



# School District No. 51 (Boundary)

Regular Meeting of the Board of Education

September 11, 2018 at 6:00 p.m.

School Board Office

## Agenda

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### Call to Order

### Opening Acknowledgement

"We would like to give recognition and honour to all the Indigenous peoples and ancestors, including the Interior Salish peoples, who lived here and cared for these lands."

### Presentations/Delegations

- Audited Financial Statements 2017-2018 (Attachment)

**MOTION:** "That the Board approve the Audited Financial Statements for the Fiscal Year 2017-2018, as presented."

- Brenda Fitzner, M.A. R. Psych – Dalhousie University Research Project – "Teacher Help"  
<https://vimeo.com/187168286>

### 10 Minute Comment Period

### Adoption of Agenda

### Adoption of Minutes (Attachment)

June 19, 2018 – Regular Meeting Minutes

### Report on In-Camera Meeting from June 19, 2018

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

### Business Items

#### 1. Superintendent/Director of Learning's Report

- Report for Summer 2018 (Attachment)
- August Days

#### 2. Secretary-Treasurer's Report

- Report for Summer 2018 (Attachment)
- Enrolment

#### 3. Framework for Enhancing Student Success (Attachment 1, Attachment 2)

#### 4. Talking Break

What does the term *visible learning* mean to you?

## 5. Committee Reports

- Proposed Meeting Dates 2018/2019 (Attachment)
- School Liaisons (Attachment)
- AbEd Committee
- Finance Committee
- Operations Committee
- Policy Committee

## 6. Trustee Reports

Rec Commission	* BCSTA/BCPSEA Advisory
Community Literacy	* BISM
PAC Highlights	* BCSTA Kootenay Boundary Branch

## 7. Around the Boundary

### Trustee Activities and Upcoming Events (Outlook Trustee Area Calendar)

- Kootenay Boundary Branch meeting at Trail – September 14 and 15, 2018
- BCPSEA Symposium – November 5 and 6, 2018
- BCSTA Trustee Academy – November 29-December 1, 2018
- BCSTA Provincial Council Meeting – November 30, 2018
- Trustee Election Timelines  
Nomination Period begins – September 4 to September 14, 2018 by 4 p.m.  
Campaign period – September 22 to October 20, 2018  
Election Day – October 20, 2018

### Future Agenda Items

**Next Board Meeting:**           **October 9, 2018**  
Boundary Learning Centre

### 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.

Audited Financial Statements of

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

June 30, 2018

DRAFT

# School District No. 51 (Boundary)

June 30, 2018

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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, Grant Thornton LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of School District No. 51 (Boundary) and meet when required. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the School District's financial statements.

On behalf of School District No. 51 (Boundary)

Signature of the Chairperson of the Board of Education

Date Signed

Signature of the Superintendent

Date Signed

Signature of the Secretary Treasurer

Date Signed

# Independent auditors' report

**Grant Thornton LLP**  
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To the Board of Education of  
School District No. 51 (Boundary) and the Ministry of Education

We have audited the accompanying financial statements of School District No. 51 (Boundary), which comprise the statement of financial position as at June 30, 2018 and the statement of operations, statement of changes in net financial assets (debt) and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

## **Management's responsibility for the financial statements**

Management is responsible for the preparation of these financial statements in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

## **Auditors' responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation of the financial statements 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 District's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## **Opinion**

In our opinion, the financial statements of School District No. 51 (Boundary) for the year ended June 30, 2018 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.

**Emphasis of matter**

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describes the basis of accounting and the significant differences between such basis of accounting and Canadian public sector accounting standards.

**Other matters**

Our audit was conducted for the purposes of forming an opinion on the financial statements taken as a whole. The supplementary information included in Schedules 1 through 4 is presented for purposes of additional information and is not a required part of the financial statements. Such information has been subject to the auditing procedures applied, only to the extent necessary to express an opinion in the audit of the financial statements taken as a whole.

Kelowna, Canada  
September 11, 2018

Chartered Professional Accountants

DRAFT

# School District No. 51 (Boundary)

Statement 1

Statement of Financial Position

As at June 30, 2018

	2018 Actual	2017 Actual
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents (Note 3)	3,725,632	3,975,851
Accounts Receivable		
Due from Province - Ministry of Education	97,886	32,247
Due from Province - Other	8,828	16,531
Other (Note 4)	189,648	111,687
<b>Total Financial Assets</b>	<b>4,021,994</b>	<b>4,136,316</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities		
Other (Note 5)	1,253,881	1,005,346
Unearned Revenue (Note 6)	2,430	11,070
Deferred Revenue (Note 7)	397,740	368,014
Deferred Capital Revenue (Note 8)	13,274,643	12,978,156
Employee Future Benefits (Note 9)	420,641	387,444
Capital Lease Obligations (Note 10)	206,864	238,634
<b>Total Liabilities</b>	<b>15,556,199</b>	<b>14,988,664</b>
<b>Net Financial Assets (Debt)</b>	<b>(11,534,205)</b>	<b>(10,852,348)</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 11)	21,056,507	20,759,876
<b>Total Non-Financial Assets</b>	<b>21,056,507</b>	<b>20,759,876</b>
<b>Accumulated Surplus (Deficit)</b>	<b>9,522,302</b>	<b>9,907,528</b>
Contingent Liabilities (Note 16)		
Approved by the Board		
Signature of the Chairperson of the Board of Education		Date Signed
Signature of the Superintendent		Date Signed
Signature of the Secretary Treasurer		Date Signed



# School District No. 51 (Boundary)

Statement 2

Statement of Operations

Year Ended June 30, 2018

	2018 Budget \$	2018 Actual \$	2017 Actual \$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	17,621,945	17,717,547	16,998,766
Other	59,863	117,546	131,541
Tuition	12,150	30,300	28,400
Other Revenue	206,200	428,484	374,980
Rentals and Leases	53,233	67,420	63,088
Investment Income	50,000	71,353	56,136
Gain (Loss) on Disposal of Tangible Capital Assets		25,896	
Amortization of Deferred Capital Revenue	748,909	783,568	739,283
<b>Total Revenue</b>	<u>18,752,300</u>	<u>19,242,114</u>	<u>18,392,194</u>
<b>Expenses</b>			
Instruction	14,040,890	14,179,184	13,173,339
District Administration	879,624	900,210	881,363
Operations and Maintenance	3,764,759	3,653,277	3,618,460
Transportation and Housing	718,987	893,438	808,636
Debt Services	1,231	1,231	1,393
<b>Total Expense</b>	<u>19,405,491</u>	<u>19,627,340</u>	<u>18,483,191</u>
<b>Surplus (Deficit) for the year</b>	<u>(653,191)</u>	<u>(385,226)</u>	<u>(90,997)</u>
<b>Accumulated Surplus (Deficit) from Operations, beginning of year</b>		9,907,528	9,998,525
<b>Accumulated Surplus (Deficit) from Operations, end of year</b>		<u>9,522,302</u>	<u>9,907,528</u>

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

Statement 4

Statement of Changes in Net Financial Assets (Debt)

Year Ended June 30, 2018

	2018 Budget \$	2018 Actual \$	2017 Actual \$
<b>Surplus (Deficit) for the year</b>	(653,191)	(385,226)	(90,997)
<b>Effect of change in Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets	(480,000)	(1,574,239)	(1,540,787)
Amortization of Tangible Capital Assets	1,268,869	1,277,608	1,259,131
<b>Total Effect of change in Tangible Capital Assets</b>	788,869	(296,631)	(281,656)
Use of Prepaid Expenses	-	-	5,459
<b>Total Effect of change in Other Non-Financial Assets</b>	-	-	5,459
<b>(Increase) Decrease in Net Financial Assets (Debt), before Net Remeasurement Gains (Losses)</b>	<u>135,678</u>	<u>(681,857)</u>	<u>(367,194)</u>
<b>Net Remeasurement Gains (Losses)</b>			
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>		(681,857)	(367,194)
<b>Net Financial Assets (Debt), beginning of year</b>		(10,852,348)	(10,485,154)
<b>Net Financial Assets (Debt), end of year</b>		<u>(11,534,205)</u>	<u>(10,852,348)</u>

# School District No. 51 (Boundary)

Statement 5

Statement of Cash Flows  
Year Ended June 30, 2018

	2018 Actual	2017 Actual
	\$	\$
<b>Operating Transactions</b>		
Surplus (Deficit) for the year	(385,226)	(90,997)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(135,897)	128,819
Prepaid Expenses	-	5,459
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	248,535	70,056
Unearned Revenue	(8,640)	-
Deferred Revenue	29,726	41,733
Employee Future Benefits	33,197	9,379
Loss (Gain) on Disposal of Tangible Capital Assets	(25,896)	-
Amortization of Tangible Capital Assets	1,277,608	1,259,131
Amortization of Deferred Capital Revenue	(783,568)	(739,283)
<b>Total Operating Transactions</b>	<b>249,839</b>	<b>684,297</b>
<b>Capital Transactions</b>		
Tangible Capital Assets Purchased	(1,545,291)	(1,530,085)
Tangible Capital Assets -WIP Purchased	(28,948)	(10,702)
District Portion of Proceeds on Disposal	25,896	-
<b>Total Capital Transactions</b>	<b>(1,548,343)</b>	<b>(1,540,787)</b>
<b>Financing Transactions</b>		
Capital Revenue Received	1,080,055	1,111,914
Capital Lease Payment	(31,770)	(31,606)
<b>Total Financing Transactions</b>	<b>1,048,285</b>	<b>1,080,308</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>(250,219)</b>	<b>223,818</b>
<b>Cash and Cash Equivalents, beginning of year</b>	<b>3,975,851</b>	<b>3,752,033</b>
<b>Cash and Cash Equivalents, end of year</b>	<b>3,725,632</b>	<b>3,975,851</b>
<b>Cash and Cash Equivalents, end of year, is made up of:</b>		
Cash	3,614,375	3,912,251
Cash Equivalents	111,257	63,600
	<b>3,725,632</b>	<b>3,975,851</b>

**SCHOOL DISTRICT NO. 51 (BOUNDARY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

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**NOTE 1      AUTHORITY AND PURPOSE**

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

**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 these grants to be fully recognized into revenue. The impact of this difference on the financial statements of the School District is as follows:

- June 30, 2017 – increase in annual surplus by \$345,851
- June 30, 2017 – increase in accumulated surplus and decrease in deferred contributions by \$12,824,555
- June 30, 2018 – increase in annual surplus by \$241,368
- June 30, 2018 – increase in accumulated surplus and decrease in deferred contributions by \$13,065,923

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.

