



School District No. 51 (Boundary)

Regular Meeting of the Board of Education

September 15, 2020 at 6:00 p.m.

School Board Office

Agenda

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 2019-2020 (Attachment)

10 Minute Comment Period

Adoption of Agenda

Adoption of Minutes

June 9, 2020 – Regular Meeting Minutes

July 30, 2020 – Special Open Meeting Minutes

Report on In-Camera Meeting from June 9, 2020

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

Business Items

1. **2019-2020 Financial Results** (Attachment)

MOTION: “That the Board approve the Audited Financial Statements for the Fiscal Year 2019-2020.”

2. **Superintendent’s Report**

- Report for Summer 2020 (Attachment)
- 2020-2021 Food Security Program (Attachment)

3. **Secretary-Treasurer’s Report**

- Report for Summer 2020 (Attachment)
- Community Rentals (Attachment)

4. **Talking Break**

Jackie Schott, Principal – School Startup

5. **Committee Reports**

- Proposed Meeting Dates 2020/2021 (Attachment)
- School Liaisons
- Indigenous Committee
- Finance Committee
- Operations Committee

- Policy Committee (Attachment)
- GFSSAG
- Student Trustee

6. Trustee Reports

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

Trustee Activities and Upcoming Events

- BCSTA KBB AGM – TBA
- BCSTA Board Chairs Meeting – October 15, 2020 (Virtual)
- MOE Joint Partners Liaison Meeting – October 16 & 30, 2020 (mornings) (Virtual)
- BCSTA Provincial Council Meeting – October 24, 2020 (Virtual)
- BCPSEA fall Symposium – November 2-3, 2020 (**CANCELLED**)
- BCSTA Trustee Academy – November 27-28, 2020 (Virtual)
- BCSTA Provincial Council Meeting – February 19/20, 2021 (location tba)
- BCSTA AGM – April 16-18, 2021 (location tba)
- BCSTA Provincial Council – April 17, 2021 (location tba)

Future Agenda Items

Next Board Meeting: **October 13, 2020**
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)

And Independent Auditors' Report thereon

June 30, 2020

School District No. 51 (Boundary)

June 30, 2020

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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)

DRAFT

Signature of the Comptroller of Education Date Signed

Signature of the Superintendent Date Signed

Signature of the Secretary Treasurer Date Signed

Independent auditor's report

Grant Thornton LLP
200-1633 Ellis Street
Kelowna, BC
V1Y 2A8
T +1 250 712 6800
F +1 250 712 6850

To the Board of Education of
School District No. 51 (Boundary) and the Ministry of Education

Opinion

We have audited the financial statements of School District No. 51 (Boundary) ("the District"), which comprise the statement of financial position as at June 30, 2020, and the statements of operations, change in net financial assets (debt) and cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of School District No. 51 (Boundary) as at June 30, 2020, and its results of operations, its changes in its net debt, and its cash flows for the year then ended in accordance with Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia ("Section 23.1").

Basis for Opinion

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

Emphasis of Matter

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 Matter – Supplemental information

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

Responsibilities of Management and Those Charged with Governance for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Section 23.1, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the financial statements

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

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

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

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

Kelowna, Canada
September 15, 2020

Chartered Professional Accountants

School District No. 51 (Boundary)

Statement of Financial Position

As at June 30, 2020

	2020 Actual \$	2019 Actual \$
Financial Assets		
Cash and Cash Equivalents (Note 3)	3,910,865	3,589,109
Accounts Receivable		
Due from Province - Ministry of Education	588,459	245,835
Other (Note 4)	219,707	106,086
Portfolio Investments (Note 5)	9,240	
Total Financial Assets	<u>4,728,271</u>	<u>3,941,030</u>
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 6)	1,655,699	1,225,983
Deferred Revenue (Note 7)	327,669	328,647
Deferred Capital Revenue (Note 8)	16,482,338	13,826,910
Employee Future Benefits (Note 9)	430,019	416,462
Capital Lease Obligations (Note 10)	142,833	174,931
Total Liabilities	<u>19,038,558</u>	<u>15,972,933</u>
Net Debt	<u>(14,310,287)</u>	<u>(12,031,903)</u>
Non-Financial Assets		
Tangible Capital Assets (Note 11)	23,699,012	21,410,367
Prepaid Expenses	4,459	
Total Non-Financial Assets	<u>23,703,471</u>	<u>21,410,367</u>
Accumulated Surplus (Deficit)	<u>9,393,184</u>	<u>9,378,464</u>

Contractual Obligations (Note 16)

Contingent Liabilities (Note 18)

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

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School District No. 51 (Boundary)

Statement of Operations
Year Ended June 30, 2020

	2020 Budget \$	2020 Actual \$	2019 Actual \$
Revenues			
Provincial Grants			
Ministry of Education	18,443,221	18,989,122	18,046,496
Other	48,221	152,544	176,117
Tuition	12,150	8,100	9,717
Other Revenue	416,500	378,928	463,754
Rentals and Leases	60,737	63,163	75,955
Investment Income	71,335	75,215	82,620
Gain (Loss) on Disposal of Tangible Capital Assets		70,000	
Amortization of Deferred Capital Revenue	830,697	833,639	794,462
Total Revenue	<u>19,882,861</u>	<u>20,570,711</u>	<u>19,649,121</u>
Expenses (Note 19)			
Instruction	14,463,150	14,937,913	14,208,137
District Administration	941,870	921,746	992,989
Operations and Maintenance	4,043,822	3,788,256	3,674,630
Transportation and Housing	732,562	907,174	916,136
Debt Services	1,070	902	1,067
Total Expense	<u>20,182,474</u>	<u>20,555,991</u>	<u>19,792,959</u>
Surplus (Deficit) for the year	<u>(299,613)</u>	<u>14,720</u>	<u>(143,838)</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		9,378,464	9,522,302
Accumulated Surplus (Deficit) from Operations, end of year		<u>9,393,184</u>	<u>9,378,464</u>

School District No. 51 (Boundary)

Statement of Changes in Net Debt

Year Ended June 30, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
Surplus (Deficit) for the year	<u>(299,613)</u>	<u>14,720</u>	<u>(143,838)</u>
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(100,000)	(3,671,598)	(1,685,880)
Amortization of Tangible Capital Assets	1,374,740	1,382,953	1,332,020
Total Effect of change in Tangible Capital Assets	<u>1,274,740</u>	<u>(2,288,645)</u>	<u>(353,860)</u>
Acquisition of Prepaid Expenses		(4,459)	
Total Effect of change in Other Non-Financial Assets	<u>-</u>	<u>(4,459)</u>	<u>-</u>
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	<u>975,127</u>	<u>(2,278,384)</u>	<u>(497,698)</u>
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		<u>(2,278,384)</u>	<u>(497,698)</u>
Net Debt, beginning of year		<u>(12,031,903)</u>	<u>(11,534,205)</u>
Net Debt, end of year		<u>(14,310,287)</u>	<u>(12,031,903)</u>

School District No. 51 (Boundary)

Statement of Cash Flows
Year Ended June 30, 2020

	2020 Actual \$	2019 Actual \$
Operating Transactions		
Surplus (Deficit) for the year	14,720	(143,838)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(456,245)	(55,559)
Prepaid Expenses	(4,459)	-
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	429,716	(27,898)
Unearned Revenue	-	(2,430)
Deferred Revenue	(978)	(69,093)
Employee Future Benefits	13,557	(4,179)
Loss (Gain) on Disposal of Tangible Capital Assets	(70,000)	-
Amortization of Tangible Capital Assets	1,382,953	1,332,020
Amortization of Deferred Capital Revenue	(833,639)	(794,462)
Total Operating Transactions	<u>475,625</u>	<u>234,561</u>
Capital Transactions		
Tangible Capital Assets Purchased	(3,090,691)	(1,685,880)
Tangible Capital Assets -WIP Purchased	(510,907)	-
Total Capital Transactions	<u>(3,601,598)</u>	<u>(1,685,880)</u>
Financing Transactions		
Capital Revenue Received	3,489,067	1,346,729
Capital Lease Payments	(32,098)	(31,933)
Total Financing Transactions	<u>3,456,969</u>	<u>1,314,796</u>
Investing Transactions		
Investments in Portfolio Investments	(9,240)	-
Total Investing Transactions	<u>(9,240)</u>	<u>-</u>
Net Increase (Decrease) in Cash and Cash Equivalents	321,756	(136,523)
Cash and Cash Equivalents, beginning of year	<u>3,589,109</u>	<u>3,725,632</u>
Cash and Cash Equivalents, end of year	<u><u>3,910,865</u></u>	<u><u>3,589,109</u></u>
Cash and Cash Equivalents, end of year, is made up of:		
Cash	3,799,152	3,479,070
Cash Equivalents	111,713	110,039
	<u><u>3,910,865</u></u>	<u><u>3,589,109</u></u>

SCHOOL DISTRICT NO. 51 (BOUNDARY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 1 AUTHORITY AND PURPOSE

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

The COVID-19 outbreak was declared a pandemic by the World Health Organization in March 2020 and has had a significant financial, market and social dislocating impact worldwide. Under direction of the Provincial Health Officer, all schools suspended in-class instruction in March 2020 and the District remained open to continue to support students and families in a variety of ways. Parents were given the choice to send their children back to school on a gradual and part-time basis beginning June 1 with new health and safety guidelines. As of September 2020, the Province of BC directed schools to welcome students back to classrooms under Stage 2 of the provincial K-12 Restart Plan, with a focus on maximizing in class instruction for all students. The ongoing impact of the pandemic presents uncertainty over future cash flows, may have a significant impact on future operations including decreases in revenue, impairment of receivables, reduction in investment income and delays in completing capital project work. As the situation is dynamic and the ultimate duration and magnitude of the impact are not known, an estimate of the future financial effect on the District is not practicable at this time.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Basis of Accounting

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

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

As noted in Notes 2(f) and 2(n), 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.

SCHOOL DISTRICT NO. 51 (BOUNDARY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

a) Basis of Accounting (cont'd)

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

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

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

Year-ended June 30, 2019 – increase in annual surplus by \$625,227

June 30, 2019 – increase in accumulated surplus and decrease in deferred contributions by \$13,691,150

Year-ended June 30, 2020 – increase in annual surplus by \$2,556,205

June 30, 2020 – increase in accumulated surplus and decrease in deferred contributions by \$16,247,355

b) Cash and Cash Equivalents

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

c) Accounts Receivable

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

d) Portfolio Investments

The School District has investments in a term deposit. Term deposits not quoted in an active market are reported at cost or amortized cost.

Impairment is defined as a loss in value of a portfolio investment that is other than a temporary decline and is included in the Statement of Operations.

