirm that all Trustees have taken the oath of office, or shall administer, or cause to be administered, the oath of office to Trustees who have not taken it.
- 3.5. The Secretary Treasurer shall call for nominations for the position of Board Chair.
 - 3.5.1. Trustees may not nominate themselves.

- 3.5.2. Nominations do not require a seconder.
 - 3.5.3. After each nomination, the Secretary Treasurer will request that each candidate accept or decline their nomination.
 - 3.5.4. Once nominations are closed, Trustees who have accepted a nomination, may address their colleagues for two minutes.
 - 3.5.5. Trustees who are not elected for one office may accept a nomination for another office.
- 3.6. The Secretary Treasurer will then conduct a vote, if necessary, by secret ballot. Voting may be undertaken by an electronic means. The Secretary Treasurer may designate one or more staff members as scrutineers to count the ballots. A person receiving a simple majority of the total votes cast will be elected Board Chair.
- 3.6.1. If no person receives a clear majority, further ballots will be taken.
 - 3.6.2. If more than two candidates are on a ballot and no majority is reached, the person with the least number of votes will be dropped from the ballot and a further ballot conducted.
 - 3.6.3. If any vote involving only two Trustees ends in a tie vote, the election shall be decided by drawing of lots.
 - 3.6.4. All ballots will be destroyed.
 - 3.6.5. The Secretary Treasurer will declare the duly elected Board Chair will vacate the Chair.
- 3.7. The Chair so elected shall assume the Chair for the remainder of the meeting.
- 3.8. Upon assuming the Chair, the Chair will call for nominations for Vice-Chair of the Board; and then for the BCSTA Provincial Council and BCPSEA Representatives (and their alternates); BCSTA Kootenay-Boundary Branch representative (if required) for the ensuing year; and will conduct each election in the same manner as described in 3.5 and 3.6 above.
- 3.9. The Chair and Vice-Chair serve in their roles at the pleasure of the Board or until the Annual Meeting in the following November.
- 3.9.1. A majority of the Board may elect a new Chair or Vice-Chair at any time.
- 3.10. Following the elections, the order of business may include:
- 3.10.1. Passage of banking resolutions and appointment of signing officers.

4. ANNUAL MEETING OF THE BOARD AND ELECTION OF BOARD OFFICERS

- 4.1. In the years when no inaugural meeting is required, an Annual Meeting of the Board will be held, in public, in November to elect a Chair; Vice-Chair; appoint representatives to the BCSTA Provincial Council and BCPSEA Representatives (and their alternates) and BCSTA Kootenay-Boundary Branch representative (if required) for the ensuing year in accordance with 3.5 to 3.8 above.

5. MEETINGS OF THE BOARD – AGENDAS

- 5.1. Prior to each meeting, the Secretary Treasurer is responsible to prepare an agenda in consultation with the Chair, Vice-Chair and Superintendent outlining all business to be brought before the Board.
- 5.2. Proposed agenda items may be requested to be on the agenda in one of the following ways:
 - 5.2.1. Individual Trustees wishing to have business brought before the Board will forward the item to the Chair or Vice-Chair to facilitate appropriate action.
 - 5.2.2. As a request from a Committee of the Board.
 - 5.2.3. At the commencement of a meeting, in the event a Trustee believes that an item requires immediate attention, the Chair will allow the item to be added to the agenda provided that no objection is raised by any Trustee in attendance. If an objection is raised, the item will be added to a subsequent Board meeting.
- 5.3. The Board agenda and supporting documentation will be provided to each Trustee in an electronic format, at least 72 hours prior to the meeting.
 - 5.3.1. Non receipt by a Trustee shall not void the proceedings.
 - 5.3.2. Written notice of any meeting may be waived provided that reasonable steps have been taken to notify all Trustees of the meeting and that the majority of the sitting Trustees agree to the waiving of the written notice.
 - 5.3.3. The agenda and supporting material for each Regular Meeting will be available for the public and interested media through the district website.

6. MEETINGS OF THE BOARD – ACKNOWLEDGEMENT, QUORUM AND ATTENDANCE

- 6.1. All meetings will begin with a land acknowledgement.
- 6.2. A quorum of the Board is a majority of the Trustees holding office at the time of the meeting.
 - 6.2.1. If, prior to any meeting, the Chair and/or the Secretary Treasurer have received information suggesting there will not be a quorum, the meeting may be rescheduled, and attempts will be made to contact all Trustees.
 - 6.2.2. At the appointed time for commencement of a meeting, the Chair shall ascertain that a quorum is present before proceeding to the business of the meeting. If a quorum has not been made within one-half hour after the appointed time, then the meeting will stand adjourned until the next meeting date or until another meeting has been called in accordance with this Bylaw.
 - 6.2.3. After a meeting has commenced, if notice is drawn to a lack of quorum,

the Chair shall ascertain whether there is a lack of quorum and, if so found, adjourn the meeting to the next regular meeting date or to another meeting called in accordance with this Bylaw.

- 6.3. In the event both the Chair and Vice-Chair are absent, and a quorum is present, the Secretary Treasurer will call the Trustees to order, and the Trustees will choose a Trustee to chair the meeting until the arrival of the Chair or Vice Chair.
- 6.4. At all meetings, the Secretary Treasurer must be present at the time that a decision of the Board is rendered and must record any decision. If the Secretary Treasurer is unable to attend the meeting, or if the meeting concerns the work performance or employment of the Secretary Treasurer the Board may designate another employee of the Board to attend the meeting in place of the Secretary Treasurer to perform the duties of the Secretary Treasurer at the meeting.