**SCHOOL DISTRICT NO. 51 (BOUNDARY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

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

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).

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 (EARSL) of active employees covered under the plan.

**SCHOOL DISTRICT NO. 51 (BOUNDARY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

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

f) Employee Future Benefits (cont'd)

The most recent valuation of the obligation was performed at March 31, 2016 and projected to March 31, 2019. The next valuation will be performed at March 31, 2019 for use at June 30, 2019. For the purposes of determining the financial position of the plans and the employee future benefit costs, a measurement date of March 31 was adopted for all periods subsequent to July 1, 2004.

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

g) Asset Retirement Obligations

Liabilities are recognized for statutory, contractual or legal obligations associated with the retirement of tangible capital assets when those obligations result from the acquisition, construction, development or normal operation of the assets. The obligations are measured initially at fair value, determined using present value methodology, and the resulting costs capitalized into the carrying amount of the related tangible capital asset. In subsequent periods, the liability is adjusted for accretion and any changes in the amount or timing of the underlying future cash flows. The capitalized asset retirement cost is amortized on the same basis as the related asset and accretion expense is included in the Statement of Operations.

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, 2018**

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

i) **Tangible Capital Assets**

The following criteria apply:

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

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.

**SCHOOL DISTRICT NO. 51 (BOUNDARY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

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

j) Capital Leases (cont'd)

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 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 Notes 13 – Interfund Transfers and Note 18 – Internally Restricted Surplus).

m) Revenue Recognition

Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable.

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

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

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



**SCHOOL DISTRICT NO. 51 (BOUNDARY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

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

m) Revenue Recognition (cont'd)

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

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

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

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

n) Expenditures

Expenses are reported on an accrual basis. The cost of all goods consumed and services received during the year is expensed. Interest expense includes interest paid on capital lease and is included in debt 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 aboriginal education, are allocated to these programs. All other costs are allocated to related programs.
- Actual salaries of personnel assigned to two or more functions or programs are allocated based on the time spent in each function and program. School-based clerical salaries are allocated to school administration and partially to other programs to which they may be assigned. Principals and Vice-Principals salaries are allocated to school administration and may be partially allocated to other programs to recognize their other responsibilities.

**SCHOOL DISTRICT NO. 51 (BOUNDARY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

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

n) Expenditures (cont'd)

- 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, and accounts payable and accrued liabilities. Unless otherwise noted, it is management's opinion that the School District is not exposed to significant credit, liquidity or market risks arising from these financial instruments.

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

Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the statement of remeasurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of remeasurement gains and losses and recognized in the statement of operations. Interest and dividends attributable to financial instruments are reported in the Statement of Operations.

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

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

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, rates for amortization and estimated employee future benefits. Actual results could differ from those estimates.

**SCHOOL DISTRICT NO. 51 (BOUNDARY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

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**NOTE 3 CASH AND CASH EQUIVALENTS**

Included in cash and cash equivalents are funds in the amount of \$404,845 (2017 – \$361,193), restricted and paid out to teachers who contribute to and take part in the District's self-funded summer saving plan.

**NOTE 4 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES**

	2018	2017
GST rebate	\$ 62,499	\$ 55,929
City of Grand Forks	100,008	10,428
BCTF receivable	3,607	17,636
BDTA receivable	-	8,315
Miscellaneous receivables	11,889	11,734
School based funds	11,645	7,645
	<u>\$ 189,648</u>	<u>\$ 111,687</u>

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

	2018	2017
Trade payables and other	\$ 644,069	\$ 455,274
Salaries and benefits payable	131,577	130,352
Accrued vacation pay	73,390	58,527
Teacher 12 month pay accrual	404,845	361,193
	<u>\$ 1,253,881</u>	<u>\$ 1,005,346</u>

**NOTE 6 UNEARNED REVENUE**

	2018	2017
Balance, beginning of years	\$ 11,070	\$ 11,070
Changes for the years	(8,640)	-
	<u>\$ 2,430</u>	<u>\$ 11,070</u>

**SCHOOL DISTRICT NO. 51 (BOUNDARY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

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**NOTE 7      DEFERRED REVENUE**

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

	2018	2017
Balance, beginning of year	\$ 368,014	\$ 326,281
Add: Restricted grants	2,055,783	1,302,211
Less: Allocated to revenue	(2,026,057)	(1,260,478)
Balance, end of year	\$ 397,740	\$ 368,014

**NOTE 8      DEFERRED CAPITAL REVENUE**

Deferred capital revenue includes grants and contributions received that are restricted by the contributor for the acquisition of tangible capital assets that meet the description of a restricted contribution in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. Once spent, the contributions are amortized into revenue over the life of the asset acquired. Detailed information about the changes in deferred capital revenue is included in Schedule 4C and 4D.

	2018	2017
Balance, beginning of year	\$ 12,978,156	\$ 12,605,525
Add: Contributions received in the year	1,080,055	1,111,914
Less: Amortization of deferred capital revenue	(783,568)	(739,283)
Balance, end of year	\$ 13,274,643	\$ 12,978,156

**SCHOOL DISTRICT NO. 51 (BOUNDARY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

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**NOTE 9      EMPLOYEE FUTURE BENEFITS**

Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime and death benefits. Funding is provided when the benefits are paid and accordingly, there are no plan assets. Although no plan assets are uniquely identified, the School District has provided for the payment of these benefits.

	2018	2017
<b>Reconciliation of Accrued Benefit Obligation</b>		
Accrued Benefit Obligation – April 1	\$ 453,197	\$ 503,752
Service Cost	35,725	35,686
Interest Cost	12,380	12,336
Benefit Payments	(33,622)	(74,487)
Actuarial (Gain) Loss	(42,979)	(24,090)
Accrued Benefit Obligation – March 31	<u>\$ 424,701</u>	<u>\$ 453,197</u>

<b>Reconciliation of Funded Status at End of Fiscal Year</b>		
Accrued Benefit Obligation - March 31	\$ 424,701	\$ 453,197
Market Value of Plan Assets - March 31	-	-
Funded Status - (Deficit)	(424,701)	(453,197)
Employer Contributions After Measurement Date	424	-
Benefit Expense After Measurement Date	(12,364)	(12,026)
Unamortized Net Actuarial Loss	16,000	77,779
Accrued Benefit (Liability) - June 30	<u>\$ (420,641)</u>	<u>\$ (387,444)</u>

<b>Reconciliation of Change in Accrued Benefit Liability</b>		
Accrued Benefit Liability - July 1	\$ 387,444	\$ 378,065
Net Expense for Fiscal Year	67,243	69,677
Employer Contributions	(34,046)	(60,298)
Accrued Benefit Liability - June 30	<u>\$ 420,641</u>	<u>\$ 387,444</u>

<b>Components of Net Benefit Expense</b>		
Service Cost	\$ 36,173	\$ 35,696
Interest Cost	12,270	12,347
Amortization of Net Actuarial Loss	18,800	21,634
Net Benefit Expense	<u>\$ 67,243</u>	<u>\$ 69,677</u>

**SCHOOL DISTRICT NO. 51 (BOUNDARY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

**NOTE 9      EMPLOYEE FUTURE BENEFITS** *(Continued)*

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

	2018	2017
Discount Rate – April 1	2.75%	2.50%
Discount Rate – March 31	2.75%	2.75%
Long Term Salary Growth – April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth – March 31	2.50% + seniority	2.50% + seniority
EARSL – March 31	8.5	8.5

**NOTE 10      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.

	2018	2017
June 30, 2018	\$ -	\$ 33,000
June 30, 2019	33,000	33,000
June 30, 2020	33,000	33,000
June 30, 2021	33,000	33,000
June 30, 2022	33,000	33,000
June 30, 2023	33,000	33,000
Thereafter	45,800	45,800
Total minimum lease payments	210,800	243,800
Less amount representing interest at 0.516%	(3,936)	(5,166)
Balance of the obligation	\$ 206,864	\$ 238,634

Total interest on leases for the year was \$1,231 (2017 - \$1,393).

**SCHOOL DISTRICT NO. 51 (BOUNDARY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

**NOTE 11 TANGIBLE CAPITAL ASSETS**

	2018	2017
<b>Net Book Value</b>		
Sites	\$ 2,059,384	\$ 2,059,384
Buildings	16,329,934	16,139,861
Buildings – Work in Progress	28,948	10,702
Vehicles	987,357	1,084,740
Furniture and equipment	826,716	841,505
Computer Hardware	816,480	608,309
Computer Software	7,688	15,375
<b>Total</b>	<b>\$ 21,056,507</b>	<b>\$ 20,759,876</b>

	Balance at July 1, 2017	Additions	Disposals	Transfers ("WIP")	Balance at June 30, 2018
<b>Cost</b>					
Sites	\$ 2,059,384	\$ -	\$ -	\$ -	\$ 2,059,384
Buildings	37,051,402	945,840	-	10,702	38,007,944
Buildings – Work in Progress	10,702	28,948	-	(10,702)	28,948
Vehicles	1,553,855	58,003	-	-	1,611,858
Furniture and equipment	1,798,670	165,078	(336,719)	-	1,627,029
Computer Hardware	841,000	376,370	(150,147)	-	1,067,223
Computer Software	38,436	-	-	-	38,436
<b>Total</b>	<b>\$ 43,353,449</b>	<b>\$ 1,574,239</b>	<b>\$ (486,866)</b>	<b>\$ -</b>	<b>\$ 44,440,822</b>

<b>Accumulated Amortization</b>	Balance at July 1, 2017	Additions	Disposals	Balance at June 30, 2018
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	20,911,541	766,469	-	21,678,010
Vehicles	469,115	155,386	-	624,501
Furniture and equipment	957,165	179,867	(336,719)	800,313
Computer Hardware	232,691	168,199	(150,147)	250,743
Computer Software	23,061	7,687	-	30,748
<b>Total</b>	<b>\$ 22,593,573</b>	<b>\$ 1,277,608</b>	<b>\$ (486,866)</b>	<b>\$ 23,384,315</b>