SCHOOL DISTRICT NO. 51 (BOUNDARY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

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

e) Unearned Revenue

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

f) Deferred Revenue and Deferred Capital Revenue

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

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.

g) Employee Future Benefits

The School District provides certain post-employment benefits including vested and non-vested benefits for certain employees pursuant to certain contracts and union agreements. The School District accrues its obligations and related costs including both vested and non-vested benefits under employee future benefit plans. Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime and death benefits. The benefits cost is actuarially determined using the projected unit credit method pro-rated on service and using management's best estimate of expected salary escalation, termination rates, retirement rates and mortality. The discount rate used to measure obligations is based on the cost of borrowing. The cumulative unrecognized actuarial gains and losses are amortized over the expected average remaining service lifetime of active employees covered under the plan.

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

SCHOOL DISTRICT NO. 51 (BOUNDARY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

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

g) Employee Future Benefits (cont'd)

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

h) Asset Retirement Obligations

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

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

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.

i) 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, 2020**

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

j) Tangible Capital Assets

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.
- Donated tangible capital assets are recorded at their fair market value on the date of donation, except in circumstances where fair value cannot be reasonably determined, which are then recognized at nominal value. Transfers of capital assets from related parties are recorded at carrying value.
- Work-in-progress is recorded as an acquisition to the applicable asset class at substantial completion.
- Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the School District to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the Statement of Operations.
- Buildings that are demolished or destroyed are written-off.
- Works of art, historic assets and other intangible assets are not recorded as assets in these financial statements.
- The cost, less residual value, of tangible capital assets (excluding sites), is amortized on a straight-line basis over the estimated useful life of the asset. It is management's responsibility to determine the appropriate useful lives for tangible capital assets. These useful lives are reviewed on a regular basis or if significant events initiate the need to revise. Estimated useful life is as follows:

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

SCHOOL DISTRICT NO. 51 (BOUNDARY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

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

k) Capital Leases

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

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

l) Prepaid Expenses

Prepaid licenses are included as a prepaid expense and stated at acquisition cost and are charged to expense over the periods expected to benefit from it.

m) 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 14 – Interfund Transfers and Note 20 – Internally Restricted Surplus).

n) Revenue Recognition

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

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

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

- Non-capital contributions for specific purposes are recorded as deferred revenue and recognized as revenue in the year related expenses are incurred,
- Contributions restricted for site acquisitions are recorded as revenue when the sites are purchased, and

SCHOOL DISTRICT NO. 51 (BOUNDARY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

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

n) Revenue Recognition (cont'd)

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

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

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

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

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

n) Expenditures

Expenses are reported on an accrual basis. The cost of all goods consumed and services received during the year is expensed. Interest expense includes interest paid on capital lease and is included in 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.

SCHOOL DISTRICT NO. 51 (BOUNDARY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

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

n) Expenditures (cont'd)

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

o) Financial Instruments

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

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

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

Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the statement of remeasurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of remeasurement gains and losses and recognized in the statement of operations. Interest and dividends attributable to financial instruments are reported in the statement of operations. There are no measurement gains or losses during the periods presented; therefore, no statement of remeasurement gains or losses is included in these financial statements.

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

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

SCHOOL DISTRICT NO. 51 (BOUNDARY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

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

p) Measurement Uncertainty

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

q) Future Changes in Accounting Policies

PS 3280 Asset Retirement Obligations issued August 2018 establishes standards for recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of tangible capital assets and is effective July 1, 2021. A liability will be recognized when, as at the financial reporting date:

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

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.

A modified retroactive application has been recommended by Government pending approval in the Fall of 2020. Management is in the process of assessing the impact of adopting this standard on the School District's financial results.

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

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

**SCHOOL DISTRICT NO. 51 (BOUNDARY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020**

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

q) Future Changes in Accounting Policies (cont'd)

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

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

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

NOTE 3 CASH AND CASH EQUIVALENTS

Included in cash and cash equivalents are funds in the amount of \$434,144 (2019 – \$469,897), 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

	2020	2019
Other		
GST – Public Service Bodies rebate	89,423	57,438
City of Grand Forks	46,472	-
BCTF receivable	3,251	3,291
BDTA receivable	43,694	26,655
Miscellaneous receivables	29,924	10,705
School-based funds	6,943	7,997
	\$ 219,707	\$ 106,086

NOTE 5 PORTFOLIO INVESTMENTS

	2020	2019
Investments in the cost and amortized cost category:		
Term deposit, interest rate 1.5%	\$ 9,240	\$ -
	\$ 9,240	\$ -

SCHOOL DISTRICT NO. 51 (BOUNDARY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 6 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES – OTHER

	2020	2019
Trade payables	\$ 1,016,304	\$ 541,495
Salaries and benefits payable	132,096	152,343
Accrued vacation pay	80,022	62,247
Teacher 12-month pay accrual	427,277	469,897
	\$ 1,655,699	\$ 1,225,983

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.

	2020	2019
Balance, beginning of year	\$ 328,647	\$ 397,740
Add: Restricted grants	1,840,996	1,849,345
Less: Allocated to revenue	(1,841,974)	(1,918,438)
Balance, end of year	\$ 327,669	\$ 328,647

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 Schedules 4C and 4D.

	2020	2019
Balance, beginning of year	\$ 13,826,910	\$ 13,274,643
Add: Contributions received in the year	3,489,067	1,346,729
Less: Amortization of deferred capital revenue	(833,639)	(794,462)
Balance, end of year	\$ 16,482,338	\$ 13,826,910

SCHOOL DISTRICT NO. 51 (BOUNDARY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 9 EMPLOYEE FUTURE BENEFITS

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

	2020	2019
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	\$ 454,292	\$ 424,701
Service Cost	37,479	37,516
Interest Cost	11,433	11,938
Benefit Payments	(38,313)	(62,191)
Increase (Decrease) in obligation due to Plan Amendment	-	31
Actuarial (Gain) Loss	(22,525)	42,297
Accrued Benefit Obligation – March 31	\$ 442,366	\$ 454,292
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation – March 31	\$ 442,366	\$ 454,292
Market Value of Plan Assets – March 31	-	-
Funded Status – Surplus (Deficit)	(442,366)	(454,292)
Employer Contributions After Measurement Date	20,771	5,505
Benefits Expense After Measurement Date	(12,478)	(12,228)
Unamortized Net Actuarial (Gain) Loss	4,054	44,553
Accrued Benefit Asset (Liability) – June 30	\$ (430,019)	\$ (416,462)
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability – July 1	\$ 416,462	\$ 420,641
Net expense for Fiscal Year	67,136	63,093
Employer Contributions	(53,579)	(67,272)
Accrued Benefit Liability – June 30	\$ 430,019	\$ 416,462

SCHOOL DISTRICT NO. 51 (BOUNDARY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

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

	2020	2019
Components of Net Benefit Expense		
Service Cost	\$ 37,995	\$ 37,507
Interest Cost	11,167	11,812
Immediate Recognition of Plan Amendment	-	31
Amortization of Net Actuarial Loss	17,974	13,744
Net Benefit Expense	\$ 67,136	\$ 63,094

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

Discount Rate – April 1	2.50%	2.75%
Discount Rate – March 31	2.25%	2.50%
Long Term Salary Growth – April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth – March 31	2.50% + seniority	2.50% + seniority
EARSL – March 31	10.0	10.0

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.

Repayments are due as follows:

2021	\$ 33,000
2022	33,000
2023	33,000
2024	45,800
Total minimum lease payments	\$ 144,800
Less amounts representing interest at 0.516%	(1,967)
Present value of net minimum capital lease payments	\$ 142,833

Total interest on leases for the year was \$902 (2019 - \$1,067).

SCHOOL DISTRICT NO. 51 (BOUNDARY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 11 TANGIBLE CAPITAL ASSETS

Net Book Value:

	Net Book Value 2020	Net Book Value 2019
Sites	\$ 2,129,384	\$ 2,059,384
Buildings	18,767,959	16,745,350
Buildings – work in progress	510,907	-
Furniture & Equipment	708,369	719,200
Vehicles	914,288	1,087,662
Computer Software	28,846	36,058
Computer Hardware	639,259	762,713
Total	\$ 23,699,012	\$ 21,410,367

June 30, 2020

	Opening Cost	Additions	Disposals	Transfers (WIP)	Total 2020
Sites	\$ 2,059,384	\$ 70,000	\$ -	\$ -	\$ 2,129,384
Buildings	39,210,359	2,834,499	-	-	42,044,858
Buildings – work in progress	-	510,907	-	-	510,907
Furniture & Equipment	1,597,816	148,951	(213,222)	-	1,533,545
Vehicles	1,733,735	-	-	-	1,733,735
Computer Software	36,058	-	-	-	36,058
Computer Hardware	1,153,479	107,241	(98,200)	-	1,162,520
Total	\$ 45,790,831	\$ 3,671,598	\$ (311,422)	\$ -	\$ 49,151,007

	Opening Accumulated Amortization	Additions	Disposals	Total 2020
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	22,465,009	811,890	-	23,276,899
Furniture & Equipment	878,616	159,782	(213,222)	825,176
Vehicles	646,073	173,374	-	819,447
Computer Software	-	7,212	-	7,212
Computer Hardware	390,766	230,695	(98,200)	523,261
Total	\$ 24,380,464	\$ 1,382,953	(311,422)	\$ 25,451,995

**SCHOOL DISTRICT NO. 51 (BOUNDARY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020**

NOTE 11 TANGIBLE CAPITAL ASSETS (Continued)

June 30, 2019

	Opening Cost	Additions	Disposals	Transfers (WIP)	Total 2019
Sites	\$2,059,384	\$ -	\$ -	\$ -	\$2,059,384
Buildings	38,007,944	1,173,467	-	28,948	39,210,359
Buildings – work in progress	28,948	-	-	(28,948)	-
Furniture & Equipment	1,627,029	55,187	(84,400)	-	1,597,816
Vehicles	1,611,858	261,491	(139,614)	-	1,733,735
Computer Software	38,436	36,058	(38,436)	-	36,058
Computer Hardware	1,067,223	159,677	(73,421)	-	1,153,479
Total	\$44,440,822	\$1,685,880	\$(335,871)	\$ -	\$45,790,831

	Opening Accumulated Amortization	Additions	Disposals	Total 2019
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	21,678,010	786,999	-	22,465,009
Furniture & Equipment	800,313	162,703	(84,400)	878,616
Vehicles	624,501	161,186	(139,614)	646,073
Computer Software	30,748	7,688	(38,436)	-
Computer Hardware	250,743	213,444	(73,421)	390,766
Total	\$ 23,384,315	\$ 1,332,020	\$ (335,871)	\$ 24,380,464

- Included in sites are assets held under capital lease with a cost of \$184,053 (2019 - \$184,053). Included in buildings are assets held under capital lease with a cost of \$335,939 (2019 - \$335,939) and accumulated amortization of \$92,383 (2019 - \$83,985).
- Buildings – work in progress having a value of \$510,907 (2019 - \$) have not been amortized. Amortization of these assets will commence when the asset is put into service.