7. MEETINGS OF THE BOARD – MINUTES

- 7.1. Minutes of the proceedings of all meetings shall be maintained in compliance with the *School Act*, ratified at the next meeting of the Board, certified as correct by the Secretary Treasurer or other employee designated and the Chair or other Trustee presiding at the meeting.
 - 7.1.1. Minutes will not record the names of movers and seconders.
 - 7.1.2. Minutes will not record who voted for or against motions. Trustees may ask to have their vote recorded.
 - 7.1.3. If a Trustee declares a conflict of interest, such conflict will be recorded in the minutes.
 - 7.1.4. Except for minutes of a meeting or portion of a meeting from which persons other than Trustees or Board officers, or both, were excluded, the minutes will be published on the district website once adopted.

8. MEETINGS OF THE BOARD – RULES OF ORDER

- 8.1. Meetings of the Board will be conducted in accordance with this Bylaw and, where the Bylaw is silent, using *Robert's Rules of Order, Newly Revised*, except where provisions of the *School Act* may conflict, in which case the latter will prevail.
- 8.2. Any Trustee with a conflict of interest in a Meeting will:
 - 8.2.1. state that they have a conflict of interest in the matter;
 - 8.2.2. state the general nature of the conflict of interest;
 - 8.2.3. not take part in any discussion of the matter, if the meeting is not closed to the public, or leave any meeting closed to the public;
 - 8.2.4. not attempt in any way to influence the voting on any question in respect of the matter, before, during or after the meeting; and
 - 8.2.5. abstain from voting on any question in respect of the matter or the part

of the meeting during which the matter is under consideration.

- 8.3. The Board may adopt a procedural rule for one or more meetings by resolution of a two-thirds majority of the Trustees present at the meeting. A rule other than the requirement for notice of meetings may be suspended by unanimous consent of the Trustees present.
- 8.4. The Chair's ruling on a point of order shall be based on *Roberts Rules of Order, Newly Revised*.
 - 8.4.1. The ruling shall be subject to an appeal to the Board if requested by a Trustee immediately after the ruling and before resumption of business.
 - 8.4.2. An appeal of a ruling of the Chair shall be decided without debate by a majority vote of Trustees present. When an appeal is successful, it does not necessarily set a precedent.

9. MEETINGS OF THE BOARD – MOTIONS

- 9.1. A motion, when introduced, brings business before the meeting for possible action. A motion should be worded in a clear, concise and unambiguous form and, if lengthy or complex, should be submitted in writing.
 - 9.1.1. All motions shall be stated in the positive.
- 9.2. All motions must be seconded in order that they may be recognized by the Chair and allow debate to proceed.
- 9.3. Subject to the concurrence of the seconder, the mover of a motion may withdraw the motion at any time prior to the vote being taken. A motion which has been withdrawn may be re-introduced at the same meeting only by a different Trustee.
- 9.4. The Chair may divide a motion containing more than one subject and it shall be voted on in the form in which it is divided.
- 9.5. Where a motion is not in writing, the Chair will restate the motion for clarification when calling the question.
- 9.6. All motions shall be subject to amendment except the following:
 - 9.6.1. Motion that the question be called;
 - 9.6.2. Motion for adjournment of debate or adjournment of a meeting;
 - 9.6.3. Motion to table unless such a motion contains a date for further consideration of the matter tabled;
 - 9.6.4. Motion to refer to Committee; or
 - 9.6.5. Motion to proceed to next business.
- 9.7. An amendment is a motion to modify the wording of a pending motion. An

amendment must be strictly relevant to the main motion and not alter in a material way, or be contrary to, the principle embodied in the main motion. A motion can be amended more than once, however, there can be only one amendment on the floor at a time and it shall be dealt with before another amendment is presented, or the motion is decided. An amendment to an amendment must be germane to the first amendment and cannot be amended.

- 9.8. A motion to reconsider a decision can be made the day on which the original motion was voted upon. It must be seconded. It is debatable and the debate can be on the merits of the original question. No question can be reconsidered twice.
- 9.9. Motions to rescind or to amend something previously adopted will be considered only if notice has been given at the previous meeting or in the agenda for the present meeting and if no action has been taken which it is too late to undo. Such motions are debatable, and debate can go into the merits of the original question. There is no time limit for these motions, and they can be moved by any Trustee.
 - 9.9.1. Such motions require a majority vote to pass. However, if the original motion required a two-thirds vote, the same vote is required on a motion to amend or rescind.
- 9.10. A motion that has been defeated at a previous meeting can be moved again at a subsequent meeting only if notice is given.

10. MEETINGS OF THE BOARD – DEBATE

- 10.1. All motions are debatable except the following:
 - 10.1.1. Motion for adjournment of debate or for adjournment of a meeting unless such a motion contains a time for recommencement of debate or for a new meeting;
 - 10.1.2. Motion to proceed to the next business; and
 - 10.1.3. Motion to go into closed session.
- 10.2. Debate shall be strictly relevant to the question before the meeting and the Chair shall warn speakers who violate this rule.
- 10.3. No Trustee shall speak until recognized by the Chair.
- 10.4. No Trustee shall speak for a period in excess of three minutes at one time. The Chair may caution a Trustee who persists in tedious and repetitious debate and may direct them to discontinue if they persist.
- 10.5. The Chair may enter debate or propose or second a motion.
- 10.6. A matter of privilege (a matter dealing with the rights or interests of the Board as

a whole or of a Trustee personally) may be raised at any time and shall be dealt with forthwith before resumption of business.

- 10.7. No Trustee shall interrupt another Trustee who has the floor except to raise a point of order or a point of privilege.
- 10.8. After all Trustees have been given an opportunity to speak, Trustees will have an additional opportunity to speak.

