



# School District No. 51 (Boundary)

Regular Meeting of the Board of Education

September 21, 2021 at 6:00 p.m.

School Board Office

## Agenda

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### Call to Order

#### Opening Acknowledgement

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

#### 10 Minute Comment Period

#### Adoption of Agenda

#### Adoption of Minutes

- June 8, 2021 – Regular Meeting Minutes

#### Report on In-Camera Meeting from June 8, 2021

The Board discussed personnel issues and business items.

#### Business Items

1. **2020-2021 Audited Financial Statements** (presented by Grant Thornton LLP)

**MOTION:** “That the Board of Education receive and approve the Audited Financial Statements for the year ended June 30, 2021.”

2. **Superintendent’s Report**

- Report for Summer 2021 (Attachment)

3. **Secretary-Treasurer’s Report**

- Report for Summer 2021 (Attachment)
- 2021/22 Meeting Dates (Attachment)

4. **Enhancing Student Learning Report** (Attachment)

**MOTION:** “That the Board of Education receive and approve the School District No. 51 (Boundary) Enhancing Student Learning Report for 2020/21 for submission to the Ministry of Education, publication and ongoing use as a planning document.”

5. **Strategic Plan** (Attachment)

**MOTION:** “That the Board of Education receive and approve the 2021-2026 School District No. 51 (Boundary) Strategic Plan for submission to the Ministry of Education, distribution, publication and ongoing use as a planning document.”

6. **Five-year Capital Plan Submission 2022/23** (Attachment)

**MOTION:** “That the Board of Education receive and approve the 2022/2023 Five-Year Capital Plan for submission to the Ministry of Education.”

## 7. Committee Reports

- Finance Committee
- Operations Committee
- Policy Committee
- KBB AGM 2021 Committee
- Trustee Orientation Committee

## 8. Trustee Reports

- Rec Commission
  - BISM
  - BCSTA Kootenay Boundary Branch
  - PAC Highlights
  - Student Trustees
  - Boundary Indigenous Education Advisory Committee
- \* BCPSEA
  - \* OLRC
  - \* Community Literacy
  - \* GFSSAG

## Trustee Activities and Upcoming Events

- BCSTA KBB AGM – September 25, 2021
- Policy Committee – September 28, 2021
- Trustee Orientation Committee – October 7, 2021 at 5:30 p.m.
- BCSTA Board Chairs Meeting – October 14, 2021
- MOE Joint Partners Liaison Meeting – October 15, 2021
- BCSTA Provincial Council Meeting – October 23, 2021
- BCPSEA fall Symposium – November 4/5, 2021
- BCSTA Trustee Academy – December 2-4, 2021
- BCSTA Provincial Council Meeting – February 11/12, 2022
- BCSTA AGM – April 21-24, 2022
- BCSTA Provincial Council – April 23, 2022

## Future Agenda Items

**Next Board Meeting:**                      **October 19, 2021**  
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.

## School District No. 51 (Boundary)

Minutes of a Regular Meeting of the Board of Education of School District No. 51 (Boundary)  
held Tuesday, June 8, 2021 Via Zoom

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The Chairperson called the meeting to order at 6:04 p.m.

Present:	R. Zitko	Chair
	J. Massey	Vice Chair
	B. Bird	Trustee
	M. Danyluk	Trustee
	K. Jepsen	Trustee
	C. Strukoff	Trustee
	L. Van Marck	Trustee
	A. Lautard	Acting Superintendent
	M. Burdock	Secretary-Treasurer

Absent:	K. Minette	Superintendent
	E. Burroughs	Student Trustee
	M. Hanlon	Student Trustee
	A. Ketler	Student Trustee
	B. Thornton	Student Trustee

Acknowledgement of the Indigenous peoples and ancestors.

### **Presentations/Delegations**

Nil

### **Adoption of Agenda**

MOVED Bird  
2ND Massey

[“That the Agenda for June 8, 2021 be adopted as circulated.”](#)

CARRIED

### **Adoption of Minutes**

MOVED Massey  
2ND Van Marck

[“That the May 11, 2021 Regular Board Meeting minutes be adopted as circulated.”](#)

CARRIED

### **Correspondence**

Nil

**Business Items**

**1. Superintendent's Report**

Acting Superintendent Lautard gave acknowledgement to the 215 children found on the grounds of the former Kamloops residential school, and shared that SD51 Elder in Residence, Joanie Holmes, expressed that she has a wish that the Calls to Action come to life. Truth and Reconciliation are everyone's responsibility, and we have a moral imperative to teach the truth.

She also gave an update on COVID cases in the District and that the Rapid Response team has done an evaluation of our procedures and protocols. She also presented the school fees for 21/22. The following motion was made:

MOVED            Bird  
2ND                Danyluk

*"That the Board approve the school fees as presented."*

CARRIED

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

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

MOVED            Bird  
2ND                Danyluk

*"That the annual fee for out of province students be set at 14,707.00 for the 2021/2022 school year."*

CARRIED

**3. Presentation**

Laranna Androsoff from Talking Little Feet, Aboriginal HeadStart Program, gave an overview of services COINS offers to the Boundary and gave us a virtual tour of the site.

**4. Evolution of Learning Highlights – year in Review**

Acting Superintendent Lautard shared highlights from the 20/21 school year from several SD51 schools.

**5. Board Meeting Dates**

Acting Superintendent Lautard presented a proposal for Board Meeting dates for the 21/22 school year. The Board approved these dates as presented.