**SCHOOL DISTRICT NO. 51 (BOUNDARY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

**NOTE 11 TANGIBLE CAPITAL ASSETS** *(Continued)*

	Balance at July 1, 2016	Additions	Disposals	Transfers “(WIP)”	Balance at June 30, 2017
<b>Cost</b>					
Sites	\$ 2,059,384	\$ -	\$ -	\$ -	\$ 2,059,384
Buildings	36,083,222	844,054	-	124,126	37,051,402
Buildings – Work in Progress	124,126	10,702	-	(124,126)	10,702
Vehicles	1,327,257	256,056	(29,458)	-	1,553,855
Furniture and equipment	1,954,008	56,949	(212,287)	-	1,798,670
Computer Hardware	875,865	373,026	(407,891)	-	841,000
Computer Software	41,989	-	(3,553)	-	38,436
<b>Total</b>	<b>\$ 42,465,851</b>	<b>\$ 1,540,787</b>	<b>\$ (653,189)</b>	<b>\$ -</b>	<b>\$ 43,353,449</b>

<b>Accumulated Amortization</b>	Balance at July 1, 2016	Additions	Disposals	Balance at June 30, 2017
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	20,164,107	747,434	-	20,911,541
Vehicles	365,847	132,726	(29,458)	469,115
Furniture and equipment	974,051	195,401	(212,287)	957,165
Computer Hardware	465,410	175,172	(407,891)	232,691
Computer Software	18,216	8,398	(3,553)	23,061
<b>Total</b>	<b>\$ 21,987,631</b>	<b>\$ 1,259,131</b>	<b>\$ (653,189)</b>	<b>\$ 22,593,573</b>

- Included in sites are assets held under capital lease with a cost of \$184,053 (2017 - \$184,053). Included in buildings are assets held under capital lease with a cost of \$335,939 (2017 - \$335,939) and accumulated amortization of \$75,522 (2017 - \$67,184).
- Included in buildings – work in progress are in-progress capital projects with a cost of \$28,948 (2017 - \$10,702). 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, 2018**

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**NOTE 12      EMPLOYEE PENSION PLANS**

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2016, the Teachers' Pension Plan has about 45,000 active members and approximately 37,000 retired members. As of December 31, 2016, the Municipal Pension Plan has about 193,000 active members, including approximately 24,000 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, 2014, indicated a \$449 million surplus for basic pension benefits on a going concern basis. As a result of the 2014 basic account actuarial valuation surplus and pursuant to the joint trustee agreement, the employer basic contribution rate decreased.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2015, indicated a \$2,224 million funding surplus for basic pension benefits on a going concern basis. As a result of the 2015 basic account actuarial valuation surplus and pursuant to the joint trustee agreement, \$1,927 million was transferred to the rate stabilization account and \$297 million of the surplus ensured the required contribution rate remained unchanged.

The School District paid \$1,440,170 (2017 - \$1,316,596) for employer contributions to these plans in the year ended June 30, 2018.

The next valuation for the Teachers' Pension Plan will be as at December 31, 2017, with results available in late 2018. The next valuation for the Municipal Pension Plan will be as at December 31, 2018, with results available in 2019.

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

**SCHOOL DISTRICT NO. 51 (BOUNDARY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

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**NOTE 13 INTERFUND TRANSFERS**

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2018, were as follows:

- Operating funds transferred to local capital - \$333,000 (2017 - \$308,000)
- Tangible capital assets purchased from special purpose funds - \$79,585 (2017 - \$50,229)
- Tangible capital assets purchased from operating funds - \$107,170 (2017 - \$15,446)

**NOTE 14 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 15 BUDGET FIGURES**

Budget figures included in the financial statements are the original planned budget approved by the Board through the adoption of an annual budget on June 20, 2017. While PSAS require 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 on February 13, 2018. Significant changes between the original and amended budget are as follows:

	Original Budget	Amended Budget	Change
Revenue			
Provincial Grants MoE	\$ 17,621,945	\$ 17,704,422	\$ 82,477
Amortization of deferred capital revenue	748,909	786,708	37,799
Other	381,446	467,050	85,604
	<u>\$ 18,752,300</u>	<u>\$ 18,958,180</u>	<u>\$ 205,880</u>
Expenses			
Instruction	\$ 14,040,890	\$ 14,319,290	\$ 278,400
District Administration	879,624	943,931	64,307
Operations and Maintenance	3,764,759	3,778,678	13,919
Transportation and Housing	718,987	709,181	(9,806)
Debt services	1,231	1,231	-
	<u>\$ 19,405,491</u>	<u>\$ 19,752,311</u>	<u>\$ 346,820</u>

**SCHOOL DISTRICT NO. 51 (BOUNDARY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

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**NOTE 16 CONTINGENCY**

Legal liabilities may exist for the removal or disposal of asbestos in schools that will undergo major renovations or demolition. The fair value of the liability for asbestos removal or disposal will be recognized in the period in which it is incurred if a reasonable estimate of fair value can be made. As at June 30, 2018, the liability is not reasonably determinable.

**NOTE 17 EXPENSE BY OBJECT**

	2018	2017
Salaries and benefits	\$ 15,188,334	\$ 14,300,602
Services and supplies	3,160,167	2,922,065
Interest	1,231	1,393
Amortization	1,277,608	1,259,131
	<u>\$ 19,627,340</u>	<u>\$ 18,483,191</u>

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

	2018	2017
Internally restricted (appropriated) by Board for:		
Schools and other programs	\$ 52,619	\$ 62,689
Aboriginal programs	13,635	26,197
Playground equipment	5,000	5,000
Speech services	2,359	3,350
Auditorium Trust	11,115	8,996
Community Network	-	85,922
Student Learning Grant	-	56,846
2017/2018 budget appropriation	-	350,000
2018/2019 budget appropriation	435,000	-
Contingency reserve	535,868	-
Subtotal internally restricted	<u>1,055,596</u>	<u>599,000</u>
Unrestricted operating surplus	<u>-</u>	<u>905,342</u>
Total available for future operations	<u>\$ 1,055,596</u>	<u>\$ 1,504,342</u>

**NOTE 19 ECONOMIC DEPENDENCE**

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

**SCHOOL DISTRICT NO. 51 (BOUNDARY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

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**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 and cash equivalents and accounts receivable.

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

It is management's opinion that the School District is not exposed to significant credit risk associated with its cash and cash equivalents 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 cash and cash equivalents. 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.

**SCHOOL DISTRICT NO. 51 (BOUNDARY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

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**NOTE 20     RISK MANAGEMENT** *(Continued)*

Risk Management and insurance services for all School Districts in British Columbia are provided by the Risk Management Branch of the Ministry of Finance.

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# School District No. 51 (Boundary)

Schedule 1

Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2018

	Operating Fund	Special Purpose Fund	Capital Fund	2018 Actual	2017 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	1,504,342		8,403,186	9,907,528	9,998,525
Changes for the year					
Surplus (Deficit) for the year	(8,576)	79,585	(456,235)	(385,226)	(90,997)
Interfund Transfers					
Tangible Capital Assets Purchased	(107,170)	(79,585)	186,755	-	
Local Capital	(300,000)		300,000	-	
Other	(33,000)		33,000	-	
Net Changes for the year	(448,746)	-	63,520	(385,226)	(90,997)
Accumulated Surplus (Deficit), end of year - Statement 2	1,055,596	-	8,466,706	9,522,302	9,907,528

# School District No. 51 (Boundary)

Schedule 2

Schedule of Operating Operations

Year Ended June 30, 2018

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	15,932,487	<b>16,082,934</b>	16,129,523
Other	59,863	<b>56,831</b>	64,868
Tuition	12,150	<b>30,300</b>	28,400
Other Revenue	6,200	<b>97,755</b>	30,968
Rentals and Leases	53,233	<b>67,420</b>	63,088
Investment Income	40,000	<b>58,213</b>	44,761
<b>Total Revenue</b>	<u>16,103,933</u>	<u><b>16,393,453</b></u>	<u>16,361,608</u>
<b>Expenses</b>			
Instruction	12,264,782	<b>12,332,567</b>	12,086,088
District Administration	879,624	<b>900,210</b>	881,363
Operations and Maintenance	2,382,540	<b>2,431,200</b>	2,369,057
Transportation and Housing	718,987	<b>738,052</b>	675,910
<b>Total Expense</b>	<u>16,245,933</u>	<u><b>16,402,029</b></u>	<u>16,012,418</u>
<b>Operating Surplus (Deficit) for the year</b>	<u>(142,000)</u>	<u><b>(8,576)</b></u>	<u>349,190</u>
<b>Budgeted Appropriation (Retirement) of Surplus (Deficit)</b>	<u>350,000</u>		
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(50,000)	<b>(107,170)</b>	(15,446)
Local Capital	(125,000)	<b>(300,000)</b>	(275,000)
Other	(33,000)	<b>(33,000)</b>	(33,000)
<b>Total Net Transfers</b>	<u>(208,000)</u>	<u><b>(440,170)</b></u>	<u>(323,446)</u>
<b>Total Operating Surplus (Deficit), for the year</b>	<u>-</u>	<u><b>(448,746)</b></u>	<u>25,744</u>
<b>Operating Surplus (Deficit), beginning of year</b>		<b>1,504,342</b>	1,478,598
<b>Operating Surplus (Deficit), end of year</b>		<u><b>1,055,596</b></u>	<u>1,504,342</u>
<b>Operating Surplus (Deficit), end of year</b>			
Internally Restricted		<b>1,055,596</b>	599,000
Unrestricted		<b>-</b>	905,342
<b>Total Operating Surplus (Deficit), end of year</b>		<u><b>1,055,596</b></u>	<u>1,504,342</u>

# School District No. 51 (Boundary)

Schedule 2A

Schedule of Operating Revenue by Source

Year Ended June 30, 2018

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
<b>Provincial Grants - Ministry of Education</b>			
Operating Grant, Ministry of Education	15,521,862	<b>15,632,387</b>	15,617,326
Other Ministry of Education Grants			
Pay Equity	105,245	<b>105,245</b>	105,245
Transportation Supplement	153,588	<b>153,588</b>	153,588
Economic Stability Dividend	-	<b>7,697</b>	6,833
Return of Administrative Savings	77,888	<b>77,888</b>	77,888
Carbon Tax Grant	20,000	<b>27,636</b>	25,393
Student Learning Grant			64,338
PLN Revenue	53,904	<b>53,908</b>	53,906
FSA	-	<b>7,506</b>	7,506
Shoulder Tapper	-	<b>17,079</b>	17,500
<b>Total Provincial Grants - Ministry of Education</b>	<b>15,932,487</b>	<b>16,082,934</b>	16,129,523
<b>Provincial Grants - Other</b>	<b>59,863</b>	<b>56,831</b>	64,868
<b>Tuition</b>			
International and Out of Province Students	12,150	<b>30,300</b>	28,400
<b>Total Tuition</b>	<b>12,150</b>	<b>30,300</b>	28,400
<b>Other Revenues</b>			
Miscellaneous			
ArtStart	6,200	<b>6,050</b>	9,700
Fortis Rebate	-	<b>10,428</b>	17,200
Miscellaneous	-	<b>68</b>	68
Healthy Schools	-	-	4,000
City of Grand Forks	-	<b>75,000</b>	-
BCPSEA	-	<b>6,209</b>	-
<b>Total Other Revenue</b>	<b>6,200</b>	<b>97,755</b>	30,968
<b>Rentals and Leases</b>	<b>53,233</b>	<b>67,420</b>	63,088
<b>Investment Income</b>	<b>40,000</b>	<b>58,213</b>	44,761
<b>Total Operating Revenue</b>	<b>16,103,933</b>	<b>16,393,453</b>	16,361,608