11. MEETINGS OF THE BOARD – VOTING

- 11.1. It is expected that all Trustees present at a meeting will vote except in the case where a Trustee has declared a conflict of interest, in which case the Trustee must not vote and such an abstention shall be recorded.
 - 11.1.1. The Chair will vote at the same time as other Trustees.
- 11.2. Voting may be verbal or by a show of hands and only the results recorded. Prior to the vote a Trustee may request that their vote be recorded.
- 11.3. A motion will be lost if there is no majority position. In the case of a tie, the question is resolved in the negative.

12. REGULAR MEETINGS OF THE BOARD – SCHEDULE AND AGENDA

- 12.1. Meetings of the Board shall be open to the public unless, in the opinion of the Board, the public interest requires that persons other than Trustees be excluded.
- 12.2. A Regular Meeting will normally be held monthly during the school year.
 - 12.2.1. Annually, the Board will determine the schedule of meetings for the following school year and will publish the schedule prior to the beginning of each school year.
- 12.3. A Regular Meeting shall stand adjourned at three hours after its commencement unless a consensus has been reached to extend the hour of adjournment.
- 12.4. The order of business at Regular Meetings shall be as follows:
 - 12.4.1. Call to Order
 - 12.4.2. Land Acknowledgement
 - 12.4.3. Adoption of Regular meeting agenda
 - 12.4.4. Adoption of Regular Minutes, including a report of closed items
 - 12.4.5. Recognition, Presentations and Delegations
 - 12.4.6. Comment Period for Rightsholders and Partners
 - 12.4.7. Strategic Plan Update

-
- 12.4.8. Business
 - 12.4.8.1. New Business
 - 12.4.8.2. Committee Reports
 - 12.4.9. Board Chair Report
 - 12.4.10. Administration Reports
 - 12.4.10.1. Superintendent of School's Report
 - 12.4.10.2. Secretary Treasurer's Report
 - 12.4.11. Trustee Reports
 - 12.4.12. Around the Boundary
 - 12.4.13. Future Agenda Items
 - 12.4.14. Next Board Meeting
 - 12.4.15. Question Period
 - 12.4.16. Adjournment
- 12.5. A change to the order of business may be proposed by any Trustee and shall require unanimous consent of Trustees in attendance.
- 12.5.1. An addition to the agenda of any item not listed on the agenda should be of an emergent nature and requires unanimous consent of Trustees in attendance.
- 12.6. Committee Reports
- 12.6.1. The Chair of a Board Committee will review the minutes or reports of Committee meeting(s) and will ask that the report be received as circulated, or as reviewed. This action has the effect of acknowledging the efforts of a committee and making the Board aware of the work of the committee.
 - 12.6.2. After having received the report, the Chair of the Board Committee will then put forward any recommendations from the Committee individually in the form of a Board motion(s) for debate and approval.
- 12.7. Trustee Reports/Administration Reports
- 12.7.1. At the discretion of the Board, the Board Chair, Trustee and Administration reports may be written or oral.
 - 12.7.2. If a report contains a recommendation, it must be provided in writing for consideration by the Board.
 - 12.7.3. There will be no motion to accept or receive these reports.
- 12.8. The Board expects all persons attending meetings to conduct themselves in a respectful manner. The Chair may expel from the meeting a person, other than a Trustee, that the Chair considers guilty of improper conduct (e.g. disrespectful conduct, conduct which disrupts or interferes with the proceedings of the Board). A majority of the Trustees present at a meeting of the Board may expel a Trustee from the meeting for improper conduct.

13. RECOGNITION, PRESENTATIONS AND DELEGATIONS AT REGULAR MEETINGS

- 13.1. The Board welcomes and encourages recognition, presentations and delegations from students, staff, parents, partners, rightsholders and others at meetings.
- 13.2. The Superintendent, or designate, will be responsible to schedule in-district recognition and presentations activities.
 - 13.2.1. Attempts should be made to keep presentations to approximately 10 minutes.
- 13.3. Any person or group wishing to address the Board as a delegation on an item not otherwise on the agenda will provide a written request outlining the item(s) they wish to present and naming a spokesperson.
 - 13.3.1. Consideration of the request is subject to article 5 of this Bylaw for placement on the agenda.
 - 13.3.2. A written request to present at a Regular Meeting must be received eight days in advance of the scheduled Regular Meeting.
 - 13.3.3. The request will describe the reason for the delegation and who will be the spokesperson
 - 13.3.4. Personnel matters involving individual employees, legal matters, protection of privacy or properties are not recognized for discussion at public meetings.
 - 13.3.5. Upon approval, the person or delegation is advised to make available to the Secretary Treasurer or Superintendent all pertinent information for distribution to Trustees so they may review materials in advance.
 - 13.3.6. Presentations by persons or delegations are limited to a maximum of ten minutes.
 - 13.3.7. The Board will hear the delegation's presentation and the Trustees may ask questions for clarification. The Board will ordinarily take the presentation under advisement and will take action after due deliberation, usually at a subsequent meeting.
 - 13.3.8. Delegates are expected to conduct themselves in a respectful and constructive manner. Delegates may voice concerns but must not:
 - 13.3.8.1. Promote hate, harassment, or violate Board Bylaws and/or Policies;
 - 13.3.8.2. Use offensive, obscene, or defamatory language, gestures, or images;
 - 13.3.8.3. Use negative or derogatory personal references;
 - 13.3.8.4. Misuse personal information related to district students, staff, or Trustees;
 - 13.3.8.5. Discuss topics outside of their intended delegation;
 - 13.3.8.6. Discuss matters related to litigation or potential litigation or any matter which is currently before any court or administrative tribunal affecting the district; or

- 13.3.8.7. Engage in debate with other delegates, staff, or Trustees.
- 13.3.9. The Chair will rule on the propriety of all presentations and comments and may terminate any presentation or comment or refer it to a Closed Meeting of the Board if that is deemed to be appropriate by the Chair.
- 13.3.10. If circumstances warrant, the Board may receive such individuals or Delegations in a Closed Meeting.