**6. 2021/2022 Budget**

MOVED            Van Marck  
2ND                Bird

“That the Board unanimously agrees to give the Annual Budget Bylaw 2021/2022 all three readings at this meeting of June 8, 2021.”

CARRIED

MOVED  
2ND Massey  
Van Marck

“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 2021/2022 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. 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 2021/2022.
3. The attached Statement 2 showing the estimated revenue and expense for the 2021/2022 fiscal year and the total budget bylaw amount of \$22,287,283 for the 2021/2022 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 2021/2022.

CARRIED

MOVED  
2ND Massey  
Jepsen

“That the Board of Education of School District No. 51 (Boundary) approve the Annual Budget Bylaw 2021/2022 as read, a first, second and third time, passed and adopted.”

CARRIED

## **7. Capital Plan Bylaw No. 2021/22 CP51-01**

MOVED  
2ND Danyluk  
Van Marck

“That the Board of Education unanimously agrees to give the Capital Project Bylaw No. 2021/22-CP51-01 all three readings at this meeting of June 8, 2021.”

CARRIED

MOVED  
2ND Danyluk  
Massey

“Whereas in accordance with section 142 of the *School Act*, the Board of Education of School District No. 51 (Boundary) (hereinafter called the “Board”) has submitted a capital plan to the Minister of Education (hereinafter called the “Minister”) and the Minister has approved the capital plan or has approved a capital plan with modifications,

Now therefore in accordance with section 143 of the *School Act*, the Board has prepared this Capital Bylaw and agrees to do the following:

- (a) Authorize the Secretary-Treasurer to execute a capital project funding agreement(s) related to the capital projects (s) contemplated by the capital plan or the capital plan with modifications;
- (b) Upon ministerial approval to proceed, commence the project(s) and proceed diligently and use its best efforts to complete each project substantially as directed by the Minister;
- (c) Observe and comply with any order, regulation, or policy of the Minister as may be applicable to the Board or the capital project(s); and,
- (d) Maintain proper books of account, and other information and documents with respect to the affairs of the capital project(s), as may be prescribed by the Minister.

NOW THEREFORE the Board enacts as follows:

- 1. The Capital Bylaw of the Board for the 2021/22 Capital Plan as approved by the Minister, to include the supported capital project(s) specified in the letter addressed to the Secretary-Treasurer and Superintendent dated May 11, 2021, is hereby adopted.
- 2. This Capital Bylaw may be cited as School District No.51 (Boundary) Capital Bylaw No. 2021/22-CPSD51-01.”

CARRIED

MOVED Massey  
2ND Strukoff

“That the Board of School District No. 51 (Boundary) approve the Capital Project Bylaw No. 2021/22-CPSD51-01 as read a first, second and third time, passed and adopted the 8<sup>th</sup> day of June 2021.”

CARRIED

#### 8. Trustee Orientation Manual Review

Acting Superintendent Lautard will send out a topic each month to be discussed. A maximum of fifteen minutes will be devoted to discussing this topic.

**9. Committee Reports**

KBB AGM 2021 Committee - The Board will hold a virtual meeting on June 15<sup>th</sup> at 7:00 p.m. to discuss options available for holding the KBB AGM.

**10. Trustee Reports**

BCPSEA – Trustee Danyluk out.

OLRC – Trustee Bird reported out.

PAC Highlights – Trustees Van Marck and Danyluk reported out on the Hutton and West Boundary Elementary School PAC meetings.

Boundary Indigenous Education Advisory Committee – Trustee Massey reported out.

**11. Around the Boundary**

Presentation from Big White Community School.

Meeting adjourned at 8:30 p.m.

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Chairperson

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Secretary-Treasurer

Audited Financial Statements of

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

And Independent Auditors' Report thereon

June 30, 2021



# School District No. 51 (Boundary)

June 30, 2021

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

Signature of the Secretary Treasurer

Date Signed

# Independent auditor's report

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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, 2021, and the statements of operations, change in net financial assets (debt) and cash flow for the year then ended, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements of School District No. 51 (Boundary) as at and for the year ended June 30, 2021, are prepared, in all material respects, 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 – Basis of Accounting

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 Schedules 1 through 4 do 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 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 21, 2021

Chartered Professional Accountants

# School District No. 51 (Boundary)

Statement 1

Statement of Financial Position

As at June 30, 2021

	2021 Actual \$	2020 Actual \$
<b>Financial Assets</b>		
Cash and Cash Equivalents (Note 3)	5,452,616	3,910,865
Accounts Receivable		
Due from Province - Ministry of Education	482,072	588,459
Other (Note 4)	164,322	219,707
Portfolio Investments	-	9,240
<b>Total Financial Assets</b>	<b>6,099,010</b>	<b>4,728,271</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities		
Other (Note 5)	2,284,837	1,655,699
Deferred Revenue (Note 6)	352,482	327,669
Deferred Capital Revenue (Note 7)	17,215,636	16,482,338
Employee Future Benefits (Note 8)	461,561	430,019
Capital Lease Obligations (Note 9)	110,570	142,833
<b>Total Liabilities</b>	<b>20,425,086</b>	<b>19,038,558</b>
<b>Net Debt</b>	<b>(14,326,076)</b>	<b>(14,310,287)</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 10)	24,392,536	23,699,012
Prepaid Expenses	150,353	4,459
<b>Total Non-Financial Assets</b>	<b>24,542,889</b>	<b>23,703,471</b>
<b>Accumulated Surplus (Deficit)</b>	<b>10,216,813</b>	<b>9,393,184</b>
Contractual Obligations (Note 14)		
Contingent Liabilities (Note 16)		
Approved by the Board		
Signature of the Chairperson of the Board of Education		Date Signed
Signature of the Superintendent		Date Signed
Signature of the Secretary Treasurer		Date Signed