NOTE 12 DISPOSAL OF SITES

The School District disposed of 1.75 acres of vacant land at Seabrook Road in Grand Forks, BC in August 2019. The land was originally acquired by the School District in 1947 for \$1 and was disposed of as part of a land exchange transaction in which the School District acquired 1.25 acres of vacant land adjacent to John H. Hutton Elementary for the future development of a parking lot.

SCHOOL DISTRICT NO. 51 (BOUNDARY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 13 EMPLOYEE PENSION PLANS

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

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

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

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

The school district paid \$1,313,799 for employer contributions to the plans for the year ended June 30, 2020 (2019 - \$1,287,529)

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

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

**SCHOOL DISTRICT NO. 51 (BOUNDARY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020**

NOTE 14 INTERFUND TRANSFERS

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

- Operating funds transferred to local capital - \$158,000 (2019 - \$158,000)
- Tangible capital assets purchased from special purpose funds - \$80,172 (2019 - \$53,276)
- Tangible capital assets purchased from operating funds - \$99,216 (2019 - \$115,400)

NOTE 15 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 16 CONTRACTUAL OBLIGATIONS

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

Contractual obligations	2021	2022	2023	2024	2025	Thereafter
Building Envelope project	\$ 303,600					
	\$ 303,600	\$	\$	\$	\$	\$

SCHOOL DISTRICT NO. 51 (BOUNDARY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 17 BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board through the adoption of an annual budget bylaw on June 11, 2019. 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 11, 2020. Significant changes between the original and amended budget are as follows:

	Original Budget	Amended Budget	Change
Revenue			
Provincial Grants MoE	\$ 18,443,221	\$ 18,786,936	\$ 343,715
Amortization of deferred capital revenue	830,697	830,697	-
Other	608,943	743,874	134,931
	<u>\$ 19,882,861</u>	<u>\$ 20,361,507</u>	<u>\$ 478,646</u>
Expenses			
Instruction	\$ 14,463,150	\$ 15,250,009	\$ 786,859
District Administration	941,870	917,019	(24,851)
Operations and Maintenance	4,043,822	3,912,645	(131,177)
Transportation and Housing	732,562	936,910	204,348
Debt services	1,070	902	(168)
	<u>\$ 20,182,474</u>	<u>\$ 21,017,485</u>	<u>\$ 835,011</u>

NOTE 18 ASSET RETIREMENT OBLIGATION

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, 2020, the liability is not reasonably determinable.

NOTE 19 EXPENSE BY OBJECT

	2020	2019
Salaries and benefits	\$ 16,360,411	\$ 15,335,504
Services and supplies	2,811,725	3,124,368
Interest	902	1,067
Amortization	1,382,953	1,332,020
	<u>\$ 20,555,991</u>	<u>\$ 19,792,959</u>

**SCHOOL DISTRICT NO. 51 (BOUNDARY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020**

NOTE 20 INTERNALLY RESTRICTED SURPLUS – OPERATING FUND

	2020	2019
Internally restricted (appropriated) by Board for:		
Schools and other programs	\$ 153,339	\$ 120,514
Tennis court reserve	43,246	43,962
Playground equipment, Beaverdell Elementary	5,000	5,000
Speech services	2,359	2,359
Auditorium Trust	16,715	14,373
Professional development funds	117,178	79,681
Community Network	30,719	25,591
2019/2020 budget appropriation as transfer to Local Capital	-	300,000
Contingency reserve at 3% of average operating expenditures	510,076	494,951
Subtotal internally restricted	874,132	1,086,431
Unrestricted operating surplus	73,868	22,673
Total available for future operations	\$ 948,000	\$ 1,109,104

NOTE 21 ECONOMIC DEPENDENCE

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

NOTE 22 RISK MANAGEMENT

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

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

a) Credit risk:

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

SCHOOL DISTRICT NO. 51 (BOUNDARY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

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

NOTE 22 RISK MANAGEMENT *(Continued)*

It is management's opinion that the School District is not exposed to significant credit risk associated with its cash deposits and investments as they are placed in recognized British Columbia institutions and the School District invests solely in term deposits.

b) **Market risk:**

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

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

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

c) **Liquidity risk**

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

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

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

NOTE 23 COMPARATIVE FIGURES

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

School District No. 51 (Boundary)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2020

	Operating Fund	Special Purpose Fund	Capital Fund	2020 Actual	2019 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	1,109,104		8,269,360	9,378,464	9,522,302
Changes for the year					
Surplus (Deficit) for the year	396,112	80,172	(461,564)	14,720	(143,838)
Interfund Transfers					
Tangible Capital Assets Purchased	(99,216)	(80,172)	179,388	-	
Local Capital	(425,000)		425,000	-	
Other	(33,000)		33,000	-	
Net Changes for the year	(161,104)	-	175,824	14,720	(143,838)
Accumulated Surplus (Deficit), end of year - Statement 2	948,000	-	8,445,184	9,393,184	9,378,464

School District No. 51 (Boundary)

Schedule of Operating Operations

Year Ended June 30, 2020

Schedule 2 (Unaudited)

	2020 Budget \$	2020 Actual \$	2019 Actual \$
Revenues			
Provincial Grants			
Ministry of Education	17,124,951	17,550,310	16,612,329
Other	48,221	49,258	49,258
Tuition	12,150	8,100	9,717
Other Revenue	76,500	79,756	107,736
Rentals and Leases	60,737	63,163	75,955
Investment Income	58,835	55,859	66,623
Total Revenue	17,381,394	17,806,446	16,921,618
Expenses			
Instruction	12,918,229	13,211,616	12,404,443
District Administration	941,870	921,746	992,989
Operations and Maintenance	2,555,733	2,543,172	2,417,905
Transportation and Housing	732,562	733,800	779,373
Total Expense	17,148,394	17,410,334	16,594,710
Operating Surplus (Deficit) for the year	233,000	396,112	326,908
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(75,000)	(99,216)	(115,400)
Local Capital	(125,000)	(425,000)	(125,000)
Other	(33,000)	(33,000)	(33,000)
Total Net Transfers	(233,000)	(557,216)	(273,400)
Total Operating Surplus (Deficit), for the year	-	(161,104)	53,508
Operating Surplus (Deficit), beginning of year		1,109,104	1,055,596
Operating Surplus (Deficit), end of year		948,000	1,109,104
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 20)		863,507	1,086,431
Unrestricted		84,493	22,673
Total Operating Surplus (Deficit), end of year		948,000	1,109,104

School District No. 51 (Boundary)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2020

	2020 Budget \$	2020 Actual \$	2019 Actual \$
Provincial Grants - Ministry of Education			
Operating Grant, Ministry of Education	16,665,137	16,860,056	16,175,105
Other Ministry of Education Grants			
Pay Equity	105,245	105,245	105,245
Transportation Supplement	153,588	153,588	153,588
Economic Stability Dividend			14,324
Carbon Tax Grant	22,000	27,646	27,646
Employer Health Tax Grant	125,073	125,073	38,007
Strategic Priorities - Mental Health Grant			37,000
Support Staff Wage Increase Funding		59,019	
Teachers' Labour Settlement Funding		153,487	
PLN Revenue	53,908	53,908	53,908
FSA		7,506	7,506
Early Learning Framework Implementation		1,782	
Equity Scan Implementation		3,000	
Total Provincial Grants - Ministry of Education	17,124,951	17,550,310	16,612,329
Provincial Grants - Other	48,221	49,258	49,258
Tuition			
International and Out of Province Students	12,150	8,100	9,717
Total Tuition	12,150	8,100	9,717
Other Revenues			
Miscellaneous			
ArtStarts	6,000	6,000	6,000
Miscellaneous	10,500	3,775	17,236
City of Grand Forks	60,000	60,000	80,000
United Way			4,500
BestBuy Grant		9,981	
Total Other Revenue	76,500	79,756	107,736
Rentals and Leases	60,737	63,163	75,955
Investment Income	58,835	55,859	66,623
Total Operating Revenue	17,381,394	17,806,446	16,921,618

School District No. 51 (Boundary)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
Salaries			
Teachers	5,864,342	6,257,566	5,808,068
Principals and Vice Principals	1,196,777	1,232,557	1,238,195
Educational Assistants	1,523,912	1,341,374	1,147,643
Support Staff	1,976,320	2,280,117	2,178,483
Other Professionals	540,381	718,131	598,495
Substitutes	504,570	538,754	583,749
Total Salaries	11,606,302	12,368,499	11,554,633
Employee Benefits	2,894,556	2,897,038	2,623,773
Total Salaries and Benefits	14,500,858	15,265,537	14,178,406
Services and Supplies			
Services	673,955	544,353	598,474
Student Transportation	135,492	99,844	126,919
Professional Development and Travel	273,223	224,193	304,243
Rentals and Leases	33,528		
Dues and Fees	68,940	72,138	54,192
Insurance	59,400	52,603	51,302
Supplies	931,498	736,555	847,348
Utilities	471,500	415,111	433,826
Total Services and Supplies	2,647,536	2,144,797	2,416,304
Total Operating Expense	17,148,394	17,410,334	16,594,710

School District No. 51 (Boundary)

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

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	5,172,228	176,749		69,154		466,461	5,884,592
1.03 Career Programs	12,638						12,638
1.07 Library Services	85,682			29,226		3,504	118,412
1.08 Counselling	97,160						97,160
1.10 Special Education	709,027	182,863	1,211,056	151,927	48,877	54,503	2,358,253
1.31 Indigenous Education	180,831		130,318				311,149
1.41 School Administration		829,063		364,339		10,583	1,203,985
1.64 Other							-
Total Function 1	6,257,566	1,188,675	1,341,374	614,646	48,877	535,051	9,986,189
4 District Administration							
4.11 Educational Administration		43,882		50,800	171,442		266,124
4.40 School District Governance					89,616		89,616
4.41 Business Administration				139,251	116,556		255,807
Total Function 4	-	43,882	-	190,051	377,614	-	611,547
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				21,907	82,540		104,447
5.50 Maintenance Operations				1,000,616	138,483		1,139,099
5.52 Maintenance of Grounds				90,944			90,944
5.56 Utilities							-
Total Function 5	-	-	-	1,113,467	221,023	-	1,334,490
7 Transportation and Housing							
7.41 Transportation and Housing Administration				14,067	70,617		84,684
7.70 Student Transportation				347,886		3,703	351,589
Total Function 7	-	-	-	361,953	70,617	3,703	436,273
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	6,257,566	1,232,557	1,341,374	2,280,117	718,131	538,754	12,368,499