14. COMMENT PERIOD FOR RIGHTSHOLDERS AND PARTNERS AT REGULAR MEETINGS

- 14.1. At the beginning of every Board Meeting there will be a comment period for rightsholders and partners. The comment period is a maximum of ten minutes duration at the discretion of the Chair. The purpose of the comment period is provide an opportunity for brief input on any of the meeting's agenda items that the Board will be considering.

15. PUBLIC QUESTION PERIOD AT REGULAR MEETINGS

- 15.1. The Regular Meeting is the formally designated means of transacting Board business. While the Board believes that communication with the public is extremely important, the regular Board is not the appropriate setting for general discussion, or comment by residents.
- 15.2. A question period of fifteen minutes duration is provided at the end of a Regular Board meeting, solely as a means for ensuring that the public present in the audience have an opportunity to raise questions business conducted during the meeting.
- 15.3. Matters currently under negotiation or litigation or related to personnel or specific students will not permitted.
- 15.4. One question will be taken from each person, after which, time permitting, each person may present a second question.
 - 15.4.1. Speakers must identify themselves before speaking.
 - 15.4.2. All questions will be directed to the Chair, who may refer the question to the Superintendent or Secretary Treasurer.
 - 15.4.3. The Chair may restrict the length of time any one individual may speak.
 - 15.4.4. The response to a question will be made during the meeting, when possible, or deferred until a later date when information becomes available.
 - 15.4.5. Individuals addressing the Board assume personal responsibility for all statements made to the Board.
 - 15.4.6. The Chair will use judgment to stop any inappropriate questions that would be better discussed in a different forum.
 - 15.4.7. The Chair may use discretion to terminate any speaker's privilege or

exclude a speaker from the meeting if, after due warning, the speaker persists with conduct or remarks which the Chair considers inappropriate.

- 15.5. Behaviours expected of those raising questions are the same as those outlined or delegations in article 13.3.8 of this Bylaw.
- 15.6. Public with general comments or questions are encouraged to contact the Chair or Superintendent individually.

16. SPECIAL BOARD MEETINGS

- 16.1. Special meetings may be called by the Chair, or by the Secretary Treasurer on the written request a majority of Trustees, on dates other than those of regularly scheduled meetings, with each Trustee receiving no less than 48 hours advance written notice including purpose of meeting.
- 16.2. No business other than that for which the meeting was called shall be conducted at the meeting.

17. CLOSED BOARD MEETING

- 17.1. All matters coming before the Board shall be considered in public unless the public interest requires otherwise. In these circumstances, persons other than Trustees may be excluded from a meeting or from part of a meeting.
- 17.2. Unless otherwise determined by the Board, the following matters shall be considered in a closed meeting:
 - 17.2.1. Personnel matters: including contracts, collective bargaining negotiations, salary, grievances, performance reviews and planning related to the management of personnel.
 - 17.2.2. Legal matters: accident claims, Board liability, legal opinions and advice respecting the liability or interest of the Board or respecting any matter to be considered in closed session and information or action regarding legal actions brought by or against the Board.
 - 17.2.3. Matters pertaining to individual students: including medical matters and *School Act* Section 11 appeals to the Board.
 - 17.2.4. Land matters: acquisition and disposition of real property prior to finalization including future site planning and designation of new sites; negotiations regarding purchase, lease, sale or exchange of real property; purchase of real property; consideration of appraisal reports and claims by owners; determination of Board offers and expropriation procedures.
 - 17.2.5. Matters pertaining to the safety, security or protection of Board property.
 - 17.2.6. Other matters where the Board decides that the public interest so

requires.

- 17.3. The order of business at Closed Meetings shall be as follows:
 - 17.3.1. Call to Order
 - 17.3.2. Land Acknowledgement
 - 17.3.3. Adoption of Closed Meeting Agenda
 - 17.3.4. Adoption of Closed Minutes
 - 17.3.5. Business Items
 - 17.3.6. Future Agenda Items
 - 17.3.7. Adjournment
- 17.4. The Secretary Treasurer or other employee designated in accordance with the *School Act* must be present at the time a decision of the Board is rendered and must record any decision.
- 17.5. No Trustee shall disclose to the public the proceedings of a closed meeting unless a motion has been passed at the closed meeting to allow disclosure, except such as might be necessary to enforce the conflict-of-interest provisions of the *School Act*.
- 17.6. The Secretary Treasurer shall prepare a record containing a general statement as to the nature of the matters discussed and the general nature of the decisions reached at a Closed meeting, and the record shall be provided in the subsequent Regular Meeting of the Board.

18. BYLAWS AND RESOLUTIONS

- 18.1. Unless expressly required to be exercised by bylaw, all powers of the Board may be exercised by bylaw or by resolution.
- 18.2. The following matters shall be dealt with only by bylaw:
 - 18.2.1. adoption of the budget;
 - 18.2.2. capital bylaws;
 - 18.2.3. the acquisition or disposal of property;
 - 18.2.4. rules and procedures of the Board relative to the organization of meetings of the Board;
 - 18.2.5. amendments to bylaws; and
 - 18.2.6. where required by the *School Act*.
- 18.3. All bylaws of the Board shall be established, amended or repealed as follows:
 - 18.3.1. First Reading: no debate or amendment;
 - 18.3.2. Second Reading: discussion of the principle of the bylaw;
 - 18.3.3. Third reading : consideration of amendments made and final decision.