**DRAFT**

# School District No. 51 (Boundary)

Statement 2

Statement of Operations  
Year Ended June 30, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	19,761,416	<b>20,447,930</b>	18,989,122
Other	76,258	<b>136,166</b>	152,544
Tuition	13,483		8,100
Other Revenue	361,000	<b>278,911</b>	378,928
Rentals and Leases	50,638	<b>62,773</b>	63,163
Investment Income	44,180	<b>67,932</b>	75,215
Gain (Loss) on Disposal of Tangible Capital Assets			70,000
Amortization of Deferred Capital Revenue	875,872	<b>902,417</b>	833,639
<b>Total Revenue</b>	<u>21,182,847</u>	<u><b>21,896,129</b></u>	<u>20,570,711</u>
<b>Expenses (Note 17)</b>			
Instruction	15,119,491	<b>15,206,638</b>	14,937,913
District Administration	925,124	<b>1,019,152</b>	921,746
Operations and Maintenance	4,008,606	<b>3,867,064</b>	3,788,256
Transportation and Housing	943,325	<b>978,909</b>	907,174
Debt Services	737	<b>737</b>	902
<b>Total Expense</b>	<u>20,997,283</u>	<u><b>21,072,500</b></u>	<u>20,555,991</u>
<b>Surplus (Deficit) for the year</b>	<u>185,564</u>	<u><b>823,629</b></u>	<u>14,720</u>
<b>Accumulated Surplus (Deficit) from Operations, beginning of year</b>		<b>9,393,184</b>	9,378,464
<b>Accumulated Surplus (Deficit) from Operations, end of year</b>		<u><u><b>10,216,813</b></u></u>	<u><u>9,393,184</u></u>

# School District No. 51 (Boundary)

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
<b>Surplus (Deficit) for the year</b>	185,564	823,629	14,720
<b>Effect of change in Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets	(396,000)	(2,137,550)	(3,671,598)
Amortization of Tangible Capital Assets	1,434,951	1,444,026	1,382,953
<b>Total Effect of change in Tangible Capital Assets</b>	1,038,951	(693,524)	(2,288,645)
Acquisition of Prepaid Expenses		(150,353)	(4,459)
Use of Prepaid Expenses		4,459	
<b>Total Effect of change in Other Non-Financial Assets</b>	-	(145,894)	(4,459)
<b>(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)</b>	1,224,515	(15,789)	(2,278,384)
<b>Net Remeasurement Gains (Losses)</b>			
<b>(Increase) Decrease in Net Debt</b>		(15,789)	(2,278,384)
<b>Net Debt, beginning of year</b>		(14,310,287)	(12,031,903)
<b>Net Debt, end of year</b>		(14,326,076)	(14,310,287)

# School District No. 51 (Boundary)

Statement 5

## Statement of Cash Flows

Year Ended June 30, 2021

	2021 Actual	2020 Actual
	\$	\$
<b>Operating Transactions</b>		
Surplus (Deficit) for the year	823,629	14,720
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	161,772	(456,245)
Prepaid Expenses	(145,894)	(4,459)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	629,138	429,716
Deferred Revenue	24,813	(978)
Employee Future Benefits	31,542	13,557
Loss (Gain) on Disposal of Tangible Capital Assets		(70,000)
Amortization of Tangible Capital Assets	1,444,026	1,382,953
Amortization of Deferred Capital Revenue	(902,417)	(833,639)
<b>Total Operating Transactions</b>	<b>2,066,609</b>	<b>475,625</b>
<b>Capital Transactions</b>		
Tangible Capital Assets Purchased	(1,715,610)	(3,090,691)
Tangible Capital Assets -WIP Purchased	(421,940)	(510,907)
<b>Total Capital Transactions</b>	<b>(2,137,550)</b>	<b>(3,601,598)</b>
<b>Financing Transactions</b>		
Capital Revenue Received	1,635,715	3,489,067
Capital Lease Payments	(32,263)	(32,098)
<b>Total Financing Transactions</b>	<b>1,603,452</b>	<b>3,456,969</b>
<b>Investing Transactions</b>		
Proceeds on Disposal of Portfolio Investments	9,240	
Investments in Portfolio Investments		(9,240)
<b>Total Investing Transactions</b>	<b>9,240</b>	<b>(9,240)</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>1,541,751</b>	<b>321,756</b>
<b>Cash and Cash Equivalents, beginning of year</b>	<b>3,910,865</b>	<b>3,589,109</b>
<b>Cash and Cash Equivalents, end of year</b>	<b>5,452,616</b>	<b>3,910,865</b>
<b>Cash and Cash Equivalents, end of year, is made up of:</b>		
Cash	5,339,338	3,799,152
Cash Equivalents	113,278	111,713
	<b>5,452,616</b>	<b>3,910,865</b>



**SCHOOL DISTRICT NO. 51 (BOUNDARY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2021**

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**NOTE 1      AUTHORITY AND PURPOSE**

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

The COVID-19 outbreak was declared a pandemic by the World Health Organization in March 2020 and has had a significant financial, market and social dislocating impact worldwide. 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, 2020 and full-time beginning Sept 1, 2020 with new health and safety guidelines. 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(e) and 2(m).