# School District No. 51 (Boundary)

Schedule 2B

Schedule of Operating Expense by Object

Year Ended June 30, 2018

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
<b>Salaries</b>			
Teachers	5,826,040	5,740,226	5,955,118
Principals and Vice Principals	1,160,408	1,176,658	1,107,155
Educational Assistants	959,393	1,104,471	1,109,997
Support Staff	2,089,180	2,178,479	2,072,212
Other Professionals	528,618	533,529	513,833
Substitutes	534,396	586,341	445,664
<b>Total Salaries</b>	11,098,035	11,319,704	11,203,979
<b>Employee Benefits</b>	2,553,553	2,634,197	2,533,523
<b>Total Salaries and Benefits</b>	13,651,588	13,953,901	13,737,502
<b>Services and Supplies</b>			
Services	600,083	617,865	574,199
Student Transportation	135,733	144,376	151,701
Professional Development and Travel	244,173	241,496	245,894
Dues and Fees	66,190	61,988	52,880
Insurance	66,200	51,964	52,209
Supplies	1,014,406	873,881	715,013
Utilities	467,560	456,558	483,020
<b>Total Services and Supplies</b>	2,594,345	2,448,128	2,274,916
<b>Total Operating Expense</b>	16,245,933	16,402,029	16,012,418

# School District No. 51 (Boundary)

Operating Expense by Function, Program and Object

Year Ended June 30, 2018

Schedule 2C

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	4,798,259	156,658	-	73,869	-	437,269	5,466,055
1.03 Career Programs	-	-	-	-	-	-	-
1.07 Library Services	80,850	-	-	22,585	-	1,410	104,845
1.08 Counselling	78,949	-	-	-	-	-	78,949
1.10 Special Education	636,124	148,220	995,346	141,418	-	83,619	2,004,727
1.31 Aboriginal Education	146,044	-	109,125	-	-	5,131	260,300
1.41 School Administration	-	832,752	-	347,441	-	8,870	1,189,063
1.64 Other	-	-	-	-	-	-	-
<b>Total Function 1</b>	<b>5,740,226</b>	<b>1,137,630</b>	<b>1,104,471</b>	<b>585,313</b>	<b>-</b>	<b>536,299</b>	<b>9,103,939</b>
<b>4 District Administration</b>							
4.11 Educational Administration	-	39,028	-	48,047	150,863	-	237,938
4.40 School District Governance	-	-	-	-	79,671	-	79,671
4.41 Business Administration	-	-	-	125,830	111,184	-	237,014
<b>Total Function 4</b>	<b>-</b>	<b>39,028</b>	<b>-</b>	<b>173,877</b>	<b>341,718</b>	<b>-</b>	<b>554,623</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	-	-	-	21,835	53,446	-	75,281
5.50 Maintenance Operations	-	-	-	988,561	84,919	42,453	1,115,933
5.52 Maintenance of Grounds	-	-	-	63,899	-	-	63,899
5.56 Utilities	-	-	-	-	-	-	-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,074,295</b>	<b>138,365</b>	<b>42,453</b>	<b>1,255,113</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration	-	-	-	12,778	53,446	-	66,224
7.70 Student Transportation	-	-	-	332,216	-	7,589	339,805
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>344,994</b>	<b>53,446</b>	<b>7,589</b>	<b>406,029</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>5,740,226</b>	<b>1,176,658</b>	<b>1,104,471</b>	<b>2,178,479</b>	<b>533,529</b>	<b>586,341</b>	<b>11,319,704</b>

# School District No. 51 (Boundary)

Operating Expense by Function, Program and Object

Year Ended June 30, 2018

Schedule 2C

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2018 Actual	2018 Budget	2017 Actual
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	5,466,055	1,286,911	6,752,966	743,689	7,496,655	7,405,935	7,404,896
1.03 Career Programs	-	-	-	3,034	3,034	29,696	67,860
1.07 Library Services	104,845	25,306	130,151	14,069	144,220	249,455	131,530
1.08 Counselling	78,949	18,111	97,060	70,362	167,422	171,149	96,690
1.10 Special Education	2,004,727	487,031	2,491,758	79,627	2,571,385	2,480,615	2,488,795
1.31 Aboriginal Education	260,300	64,762	325,062	91,641	416,703	375,107	425,935
1.41 School Administration	1,189,063	267,683	1,456,746	68,994	1,525,740	1,544,425	1,464,097
1.64 Other	-	-	-	7,408	7,408	8,400	6,285
<b>Total Function 1</b>	<b>9,103,939</b>	<b>2,149,804</b>	<b>11,253,743</b>	<b>1,078,824</b>	<b>12,332,567</b>	<b>12,264,782</b>	<b>12,086,088</b>
<b>4 District Administration</b>							
4.11 Educational Administration	237,938	49,291	287,229	25,995	313,224	314,911	305,426
4.40 School District Governance	79,671	1,416	81,087	50,944	132,031	139,839	126,380
4.41 Business Administration	237,014	49,342	286,356	168,599	454,955	424,874	449,557
<b>Total Function 4</b>	<b>554,623</b>	<b>100,049</b>	<b>654,672</b>	<b>245,538</b>	<b>900,210</b>	<b>879,624</b>	<b>881,363</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	75,281	15,947	91,228	30,868	122,096	127,115	124,987
5.50 Maintenance Operations	1,115,933	254,425	1,370,358	323,385	1,693,743	1,598,369	1,593,035
5.52 Maintenance of Grounds	63,899	12,123	76,022	32,138	108,160	111,505	94,073
5.56 Utilities	-	-	-	507,201	507,201	545,551	556,962
<b>Total Function 5</b>	<b>1,255,113</b>	<b>282,495</b>	<b>1,537,608</b>	<b>893,592</b>	<b>2,431,200</b>	<b>2,382,540</b>	<b>2,369,057</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration	66,224	13,527	79,751	1,086	80,837	86,477	82,525
7.70 Student Transportation	339,805	88,322	428,127	229,088	657,215	632,510	593,385
<b>Total Function 7</b>	<b>406,029</b>	<b>101,849</b>	<b>507,878</b>	<b>230,174</b>	<b>738,052</b>	<b>718,987</b>	<b>675,910</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>11,319,704</b>	<b>2,634,197</b>	<b>13,953,901</b>	<b>2,448,128</b>	<b>16,402,029</b>	<b>16,245,933</b>	<b>16,012,418</b>

# School District No. 51 (Boundary)

Schedule 3

Schedule of Special Purpose Operations

Year Ended June 30, 2018

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	1,689,458	<b>1,634,613</b>	869,243
Other	-	<b>60,715</b>	66,673
Other Revenue	200,000	<b>330,729</b>	324,562
<b>Total Revenue</b>	<u>1,889,458</u>	<u><b>2,026,057</b></u>	<u>1,260,478</u>
<b>Expenses</b>			
Instruction	1,776,108	<b>1,846,617</b>	1,087,251
Operations and Maintenance	113,350	<b>99,855</b>	122,998
<b>Total Expense</b>	<u>1,889,458</u>	<u><b>1,946,472</b></u>	<u>1,210,249</u>
<b>Special Purpose Surplus (Deficit) for the year</b>	<u>-</u>	<u><b>79,585</b></u>	<u>50,229</u>
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	-	<b>(79,585)</b>	(50,229)
<b>Total Net Transfers</b>	<u>-</u>	<u><b>(79,585)</b></u>	<u>(50,229)</u>
<b>Total Special Purpose Surplus (Deficit) for the year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Special Purpose Surplus (Deficit), beginning of year</b>			
<b>Special Purpose Surplus (Deficit), end of year</b>		<u>-</u>	<u>-</u>

# School District No. 51 (Boundary)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2018

Schedule 3A

	Annual Facility Grant \$	Learning Improvement Fund \$	Special Education Equipment \$	Service Delivery Transformation \$	School Generated Funds \$	Strong Start \$	Ready, Set, Learn \$	OLEP \$	CommunityLINK \$
<b>Deferred Revenue, beginning of year</b>	1,225	-	3,707	25,000	255,023	982	-	6,684	-
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	113,350	62,213	-	-	-	128,000	19,600	3,171	137,486
Provincial Grants - Other	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	352,591	-	-	-	-
Investment Income	684	-	-	-	-	-	-	-	-
	114,034	62,213	-	-	352,591	128,000	19,600	3,171	137,486
<b>Less:</b> Allocated to Revenue	113,350	62,213	3,235	25,000	330,729	128,000	19,600	7,060	137,486
<b>Deferred Revenue, end of year</b>	<b>1,909</b>	<b>-</b>	<b>472</b>	<b>-</b>	<b>276,885</b>	<b>982</b>	<b>-</b>	<b>2,795</b>	<b>-</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education	113,350	62,213	3,235	25,000	-	128,000	19,600	7,060	137,486
Provincial Grants - Other	-	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	330,729	-	-	-	-
	113,350	62,213	3,235	25,000	330,729	128,000	19,600	7,060	137,486
<b>Expenses</b>									
Salaries									
Teachers	-	-	-	-	-	-	-	-	-
Educational Assistants	-	48,660	-	-	-	-	-	-	80,802
Support Staff	-	-	-	-	-	-	-	-	-
Substitutes	-	-	-	-	-	-	-	-	-
	-	48,660	-	-	-	-	-	-	80,802
Employee Benefits	-	13,553	-	-	-	-	-	-	19,492
Services and Supplies	99,855	-	-	25,000	326,082	128,000	19,600	7,060	37,192
	99,855	62,213	-	25,000	326,082	128,000	19,600	7,060	137,486
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b>13,495</b>	<b>-</b>	<b>3,235</b>	<b>-</b>	<b>4,647</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	(13,495)	-	(3,235)	-	(4,647)	-	-	-	-
	(13,495)	-	(3,235)	-	(4,647)	-	-	-	-
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# School District No. 51 (Boundary)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2018