- 18.4. When a bylaw has been amended it shall be published as amended and shall not proceed until the amended version has been provided.
- 18.5. At each of the three readings of a bylaw, the bylaw must be read in full, however, if a written or printed copy of a bylaw is in the possession of each Trustee, and is available to each member of the public in attendance at the meeting at which the bylaw is to be read, then the reading may consist of a description of the bylaw by
- 18.5.1. its title, and
 - 18.5.2. a summary of its contents.
- 18.6. The Board shall not give a bylaw more than two readings at any one meeting unless the Trustees who are present at the meeting unanimously agree to give the bylaw all three readings at the meeting .
- 18.6.1. By unanimous consent, financial bylaws may be given first, second and third (final) reading in one motion of adoption provided a written copy is available.
- 18.7. A bylaw may be withdrawn at any stage before final approval with unanimous consent of the Board.
- 18.8. The Secretary Treasurer shall certify on a copy of each bylaw the readings and the times thereof and the context of any amendment passed in committee.

19. ELECTRONIC PARTICIPATION BY TRUSTEES

- 19.1. In accordance with the *School Act*, Trustees may participate in or attend any meeting of the Board by telephone or other means of communication, provided that all Trustees and other persons participating in or attending the meeting are able to communicate with each other.
- 19.2. If a Trustee participates in or attends a meeting of the Board by telephone or other means of communication, the Trustee is to be counted for the purpose of establishing a quorum.

20. MISCELLANEOUS PROVISIONS

- 20.1. All points of procedure not provided for in this Bylaw shall be decided in accordance with *Robert's Rules of Order, Newly Revised*.
- 20.2. If any part of this Bylaw is held to be invalid by the decision of a court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Bylaw.

21. REPEAL

School District No. 51 Bylaw No. 1-2010, dated February 8, 2011, including any amendments thereto, are hereby repealed.

Read a first time the xxxst day of xxx 2024.

Read a second time the xxxst day of xxx 2024.

Read a third time, passed and adopted the xxxst day of xxx 2024.

Board Chair

Secretary Treasurer

I HEREBY CERTIFY this to be a true copy of School District No. 51 (Boundary) xxxx as adopted by the School Board on the xxst day of xx 2024.

Secretary Treasurer



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4020-410 ANAPHYLAXIS (SEVERE ALLERGIC REACTION)

~~Anaphylaxis is a sudden and severe allergic reaction, which can be fatal, requiring immediate medical emergency measures be taken.~~

The Board of Education ~~of School District No. 51~~ recognizes that it has a duty of care to students who are at risk from life-threatening allergic reactions while under school supervision. The Board also recognizes that this responsibility is shared among the student, parents, the school system and health care providers.

The purpose of this policy is to minimize the risk to students with severe allergies to potentially life-threatening allergens without depriving the severely allergic student of normal peer interactions or placing unreasonable restrictions on the activities of other students in the school.

While the ~~School District No. 51~~ Board ~~of Education~~ cannot guarantee an allergen-free environment, the Board will take reasonable steps to provide an allergy-safe and allergy aware environment for students with life-threatening allergies.

~~This policy is~~ The Superintendent is authorized to develop Administrative Procedures designed to ensure that:

- ~~•~~ students at risk are identified,
- ~~•~~ records are kept for each identified anaphylactic student,
- ~~•~~ emergency procedure plans and education plans are established,
- ~~•~~ strategies are in place to minimize the potential for accidental exposure,
- ~~•~~ storage and medication administration processes are established
- ~~•~~ staff and key volunteers are trained consistent with the Anaphylactic Framework to respond in an emergency situation.
- ~~•~~ Processes are in place for principals to monitor and report information about anaphylactic incidents to the board in aggregate form

~~All schools in school district No. 51 must implement the steps outlined in Board Procedures on anaphylaxis, which include:~~

- ~~(a) a process for identifying anaphylactic students;~~
- ~~(b) a process for keeping a record with information relating to the specific allergies for each identified anaphylactic student to form part of the student's Permanent Student Record~~
- ~~(c) a process for establishing an emergency procedure plan, to be reviewed~~



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~~annually, for each identified anaphylactic student to form part of the student's student record;~~

~~(d) an education plan for anaphylactic students and their parents to encourage the use by anaphylactic students of Medic-Alert identification;~~

~~(e) procedures for storage and administering medications including:~~

- ~~• procedures for obtaining preauthorization¹ for employees to administer medication to an anaphylactic student, and~~
- ~~• procedures for permitting employees to administer medication to an anaphylactic student² in an emergency where there is no preauthorization;~~

~~(f) a process for principals to monitor and report information about anaphylactic incidents to the board in aggregate form;~~

~~¹ Must be obtained from both the student's physician and the student's parents~~

~~² This applies to students who have a known medical diagnosis of anaphylaxis. For students who have not been identified as anaphylactic, the standard emergency procedure is to call emergency medical care (911 where available) — school staff should not administer medication to unidentified students.~~

DRAFTING NOTE: THE PROCEDURES APPENDED TO THE POLICY TO BE PUBLISHED AS AN ADMINISTRATIVE PROCEDURE

~~Anaphylaxis Procedures~~

~~1. Description of Anaphylaxis etc.~~



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~~5132~~ 420 USE OF PHYSICAL RESTRAINT & SECLUSION

The Board of Education recognizes that it has a responsibility to maintain safe, orderly and caring school environments for all of its students and employees. The Board further believes that respect for student rights, maintaining student dignity and the safety of all involved is paramount. The overarching goal of learning environments design is the creative use of space to facilitate and support positive student learning experiences, rather than punitive or disciplinary ones.

The Board ~~of Education~~ believes that behaviour interventions for all students emphasize prevention and positive behaviour supports, and every effort is made to employ preventative actions that preclude the need for the use of physical restraint or seclusion. ~~In recent years,~~ a wide variety of creative approaches to learning and less restrictive configurations of learning environments has ~~shifted~~ emerged to include opportunities beyond the traditional classroom and accommodating students' sensory and self-regulation needs.