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

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

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

- government transfers, which do not contain a stipulation that creates a liability, be recognized as revenue by the recipient when approved by the transferor and the

**SCHOOL DISTRICT NO. 51 (BOUNDARY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2021**

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

a) Basis of Accounting (cont'd)

- 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, 2020 – increase in annual surplus by \$2,536,595

June 30, 2020 – increase in accumulated surplus and decrease in deferred contributions by \$16,227,745

Year-ended June 30, 2021 – increase in annual surplus by \$846,047

June 30, 2021 – increase in accumulated surplus and decrease in deferred contributions by \$17,073,792

b) Cash and Cash Equivalents

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

c) Accounts Receivable

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

d) Unearned Revenue

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

**SCHOOL DISTRICT NO. 51 (BOUNDARY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2021**

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

e) Deferred Revenue and Deferred Capital Revenue

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

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

f) Employee Future Benefits

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

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

**SCHOOL DISTRICT NO. 51 (BOUNDARY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2021**

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

g) Asset Retirement Obligations

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

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

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

h) Liability for Contaminated Sites

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

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

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

**SCHOOL DISTRICT NO. 51 (BOUNDARY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2021**

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

i) Tangible Capital Assets

The following criteria apply:

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

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

**SCHOOL DISTRICT NO. 51 (BOUNDARY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2021**

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

j) Capital Leases

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

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

k) Prepaid Expenses

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

l) Funds and Reserves

Certain amounts, as approved by the Board are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund when approved (see Note 12 – Interfund Transfers and Note 18 – Internally Restricted Surplus).

m) Revenue Recognition

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

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

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

- Non-capital contributions for specific purposes are recorded as deferred revenue and recognized as revenue in the year related expenses are incurred,

**SCHOOL DISTRICT NO. 51 (BOUNDARY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2021**

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

m) Revenue Recognition (*cont'd*)

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

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

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

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

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

n) Expenditures

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

Categories of Salaries

- Principals, Vice-Principals, and District Principals, Vice-Principals 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, 2021**

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

n) Expenditures (*cont'd*)

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

o) Financial Instruments

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

Financial instruments consist of cash and cash equivalents, accounts receivable, 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, 2021**

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

p) Measurement Uncertainty

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

q) Future Changes in Accounting Policies

***PS 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, 2022. 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. 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 and is effective July 1, 2023. Specifically, it differentiates between revenue arising from transactions that include performance obligations, referred to as "exchange transactions", and transactions that do not have performance obligations, referred to as "non-exchange transactions".

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

**SCHOOL DISTRICT NO. 51 (BOUNDARY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2021**

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

q) Future Changes in Accounting Policies (*con't*)

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 \$522,156 (2020 – \$434,144), 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**

	2021	2020
Other		
GST – Public Service Bodies rebate	\$ 73,436	\$ 89,423
City of Grand Forks	46,200	46,472
BCTF receivable	237	3,251
BDTA receivable	12,069	43,694
Miscellaneous receivables	18,119	29,924
School-based funds	14,261	6,943
	<u>\$ 164,322</u>	<u>\$ 219,707</u>

**SCHOOL DISTRICT NO. 51 (BOUNDARY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2021**

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

	2021	2020
Trade payables	\$ 1,110,732	\$ 1,016,304
Salaries and benefits payable	561,233	132,096
Accrued vacation pay	91,376	80,022
Teacher 12-month pay accrual	521,496	427,277
	<u>\$ 2,284,837</u>	<u>\$ 1,655,699</u>

Included in Trade Payables is \$230,722 (2020 - \$160,423) related to reserve funds for the tennis courts at GFSS and various professional development funds.

**NOTE 6      DEFERRED REVENUE**

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

	2021	2020
Balance, beginning of year	\$ 327,669	\$ 328,647
Add: Restricted grants	2,313,472	1,840,996
Less: Allocated to revenue	<u>(2,288,659)</u>	<u>(1,841,974)</u>
Balance, end of year	<u>\$ 352,482</u>	<u>\$ 327,669</u>

**NOTE 7      DEFERRED CAPITAL REVENUE**

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

	2021	2020
Balance, beginning of year	\$ 16,482,338	\$ 13,826,910
Add: Restricted grants	1,635,715	3,489,067
Less: Allocated to revenue	<u>(902,417)</u>	<u>(833,639)</u>
Balance, end of year	<u>\$ 17,215,636</u>	<u>\$ 16,482,338</u>

**SCHOOL DISTRICT NO. 51 (BOUNDARY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2021**

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**NOTE 8      EMPLOYEE FUTURE BENEFITS**