School District No. 51 (Boundary)

Operating Expense by Function, Program and Object

Year Ended June 30, 2020

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	5,884,592	1,398,501	7,283,093	589,068	7,872,161	7,672,128	7,384,035
1.03 Career Programs	12,638	2,985	15,623	1,668	17,291		2,725
1.07 Library Services	118,412	26,795	145,207	14,956	160,163	165,926	152,655
1.08 Counselling	97,160	22,194	119,354		119,354	119,120	115,541
1.10 Special Education	2,358,253	587,350	2,945,603	84,006	3,029,609	2,953,985	2,665,373
1.31 Indigenous Education	311,149	77,851	389,000	92,746	481,746	501,700	503,537
1.41 School Administration	1,203,985	263,394	1,467,379	54,802	1,522,181	1,496,970	1,576,327
1.64 Other	-	-	-	9,111	9,111	8,400	4,250
Total Function 1	9,986,189	2,379,070	12,365,259	846,357	13,211,616	12,918,229	12,404,443
4 District Administration							
4.11 Educational Administration	266,124	50,937	317,061	18,282	335,343	318,327	347,769
4.40 School District Governance	89,616	5,118	94,734	35,274	130,008	139,341	149,588
4.41 Business Administration	255,807	53,015	308,822	147,573	456,395	484,202	495,632
Total Function 4	611,547	109,070	720,617	201,129	921,746	941,870	992,989
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	104,447	19,973	124,420	26,234	150,654	134,325	117,923
5.50 Maintenance Operations	1,139,099	259,453	1,398,552	385,907	1,784,459	1,030,807	1,706,386
5.52 Maintenance of Grounds	90,944	20,053	110,997	36,732	147,729	849,643	103,883
5.56 Utilities	-	-	-	460,330	460,330	540,958	489,713
Total Function 5	1,334,490	299,479	1,633,969	909,203	2,543,172	2,555,733	2,417,905
7 Transportation and Housing							
7.41 Transportation and Housing Administration	84,684	18,061	102,745	348	103,093	86,243	80,540
7.70 Student Transportation	351,589	91,358	442,947	187,760	630,707	646,319	698,833
Total Function 7	436,273	109,419	545,692	188,108	733,800	732,562	779,373
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	12,368,499	2,897,038	15,265,537	2,144,797	17,410,334	17,148,394	16,594,710

School District No. 51 (Boundary)

Schedule of Special Purpose Operations

Year Ended June 30, 2020

Schedule 3 (Unaudited)

	2020 Budget \$	2020 Actual \$	2019 Actual \$
Revenues			
Provincial Grants			
Ministry of Education	1,318,270	1,438,812	1,434,167
Other		103,286	126,859
Other Revenue	340,000	299,172	356,018
Investment Income		704	1,394
Total Revenue	<u>1,658,270</u>	<u>1,841,974</u>	<u>1,918,438</u>
Expenses			
Instruction	1,544,921	1,726,297	1,803,694
Operations and Maintenance	113,349	35,505	61,468
Total Expense	<u>1,658,270</u>	<u>1,761,802</u>	<u>1,865,162</u>
Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>80,172</u>	<u>53,276</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(80,172)	(53,276)
Total Net Transfers	<u>-</u>	<u>(80,172)</u>	<u>(53,276)</u>
Total Special Purpose Surplus (Deficit) for the year	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		<u><u>-</u></u>	<u><u>-</u></u>

School District No. 51 (Boundary)

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

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	1,647		472	308,866	-	-	1,144		
Add: Restricted Grants									
Provincial Grants - Ministry of Education	113,350	62,554			128,632	19,989	8,743	140,845	28,155
Provincial Grants - Other									
Other				308,641					
Investment Income	704								
	114,054	62,554	-	308,641	128,632	19,989	8,743	140,845	28,155
Less: Allocated to Revenue	115,677	62,554	472	299,172	128,000	19,600	2,665	140,845	28,155
Deferred Revenue, end of year	24	-	-	318,335	632	389	7,222	-	-
Revenues									
Provincial Grants - Ministry of Education	114,973	62,554	472		128,000	19,600	2,665	140,845	28,155
Provincial Grants - Other									
Other Revenue				299,172					
Investment Income	704								
	115,677	62,554	472	299,172	128,000	19,600	2,665	140,845	28,155
Expenses									
Salaries									
Teachers									
Educational Assistants		48,967							
Support Staff								83,249	
Substitutes							1,739		19,611
	-	48,967	-	-	-	-	1,739	83,249	19,611
Employee Benefits		13,587					408	23,927	4,544
Services and Supplies	35,505		472	299,172	128,000	19,600	518	33,669	4,000
	35,505	62,554	472	299,172	128,000	19,600	2,665	140,845	28,155
Net Revenue (Expense) before Interfund Transfers	80,172	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(80,172)								
	(80,172)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 51 (Boundary)

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

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	Mental Health in Schools	Changing Results for Young Children	Health Coordinator	DASH BC	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year					7,038	9,480	328,647
Add: Restricted Grants							
Provincial Grants - Ministry of Education	868,274	32,244	32,500	9,489			1,444,775
Provincial Grants - Other					27,000	59,876	86,876
Other							308,641
Investment Income							704
	868,274	32,244	32,500	9,489	27,000	59,876	1,840,996
Less: Allocated to Revenue	868,274	32,244	31,859	9,171	34,038	69,248	1,841,974
Deferred Revenue, end of year	-	-	641	318	-	108	327,669
Revenues							
Provincial Grants - Ministry of Education	868,274	32,244	31,859	9,171			1,438,812
Provincial Grants - Other					34,038	69,248	103,286
Other Revenue							299,172
Investment Income							704
	868,274	32,244	31,859	9,171	34,038	69,248	1,841,974
Expenses							
Salaries							
Teachers	692,270			1,771			694,041
Educational Assistants			1,490				50,457
Support Staff							83,249
Substitutes		7,391			30,657		59,398
	692,270	7,391	1,490	1,771	30,657	-	887,145
Employee Benefits	176,004	1,579	142	416	2,856		223,463
Services and Supplies		23,274	30,227	6,984	525	69,248	651,194
	868,274	32,244	31,859	9,171	34,038	69,248	1,761,802
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	80,172
Interfund Transfers							
Tangible Capital Assets Purchased							(80,172)
	-	-	-	-	-	-	(80,172)
Net Revenue (Expense)	-	-	-	-	-	-	-

School District No. 51 (Boundary)

Schedule of Capital Operations

Year Ended June 30, 2020

Schedule 4 (Unaudited)

	2020 Budget	2020 Actual			2019 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
Investment Income	12,500		18,652	18,652	14,603
Gain (Loss) on Disposal of Tangible Capital Assets		70,000		70,000	
Amortization of Deferred Capital Revenue	830,697	833,639		833,639	794,462
Total Revenue	843,197	903,639	18,652	922,291	809,065
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	1,374,740	1,209,579		1,209,579	1,195,257
Transportation and Housing		173,374		173,374	136,763
Debt Services					
Capital Lease Interest	1,070		902	902	1,067
Total Expense	1,375,810	1,382,953	902	1,383,855	1,333,087
Capital Surplus (Deficit) for the year	(532,613)	(479,314)	17,750	(461,564)	(524,022)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	75,000	179,388		179,388	168,676
Local Capital	125,000		425,000	425,000	125,000
Capital Lease Payment	33,000		33,000	33,000	33,000
Total Net Transfers	233,000	179,388	458,000	637,388	326,676
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		51,976	(51,976)	-	
Principal Payment					
Capital Lease		32,098	(32,098)	-	
Total Other Adjustments to Fund Balances		84,074	(84,074)	-	
Total Capital Surplus (Deficit) for the year	(299,613)	(215,852)	391,676	175,824	(197,346)
Capital Surplus (Deficit), beginning of year		7,570,179	699,181	8,269,360	8,466,706
Capital Surplus (Deficit), end of year		7,354,327	1,090,857	8,445,184	8,269,360

School District No. 51 (Boundary)

Schedule 4A (Unaudited)

Tangible Capital Assets
Year Ended June 30, 2020

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	2,059,384	39,210,359	1,597,816	1,733,735	36,058	1,153,479	45,790,831
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		2,754,327	105,000				2,859,327
Operating Fund			43,951			55,265	99,216
Special Purpose Funds		80,172					80,172
Local Capital						51,976	51,976
Land acquired via land exchange	70,000						70,000
	70,000	2,834,499	148,951	-	-	107,241	3,160,691
Decrease:							
Deemed Disposals			213,222			98,200	311,422
	-	-	213,222	-	-	98,200	311,422
Cost, end of year	2,129,384	42,044,858	1,533,545	1,733,735	36,058	1,162,520	48,640,100
Work in Progress, end of year		510,907					510,907
Cost and Work in Progress, end of year	2,129,384	42,555,765	1,533,545	1,733,735	36,058	1,162,520	49,151,007
Accumulated Amortization, beginning of year		22,465,009	878,616	646,073	-	390,766	24,380,464
Changes for the Year							
Increase: Amortization for the Year		811,890	159,782	173,374	7,212	230,695	1,382,953
Decrease:							
Deemed Disposals			213,222			98,200	311,422
			213,222			98,200	311,422
Accumulated Amortization, end of year		23,276,899	825,176	819,447	7,212	523,261	25,451,995
Tangible Capital Assets - Net	2,129,384	19,278,866	708,369	914,288	28,846	639,259	23,699,012

School District No. 51 (Boundary)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2020

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year					-
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	510,907				510,907
	510,907	-	-	-	510,907
Net Changes for the Year	510,907	-	-	-	510,907
Work in Progress, end of year	510,907	-	-	-	510,907

School District No. 51 (Boundary)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2020

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	13,514,036	111,909	65,205	13,691,150
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	2,859,327			2,859,327
	<u>2,859,327</u>	-	-	<u>2,859,327</u>
Decrease:				
Amortization of Deferred Capital Revenue	809,559	12,243	11,837	833,639
	<u>809,559</u>	<u>12,243</u>	<u>11,837</u>	<u>833,639</u>
Net Changes for the Year	<u>2,049,768</u>	<u>(12,243)</u>	<u>(11,837)</u>	<u>2,025,688</u>
Deferred Capital Revenue, end of year	<u>15,563,804</u>	<u>99,666</u>	<u>53,368</u>	<u>15,716,838</u>
Work in Progress, beginning of year				-
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	510,907			510,907
	<u>510,907</u>	-	-	<u>510,907</u>
Net Changes for the Year	<u>510,907</u>	-	-	<u>510,907</u>
Work in Progress, end of year	<u>510,907</u>	-	-	<u>510,907</u>
Total Deferred Capital Revenue, end of year	<u>16,074,711</u>	<u>99,666</u>	<u>53,368</u>	<u>16,227,745</u>