The Board recognizes that the use of emergency physical restraint or seclusion procedures may be necessary when a student presents imminent danger to themselves or others. However, every effort should be made to structure learning environments and learning supports so that responses like physical restraint and seclusion are unnecessary.

The ~~District Superintendent is authorized to establish Administrative Procedures will review this policy on a regular basis to ensure alignment with current research/practice and in accordance with~~ to ensure alignment with guidelines issued by the Ministry of Education and Child Care.

DRAFTING NOTE: THE REGULATIONS APPENDED TO THE POLICY TO BE PUBLISHED AS AN ADMINISTRATIVE PROCEDURE

REGULATIONS

DEFINITIONS

~~1. Physical Restraint is a method of restricting another person's freedom of movement or mobility in order to secure and maintain the safety of the person or the safety of others.~~



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5133-430 PROVISION OF MENSTRUAL PRODUCTS

The Board of Education ~~of School District No. 51 (Boundary)~~ is committed to make menstrual products available to students of all gender identities or expressions who may require them in a manner that protects student privacy. ~~providing menstrual products to students who may require them.~~

~~Specifically~~

The Board will:

- ~~a) Ensure menstrual products are made available to all students in a manner that protects student privacy;~~
- b) ~~Provide~~ provide for barrier free, easily accessible menstrual products at no cost to students;
- c) ~~Provide menstrual products~~ in school washrooms and will; ~~and,~~
- d) ~~C~~ onsider student feedback with respect to the provision of menstrual products.

~~School District staff will~~ The Superintendent may establish Administrative develop Procedures regarding the provision of menstrual products to students.



Highlights

Ministry of Education and Child Care Update, August 16, 2024

2023/24 School Year in Review

- BC's Learning Context
 - Diverse and growing population
 - ~700,000 students (87% public, 13% independent)
 - 13% have diagnosed disability or diverse ability
 - 12% are English Language Learners
 - 11% are Indigenous
 - 7.6% in French Immersion
 - 0.9% in a Francophone program
 - Competency and concept-based curriculum, literacy and numeracy at the foundation
 - Co-governance in the Declaration of Rights of Indigenous Peoples Act context – Bill 40
 - Increasing child care on school grounds
- Current System Realities
 - Rapid Enrolment growth concentrated in Lower Mainland, southern Vancouver Island and Central Okanagan
 - Almost entirely due to immigration/temporary residents
 - Number of temporary resident students grew from 13,084 to 30,468 from 2020/21 to 2023/24
 - Infrastructure and Workforce Needs
 - For every 10,000 newcomers:
 - 1250 are school-aged
 - 50 new classrooms
 - 50 classroom teachers
 - 1 administrator
 - 22 educational assistants (EAs)
 - Number of classes with an EA doubled from 15,000 (2006/07) to 30,500 (2023/24)
 - Teacher recruitment and retention challenges
 - External Factors: Outside World Affecting How Students Show Up
 - Social media screen time

- Cost of living
 - Polarized political context
 - Climate change world events
 - Pandemic
 - Opioid Epidemic
- How Are K-12 Students Doing
 - BC is among the top performing systems globally
 - Completion rates for all students at highest level ever
 - Alcohol, tobacco, nicotine use declining
 - Slight improvement with more students reporting positive mental health, but number of students reporting poor mental health is still a concern
 - Completion rates for Indigenous students and students with designations showing some improvement
 - Immediate post-secondary transition rates only 50%
 - Some districts reporting more students not “kindergarten ready”
 - Achievement gap for on-reserve students
 - Decline in FSA and national/international assessments (especially in math/numeracy)
- Provincial Assessment Trends
 - FSA results have been mostly stable with some slight declines post-pandemic
 - Numeracy results are consistently lower than literacy for all students
 - Priority learner populations continue to trail behind all other learners
- Responding to the Current Context
 - System Quality Overall
 - Framework for Enhancing Student Learning
 - Workforce Challenges
 - Sector Workforce Strategy
 - Teacher recruitment and retention
 - Enrolment Pressures
 - Increased capital investment
 - Pre-fabricated modular construction
 - Affordability Challenges for Families
 - Feeding Futures
 - Child Care Fee Reduction Initiative
 - Student, Family, and Affordability Fund
 - Mental Health
 - Integrated Child and Youth Teams
 - Mental Health in Schools Strategy
 - Compassionate Systems Framework
 - Mental Health Leadership Framework

- Addressing Equity Gaps
 - Bill 40, Indigenous graduation requirement, First Nations Child and Youth in Care Protocol, Racism Review
 - School outreach teams, inclusion resources
- Literacy and Numeracy
 - New strategies for enhancing literacy and numeracy
 - BC Learning Pathways
 - K-12 Reporting Policy
- Post-Secondary Transitions
 - Future Ready Action Plan
 - Dual credit expansion
- Additional Priorities for 2023/24 School Year
 - Holocaust education
 - Cellphones and digital literacy
 - Access zones

Supporting Student Success

- K-12 Literacy Supports
 - \$30 million over three years to better support students' literacy development in the K-12 school system
 - Three key components
 - Early literacy screening for all students in kindergarten to Grade 3
 - Intervention and outreach programs
 - Professional development for K-12 teachers and support staff
 - Information and resources for parents/caregivers
 - Provincial Outreach Programs (POPs): Year One
 - Increased funding to Provincial Outreach Program for the Early Years
 - Will triple their team of literacy specialists to assist school districts in scaling up early literacy screening and intervention strategies
 - New funding to other provincial outreach programs to expand literacy supports for students with diverse needs including students who are deaf and hard of hearing, students with autism and fetal alcohol spectrum disorder, and students with multiple disabilities
 - October 2024: provincial outreach programs will co-host provincial, online professional learning day for educators and support staff to showcase literacy development strategies and resources for K-3 learners, and for learners with disabilities or diverse abilities