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

	2021	2020
<b>Reconciliation of Accrued Benefit Obligation</b>		
Accrued Benefit Obligation – April 1	\$ 442,366	\$ 454,292
Service Cost	39,543	37,479
Interest Cost	10,369	11,433
Benefit Payments	(54,379)	(38,313)
Increase (Decrease) in obligation due to Plan Amendment	-	-
Actuarial (Gain) Loss	3,898	(22,525)
Accrued Benefit Obligation – March 31	<u>\$ 441,797</u>	<u>\$ 442,366</u>
<b>Reconciliation of Funded Status at End of Fiscal Year</b>		
Accrued Benefit Obligation – March 31	\$ 441,797	\$ 442,366
Market Value of Plan Assets – March 31	-	-
Funded Status – Surplus (Deficit)	(441,797)	(442,366)
Employer Contributions After Measurement Date	969	20,771
Benefits Expense After Measurement Date	(12,724)	(12,478)
Unamortized Net Actuarial (Gain) Loss	(8,009)	4,054
Accrued Benefit Asset (Liability) – June 30	<u>\$ (461,561)</u>	<u>\$ (430,019)</u>
<b>Reconciliation of Change in Accrued Benefit Liability</b>		
Accrued Benefit Liability – July 1	\$ 430,019	\$ 416,462
Net expense for Fiscal Year	66,119	67,136
Employer Contributions	(34,577)	(53,579)
Accrued Benefit Liability – June 30	<u>\$ 461,561</u>	<u>\$ 430,019</u>
<b>Components of Net Benefit Expense</b>		
Service Cost	\$ 39,501	\$ 37,995
Interest Cost	10,656	11,167
Immediate Recognition of Plan Amendment	-	-
Amortization of Net Actuarial (Gain)/Loss	15,962	17,974
Net Benefit Expense (Income)	<u>\$ 66,119</u>	<u>\$ 67,136</u>

**SCHOOL DISTRICT NO. 51 (BOUNDARY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2021**

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

	2021	2020
The significant actuarial assumptions adopted for measuring the School District's accrued benefit obligations are:		
Discount Rate – April 1	2.25%	2.50%
Discount Rate – March 31	2.50%	2.25%
Long Term Salary Growth – April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth – March 31	2.50% + seniority	2.50% + seniority
EARSL – March 31	10.0	10.0

**NOTE 9**      **CAPITAL LEASE OBLIGATIONS**

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

Repayments are due as follows:

2022	\$ 33,000
2023	33,000
2024	45,800
Total minimum lease payments	<u>\$ 111,800</u>
Less amounts representing interest at 0.516%	(1,230)
Present value of net minimum capital lease payments	<u><b>\$ 110,570</b></u>

Total interest on leases for the year was \$737 (2020: \$902).

**SCHOOL DISTRICT NO. 51 (BOUNDARY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2021**

**NOTE 10 TANGIBLE CAPITAL ASSETS**

**Net Book Value:**

	Net Book Value 2021	Net Book Value 2020
Sites	\$ 2,129,384	\$ 2,129,384
Buildings	19,748,363	18,767,959
Work in progress	421,940	510,907
Furniture & Equipment	608,731	708,369
Vehicles	844,856	914,288
Computer Software	21,634	28,846
Computer Hardware	617,628	639,259
<b>Total</b>	<b>\$ 24,392,536</b>	<b>\$ 23,699,012</b>

**June 30, 2021**

	Opening Cost	Additions	Disposals	Transfers (WIP)	Total 2021
Sites	\$ 2,129,384	\$ -	\$ -	\$ -	\$ 2,129,384
Buildings	42,044,858	1,347,080	-	510,907	43,902,845
Work in progress	510,907	421,940	-	(510,907)	421,940
Furniture & Equipment	1,533,545	53,716	(304,433)	-	1,282,828
Vehicles	1,733,735	103,942	-	-	1,837,677
Computer Software	36,058	-	-	-	36,058
Computer Hardware	1,162,520	210,872	(146,201)	-	1,227,191
<b>Total</b>	<b>\$49,151,007</b>	<b>\$2,137,550</b>	<b>\$ (450,634)</b>	<b>\$ -</b>	<b>\$50,837,923</b>

	Opening Accumulated Amortization	Additions	Disposals	Total 2021
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	23,276,899	877,583	-	24,154,482
Furniture & Equipment	825,176	153,354	(304,433)	674,097
Vehicles	819,447	173,374	-	992,821
Computer Software	7,212	7,212	-	14,424
Computer Hardware	523,261	232,503	(146,201)	609,563
<b>Total</b>	<b>\$ 25,451,995</b>	<b>\$ 1,444,026</b>	<b>\$ (450,634)</b>	<b>\$ 26,445,387</b>

**SCHOOL DISTRICT NO. 51 (BOUNDARY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2021**

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

**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
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
<b>Total</b>	<b>\$45,790,831</b>	<b>\$ 3,671,598</b>	<b>\$ (311,422)</b>	<b>\$ -</b>	<b>\$49,151,007</b>

	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
<b>Total</b>	<b>\$ 24,380,464</b>	<b>\$ 1,382,953</b>	<b>\$ (311,422)</b>	<b>\$ 25,451,995</b>

Included in sites are assets held under capital lease with a cost of \$184,053 (2020 - \$184,053).

Included in buildings are assets held under capital lease with a cost of \$335,939 (2020 – \$335,939) and accumulated amortization of \$100,782 (2020 - \$92,383).

Work in progress having a value of \$421,940 (2020 - \$510,907) have not been amortized. Amortization of these assets will commence when the asset is put into service.

**SCHOOL DISTRICT NO. 51 (BOUNDARY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2021**

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**NOTE 11      EMPLOYEE PENSION PLANS**

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2020, the Teachers' Pension Plan has about 49,000 active members and approximately 40,000 retired members. As of December 31, 2020, the Municipal Pension Plan has about 220,000 active members, including approximately 28,000 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.

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 \$1,332,193 for employer contributions to the plans for the year ended June 30, 2021 (2020: \$1,313,799).