School District No. 51 (Boundary)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2020

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	-	135,760	-	-	-	135,760
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	3,485,416					3,485,416
Investment Income		3,651				3,651
	<u>3,485,416</u>	<u>3,651</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,489,067</u>
Decrease:						
Transferred to DCR - Capital Additions	2,859,327					2,859,327
Transferred to DCR - Work in Progress	510,907					510,907
	<u>3,370,234</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,370,234</u>
Net Changes for the Year	<u>115,182</u>	<u>3,651</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>118,833</u>
Balance, end of year	<u>115,182</u>	<u>139,411</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u><u>254,593</u></u>

School District No. 51 (Boundary)

Minutes of a Regular Meeting of the Board of Education of School District No. 51 (Boundary)
held Tuesday, June 9, 2020 at the School Board Office and Via ZOOM

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

Present:	Mrs. C. Strukoff	Chair (via Zoom)
	Mrs. R. Zitko	Vice Chair (via Zoom)
	Ms. B. Bird	Trustee (via Zoom)
	Mr. M. Danyluk	Trustee (via Zoom)
	Mrs. K. Jepsen	Trustee (via Zoom)
	Mrs. J. Massey	Trustee (via Zoom)
	Mrs. L. Van Marck	Trustee (via Zoom)
	Mr. K. Minette	Superintendent
	Ms. M. Burdock	Secretary-Treasurer
	Ms. A. Lautard	Director of Learning
	Mr. J. Williamson	Student Trustee (via Zoom)
	Ms. J. Fossen	Student Trustee (via Zoom)

Absent:	Ms. K. Turner	Student Trustee
	Mr. R. Dorgelo	Student Trustee

Acknowledgement of the Indigenous peoples and ancestors.

Adoption of Agenda

MOVED	Massey
2ND	Van Marck

["That the Agenda for June 9, 2020 Board Meeting be adopted as circulated"](#)

CARRIED

Adoption of Minutes

MOVED	Danyluk
2ND	Jepsen

["That the May 12, 2020 Regular Board Meeting minutes as well as the May 25, 2020 Special Open meeting minutes be adopted as circulated."](#)

CARRIED

Report on In-Camera Meeting from May 12, 2020

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

Correspondence

Nil

Business Items

1. Superintendent's Report

Superintendent Minette presented his report for May 2020 including a timeline of COVID-19 events to date. Director of Learning Lautard discussed the importance and science behind trauma informed practice.

2. Secretary-Treasurer's Report

Secretary-Treasurer Burdock presented her report for May 2020, the expenditure report to date as well as the local capital continuity schedule. She presented the proposed out of province school fees for the 2020-2021 school year. The following motion was made:

MOVED Bird
2ND Massey

["That the annual fee for out of province students be set at \\$14,459 for the 2020/2021 school year."](#)

CARRIED

3. Presentation/Delegations

Principal Peter Scott introduced two students who presented their annual science fair projects.

4. Talking Break

Discussed how science fairs, based on scientific methods, align with the tenets of inquiry learning.

5. Evolution of Learning Highlights – Year In Review

Director of Learning Lautard, Superintendent Minette, and Secretary-Treasurer Burdock gave an overview of highlights from the 19-20 school year.

6. Financial Framework for Student Success

Secretary-Treasurer Burdock gave an overview of the Annual Budget for 2020-2021. The Board discussed the surplus monies. The following motion was made:

MOVED Zitko
2ND Massey

["That the Board approve up to 2.0 fte for the District to hire teachers for Distance Education support."](#)

CARRIED

At the September Board meeting, the Board will discuss additional options for spending the surplus monies such as increasing Board Office staff, District Literacy teacher(s) as well as increases in transportation management due to COVID.

MOVED Van Marck
2ND Massey

“That the Board unanimously agrees to give the Annual Budget Bylaw 2020/2021 all three readings at this meeting of June 9, 2020.”

CARRIED

MOVED Massey
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 2020/2021 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 2020/2021.
3. The attached Statement 2 showing the estimated revenue and expense for the 2020/2021 fiscal year and the total Budget Bylaw amount of \$21,393,283 for the 2020/2021 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 2020/2021.

CARRIED

MOVED Zitko
2ND Danyluk

“That the Board of Education of School District No. 51 (Boundary) approve the Annual Budget Bylaw 2020/2021 as read, a first, second and third time, passed and adopted.”

CARRIED

7. Accessibility to Buildings for Individuals with Physical Handicaps – Update

Secretary-Treasurer Burdock gave an overview of the updates which have provided increased accessibility to District playgrounds and facilities.

8. Committee Reports

The following policies were presented to the Board for Adoption:

MOVED Bird
2ND Van Marck

“That the Board approve and adopt the following policies as presented:
Policy No. 5010 – Student Assessment & Evaluation
Policy No. 5091 – Bus Transportation & Walk Limits
Policy No. 5133 – Menstrual Products.”

CARRIED

Finance/Operations Committee – Trustee Bird reported out. Going forward the Finance Committee will act as the Audit Committee.

Secretary Treasurer Burdock reported the deadline for the five year capital plan has been extended to July 31st. She is working alongside the Director of Operations to determine which projects the District will be applying for.

9. Trustee Orientation Manual

Board Chair Strukoff discussed the development of a Trustee Orientation Manual to be spearheaded by Trustees with administrative staff providing input in the later phases.

10. Trustee Reports

Rec Commission – Trustee Massey reported out.

BISM – Board Chair Strukoff reported out.

OLRC – Trustee Bird reported out.

GFSSAG – Director of Learning Lautard and Secretary-Treasurer Burdock reported out.

11. Around the Boundary

Around the Boundary was presented.

Meeting Adjourned at 9:09 p.m.

Chairperson

Secretary-Treasurer

SCHOOL DISTRICT NO. 51 (BOUNDARY)

Minutes of a Special Open Meeting of the Board of Education of School District No. 51 (Boundary)
held Thursday, July 30, 2020, at the School Board Office

The Chairperson called the meeting to order at 12:03 p.m.

Present: Mrs. C. Strukoff	Chair (via ZOOM)
Mrs. R. Zitko	Vice Chair (via ZOOM)
Ms. B. Bird	Trustee (via ZOOM)
Mr. M. Danyluk	Trustee (via ZOOM)
Mrs. K. Jepsen	Trustee (via ZOOM)
Mrs. J. Massey	Trustee (via ZOOM)
Mrs. L. Van Marck	Trustee (via ZOOM)
Mr. K. Minette	Superintendent
Ms. M. Burdock	Secretary-Treasurer
Ms. A. Lautard	Director of Learning
Mr. D. Reid	Director of Operations

Absent: Nil

Adoption of Agenda

MOVED Massey
2ND Bird

Business Items

1. Superintendent's COVID Update

Superintendent Minette provided an update on sessions with Ministry of Education regarding the September return to school. The updated K-12 5-stage plan has been released, with the goal to have as many students as possible return in September. Key change is to have students assigned to cohorts/learning groups within each school site, with maximum of 60 students/cohort in elementary and 120 students/cohort in secondary.

Timeline:

August 5 - meeting with GFSS

August 5-7 -meetings with CUPE and BDTA

August 10 – MOE release operating guidelines (released August 17 publicly)

August 18 - meeting with all school P/VP

August 18-20 - prepare/review updated restart plan

August 21 - Zoom with Trustees to approve plan; then submit to MOE.

- \$45.6 million in funding announced to support updated provincial Health & Safety guidelines.

2. **Five-Year Capital Plan**

Secretary-Treasurer Burdock presented a briefing note on the Five-Year Capital Plan. Director of Operations Reid provided details on each project included on the submission.

The following motion was made:

MOVED Massey
2ND Bird

“That the Board of Education approve the 2021/2022 Five-Year Capital Plan as presented.”

CARRIED

Meeting adjourned at 12:53 p.m.

CHAIRPERSON

SECRETARY-TREASURER



Briefing Note

2019-20 Financial Results

Financial Results - Operations

The Operating Surplus reported in the audited financial statements for the year ended June 30, 2020 was significantly higher than anticipated.

The amended budget passed by the Board in February 2019 presented a planned deficit for the year of \$188,533, which was to be funded through internally restricted surplus.

The actual results for the year ending June 30/2020 present a net operating surplus of \$396,112.

	2019/20 Budget (Amended)	2019 /20 Actual Results (per Schedule 2)	Variance
Operating revenue	17,631,921	17,806,446	174,525
Operating expenses	17,820,454	17,410,334	(410,120)
Net	(188,533)	396,112	584,645
Transfers	(233,000)	(557,216)	(324,216)
Surplus (Deficit)	(421,533)	(161,104)	260,429
Appropriation of Surplus	421,533	161,104	(260,429)
Total operating surplus	-	-	-

Operating Revenue - Increase of \$174,525

\$153,487 was received from the Ministry of Education as Teachers' Labour Settlement Funding, which was not budgeted as teacher bargaining was ratified after the amended budget was passed in February.

Operating Expenses - Decrease (underspend) of \$410,120

In March 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization. At this time, all schools in BC suspended in-class instruction at the direction of the Provincial Health Officer. A Five-Stage Framework for K-12 Education was developed, and we moved to Stage 4 in April and then to Stage 3 in June. District operations were significantly impacted during the last 3 months of the fiscal year.

The district experienced increased costs for custodial supplies and tools of approximately \$52,000, and reduced revenue from community rentals and interest of approximately \$11,000. However, these costs were off set by approximately \$396,000 in savings during this time in the following areas:

- \$90K in Salaries and benefits - support staff not replaced in April, May and June; no sick or medical appt coverage in April and May

- \$10K in Photocopying - Minimal photocopying while in-class instruction suspended
- \$72K in Travel/Professional Development - Conferences for senior management and Trustees cancelled; pro-d for support staff during school hours.
- \$ 35K Student transportation - No curricular/extra-curricular trips
- \$ 126K in School supplies - Minimal spending in April, May and June
- \$18K in Fuel - Buses not running in April and May
- \$45K in Utilities - Limited heating/cooling March to June

Per budgeting process and with the educational priorities of belonging, relationships, and pro-social skills, the following services were added in 2019/20:

- Literacy Support Teachers for K-3 in both East and West
- Equity Scan Coordinator
- District Applied Behaviour Analyst
- Professional Learning:
 - o Tanis Anderson - Literacy and evidence-based interventions
 - o Peter Liljedahl - The Thinking Classroom, focus on deeper learning and student engagement
 - o Carole Fullerton - Focus on numeracy, grades 5 - 8
 - o Shelley Moore - Focus on inclusive practices, grades K - 12

Accumulated Operating Surplus

\$161,104 of the accumulated operating surplus was used in 2019/20 to balance the operating fund. As such, the internally restricted operating surplus was reduced from \$1,109,104 to \$948,000.