Schedule 3A

	Coding and Curriculum Implementation	Priority Measures	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Health Coordinator	DASH BC	TOTAL
	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	31,887	21,514	-	-	21,992	-	368,014
<b>Add:</b> Restricted Grants							
Provincial Grants - Ministry of Education	-	-	75,000	1,010,268	-	-	1,549,088
Provincial Grants - Other	-	-	-	-	27,000	126,420	153,420
Other	-	-	-	-	-	-	352,591
Investment Income	-	-	-	-	-	-	684
	-	-	75,000	1,010,268	27,000	126,420	2,055,783
<b>Less:</b> Allocated to Revenue	31,887	21,514	75,000	1,010,268	30,715	30,000	2,026,057
<b>Deferred Revenue, end of year</b>	-	-	-	-	<b>18,277</b>	<b>96,420</b>	<b>397,740</b>
<b>Revenues</b>							
Provincial Grants - Ministry of Education	31,887	21,514	75,000	1,010,268	-	-	1,634,613
Provincial Grants - Other	-	-	-	-	30,715	30,000	60,715
Other Revenue	-	-	-	-	-	-	330,729
	31,887	21,514	75,000	1,010,268	30,715	30,000	2,026,057
<b>Expenses</b>							
Salaries							
Teachers	-	16,917	-	801,685	-	-	818,602
Educational Assistants	-	-	-	-	-	-	129,462
Support Staff	-	-	-	-	27,534	-	27,534
Substitutes	-	-	13,007	6,343	-	-	19,350
	-	16,917	13,007	808,028	27,534	-	994,948
Employee Benefits	-	-	2,211	202,240	1,989	-	239,485
Services and Supplies	15,177	4,597	18,284	-	1,192	30,000	712,039
	15,177	21,514	33,502	1,010,268	30,715	30,000	1,946,472
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b>16,710</b>	<b>-</b>	<b>41,498</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>79,585</b>
<b>Interfund Transfers</b>							
Tangible Capital Assets Purchased	(16,710)	-	(41,498)	-	-	-	(79,585)
	(16,710)	-	(41,498)	-	-	-	(79,585)
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# School District No. 51 (Boundary)

Schedule 4

Schedule of Capital Operations

Year Ended June 30, 2018

	2018 Budget	2018 Actual			2017 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Other Revenue	-	-	-	-	19,450
Investment Income	10,000		13,140	13,140	11,375
Gain (Loss) on Disposal of Tangible Capital Assets	-	25,896		25,896	-
Amortization of Deferred Capital Revenue	748,909	783,568		783,568	739,283
<b>Total Revenue</b>	<u>758,909</u>	<u>809,464</u>	<u>13,140</u>	<u>822,604</u>	<u>770,108</u>
<b>Expenses</b>					
Amortization of Tangible Capital Assets					
Operations and Maintenance	1,268,869	1,122,222		1,122,222	1,126,405
Transportation and Housing	-	155,386		155,386	132,726
Debt Services					
Capital Lease Interest	1,231		1,231	1,231	1,393
<b>Total Expense</b>	<u>1,270,100</u>	<u>1,277,608</u>	<u>1,231</u>	<u>1,278,839</u>	<u>1,260,524</u>
<b>Capital Surplus (Deficit) for the year</b>	<u>(511,191)</u>	<u>(468,144)</u>	<u>11,909</u>	<u>(456,235)</u>	<u>(490,416)</u>
<b>Net Transfers (to) from other funds</b>					
Tangible Capital Assets Purchased	50,000	186,755		186,755	65,675
Local Capital	125,000		300,000	300,000	275,000
Capital Lease Payment	33,000		33,000	33,000	33,000
<b>Total Net Transfers</b>	<u>208,000</u>	<u>186,755</u>	<u>333,000</u>	<u>519,755</u>	<u>373,675</u>
<b>Other Adjustments to Fund Balances</b>					
Tangible Capital Assets Purchased from Local Capital		362,548	(362,548)	-	
Principal Payment					
Capital Lease		31,769	(31,769)	-	
<b>Total Other Adjustments to Fund Balances</b>		<u>394,317</u>	<u>(394,317)</u>	<u>-</u>	
<b>Total Capital Surplus (Deficit) for the year</b>	<u>(303,191)</u>	<u>112,928</u>	<u>(49,408)</u>	<u>63,520</u>	<u>(116,741)</u>
<b>Capital Surplus (Deficit), beginning of year</b>		<u>7,696,685</u>	<u>706,501</u>	<u>8,403,186</u>	<u>8,519,927</u>
<b>Capital Surplus (Deficit), end of year</b>		<u>7,809,613</u>	<u>657,093</u>	<u>8,466,706</u>	<u>8,403,186</u>

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

Schedule 4A

Tangible Capital Assets

Year Ended June 30, 2018

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
<b>Cost, beginning of year</b>	2,059,384	37,051,402	1,798,670	1,553,855	38,436	841,000	<b>43,342,747</b>
<b>Changes for the Year</b>							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw	-	932,345	-	-	-	-	<b>932,345</b>
Deferred Capital Revenue - Other	-	-	63,643	-	-	-	<b>63,643</b>
Operating Fund	-	-	57,693	13,928	-	35,549	<b>107,170</b>
Special Purpose Funds	-	13,495	43,742	-	-	22,348	<b>79,585</b>
Local Capital	-	-	-	44,075	-	318,473	<b>362,548</b>
Transferred from Work in Progress		10,702					<b>10,702</b>
	-	956,542	165,078	58,003	-	376,370	<b>1,555,993</b>
Decrease:							
Deemed Disposals			336,719	-	-	150,147	<b>486,866</b>
	-	-	336,719	-	-	150,147	<b>486,866</b>
<b>Cost, end of year</b>	2,059,384	38,007,944	1,627,029	1,611,858	38,436	1,067,223	<b>44,411,874</b>
<b>Work in Progress, end of year</b>		28,948					<b>28,948</b>
<b>Cost and Work in Progress, end of year</b>	2,059,384	38,036,892	1,627,029	1,611,858	38,436	1,067,223	<b>44,440,822</b>
<b>Accumulated Amortization, beginning of year</b>		20,911,541	957,165	469,115	23,061	232,691	<b>22,593,573</b>
<b>Changes for the Year</b>							
Increase: Amortization for the Year		766,469	179,867	155,386	7,687	168,199	<b>1,277,608</b>
Decrease:							
Deemed Disposals			336,719	-	-	150,147	<b>486,866</b>
			336,719	-	-	150,147	<b>486,866</b>
<b>Accumulated Amortization, end of year</b>		21,678,010	800,313	624,501	30,748	250,743	<b>23,384,315</b>
<b>Tangible Capital Assets - Net</b>	<b>2,059,384</b>	<b>16,358,882</b>	<b>826,716</b>	<b>987,357</b>	<b>7,688</b>	<b>816,480</b>	<b>21,056,507</b>



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

Schedule 4B

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2018

	<b>Buildings</b>	<b>Furniture and Equipment</b>	<b>Computer Software</b>	<b>Computer Hardware</b>	<b>Total</b>
	\$	\$	\$	\$	\$
<b>Work in Progress, beginning of year</b>	10,702	-	-	-	<b>10,702</b>
<b>Changes for the Year</b>					
Increase:					
Deferred Capital Revenue - Bylaw	28,948	-	-	-	<b>28,948</b>
	28,948	-	-	-	<b>28,948</b>
Decrease:					
Transferred to Tangible Capital Assets	10,702	-	-	-	<b>10,702</b>
	10,702	-	-	-	<b>10,702</b>
<b>Net Changes for the Year</b>	18,246	-	-	-	<b>18,246</b>
<b>Work in Progress, end of year</b>	<b>28,948</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28,948</b>

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

Schedule 4C

Deferred Capital Revenue

Year Ended June 30, 2018

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
<b>Deferred Capital Revenue, beginning of year</b>	12,684,705	20,779	108,369	12,813,853
<b>Changes for the Year</b>				
Increase:				
Transferred from Deferred Revenue - Capital Additions	932,345	63,643	-	995,988
Transferred from Work in Progress	10,702			10,702
	943,047	63,643	-	1,006,690
Decrease:				
Amortization of Deferred Capital Revenue	752,970	2,078	28,520	783,568
	752,970	2,078	28,520	783,568
<b>Net Changes for the Year</b>	190,077	61,565	(28,520)	223,122
<b>Deferred Capital Revenue, end of year</b>	12,874,782	82,344	79,849	13,036,975
<b>Work in Progress, beginning of year</b>	10,702	-	-	10,702
<b>Changes for the Year</b>				
Increase				
Transferred from Deferred Revenue - Work in Progress	28,948	-	-	28,948
	28,948	-	-	28,948
Decrease				
Transferred to Deferred Capital Revenue	10,702	-	-	10,702
	10,702	-	-	10,702
<b>Net Changes for the Year</b>	18,246	-	-	18,246
<b>Work in Progress, end of year</b>	28,948	-	-	28,948
<b>Total Deferred Capital Revenue, end of year</b>	12,903,730	82,344	79,849	13,065,923

# School District No. 51 (Boundary)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2018

Schedule 4D

	Bylaw Capital	Med Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	-	128,994	24,607	-	-	153,601
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	1,038,079	-	-	-	-	1,038,079
Provincial Grants - Other	-	-	39,036	-	-	39,036
Investment Income	-	2,940	-	-	-	2,940
	1,038,079	2,940	39,036	-	-	1,080,055
Decrease:						
Transferred to DCR - Capital Additions	932,345	-	63,643	-	-	995,988
Transferred to DCR - Work in Progress	28,948	-	-	-	-	28,948
	961,293	-	63,643	-	-	1,024,936
Net Changes for the Year	76,786	2,940	(24,607)	-	-	55,119
Balance, end of year	76,786	131,934	-	-	-	208,720

## School District No. 51 (Boundary)

Minutes of a Regular Meeting of the Board of Education of School District No. 51 (Boundary)  
held Tuesday June 19, 2018 at Grand Forks Secondary School

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

Present:	Mrs. C. Strukoff	Chair
	Mrs. R. Zitko	Vice Chair
	Mr. M. Danyluk	Trustee
	Mr. D. Reid	Trustee
	Mrs. T. Rezansoff	Trustee
	Mrs. C. Riddle	Trustee
	Mr. K. Argue	Superintendent
	Mrs. J. Hanlon	Secretary-Treasurer
	Mr. D. Lacey	Director Learning
	Mr. K. Minette	Superintendent Designate (via telephone)

Absent: Mrs. K. Jepsen Trustee

Acknowledgement of the Indigenous peoples and ancestors.