The next valuation for the Teachers' Pension Plan will be as at December 31, 2020, with results available in the last quarter of 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, 2021**

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**NOTE 12 INTERFUND TRANSFERS**

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2021, were as follows:

- Operating funds transferred to local capital - \$158,000 (2020 - \$458,000)
- Tangible capital assets purchased from special purpose funds - \$84,441 (2020 - \$80,172)
- Tangible capital assets purchased from operating funds - \$43,365 (2020 - \$99,216)

**NOTE 13 RELATED PARTY TRANSACTIONS**

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

**NOTE 14 CONTRACTUAL OBLIGATIONS**

The School District has entered into a number of multiple-year contracts for the delivery of services and the construction of tangible capital assets. 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	2022	2023	2024	2025	2026	Thereafter
Construction contract	\$ 572,312	\$ -	\$ -	\$ -	\$ -	\$ -

**SCHOOL DISTRICT NO. 51 (BOUNDARY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2021**

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**NOTE 15      BUDGET FIGURES**

Budget figures included in the financial statements were approved by the Board through the adoption of an annual budget on June 22, 2020. While PSAS requires the presentation of the originally planned budget, an amended budget based on more accurate enrollment numbers was approved by the Board and filed with the Ministry of Education on February 9, 2021. Significant changes between the original and amended budget are as follows:

	Original Budget	Amended Budget	Change
Revenue			
Provincial Grants MoE	\$ 19,837,674	\$ 20,491,113	\$ 653,439
Amortization of deferred capital revenue	875,872	875,872	-
Other	469,301	477,315	8,014
	<u>\$ 21,182,847</u>	<u>\$ 21,844,300</u>	<u>\$ 661,453</u>
Expenses			
Instruction	\$ 15,119,491	\$ 15,921,253	\$ 801,762
District Administration	925,124	1,025,186	100,062
Operations and Maintenance	4,008,606	4,094,189	85,583
Transportation and Housing	943,325	959,264	15,939
Debt services	737	737	-
	<u>\$ 20,997,283</u>	<u>\$ 22,000,629</u>	<u>\$ 1,003,346</u>

**NOTE 16      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, 2021, the liability is not reasonably determinable.

**SCHOOL DISTRICT NO. 51 (BOUNDARY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2021**

**NOTE 17      EXPENSE BY OBJECT**

	2021	2020
Salaries and benefits	\$ 16,737,550	\$ 16,360,411
Services and supplies	2,890,187	2,811,725
Interest	737	902
Amortization	1,444,026	1,382,953
Other		
	<u>\$ 21,072,500</u>	<u>\$ 20,555,991</u>

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

	2021	2020
Internally restricted (appropriated) by Board for:		
Schools and other programs	\$ 112,796	\$ 153,339
Playground equipment, Beaverdell Elementary	5,000	5,000
Speech services	2,359	2,359
Auditorium Trust	16,715	16,715
Community Network	58,991	30,719
Assessment of Learning Impacts due to COVID-19	58,049	-
Early Career Mentorship program	30,000	
Facility upgrades	50,000	
2020/21 budget appropriation	24,215	-
Contingency reserve at 3% of average operating expenditures	522,958	510,076
Subtotal internally restricted	<u>881,083</u>	<u>718,208</u>
Unrestricted operating surplus	<u>1,134,778</u>	<u>229,792</u>
Total available for future operations	<u>\$ 2,015,861</u>	<u>\$ 948,000</u>

**NOTE 19      ECONOMIC DEPENDENCE**

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

**SCHOOL DISTRICT NO. 51 (BOUNDARY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2021**

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**NOTE 20      RISK MANAGEMENT**

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

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

a) Credit risk:

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

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

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.

**SCHOOL DISTRICT NO. 51 (BOUNDARY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2021**

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

Risk Management and insurance services for all School Districts in British Columbia are provided by the Risk Management Branch of the Ministry of Finance. There have been no changes to risk exposure from 2020 related to credit, market or liquidity risks.

**NOTE 21     COMPARATIVE FIGURES**

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

# School District No. 51 (Boundary)

Schedule 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2021

	Operating Fund	Special Purpose Fund	Capital Fund	2021 Actual	2020 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	948,000		8,445,184	9,393,184	9,378,464
Changes for the year					
Surplus (Deficit) for the year	1,269,226	84,441	(530,038)	823,629	14,720
Interfund Transfers					
Tangible Capital Assets Purchased	(43,365)	(84,441)	127,806	-	
Local Capital	(125,000)		125,000	-	
Other	(33,000)		33,000	-	
Net Changes for the year	1,067,861	-	(244,232)	823,629	14,720
Accumulated Surplus (Deficit), end of year - Statement 2	2,015,861	-	8,200,952	10,216,813	9,393,184