The following excerpt from the *Notes to the Financial Statements* outlines how these reserve funds are allocated:

NOTE 20 INTERNALLY RESTRICTED SURPLUS – OPERATING FUND

	2020	2019
Internally restricted (appropriated) by Board for:		
Schools and other programs	\$ 153,339	\$ 120,514
Tennis court reserve	43,246	43,962
Playground equipment, Beaverdell Elementary	5,000	5,000
Speech services	2,359	2,359
Auditorium Trust	16,715	14,373
Professional development funds	117,178	79,681
Community Network	30,719	25,591
2019/2020 budget appropriation as transfer to Local Capital	-	300,000
Contingency reserve at 3% of average operating expenditures	510,076	494,951
Subtotal internally restricted	874,132	1,086,431
Unrestricted operating surplus	73,868	22,673
Total available for future operations	\$ 948,000	\$ 1,109,104

The first 7 items are amounts that are earmarked for specific purposes as described. As per Board Policy 2073 - *Accumulated Operating Surplus*, the Board has recorded a contingency reserve of \$510,076, which represents 3% of average operating expenditures. \$73,868 remains as unrestricted operating surplus for use in future years.



Month-End Report for September 2020

Ken Minette
Superintendent of Schools

District Planning

Coronavirus COVID-19

Timetable:

June 2020 – Stage 3 implemented - Voluntary return of K-5 students for up to 50% of the time (2 days/wk) and of Gr 6-12 students 25% of the time(1 day/wk). Four days/week of in-school learning was offered for all children of ESW's, students with exceptionalities and students requiring extra supports. There were still many children who did not return, and teachers were required to do both in-school instruction and remote instruction.

Stage 3 had specific district guidelines that included the length of day with adjustments for modified instructional hours and embedded prep time. Our return rate went from 25 to 60% depending on the school. Generally closer to 25 % return at high school. Both high schools managed to do beautiful and unique grad ceremonies and some aspects will likely carry forward into future grad ceremonies.

Staff and students learned a lot during this brief return to in-school learning. Good COVID-19 safety habits were refined around school movement, school use of personal supplies, mustering stations, entering buildings, physical distancing and perhaps most importantly hand washing practices.

We left for summer holidays wondering what September would present in terms of school start up, hopeful to move to Stage 2.

July 2020 – Ministry of Education makes an announcement that we will return in September and shares their draft of a revised BC Ministry of Ed COVID-19 guidelines. In the new guidelines there is a change in the structures of each stage where the focus is not on student/staff density but rather a shift to cohorts (learning groups). This shift according to Bonnie Henry and Ministry of Education was based on international data from countries that have safely had students return to schools. In this revised model there has been an emphasis on maximizing student return by applying the learning group model.

Ministry of Education makes another announcement later in the month indicating there will be a gradual start in all school districts. Sept 8 & 9 will be used as COVID-19 Return to School orientation days for staff as well as time for staff to organize for student return. Sept 10 will be the beginning of a gradual student return.

August 2020 – The official BC Ministry of Education COVID-19 guidelines for K-12 school were released. The biggest revision was a shift away from density to learning groups. Also, rather than using grade levels, the Ministry revises protocols based on school organization of elementary, middle or high school.

The BC Ministry of Education COVID-19 guidelines for K-12 was guided by the individual COVID-19 guidelines developed by the Provincial Health Authority, BC Centre for Disease Control and WorkSafeBC. In fact, WorkSafeBC developed COVID-19 guidelines specific to each discrete industry including Education K-12.

The contents of all these documents guided the development of the SD51 COVID-19 Return to School guidelines. This SD51 draft document was shared with Principals, BDTA, CUPE and District H&S. The document was submitted and approved by Ministry of Education before being posted on our District website.

Sept 2020 - We usually do a district wide August day(s) before school starts. This year it was decided that schools would run their own non-instructional days (August days) before school start up. This made sense in our present unique situation. Every school explored their own instructional areas based on the direction in their School Growth Plans. Schools did anywhere between two to four non-Instructional days.

Sept 8th and 9th were dedicated to staff orientations for school start-up. Staff had time to organize classrooms and debrief.

Sept 10th and 11th were used for student orientations. Approximately half of each school population attended morning orientations each day. All staff were on deck for orientations and afternoons were used for more debriefing, tweaking and organizing.

Sept 14th all students returned to school. As of Sept 10th, approximately 85-90% of students have indicated they are returning to in-school learning.

Our only planned presenter this year for District wide Pro-D will be Monique Gray Smith. Monique will provide a morning ZOOM session to staff on Sept 25th regarding Indigenous Ways of Knowing and Truth & Reconciliation. The afternoon will be used as a time to distill her message and discuss how it can be applied to better support both Indigenous and non-Indigenous learners.

Our initial SD51 messaging to parents indicating we were only providing in-school learning opportunities shifted as a result of Premier Fleming's modified message that all school districts should find ways to accommodate both students returning and not returning. SD51 assessed the return rate of students after the Premier's message and determined they could reorganize and redeploy staffing to Distance Learning. By mid September we will have a clear idea of the number of students requiring DL instruction so that we can ensure appropriate resources are redeployed or added.

As of Sept 10th, general operational requirements to start school were going smoothly. All staff have stepped up, collaborated, creatively problem solved and created robust conditions for in-school student learning!

School	Cohorts	Bell Schedule	Leaving class	Breakfast	Bathroom usage	Enter
MES	1	Same	1 at a time	Awaiting volunteers	1 at a time	Main or exterior door to classroom
GES	1	Same	1 at a time	Yes	1 at a time	Main or exterior door to classroom
WBES	2	Same	1 at a time. Gym – Gr 4-7 will transition via exterior doors	Yes – individually wrapped items	K-2 In-class bathrooms 3-7 main bathrooms	Exterior door to classroom
BES	1	Same	Same as WBES	Same as WBES	1 at a time	Main entrance
Perley	5 Wear colored wristbands	Same Staggered lunch and breaks	1 at a time	Yes – individually wrapped items	1 at a time	Mustering stations. Teachers will pick up students.
Hutton	5 Wear colored wristbands	Same Staggered lunch and breaks	1 at a time	Yes – individually wrapped items	1 at a time	Mustering stations. Teachers will pick up students
CLES	2	Same	1 at a time	Yes – volunteer wears mask and gloves	1 at a time	Exterior door to classroom

GFSS	5 Must wear mask in high traffic areas	Same length of day. Staggered times for start, end, lunch and transitions.	1 at a time with a hall pass	Starting with breakfast program and will slowly introduce hot lunch once a week	½ capacity Must be able to maintain physical distancing	Staggered start and separate entrances
BCSS	2 Must wear mask in high traffic areas	Same length of day. Staggered times for breaks and lunch.	Only with teacher permission.	Two nutrition rooms. One in commons	Seniors assigned to Library bathrooms. Juniors assigned to main student bathrooms	Seniors enter through gym door. Juniors enter through main door

August Non-Instructional Days

School	Non-Instructional Topics
MES/GES	<ul style="list-style-type: none"> • School Growth Plan Review and Revisions • Learner Profiles • E-Portfolios • Zones of regulation
WBES/BES	<ul style="list-style-type: none"> • Connecting and Belonging • E-Portfolios • Outdoor classroom
Perley	<ul style="list-style-type: none"> • School Growth Plan Review and Revisions • Numeracy • Reporting
Hutton	<ul style="list-style-type: none"> • School Growth Plan Review and Revisions • Outdoor learning
CLES	<ul style="list-style-type: none"> • Assessment • Social/Emotional Learning
GFSS	<ul style="list-style-type: none"> • Formative assessment • Assessment practices • Teaching in a Copernican system
BCSS	<ul style="list-style-type: none"> • The Quarter system – big ideas • School Growth Plan review and Revisions • MyEd Grade book and reporting discussion • Trauma Informed Practice

Meetings in District

- ✓ July 24 Restart meeting with Deputy Minister Scott MacDonald
- ✓ July 24 Restart meeting with All Superintendents/Board Chairs with Minister Fleming
- ✓ July 30 K-12 Draft Restart Plan with ADM Reg Bawa
Teacher interview
- ✓ July 31 Restart Plan Review with Deputy Minister Scott MacDonald
- ✓ Aug 4 Planning with GFSS
- ✓ Aug 11 Discussion about Restart with BDTA
- ✓ Aug 12 Discussion about Restart with DLT
- ✓ Aug 14 Planning with GFSS

- Discussion about Restart with CUPE and BDTA
- ✓ Aug 16 Meeting with BCSSA President
- ✓ Aug 17 Regional Roundtable – Restart Review
- ✓ Aug 18 Discussion about Restart with DLT - Review SD51 Guidelines
- ✓ Aug 19 BDTA Health and Wellness
Meeting with Kootenay-Boundary Superintendents
- ✓ Aug 20 Meeting with Kootenay-Boundary BCSSA Members
- ✓ Aug 21 Meeting with School Trustees to Approve SD51 Restart Plan for submission to MOE
Teacher interview
- ✓ Aug 24 First Official DLT – planning for school start up, School Growth Plans, Personal Growth Plans and Reporting
- ✓ Aug 26 BCSSA - Meeting with all Superintendents with Chris Vandermark
Meeting with SD51 Indigenous Council re: SD51 Startup Plan
- ✓ Aug 27 Regional Roundtable – Restart Review Mngt Meeting
Meeting with Kootenay-Boundary Superintendents
Meeting of all superintendents with Deputy Minister Scott MacDonald
- ✓ Aug 31 Teacher interview
- ✓ Sept 1 Meeting of all superintendents with Deputy Minister Scott MacDonald
- ✓ Sept 2 Meeting with DLT
- ✓ Sept 3 Federal Funding announcement and Review with Reg Bawa
Meeting with Principals regarding first week back
- ✓ Sept 9 DLT Meeting – Updates before students return
- ✓ Sept 10 Regional Roundtable – Updates on Restart
- ✓ Sept 11 Meeting with Deputy Minister Scott MacDonald and Dr. Reka Gustafson

Learning51 – 2020-2021

- Truth and Reconciliation – Monique Gray Smith – Sept 25, 2020
- Numeracy Teaching and Learning – Grade 4 -7 - Carole Fullerton – October 28th & 29th and February 23rd & 24th
- Literacy Assessment and Intervention K-3 – Once classes are back in session
- Equity Scan - Once classes are back in session
- Computational Thinking – Transitioning/Scope and Sequence for K-8 - Shawn Lockhart and SD51 teachers

Wellbeing

(Anna Lautard, Director of Learning)

- Conversation with Amy Allan about providing support to staff to discuss and encourage wellness during a pandemic
 - Responsive to staff needs
 - Site-based for school staff
 - Available to non-school staff as well
- Continuing NME training on trauma-informed practice this year with teachers and administrators
 - Year-long training that will see our staff be trained as trainers – be able to build that capacity within the district
 - Offering introduction session and book club (*The Boy Who Raised as A Dog*) to staff in district
- Trauma-Informed Practice website (mytrainingbc.ca)
 - Compassionate Learning Communities has 4 elements

- Understanding: foundational, scientific knowledge; students' specific contexts; educators' needs
 - Relationship: educator and staff wellness; reflective practice; acceptance and compassion
 - Capacity: students' abilities; reframing behaviour as coping; strength-based
 - Connection: family, community, culture; sharing of ideas and resources; mentoring
-

In these unprecedented times we must remember to support one another and accept all people for their choices. Below are some wise words shared on social media.