### **Presentations/Delegations**

- Presentation by Matt Grey, teacher at GFSS, on student sand bagging efforts and the impacts of the flood.
- Presentation by Principal Lautard on Angela Bragg's work with the Indigenous Inquiry group.

### **Adoption of Agenda**

MOVED Rezansoff  
2ND Riddle

*"That the Agenda for June 19, 2018 be adopted with the addition of 10. Election Bylaw."*

CARRIED

### **Adoption of Minutes**

MOVED Danyluk  
2ND Zitko

*"That the May 8, 2018 Regular Board Meeting minutes be adopted as circulated."*

CARRIED

### **Report on In-Camera Meeting from May 8, 2018**

The Board discussed personnel issues, properties/facilities, and business items as well as the Accumulated Surplus policy.

## **Correspondence**

NIL

## **Business Items**

### **1. Superintendent's Report**

The Superintendent reported on meetings in and out of the District, as well as the School Growth Plan Goals.

The Board Authorized Courses for 2018-2019 were circulated.

MOVED Rezansoff  
2ND Zitko

[“That the Board approve the following Board Authorized Courses: Visual Arts – Art Studio 11 and Visual Arts - Art Studio 12, as presented.”](#)

CARRIED

### **2. Secretary-Treasurer's Report**

The Secretary-Treasurer presented the Operations/Transportation report for May 2018, the expenditures to date as well as enrolment changes. She reported on Local Capital and that the Capital monies for the Community Network will be accounted for under Local Capital.

The following motion was made:

MOVED Rezansoff  
2ND Danyluk

[“That the Board transfer \\$175,000 from Operating to Local Capital.”](#)

CARRIED

The Out of province fees were also discussed and the following motion made:

MOVED Rezansoff  
2ND Zitko

[“That the annual fee for out of province students be set at \\$12,389 for the 2018/2019 school year.”](#)

CARRIED

### **3. Director of Learning Report**

The Director of Learning reported on meetings in and out of the District.

#### 4. Evolution of Learning Highlights

The Superintendent, Director of Learning and Secretary-Treasurer reported on the District successes during the 2017-2018 school year.

#### 5. Financial Framework

MOVED Riddle  
2ND Rezansoff

“That the Board unanimously agrees to give the Annual Budget Bylaw 2018/2019 all three readings at this meeting of June 19, 2018.”

CARRIED

MOVED Rezansoff  
2ND Zitko

“A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 51 (Boundary) (called the “Board”) to adopt the Annual Budget of the Board for the fiscal year 2018/2019 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the “Act”).

1. The Board has complied with the provisions of the *Act* respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 51 (Boundary) Annual Budget Bylaw for fiscal year 2018/2019.
3. The attached Statement 2 showing the estimated revenue and expense for the 2018/2019 fiscal year and the total Budget Bylaw amount of \$19,606,666 for the 2018/2019 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 2 to 4 are adopted as the Annual Budget of the Board for the fiscal year 2018/2019.

CARRIED

MOVED Zitko  
2ND Danyluk

“That the Board of Education of School District No. 51 (Boundary) approve the Annual Budget Bylaw 2018/2019 as read, a first, second and third time, passed and adopted.”

CARRIED

**6. SOGI**

The Director of Learning shared with the Board a video that parents can watch to understand SOGI 123.

**7. 5 Year Capital Plan (Attachment)**

MOVED Reid  
2ND Zitko

“That the Board of Education approve the 5-year 2019/2020 Capital Plan as presented.”

CARRIED

**8. Talking Break**

Discussed the value of students volunteering in the community.

**9. Signing Authority**

MOVED Rezansoff  
2ND Reid

“That the signing officers for School District No. 51 (Boundary) accounts held at the Grand Forks Credit Union be changed from Jeanette Hanlon, Secretary-Treasurer to Miranda Burdock, Secretary Treasurer and from Kevin Argue, Superintendent of Schools to Ken Minette, Superintendent of Schools, effective August 1, 2018.”

CARRIED

MOVED Zitko  
2ND Danyluk

“That the Board allows the transfer of funds without limit between all School District accounts, including the US chequing account.”

CARRIED

MOVED Riddle  
2ND Reid

“That the Board no longer uses the Credit Union MasterCard and moves to the Grand Forks Credit Union Visa Card”

CARRIED

MOVED Rezansoff  
2ND Zitko

“That the Board authorizes Alex Campbell, Accounts Payable Clerk, to administer the Grand Forks Credit Union Visa Card for the School District and that the following positions hold cards with a total lending limit of \$45,000 (\$5,000 per card): Secretary-Treasurer, Superintendent of Schools, Director of Learning, Executive Assistant to Secretary-Treasurer/Superintendent,

Payroll Administrator, Accounts Payable Clerk, Operations Manager, Technology Manager, and Office Receptionist.”

CARRIED

#### 10. Election Bylaw No. 1-2018

MOVED Rezansoff  
2ND Riddle

“That the Board of Education unanimously agrees to give the **Elections Bylaw No. 1-2018** all three readings at this meeting of June 19, 2018.”

CARRIED

MOVED Riddle  
2ND Zitko

“A BYLAW to provide for the determination of various procedures for the conduct of general school trustee elections and other Trustee elections.

##### Preamble:

Under the *School Act*, the Board of Education may, by Bylaw, determine various procedures and requirements to be applied in the conduct of Trustee elections.

In School District No. 51 (Boundary), Trustee elections in the following Trustee electoral areas are the responsibility of the following authorities:

<u>TEA#</u>	<u>Trustee Electoral Area Description</u>	<u>No. of Trustees</u>	<u>Authority Responsible for Conducting Elections</u>
#1	Municipality of the City of Grand Forks	two (2)	City of Grand Forks
#2	Electoral Area C (Christina Lake) of the Regional District of Kootenay Boundary	one (1)	School Board
#3	Electoral Area D – Rural Grand Forks of Regional District of Kootenay Boundary	one (1)	School Board
#4	Kettle Valley West of Electoral Area E of Regional District of Kootenay-Boundary (The Village of Midway plus the Rock Creek-Bridesville-Kettle Valley areas)	one (1)	School Board
#5	Kettle Valley North of Electoral Area E of Regional District of Kootenay-Boundary (Westbridge-Beaverdell-Christian Valley-Idabel Lake-Big White areas)	one (1)	School Board
#6	Kettle Valley East of Electoral Area E of Regional District of Kootenay-Boundary (The City of Greenwood and the rural areas of Greenwood and Midway)	one (1)	School Board



The Board of Education wishes to establish various procedures and requirements under the authority of the *School Act* for Trustee elections.

The Board of Education, in an open meeting of the School Board, enacts as follows:

**1. Definitions:**

The terms used shall have the meanings assigned by the *School Act* and the Local Government Act, and the Local Elections Campaign Financing Act except as the context indicates otherwise.

“Election” means a Trustee election.

“By-Election” means a Trustee election to fill a vacancy on the School Board in any of the circumstances described in section 36 of the School Act.

“Board” or “School Board” means the Board of Education of School District No. 51 (Boundary).

“General Voting Day” means the date on which general voting for a trustee election is to take place, whether part of the general school elections or a by-election.

“Other Local Governments” means, as applicable, The Corporation of the City of Grand Forks, The Corporation of the City of Greenwood, the Village of Midway, the Regional District of Kootenay-Boundary (RDKB).

**2. Application**

This bylaw applies to both elections and by-elections carried out by the School Board and by other authorities, except as otherwise indicated.

**3. Order of Names on the Ballot**

The order of names of candidates on the ballot will be arranged alphabetically by surname.

**4. Resolution of Tie Votes after Judicial Recount**

In the event of a tie vote after a judicial recount, the tie vote will be resolved by conducting a lot, in accordance with the Local Government Act.

**5. Number of Nominators**

The minimum number of qualified nominators for a trustee candidate is two.

**6. Agreements with Other Local Governments**

Pursuant to Section 38 of the *School Act*, the School Board authorizes the Secretary-Treasurer and/or the Chief Election Officer to enter into agreements on the Board’s behalf with other local governments for the purpose of conducting Trustee elections.

**7. Use of Voting Machines**

The use of automated voting machines, voting recorders, or other devices for voting in a school trustee election conducted in conjunction with a local government election is authorized in accordance with the procedures for voting, the form of ballot, and the procedures, rules, and requirements for counting of votes which are established by the bylaw adopted by that local government pursuant to Section 112 of the *Local Government Act*.

**8. Mail Ballot Voting**

There will be no mail ballot voting opportunities for trustee elections.

**9. Application of Local Government Bylaws**

In Trustee Electoral Area #1 the election bylaws of the City of Grand Forks apply to trustee elections conducted by the City of Grand Forks, except for bylaws determining the minimum number of nominators, the order of names on the ballot, the resolution of tie votes after judicial recount, requiring a nomination deposit, or any other matter on which the local government bylaws may not by law apply to a trustee election.

**10. Required Advance Voting Opportunities**

10.1 Unless the School Board is exempted from the requirement by Order of the Minister of Education, an-advance voting opportunity will be on the tenth day before general voting day.

10.2 Unless the School Board is exempted from the requirement for a second advance voting opportunity by Order of the Minister of Education or unless section 10.3 applies, a second advance voting opportunity will be held in Trustee Electoral Area #1, on the date specified in the bylaws of the Municipality of Grand Forks.

10.3 In Trustee Electoral Areas 2, 3, 4, 5, and 6, the required advance voting opportunity will be held on the tenth day before general voting day and no other advance voting opportunity will be held, except any that are established by the Chief Election Officer.

**11. Additional Advance Voting Opportunities**

The School Board authorizes the Chief Election Officer to establish additional advance voting opportunities for each election to be held in advance of general voting day and to designate the voting places, establish the date and the voting hours for these voting opportunities.

**12. Additional General Voting Opportunities**

The School Board authorizes the Chief Election Officer to establish additional general voting opportunities for general voting day for each election and to designate the voting places and voting

hours, within the limits set out in the *Local Government Act*, for such voting opportunities.