# School District No. 51 (Boundary)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	18,434,347	<b>18,376,068</b>	17,550,310
Other	49,258	<b>49,258</b>	49,258
Tuition	13,483		8,100
Other Revenue	51,000	<b>149,022</b>	79,756
Rentals and Leases	50,638	<b>62,773</b>	63,163
Investment Income	44,180	<b>55,624</b>	55,859
<b>Total Revenue</b>	<u>18,642,906</u>	<u><b>18,692,745</b></u>	<u>17,806,446</u>
<b>Expenses</b>			
Instruction	13,568,771	<b>13,093,098</b>	13,211,616
District Administration	925,124	<b>1,019,152</b>	921,746
Operations and Maintenance	2,634,040	<b>2,505,734</b>	2,543,172
Transportation and Housing	769,951	<b>805,535</b>	733,800
<b>Total Expense</b>	<u>17,897,886</u>	<u><b>17,423,519</b></u>	<u>17,410,334</u>
<b>Operating Surplus (Deficit) for the year</b>	<u>745,020</u>	<u><b>1,269,226</b></u>	<u>396,112</u>
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(62,000)	<b>(43,365)</b>	(99,216)
Local Capital	(125,000)	<b>(125,000)</b>	(425,000)
Other	(33,000)	<b>(33,000)</b>	(33,000)
<b>Total Net Transfers</b>	<u>(220,000)</u>	<u><b>(201,365)</b></u>	<u>(557,216)</u>
<b>Total Operating Surplus (Deficit), for the year</b>	<u><u>525,020</u></u>	<u><u><b>1,067,861</b></u></u>	<u>(161,104)</u>
<b>Operating Surplus (Deficit), beginning of year</b>		<b>948,000</b>	1,109,104
<b>Operating Surplus (Deficit), end of year</b>		<u><u><b>2,015,861</b></u></u>	<u>948,000</u>
<b>Operating Surplus (Deficit), end of year</b>			
Internally Restricted		<b>881,083</b>	718,208
Unrestricted		<b>1,134,778</b>	229,792
<b>Total Operating Surplus (Deficit), end of year</b>		<u><u><b>2,015,861</b></u></u>	<u>948,000</u>

# School District No. 51 (Boundary)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
<b>Provincial Grants - Ministry of Education</b>			
Operating Grant, Ministry of Education	17,748,211	17,653,862	16,860,056
Other Ministry of Education Grants			
Pay Equity	105,245	105,245	105,245
Student Transportation Fund	153,588	153,588	153,588
Carbon Tax Grant			27,646
Employer Health Tax Grant			125,073
Support Staff Benefits Grant		4,288	
Support Staff Wage Increase Funding			59,019
Teachers' Labour Settlement Funding	371,737	371,737	153,487
Early Career Mentorship Funding		30,000	
FSA Scorer Grant	7,506	7,506	7,506
PLN Revenue	48,060	48,060	53,908
Early Learning Framework Implementation		1,782	1,782
Equity Scan Implementation			3,000
<b>Total Provincial Grants - Ministry of Education</b>	<b>18,434,347</b>	<b>18,376,068</b>	<b>17,550,310</b>
<b>Provincial Grants - Other</b>	<b>49,258</b>	<b>49,258</b>	<b>49,258</b>
<b>Tuition</b>			
International and Out of Province Students	13,483	-	8,100
<b>Total Tuition</b>	<b>13,483</b>	<b>-</b>	<b>8,100</b>
<b>Other Revenues</b>			
Miscellaneous			
ArtsStarts	6,000	-	6,000
BestBuy Grant	-	-	9,981
FortisBC Engery Audit Rebate	-	50,000	-
City of Grand Forks	45,000	45,000	60,000
Miscellaneous	-	54,022	3,775
<b>Total Other Revenue</b>	<b>51,000</b>	<b>149,022</b>	<b>79,756</b>
<b>Rentals and Leases</b>	<b>50,638</b>	<b>62,773</b>	<b>63,163</b>
<b>Investment Income</b>	<b>44,180</b>	<b>55,624</b>	<b>55,859</b>
<b>Total Operating Revenue</b>	<b>18,642,906</b>	<b>18,692,745</b>	<b>17,806,446</b>



# School District No. 51 (Boundary)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
<b>Salaries</b>			
Teachers	6,171,339	<b>6,201,924</b>	6,257,566
Principals and Vice Principals	1,298,126	<b>1,232,237</b>	1,232,557
Educational Assistants	1,649,447	<b>1,155,350</b>	1,341,374
Support Staff	2,063,484	<b>2,618,520</b>	2,280,117
Other Professionals	633,550	<b>717,797</b>	718,131
Substitutes	640,965	<b>450,429</b>	538,754
<b>Total Salaries</b>	<b>12,456,911</b>	<b>12,376,257</b>	12,368,499
<b>Employee Benefits</b>	2,846,585	<b>2,853,824</b>	2,897,038
<b>Total Salaries and Benefits</b>	<b>15,303,496</b>	<b>15,230,081</b>	15,265,537
<b>Services and Supplies</b>			
Services	580,072	<b>578,538</b>	544,353
Student Transportation	134,559	<b>42,589</b>	99,844
Professional Development and Travel	285,630	<b>149,175</b>	224,193
Rentals and Leases	33,528		
Dues and Fees	73,804	<b>76,919</b>	72,138
Insurance	53,400	<b>45,970</b>	52,603
Supplies	961,897	<b>837,586</b>	736,555
Utilities	471,500	<b>462,661</b>	415,111
<b>Total Services and Supplies</b>	<b>2,594,390</b>	<b>2,193,438</b>	2,144,797
<b>Total Operating Expense</b>	<b>17,897,886</b>	<b>17,423,519</b>	17,410,334