- K-12 Literacy Supports – Years 2 and 3
 - Launch of provincial resource repository (fall 2025)
 - Release updated “Supporting Students with Learning Disabilities: A Guide for Teachers”
 - Resource development and pilots re: supports for English Language Learners and Indigenous learners
 - Provincial outreach programs to support school districts with early literacy screening scale up, interventions, professional learning, and communities of practice
 - School districts continue to utilize professional learning grants from year 1
 - Annual school district reporting on progress and outcomes

Implementation of Indigenous Education Councils (IECs)

- Ministry of Education and Child Care (MECC) and First Nations Education Steering Committee have co-developed legislative amendments to the School Act and a ministerial order to support effective implementation of IECs across the 60 school districts
- MECC also consulted with Indigenous people and organizations
- Legislative Amendments
 - IECs are required in all school districts
 - Purposes
 - Advocate for all Indigenous students through advice on programs, services and achievement
 - Advise on integration of Indigenous worldviews and perspectives, particularly local First Nations
 - Local First Nations members advising on their distinct languages, cultures, customs, traditions, practices or histories
 - Advise on grants provided in relation to Indigenous students
 - Requires IEC approval on Indigenous Education Targeted Funding
 - IECs are not committees of boards of education
 - Board trustees and employees may not be members on an IEC
- Rules for an IEC
 - Set out by the Ministerial Order
 - The protocols, laws, customs and traditions of local First Nations must be respected
 - The Indigenous council must
 - Be guided by the need to support strong and effective relationships between the board and local First Nations
 - Acknowledge its work is undertaken in the local First Nations’ territory and have deference to the views and perspectives of members representing local First Nations; and

- Consider the distinctions and diversity of the Indigenous student population in advising the board
 - Setting Up an IEC
 - First Nations Members
 - Each First Nation in whose traditional territory the board is operating: 2 members
 - Each non-local First Nation with students in a district AND federal funding: 1 member
 - After seeking advice from each local First Nation, a board must appoint additional persons who bring perspectives relevant to the Indigenous student population of that district
 - For example, additional representatives of local First Nations, other First Nations, Métis, Inuit, and Indigenous non-profits
 - Local First Nation representation
 - Local First Nations members should not be outnumbered on an IEC
 - Role of the Board
 - A board cannot direct the IEC but has certain obligations in respect of the IEC
 - A board must establish an IEC in accordance with the IEC Order
 - Support the IEC in coordinating and fulfilling administrative tasks associated with the IEC
 - Cover reasonable costs of holding meetings and IEC member travel to attend meetings
 - Provide a standing item on board agendas for IEC advice or decisions
 - Provide a secretariat or main point of contact for the IEC
 - For Boundary School District, this will be the Superintendent at this time

Calendar

June	18	Agenda Setting
		Management Update
		Board of Education meetings
	25	Special Policy Committee Meeting
	26	Anti-Racism Zoom
		Inclusive Child Care Strategy Teams with Early Learning
		Principal/Vice Principal Growth Plan Check In
	27	Christina Lake Pancake Breakfast
		Special Board meeting
July	2	All Superintendents Zoom w/ Ministry regarding Indigenous Education Comm
		District Track Meet
		Principal/Vice Principal Growth Plan Check In

	3	Principal/Vice Principal Growth Plan Check In
	4	Principal/Vice Principal Growth Plan Check In
		In person with Boundary Community Métis Association
	9	Indigenous Education District Leads call
	18	Human Rights – Data Cultural Sensitivity zoom work session
	23	JustB4 meeting at West Boundary Elementary School
	24	West Kootenay Teacher Education Program Capstone zoom presentations
Aug	14-16	BC School Superintendents Association (BCSSA) Summer Academy, Whistler, BC
	15	Kootenay-Boundary Branch (KBB) BCSSA Regional in-person
	16	Ministry of Education and Child Care Update
	20	District Principals and Vice Principals
	21	District Leadership Team
	26	Jointly Planned Boundary District Teacher Association and SD 51 Pro-D Day
	27	District Professional Development Day with Jo Chrona
	28	Agenda Setting
Sept	3	West Boundary Elementary School visit
	4	Agenda Setting
		Policy Committee zoom
	6	KBB BCSSA Superintendent Update Teams
		KBB BCSSA Executive Teams
	9	Boundary Integrated Services Model
	10	Agenda Setting
		Education Policy zoom
	16	Greenwood Elementary School visit
		Circle of Courage planning with Elder in Residence
		Zoom call with Superintendent of Indigenous Education, Brad Baker re: IECs
	17	Agenda Setting
		Dual Credit Community of Practice
		Boundary Interagency Group (BIG)
		Finance/Operations Committee
	18	Continuous Improvement Networking Session 3



Secretary-Treasurer's Report September 2024

Summer 2024 Highlights

- Onboarding and training of new Payroll Clerk
- Preparation of our fiscal year-end financial statements and Financial Statement Discussion & Analysis (FSD&A) report;
- Substantial completion of the audit of the June 30/2024 financial statements;
- IT Management contract negotiations with the City of Grand Forks;
- Support and training for new PVP; and
- Continued work on the Policy Revision Project, including development of Administrative Procedures for finance and operations.

Budget/Finance

Fiscal Year-end & Audit

Our fiscal year-end is June 30th. The finance team worked hard through the first 3 weeks in July to complete the year-end and prepare for the arrival of our auditors, BDO Canada LLP.

The audit is substantially complete, with final adoption of the statements and subsequent events work being the only outstanding items. Audit partner Sinead Scanlon will present the Independent Auditor's Report to the Board for approval on September 24 and then the approved Audited Financial Statements and FSD&A report will be submitted to MECC by September 30th.