 To the parents choosing to homeschool, it's clear you love your kid. You've made a really admirable choice to take on educating at home and keep them safe in a way that feels right in your heart. You're doing a great job.

 To the parents trying to balance hybrid learning in their family's schedule, it's clear you love your kid. You're rearranging schedules and making sacrifices in a way that's admirable. You're doing a great job.

 To the parents nervously sending kids back full time, it's clear you love your kid. You've weighed the pros and cons and feel this is the best option but you're also anxious about it. It's admirable the way you're researching the data on behalf of your kid. You're doing a great job.

 To the parents enthusiastically sending kids back full time, it's clear you love your kid. You know in your heart that full time in person education is what works best for your kid and it is admirable that you're working to keep the fears at bay. You know there will be precautions in place and trust it will all be okay. You're doing a great job.

 We all see the world through different lenses, but we all love our kids. Please be good to one another. The kids are watching.



Briefing Note

Date: September 15, 2020

Topic: Food Security

What does food security look like for students and families of SD #51?

Food for Families (Spring program)

Food for Families is the program implemented in April when schools were shut down and students were learning remotely.

Coordinator: Carol Mitchell, Healthy Promoting Schools coordinator for SD #51

- Attended weekly Boundary Food Security zoom meetings
- Consulted with Tara Stark, IH nutritionist
- Oversaw program set-up and coordination
- Dealt with supply problems as well
- Worked approximately 20 hours a week on project – at times shopping for items, packing boxes
- Carol secured grant from Phoenix Foundation to cover the following:
 - Freezer
 - Fridges
 - Coolers and totes

Clientele:

- Carol and school staff worked to identify families needing support
- Perley Elementary ran their own program with a lot of collaboration with Carole
- Averaged 37 boxes to 150 people weekly
- 60% in West Boundary
- Over course of program – approximately 50 families and 200 people helped
- Also supported families with children not in school yet (Early Years support)

Food items:

- Focus on healthy, nutritious food for entire family
 - A lot was perishable, heavy and not inexpensive
 - Made storage and delivery complicated
- Order form for families to ensure food would be used

Acquisition of food items:

- Grand Forks Food Bank
 - Donated bread every week, cereal and other items monthly
 - Gave good pricing on peanut butter and tuna
- Purchases from local stores
- Veggies and fruit from school programs used
- Donations from community
 - Retired teachers, Community Futures, Board Room Café
- Food items stored in Hutton Hideaway for the most part (collaborated with other agencies when needed)

Packing of boxes:

- Boxes were packed at Hutton Hideaway
- CYCWs, EAs, bus drivers helped out

Distribution:

- First boxes distributed week of April 15
- Program ended last week of school
- Grand Forks and area – Mondays and Tuesdays
 - Some families picked up at Hutton Hideaway
 - CYCWs from Hutton and Perley, plus Family Support workers also delivered; also had volunteers
- West Boundary - Wednesdays
 - Initially buses used to deliver to schools until June
 - Once buses unavailable, Russ Taggart from BFS used trailer to drop off at schools (Greenwood to Beavercreek)

Cost:

- Difficult to estimate as donations vary as do numbers weekly
- \$14,052.65 was spent on food by June 30, 2020 for 12 weeks, so just under \$1200/week
- Russ Taggart worked full day on Wednesday on behalf of this program

Concerns:

- Time-consuming and expensive – difficult to maintain
 - Carol cannot continue to run program and do her other assignments

Backpack Program:

- The original pre-pandemic plan was to do a pilot project after spring break to see how to structure a backpack program to best suit our district's needs
 - Many such programs rely heavily on community groups (Penticton Starfish program)
 - Focus on students' needs (not necessarily family's needs)
 - Must be something students can take home themselves or district could collaborate with BFS to ensure food gets to families discreetly
 - Idea was to see what works for us
- Want it to be sustainable – long term
 - Funding from variety of sources
- Collaborating with food security programs already in place
- Would need someone to coordinate program (Carol), but also someone to do the work (buying food, packing backpacks, working with volunteers)

The question is – Where is the need in SD #51? Is it a straight backpack program or is more support needed?



Secretary-Treasurer's Report Summer 2020

COVID-19 Update

COVID-19 brought an added layer of complexity to our finance and operations departments this summer. Our Board office team has spent the past 6 weeks supporting the development and operationalization of our *SD51 COVID-19 September 2020 Return to School Parameters and Health Guidance K-12 Settings*, including

- Securing suppliers for PPE to ensure masks and face shields arrived before September 8th;
- Ordering and installing plexiglass barriers as required;
- Ensuring hand washing/sanitization stations were in place and operational;
- Updating busing forms and student/parent information to support COVID-19 protocols;
- Ensuring all bus manifests and routes are accurate;
- Developing a job description and staffing process for day-time cleaners;
- Ensuring payroll processes align with the new quarter-system implemented at both high schools;
- Preparing for new Workforce Reporting requirements, including both a Daily Absence Report and a Weekly Workforce Report to be submitted to the MoE; and
- Working through the accommodation process with employees as required.

Ministry/Government Reporting

The following reports were completed in July 2020:

- Q4 GRE (quarterly financial report)
- COVID-19 Cost Tracking
- Actuarial Valuation Reporting
- Classroom Enhancement Fund (CEF) 2019/20 Year-end Reporting
- 2020/21 Updated Enrolment Projections
- 2021/22 Capital Plan
- Asset Retirement Obligation Estimate
- OLEP (French) 2019/20 Financial Report/Evaluation
- RDECP CP-3 Enrolment Projections

Budget/Finance

Fiscal Year-end & Audit

Grant Thornton LLP performed an audit of our June 30, 2020 financial statements in July. As of today, the audit is substantially complete. Tyler Neels will present the auditor's report to the Board for approval on September 15th. We are then required to submit approved audited financial statements and a Financial Statement Analysis and Discussion paper to the Ministry by September 30/2020.

The 2019/20 financial statements report \$161,104 operating deficit, after a \$425,000 transfer to Local Capital. Please see *Briefing Note - 2019/20 Financial Results* for details.

*Reminder that there will not be an expenditure report for 2020/2021 until November Board meeting

Operations

Update on Minor Capital Projects

School Enhancement Program:

Site	Project	Budget	Status
District-wide	Network Switch upgrade	\$525,000	All hardware received; 6 of 12 installed
BCSS	Air Handling Unit installation	\$390,000	Complete
GFSS	Science Labs upgrade	\$320,000	Architect, Electrical engineer and mechanical engineer hired; design finalized; construction drawings complete; tender in November 2020
BCSS	Science Labs upgrade	\$160,000	Flooring Sept 14 - 18; Millwork Sept 10 -16; Mechanical Sept 12 - 18; Windows installed in October. Expected to be ready for classes by Sept 21

Local Capital:

- Truck for Director of Operations replaced with Chevy Bolt (electric vehicle)
- 2020 1-ton Chevy truck to be replaced (ordered and will arrive Nov)
- Lawn mower (demonstration day - August 19th)



AFG projects completed over the summer:

- HVAC projects at Perley, Hutton and WDC
- District - Fire system inspections in all facilities; fire extinguishers checked and replacement plan created
- GFSS - Bistro dishwasher replaced; Gym floor re-finished; Generator repairs; Met with Architects about the change room design options
- Perley - Isolation water line replaced; Windows in portable replaced; Washer and dryer ordered
- Hutton- Isolation water line replaced; Leaking skylight replaced; Parking lot paved; Washer and dryer ordered
- BCSS- Gym floor re-finished
- Midway - Washer and dryer ordered; Painted gym, classroom and library
- Greenwood- Garbage and recycling bin; Washer and dryer ordered; Playground border repaired
- West Boundary- Fire system reservoir repaired
- Beaverdell - Washer and dryer ordered; Playground border repaired

Information Technology

Welcome to our new Jr. Desktop Technician, Kyle Gamblin!

The IT department worked on the following projects over the summer:

- Received all returned hardware that was issued to support remote work/learning (student and staff use) during April to June. Cleaned up, reimaged and returned to original locations.
- Ordered and received all network switches from Cisco. Devices were inventoried, prepared and sent to the installation sites. Sites completed include: Marlex, SBO, Tech, DAPE, JAHE and GFSS. Sites remaining include: CLES, GES, MES Maintenance/Bus garage and BLC, WBES, BES and BWCS. These remaining sites will be scheduled during Fridays in September and October.
- All Macbook Air carts updated
- Investigate District iPad updates
- Supported the SQL-server upgrade for SDS



Briefing Note

Community Rentals for 2020/2021

Provincial guidelines for community rentals as per the *Provincial COVID-19 Health & Safety Guidelines for K-12 Settings* are as follows:

Visitor Access/Community Use

STAGE 2

After hours community use of facilities is allowed in alignment with other health and safety measures:

- Maximum 50 person gatherings, in alignment with the Gatherings and Events Order of the Provincial Health Officer. Additional information is available from the BC Centre for Disease Control for gatherings and events in community settings.
- Diligent hand hygiene
- Respiratory etiquette
- Physical distancing among older youth and adults
- Ensuring participants stay home if they are feeling ill
- Where possible, limiting building access to only those areas required for the purpose of the activity
- Spaces and equipment used by community members should be cleaned and disinfected prior to students and staff re-entering the space.
 - Cleaning for purposes of after school use cannot result in a reduction of cleaning for education purposes.
 - Schools can consider asking community members to bring their own equipment, where appropriate.

STAGES 3 & 4

Limit visitor access during school hours. No non-essential community use of school facilities after hours (as determined by the Board of Education or Independent School Authority).

In March 2020, in alignment with the Provincial guidelines, the Board suspended all community rentals. As we moved to Stage 4 in April/May, and then to Stage 3 in June, community rentals in the District remained suspended.