**13. Number of Scrutineers at Voting Places**

The number of scrutineers for each candidate that may attend at an election is a maximum of one scrutineer for each ballot box in use, as authorized under section 120 of the *Local Government Act*.

**14. Repeal**

Trustee Elections Bylaw No. 1-2014 is hereby repealed.

This Bylaw may be cited as School District No. 51 (Boundary) Trustee Elections Bylaw No. 1-2018 - A Bylaw to provide for the determination of various procedures for the conduct of Trustee elections."

CARRIED

MOVED  
2ND                      Zitko  
                                 Danyluk

"That the Board of School District No. 51 (Boundary) approve the Trustee Elections Bylaw No.1-2018 as read a first, second and third time, passed and adopted the 19<sup>th</sup> day of June 2018"

CARRIED

**11. Committee Reports**

AbEd Committee -- Trustee Danyluk reported out  
Policy Committee – The following motions were made:

"That the Board approve and adopt the following policies:

MOVED  
2ND                      Danyluk  
                                 Zitko

- Policy 1010 – Authority of the Board

CARRIED

MOVED  
2ND                      Rezansoff  
                                 Danyluk

- Policy -- Accumulated Operating Surplus

CARRIED

MOVED  
2ND                      Zitko  
                                 Riddle

- Policy 1351 – Role of the Board/Policy 1020 – Mandate of the Board (to be combined)

CARRIED

MOVED  
2ND                      Rezansoff  
                                 Danyluk

- Emergency Preparedness.”

CARRIED

**12. Trustee Reports**  
Nil

**13. Around the Boundary May/June 2018**  
Around the Boundary for May/June was presented.

Meeting adjourned at 8:52 p.m.

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Chairperson

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Secretary-Treasurer



**Ken Minette, Superintendent of Schools**  
**Doug Lacey, Director of Learning**  
**Month-End Report August 2018**

### **Site Visitations**

We have visited all schools and maintenance sites over the summer.

- to familiarize ourselves with each site
- and see the work done at each site

### **SD51 Hiring**

- 31 teacher positions posted (or 25 FTE approx.)
- 7 new teachers to SD51
- 6 EA vacancies (Post and fill on September 21st)
- 1 CYC and one position to fill

**Framework for Enhancing Student Learning District Plan** -- Preliminary discussions based on incoming data. Plans to be shared with the School Board, Community and Ministry of Education in November of 2018.

### **Learning51**

- SD51 August Day – Professional Learning – See **August Days' Plans 2018**
- School Based NID's - Building Inclusive Classrooms – Shelley Moore
- Numeracy Teaching and Learning – Carole Fullerton
- Inquiry in Action – Judy Halbert and Linda Kaser (hoping)
- Computational Thinking – Shawn Lockhart and SD51 teachers
- Environmental Education – Place Conscious Learning
- First People's Principles of Learning – Joanne Chrona
- Athletics
- MyBlueprint

**Planning for Aboriginal Student Success** - Enhancement Agreement with new guidance from student forums 2017 - SD51 Aboriginal Education Advisory Council, BANAC, Boundary Community Metis Association.

### **School Readiness**

- SD51 Site Tour with Operations Manager.
- Met with Operations Manager and Manager of Technology. Will be on a weekly basis.

## **Meetings out of the District**

Summer BCSSA Academy – focus on

- Aboriginal Ways of Knowing with Joanne Chrona
- Post Secondary Transitions and Portfolios – David Burns Kwantlen Polytechnic
- Thinking Classrooms – Peter Liljedahl
- Collaborative Inquiry - Leyton Schnellert
- New Policy for Student Success – Scott MacDonald



## **Meetings in District**

- ✓ District Leadership Team mtg. – August 30/18
  - Updates on School Readiness
  - School Plans
  - Budget
  - FSA
  - Computational Thinking
  - Leadership Team Professional Learning discussion
  - Learning 51 Opportunities
- ✓ GoTo Meeting – September 6<sup>th</sup>
  - Updates on school start-up and anticipated enrollment

## **2018 August Days' Plans**

### **Big White and Christina Lake – 3 DAYS**

August 27 - Further exploration of Social Skills Inventory System

August 28 – Shelley Moore Inclusive Learning

August 29 - Follow up day to further explore Shelley Moore's inclusive approach, look at the ADST curriculum and Core Competencies.

### **Hutton – 2 DAYS**

August 27 - The plan is to re-visit growth plans, review SPED & ABED expectations and set some goals for the year, and review configurations, staffing and numbers.

August 28 – Shelley Moore Inclusive Learning

### **Perley – 3 Days**

August 27 - Kat McCooeye from the Four Nations Coalition of Indigenous Medicine working with staff for the day on Indigenous Education and Capturing the Core Competencies.

August 28 – Shelley Moore Inclusive Learning

August 29 - Wednesday we will be following up from Shelley Moore and how we can apply her message and work to our writing goal.

### **Grand Forks Secondary – 3 Days**

August 27 - Smorgasbord style approach to assessment with the team focussing on Exam week, Awards Celebrations, Grad transition requirements (capstone) and First Peoples Principles of Learning

August 28 – Shelley Moore Inclusive Learning

August 29 - Wednesday is Department time with a focus on continued work with Shelley Moore's Learning maps

### **Boundary Central Secondary – 3 Days**

August 27 –School Plans and flex timetable

August 28 – Shelley Moore Inclusive Learning

August 29 - Aboriginal Education: Capturing Core Competencies.

You can find more information on the program and about our presenter Kathryn McCooeye at [www.fournations.net](http://www.fournations.net)

### **4 Schools – 2 Days**

August 28 – Shelley Moore Inclusive Learning

August 29 - Reflection time, School Goals, Growth Plan & 7 Principles of Learning

### **Walker Development Centre – 2 ½**

August 27 - Kat McCooeye from the Four Nations Coalition of Indigenous Medicine working with staff for the day on Indigenous Education and Capturing the Core Competencies

August 28 – Shelley Moore Inclusive Learning

August 30— MyBlueprint Training



**Miranda Burdock, CPA, CA**  
**Secretary-Treasurer's Report**  
**SUMMER 2018**

Jeanette Hanlon's retirement was effective August 1, 2018. Jeanette's knowledge of the District, the communities that we serve and the history of public education was both broad and deep. I appreciate everyone's patience as I transition into this new role!

Maintenance, Custodians and Technology Departments have all worked hard to get our schools up and running for the 2018/19 school year. Thank you for all your hard work.

**Maintenance Projects**

The following are the maintenance projects completed over the summer months:

- Major projects:
  - Gym floor refinishing
    - WBES, MES, BCSS, CLES, Perley
  - New synthetic gym floor installed
    - GES, Hutton
  - Roofing upgrades/repairs
    - CLES, SBO
  - New girls washrooms
    - Perley
  - New chlorination system
    - WBES
  - Plumbing upgrades
    - BES, MES, CLES
  - New fencing around school perimeter
    - BES
- Minor projects:
  - Fire panel replacement
    - BES, WBES, GES, Hutton, Perley, CLES, IT building
  - Wind storm clean-up
    - WBES, Hutton
  - Smart board installation
    - BCSS, GES, Hutton, CLES
  - Other
    - Heating upgrades at BES
    - Moved and upgraded custodial room at BES and MES
    - Main entrance floor repair at WBES
    - Art room and science labs painted at BCSS
    - Office furnace upgraded at GES
    - Automatic door opener installed at Hutton
    - GFSS – foods room gas line relocated, wood shop heater replaced, table saw installed, custodian room sink replaced
    - 525 – New doorway to office and room painted



Ken Minette and I had the pleasure of touring every school/site in the District in August and we were impressed! Kudos to the District staff and Trustees for recognizing the importance of investing resources in our infrastructure. Not only does it keep our schools looking great, but more importantly it creates safe and functional learning environments for our students.

- Annual inspections completed include:
  - Fire alarms
  - Sprinkler systems
  - Fire extinguishers
  - 2 x hoist inspections
  - 525 server room suppression
- New busses purchased x 2, 1 has arrived and 1 is on its way



### **Technology Department**

Like the Maintenance Department, the Technology Department has been extremely busy this summer with the following:

- Completed GFSS and BCSS lab and classroom hardware replacement
- Replaced District core network switch in the 525 data center (cost shared with the City)
- Repaired data center UPS
- Updated all District iPad devices and carts (discovered quite a few are too old to update)
- Started the conversion of Telus analog phone lines to digital
- Assisted Service BC and other provincial ministries (land, forests, natural resources, transportation, etc) affected by flooding
- Negotiated and signed Technology Agreement with the City of Grand Forks
- Investigated replacement for District web site
- Assisted Maintenance Department in completing replace/install of new Smartboards and projectors
- Provision hardware for new staff. Retrieve hardware from departing/terminated staff
- Completed SDS migration and setting up for new rollout
- Completed audio/video hardware for Hutton
- Asset disposal complete for old secondary hardware

### **Finance**

The Auditors were here in July and will be presenting the June 30/2018 audit results at the September meeting.

I spent time in August familiarizing myself with the preliminary budget prepared by Jeanette in June 2018. The Management Team has been meeting regularly and we will keep you updated on any budget changes over the coming months.

### **Expenditure Report**

The Board will not see an expenditure report for 2018/2019 until November.