The 2023/24 financial statements report an operating deficit for the year of \$225,050 and ending accumulated operating surplus of \$808,804. Please see FSD&A report for details.

Ministry/Government Reporting

The following Ministry/Government Reports were submitted in July and August:

- Actuarial Valuation Tool
- Classroom Enhancement Fund (CEF) 2023/24 Year-end Reporting
- Q4 GRE (quarterly financial report)
- Event-Driven Reporting
- OLEP (French) 2023/24 Financial Report/Evaluation
- Feeding Futures Fund and Student & Family Affordability Fund Year-end Report
- RDECP CP-3 Enrolment Projections
- Actuarial Study, Retirement Experience

Enrolment Update

Spring projections predicted an enrolment count of 1,306.00 FTE for September 2024. Initial data shows headcount of 1,311 students for 2023/24; however, the formal student enrolment data collection date is September 30th. Final enrolment numbers will be announced at the October Board meeting.

Information Technology

The IT department focused on the following projects through summer 2024:

- Employee computer desktop replacements, including all SBO workstations
- Upgrading the school bell management server
- Finalizing the 2024/25 device replacement order
- Continued installation of the WiFi enhancements at GFSS
- Supporting the Transportation Department Student Bus Card Program start-up

Perley PAC Meeting Highlights

Date: Monday, September 9, 2024

Principal/Vice Principal Report

Cell Phone Policy is in full implementation at Perley. First time a student is caught with phone there is a warning to student, second time the phone is taken away for the day and third time the phone is taken and a call is made to student's caregiver to come and pick up the phone. After one week of school, several kids already at stage 3.

Terry Fox run will be Thursday, September 9th and be Perley only (not district wide). Will be joined with annual Perley Pancake day. After the run, pancakes will be served. They are in need of a lot of volunteers to help with run route and make/serve pancakes.

They are looking for a Grade 6/7 soccer coach.

Looking for donations towards the re-wilding space – kids gardening gloves, drought resistant grasses/plants and just a general handyman that would be able to come and do some repairs when needed. They are also looking into why the new sprinklers are not watering the re-wilding area as it was thought to be included. It might just be that that phase needs to be turned on. Re-wilding space is taken care of by the school and parents – not under the SD51 maintenance crew.

School Trustee Report

I reported out on:

The new cell phone policy and our policy process to get that in before that start of the 2024/2025 school year.

The final (June) expenditure report from Secretary Treasurer Burdock and the highlight on the underspending of supplies and library books by the district as a whole.

The request and submission under the Childcare BC New Spaces Fund for the childcare facility at Perley was also discussed.

We also discussed the sprinklers and roof projects that were done over the summer. Everyone is very glad that all trees remained and nice green grass. Just need confirmation if the re-wilding zone is covered under the new sprinkler system and if that zone needs to be turned on.

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

PAC Vice President resigned by email 10 minutes before meeting started. They will be looking at the constitution to see if this is a position that needs to be in place or if it can just be left vacant for the school year.

PAC will be supporting and welcome back bbq or pizza – all contingent on what donations they can get. This will be Tuesday, October 8th for all staff, kids and families.

PAC volunteers are meeting on Sunday, September 22nd to repaint the outdoor games on the cement that need to be touched up. Maintenance has stencils and outdoor paint and will be giving that to PAC to do.

Winter Craft Fair is confirmed for Saturday, November 16th. Vender sheets will be going out asap as vendors have already been asking about it.

A \$600 cheque was given to PAC from Save on Foods at the end of last school year. This was their “cut” from gift cards that were purchased from Save On. When the cashier asks if the purchaser is supporting any non-profits that are registered and the purchaser says Perley PAC – they get a percentage of the sale. This is then given as a cheque to the PAC.

Next meeting is Monday, October 7th @ 5pm

Larisa Van Marck
School Trustee – SD51

Recreation Commission

The Recreation Commission met in August to discuss proposed increases to fees and charges for the next three years. Skate rentals for SD51 will remain at \$3 for the next couple years, with an increase to \$4 in 2026/27. The per hour cost for instructors and lifeguards for SD51 swim lessons will start increasing this year.

We also met on September 12. There have been a few staffing changes, including a new Community Programmer, Aquatic Coordinator, and head Lifeguard. There are a number of accessibility upgrades that will be happening at the arena including washroom improvements, a middle handrail on the entrance ramp, and accessible seating areas. The new fall/winter leisure guide is also available, be sure to check it out!

rdkb.com/Portals/0/Recreation/Documents/GF-CLCommunityLeisureGuide.pdf?ver=2023-02-28-093630-620

Hutton PAC

Hutton PAC met on September 16. There was lots of discussion around possible fall fundraisers including fall family photos, pumpkin carving contest, apple sales from a local farm, online seed sales, and a community garage sale. The PAC is fundraising for their outdoor classroom. They sent out surveys to staff to ask what they are looking for in an outdoor classroom. They are excited to get the project going in the near future.

CLES PAC met on Sept 17th

- There is a new digital speed reading sign posted outside the school under the speed limit
- After the success of having parent rep's for the Gr 6/7 class last year, the PAC is looking to expand on this role for each class. Parent volunteers are in place for the 2/3 & 4/5 classes so a call out will be done to recruit rep's for K/1 & 6/7
- The breakfast program is up & running
- The PAC is looking for hot lunch coordinators for the current year...possibly tapping into the parent reps. CLES has an amazing number of serving volunteers...
- Annual fundraisers are being planned with most assigned to parent volunteers. There was a healthy discussion on bottles once again and the PAC would like to explore options for simplifying the bottle fundraising process.
- School open house will be held on Oct 8th and the PAC will host a BBQ