As we start our 2020/21 school year in Stage 2 of the K-12 5-Stage Framework, the Board must consider whether district facilities will be made available for community rental.

Factors for consideration:

- The district's COVID-19 H&S protocols have put significant pressure on custodial resources, including both personnel and supplies.
- The district has limited ability to actively supervise rental groups and enforce the health and safety measures as outlined above.

- Rental fees are set to be low-barrier and, thus, do not cover the costs of the District to offer rentals. Increased costs to implement the health and safety measures will come from the district's operating budget.

We know that pre-COVID-19, there were many community groups who relied on district facilities to host events as few appropriate venues exist in the Boundary. However, under the Gatherings and Events Order of the Provincial Health Officer, many large events will likely be cancelled or transitioned to a virtual environment. Furthermore, there is still uncertainty around which recreational activities can safely resume this Fall.

To ensure the Board's focus remains on our core operations of student learning and wellbeing, management's recommendation at this time is to continue with the suspension of rentals of district facilities.

BOARD MEETINGS for 2020-2021 – DRAFT

BOARD OF EDUCATION MEETING DATES

Tuesday, September 15, 2020 -- School Board Office
Tuesday, October 12, 2020 -- Boundary Learning Centre, Midway
Tuesday, November 10, 2020 -- School Board Office
Tuesday, December 8, 2020 -- School Board Office
Tuesday, January 12, 2021 -- Boundary Learning Centre, Midway
Tuesday, February 9, 2021 -- School Board Office
Tuesday, March 9, 2021 -- School Board Office
Tuesday, April 13, 2021 -- Boundary Learning Centre, Midway
Tuesday, May 11, 2021 -- School Board Office
Tuesday, June 8, 2021 -- School Board Office

POLICY DEVELOPMENT – 4th Tuesday -- All meetings at 4:30 pm **(Larisa Van Marck – chair; Bronwen Bird, Cindy Strukoff)**

- Tuesday, September 22, 2020
- Tuesday, October 27, 2020
- Tuesday, November 24, 2020
- Tuesday, January 26, 2021
- Tuesday, February 23, 2021
- Tuesday, April 27, 2021
- Tuesday, May 25, 2021
- Tuesday, June 22, 2021

FINANCE/OPERATIONS COMMITTEE – Times may vary **(Bronwen Bird – Finance chair, Mark Danyluk, Rose Zitko/Mark Danyluk – Operations chair, Bronwen Bird, Rose Zitko)**

- Tuesday, October 27, 2020 – 3:30 p.m. – tentative
- Tuesday, January 12, 2021 – 6:00 pm. – Public Finance Meeting at Board Meeting - BLC
- Thursday, January 14, 2021 – 3:30 p.m. -- tentative
- Tuesday, April 6, 2021 – Public Finance Meeting - tbc
- Wednesday, April 7, 2021 – Public Finance Meeting - tbc

Working Sessions

January 19, 2021 – DLT – Trustee Budget Mtg #1 – 4:00 p.m.
February 23, 2021 – DLT – Trustee Budget Mtg #2 – 4:00 p.m.
April 27, 2021 – Budget Planning #3 (Trustee Only) – 4:00 p.m.

**SCHOOL DISTRICT NO. 51 (BOUNDARY)
P O L I C Y**

SECTION	TITLE	NO. 5131
STUDENTS	Communicating Student Learning Interim Policy – (Student Reporting)	

DATE ADOPTED: October 26, 2016
DATE AMENDED:

The Board of Education of School District 51 believes that ~~reporting~~ **communication** of student school progress is an integral part of the learning process. The Board has an expectation of timely and responsive communication of student progress ~~to parents~~. Teachers will provide parents with a minimum of 5 reports describing student progress per year.

As such, the Board requires that all schools will follow **this locally developed policy based on the flexibility of the Student Progress Order**. ~~either:~~

- ~~A) The Interim Student Reporting Guidelines for Grades K-9, or~~
- ~~B) The Revised Student Reporting Policy for Grades K-9~~

Regulations

A) ~~Interim Student Reporting Guidelines for Grades K-9~~ the following Regulations apply:

1. Parents will receive timely reports that meet the Provincial reporting requirements.
2. Student reports will provide information about students' progress in relation to the learning standards of the curriculum **inclusive of strengths, stretches and recommendations for improvement**.
- ~~3. Student reporting will include a written summative report at the end of the school year or semester~~
- ~~4. Summative reports will use descriptive written comments that address the student's progress in relation to the learning standards of the curriculum.~~
5. **School reporting will can shift from formal reporting** ~~move from formal and informal reports, to reporting~~ being timely, responsive and ongoing throughout the year **with Superintendent's approval**. Teachers are still required to do a summative report that includes student progress in relation to learning outcomes under the Required Areas of Study Order (including ADST and Career Education) as well as a student self assessment of core competencies.

- ~~6. Parents will receive summative student reports on a template decided upon by the teachers and Principal of the school and approved by the Superintendent~~
- ~~7. Parents of Grade 4-9 students will receive letter grades on summative report cards. A proficiency scale will be provided on grade 4-7 report cards but is only required on K-3 summative reports.~~
- ~~8. If requested, teachers will provide letter grades to parents in a timely manner if requested~~
- ~~9. Summative reports will also include student self-assessment of core competencies, with teacher support~~
- ~~10. The summative report at the end of the semester/year will also include descriptions of progress in relation to the learning standards for:

 - ~~i. Applied Skills Design, Skills and Technologies~~
 - ~~ii. Career Education~~~~

B) Revised Student Reporting Policy for grades K-9 the following Regulations apply:

- ~~1. Schools must provide parents of students with a minimum of 5 reports describing student school progress. Three of the reports will be formal written reports, one of which must be a summative report at the end of the school year or semester~~
- ~~2. Schools and teachers will determine how they will informally communicate with parents, a minimum of 2 times. Samples of how this can be done include: Student led conferences, parent teacher conferences, telephone calls, emails, journals~~
- ~~3. Parents will receive formal student reports on a template decided upon by the teachers and Principal of the school and approved by the Superintendent~~
- ~~4. The summative report will include student self-assessment of the core competencies, with teacher support~~
- ~~5. The summative report at the end of the year in K-5 will also include descriptions of progress in relation to the learning standards for:

 - ~~i. Applied Skills Design, Skills and Technologies~~
 - ~~ii. Career Education~~~~
- ~~6. In K-3

 - ~~a. the three formal reports will include a performance scale and descriptions of progress in relation to the learning standards set out in the curriculum~~~~
- ~~7. In 4-5

 - ~~a. Schools may choose to provide letter grades to parents in a form other than a report card~~~~
- ~~In 6 Grades 8-9

 - ~~b. Formal report cards will contain letter grades ONLY and not percentages. and written comments to indicate student level of performance in all curricular areas of learning including:

 - ~~i. Applied Design, Skills and Technologies~~
 - ~~ii. Career Education~~~~~~

- 1. Parents will receive timely reports that meet the Provincial reporting requirements**

2. Student reports will provide information about students' progress in relation to the learning standards of the curriculum inclusive of strengths, stretches, and recommendations of improvement.
3. The report provided at end of school year will include a student self assessment on core competencies.

Grades 10-12

~~Interim and revised Reporting Guidelines do not apply to Grades 10-12~~

- ~~1. Grade 10-12 formal reports will include letter grades, percentages and written comments, indicating student level of performance in relation to the learning standards or outcomes set out in the curriculum of each course~~
- ~~2. The expectation of the Board is that reporting of student progress is timely and responsive throughout the school year for students in grades 10 through 12~~
- ~~3. All formal reports should contain a description of student behaviour, including information on attitudes, work habits, effort and social responsibility~~
1. Student progress reports for students in grades 10 to 12 must, in relation to expected learning outcomes set out in the curriculum, contain (a) letter grades, and (b) where deemed to be appropriate by the teacher, principal, vice principal or director of instruction, written reporting comments.
2. Student progress reports for students to whom Ministerial Order 302/04 (the Graduation Program Order) applies, must in addition to the information required under subsection (1) contain the credits assigned toward meeting the general requirements for graduation as set out in these orders.

Students with Special Needs (all grades)

~~Where students with special needs are expected to achieve or surpass the learning standards or learning outcomes of their learning program, regular reporting procedures will be used to indicate progress.~~ Where it is determined that a student with special needs is not capable of achieving the learning standards or learning outcomes of provincial or Board Authority Authorized curriculum, and substantial course or program modification is necessary, specific individual goals and objectives will be established for the student in his or her Individual Education Plan (IEP). Reporting to parents will be in relation to these specific individual goals as they relate to each LD (locally developed non-credit) course in which the student may be enrolled. It may not be appropriate to provide letter grades to all students.

Students on Modified Curricula (all grades)

For students with special needs who are not working toward the learning standards or learning outcomes of the curriculum but rather toward individualized goals or objectives in an IEP, the most appropriate form of reporting for the student should be determined by the School Based Team.

If letter grades are used, it should be stated in the body of the student progress report that the grade is given in relation to the individualized goals and objectives and not in relation to provincial or Board Authority Authorized curriculum standards and core competencies.

Use of the Letter Grade “I”

The letter “I” will be used to alert parents when students, for a variety of reasons, are not demonstrating minimally acceptable performance in relation to the learning standards or expected learning outcomes. The “I” may be used at any time during the school year on information or formal reports. The underlying principle is that parents and students should be alerted to a problem as soon as teachers detect it.

When an “I” reporting symbol has been assigned:

- Students and parents must be informed, and must be provided with an opportunity to consult with teachers about the problems students are having and possible solutions; and
- Teachers must be prepared to identify what the problems are and specify plans of action to help students achieve the learning outcomes. An “I” may be communicated in a variety of ways, including: through a written plan, verbally by telephone, or in a direct meeting involving teacher, parents and students.

The “I” letter grade must be converted to another letter grade or percentage:

- before students’ records are transferred to another school, unless there is agreement between the principals of the two schools to defer conversion of the “I” reporting symbol;
- when letter grades are recorded on the permanent student record card; and,
- before submission of Grades, 10, 11 or 12 marks to the Ministry for inclusion on students’ transcripts of grades.

An “F” letter grade can only be assigned if an “I” reporting symbol was previously assigned, or as a result of failing a provincially examinable course.

Ministerial Orders and Regulations:

- Ministerial Order 192/94, the [Provincial Letter Grades Order](#) reviewed Sept 20, 2019
- Ministerial Order 191/94, the [Student Progress Report Order](#) reviewed Sept 20, 2019
- Ministerial Order 190/91, the [Permanent Student Record Order](#) reviewed Sept 20, 2019
- Ministerial Order 295/95, the [Required Areas of Study Order](#) reviewed Sept 20, 2019
- Regulation 265/89, the [School Regulation](#)