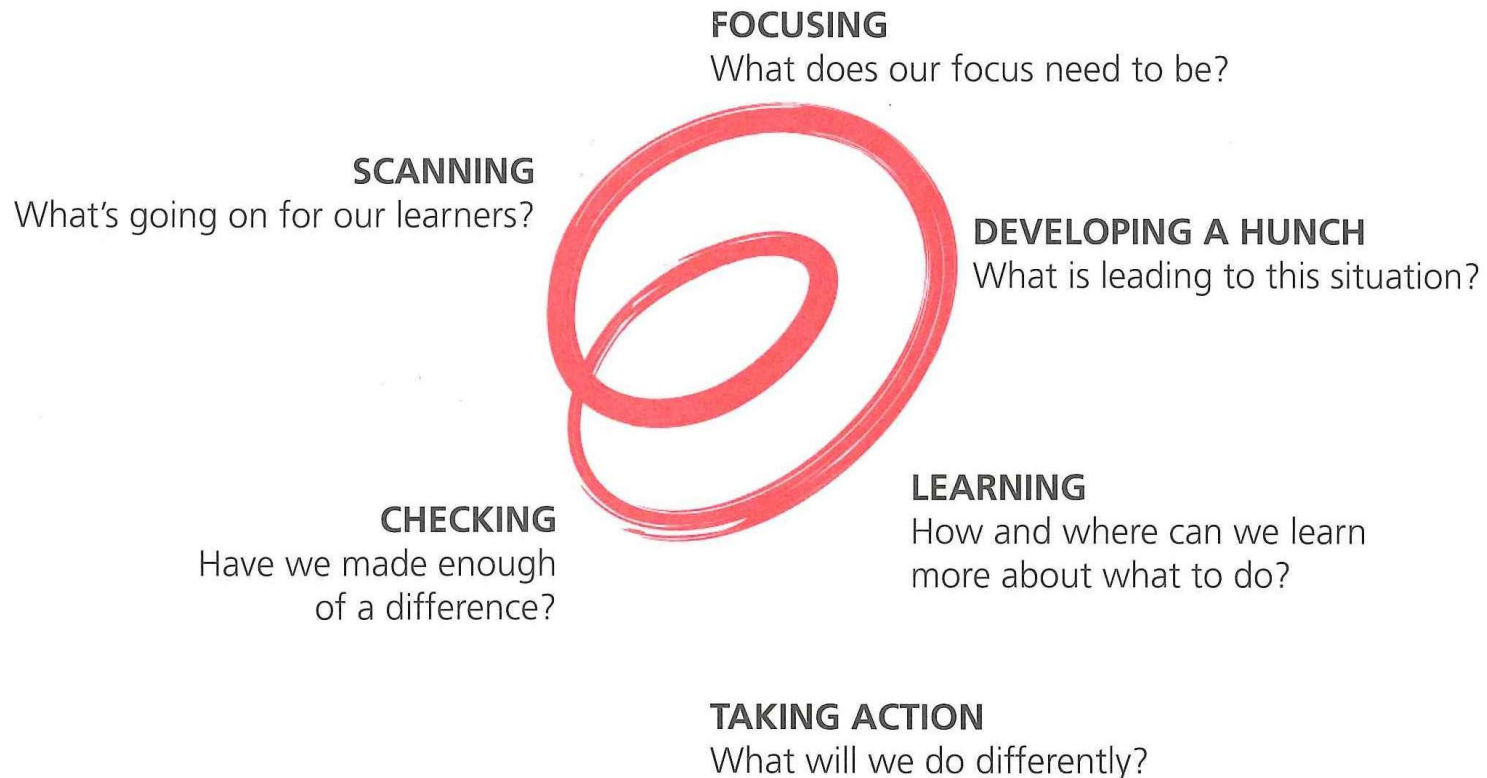
# FRAMEWORK FOR ENHANCING STUDENT LEARNING



Agenda

# The Journey – Spiral of Inquiry

What's going on for our learners?  
How do we know?  
Why does this matter?



# The Journey – The FESL Team

## What going on for our learners?(Scanning)

- \* Through the lens of the Educated Citizen the Ministry of Education not only redesigned the curriculum but also the way we show progress.
- \* Focus broadened to intellectual, human & social and career development.
- \* Increased focus on continuous improvement and system-wide capacity building.
- \* SD51 looked at a variety of data including school level and district level assessments; information from community sessions; anecdotal feedback from teachers and principals and individual school growth plans.
- \* This is an iterative process – moving closer to the ideal!

# The Journey ( Focusing)

\* Focus on the 3 areas:

Intellectual – To develop critical thinking through the foundational skills of literacy & numeracy, executive functioning and experiential learning.

Human and Social – To develop student self-regulation and a growth mindset through connectedness to place and the environment.

Career - To provide more hands on opportunities and expand connections between school, community, post secondary and the work place.

# The Hunch

- \* Intellectual – learning is deeper and more relevant when student ownership is embedded through reflective and experiential practices.
- \* Social & Emotional – further development of inclusive and welcoming schools will enhance learning and the well being of students.
- \* Career Development - more opportunity for experiential learning will help students develop a deeper awareness of their strengths.

# Learning( supports for educators) and Taking Action

- ❖ Intellectual - Schools are engaged in more actively teaching students metacognitive strategies. (learning how to learn.) Facilitated through the work of Carole Fullerton, Leyton Schnellert and Shelley Moore.
- ❖ Human and Social – Developing self-regulation and student focused, inclusive classrooms that are strength based. Facilitated through the work of Shelley Moore and Leyton .
- ❖ Career Development – provide more hands-on learning and design thinking opportunities. Provide increased access for students to trades training.

## **Rationale:**

Educators must be supported in the educational transformation with professional learning (Learning 51) that actively supports the inclusive learning shift.

The strong Professional Learning Community of SD51, developed over the years, deepens and enhances Learning opportunities.



## What next?

- \* August/September – Learning Initiatives start – Shelley Moore, Carole Fullerton and Joanne Chrona
- \* October – Share School Plans with Trustees
- \* November – Based on School Plans and other sources of evidence, we re-assess our Focus. Then the Framework for Enhancing Student Learning is revised/tweaked and shared with Board of Education and Community.
- \* January - Start the Budget and Framework cycle for 2019-20



# Learning – a journey that never ends.



Agenda

## SD51 School Goals for 2018/19

<b><u>School Goals</u></b>	<b>Intellectual</b>	<b>Human and Social</b>	<b>Career</b>
<b>4 Schools</b>	Students will gain confidence in their writing abilities, take ownership of their learning and improve writing performance through authentic writing opportunities.	Students will intentionally connect their ability to self-regulate with their natural environment through experiential learning and Indigenous Principles Learning.	Students will make meaningful connections to their strengths and interests so as to better understand self and build personal goals.
<b>BCSS</b>	Academic Responsibility	Mental fitness for everybody.	Career preparation for all students.
<b>Hutton</b>	To develop independent, resilient and reflective readers.	To improve the connectivity and social-emotional well-being of all learners including staff and students by teaching and modelling respectful behavior and manners.	By achieving our Intellectual goal and our Human and Social goal we will have achieved our Career goal.
<b>GFSS</b>	To improve student ownership and control of learning.	Students improving their connection and understanding of our environment.	To design a school wide (8-12) approach to supporting Career Development.
<b>Perley</b>	To improve student writing and increase student enjoyment of reading.	To reduce student anxiety and improve school climate.	Increase student opportunity and ability for goal-setting and self-assessment.
<b>Walker</b>	Helping students find greater personal meaning in what they are learning.	To support WDC students to become better emotional problem solvers.	To increase WDC students' employment opportunities in our community.
<b>CLES</b>	To improve students writing mechanics by spending more time interacting with text.	Better connect new and returning families to the long-standing traditions and culture of CLES.	Students will further develop problem-solving and self-regulation skills through Computational Thinking, Maker's Way and Indigenous skill integration.
<b>BWCS</b>	Improve reading levels in Primary students and writing levels in Intermediate students.	Provide social-emotional and self-regulation skills to reduce learning anxiety and foster positive behavior support.	Develop personal interests, passions and competencies in students and connecting those to learning and career opportunities

## **BOARD MEETINGS for 2018-2019 – TENTATIVE SCHEDULE**

### **BOARD OF EDUCATION MEETING DATES**

Tuesday, September 11, 2018 -- School Board Office  
Tuesday, October 9, 2018 -- Boundary Learning Centre, Midway  
Tuesday, November 13, 2018 -- School Board Office  
Tuesday, December 11, 2018 -- School Board Office  
Tuesday, January 8, 2019 -- Boundary Learning Centre, Midway  
Tuesday, February 12, 2019 -- School Board Office  
Tuesday, March 12, 2019 -- School Board Office  
Tuesday, April 9, 2019 -- Boundary Learning Centre, Midway  
Tuesday, May 14, 2019 -- School Board Office  
Tuesday, June 11, 2019 -- School Board Office

### **POLICY DEVELOPMENT – 4th Tuesday -- All meetings at 4:30 pm (Cindy Strukoff – chair; Katie Jepsen; Rose Zitko)**

- Tuesday, September 25, 2018
- Tuesday, October 23, 2018
- Tuesday, November 27, 2018
- Tuesday, January 22, 2019
- Tuesday, February 26, 2019
- Tuesday, April 23, 2019
- Tuesday, May 28, 2019
- Tuesday, June 25, 2019

### **FINANCE/OPERATIONS COMMITTEE – Times may vary**

**(Cathy Riddle – Finance chair, Teresa, David; David Reid – Operations chair, Rose, Mark)**

- Tuesday, October 30, 2018 – 3:30 p.m. – tentative
- Tuesday, January 8, 2019 – 6:00 pm. – Public Finance Meeting at Board Meeting - BLC
- Thursday, January 10, 2019 – 3:30 p.m. -- tentative
- Tuesday, April 2, 2019 – Public Finance Meeting - tbc
- Wednesday, April 3, 2019 – Public Finance Meeting - tbc

### **Working Sessions**

January 15, 2019 – DLT – Trustee Budget Mtg #1 – 4:00 p.m.  
February 5, 2019 – DLT – Trustee Budget Mtg #2 – 4:00 p.m.  
April 16, 2019 – Budget Planning #3 (Trustee Only) – 4:00 p.m.

# 2018 School Liaisons

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BEAVERDELL ELEMENTARY SCHOOL

Rose Zitko  
Mark Danyluk – Alternate

BIG WHITE COMMUNITY SCHOOL

Rose Zitko  
Mark Danyluk - Alternate

GREENWOOD/MIDWAY ELEMENTARY SCHOOL

Cathy Riddle  
Mark Danyluk – Alternate

BOUNDARY CENTRAL SECONDARY SCHOOL

Mark Danyluk  
Rose Zitko – Alternate

WEST BOUNDARY ELEMENTARY SCHOOL

Mark Danyluk  
Rose Zitko – Alternate

GRAND FORKS SECONDARY SCHOOL

Teresa Rezanoff  
David Reid – Alternate

DR. D.A. PERLEY ELEMENTARY SCHOOL

Katie Jepsen  
David Reid – Alternate

JOHN A. HUTTON ELEMENTARY SCHOOL

David Reid  
Katie Jepsen – Alternate

CHRISTINA LAKE ELEMENTARY SCHOOL

Cindy Strukoff  
Teresa Rezanoff – Alternate

WALKER DEVELOPMENT CENTRE

Teresa Rezanoff  
Katie Jepsen – Alternate

DISTRICT PARENT ADVISORY COUNCIL

Rose Zitko  
Cindy Strukoff