# School District No. 51 (Boundary)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2021

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	5,094,059	230,373		72,607		329,239	5,726,278
1.03 Career Programs						6,573	6,573
1.07 Library Services	95,494			18,342		2,147	115,983
1.08 Counselling	128,358						128,358
1.10 Special Education	747,616	139,827	1,155,350	194,905	51,510	59,173	2,348,381
1.31 Indigenous Education	136,397			207,881		506	344,784
1.41 School Administration		810,434		372,071		30,671	1,213,176
1.64 Other							-
<b>Total Function 1</b>	<b>6,201,924</b>	<b>1,180,634</b>	<b>1,155,350</b>	<b>865,806</b>	<b>51,510</b>	<b>428,309</b>	<b>9,883,533</b>
<b>4 District Administration</b>							
4.11 Educational Administration		51,603		55,160	205,861		312,624
4.40 School District Governance					91,408		91,408
4.41 Business Administration				156,115	121,441		277,556
<b>Total Function 4</b>	<b>-</b>	<b>51,603</b>	<b>-</b>	<b>211,275</b>	<b>418,710</b>	<b>-</b>	<b>681,588</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				19,004	78,030		97,034
5.50 Maintenance Operations				1,034,961	92,075	14,449	1,141,485
5.52 Maintenance of Grounds				89,153			89,153
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,143,118</b>	<b>170,105</b>	<b>14,449</b>	<b>1,327,672</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				13,690	77,472		91,162
7.70 Student Transportation				384,631		7,671	392,302
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>398,321</b>	<b>77,472</b>	<b>7,671</b>	<b>483,464</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>6,201,924</b>	<b>1,232,237</b>	<b>1,155,350</b>	<b>2,618,520</b>	<b>717,797</b>	<b>450,429</b>	<b>12,376,257</b>

# School District No. 51 (Boundary)

Operating Expense by Function, Program and Object

Year Ended June 30, 2021

Schedule 2C (Unaudited)

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	5,726,278	1,381,309	7,107,587	559,085	7,666,672	8,067,637	7,872,161
1.03 Career Programs	6,573	933	7,506	1,850	9,356		17,291
1.07 Library Services	115,983	26,907	142,890	13,935	156,825	175,118	160,163
1.08 Counselling	128,358	29,492	157,850		157,850	122,622	119,354
1.10 Special Education	2,348,381	574,866	2,923,247	104,547	3,027,794	3,101,789	3,029,609
1.31 Indigenous Education	344,784	75,788	420,572	92,428	513,000	492,204	481,746
1.41 School Administration	1,213,176	251,242	1,464,418	83,191	1,547,609	1,601,001	1,522,181
1.64 Other	-	-	-	13,992	13,992	8,400	9,111
<b>Total Function 1</b>	<b>9,883,533</b>	<b>2,340,537</b>	<b>12,224,070</b>	<b>869,028</b>	<b>13,093,098</b>	<b>13,568,771</b>	<b>13,211,616</b>
<b>4 District Administration</b>							
4.11 Educational Administration	312,624	60,830	373,454	12,232	385,686	313,216	335,343
4.40 School District Governance	91,408	5,362	96,770	40,068	136,838	148,489	130,008
4.41 Business Administration	277,556	56,279	333,835	162,793	496,628	463,419	456,395
<b>Total Function 4</b>	<b>681,588</b>	<b>122,471</b>	<b>804,059</b>	<b>215,093</b>	<b>1,019,152</b>	<b>925,124</b>	<b>921,746</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	97,034	18,475	115,509	28,371	143,880	142,246	150,654
5.50 Maintenance Operations	1,141,485	249,297	1,390,782	351,112	1,741,894	1,801,331	1,784,459
5.52 Maintenance of Grounds	89,153	20,786	109,939	47,361	157,300	149,505	147,729
5.56 Utilities	-	-	-	462,660	462,660	540,958	460,330
<b>Total Function 5</b>	<b>1,327,672</b>	<b>288,558</b>	<b>1,616,230</b>	<b>889,504</b>	<b>2,505,734</b>	<b>2,634,040</b>	<b>2,543,172</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration	91,162	17,281	108,443	137	108,580	111,302	103,093
7.70 Student Transportation	392,302	84,977	477,279	219,676	696,955	658,649	630,707
<b>Total Function 7</b>	<b>483,464</b>	<b>102,258</b>	<b>585,722</b>	<b>219,813</b>	<b>805,535</b>	<b>769,951</b>	<b>733,800</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>12,376,257</b>	<b>2,853,824</b>	<b>15,230,081</b>	<b>2,193,438</b>	<b>17,423,519</b>	<b>17,897,886</b>	<b>17,410,334</b>

# School District No. 51 (Boundary)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	1,327,069	2,071,862	1,438,812
Other	27,000	86,908	103,286
Other Revenue	310,000	129,889	299,172
Investment Income			704
<b>Total Revenue</b>	<u>1,664,069</u>	<u>2,288,659</u>	<u>1,841,974</u>
<b>Expenses</b>			
Instruction	1,550,720	2,113,540	1,726,297
Operations and Maintenance	113,349	90,678	35,505
<b>Total Expense</b>	<u>1,664,069</u>	<u>2,204,218</u>	<u>1,761,802</u>
<b>Special Purpose Surplus (Deficit) for the year</b>	<u>-</u>	<u>84,441</u>	<u>80,172</u>
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased		(84,441)	(80,172)
<b>Total Net Transfers</b>	<u>-</u>	<u>(84,441)</u>	<u>(80,172)</u>
<b>Total Special Purpose Surplus (Deficit) for the year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Special Purpose Surplus (Deficit), beginning of year</b>			
<b>Special Purpose Surplus (Deficit), end of year</b>		<u>-</u>	<u>-</u>

# School District No. 51 (Boundary)

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2021

Schedule 3A (Unaudited)

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
<b>Deferred Revenue, beginning of year</b>	\$ 24	\$	318,335	632	389	7,222	\$ -	\$ -	\$ -
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	113,349	64,238		128,000	19,600	9,269	146,982	25,098	875,377
Provincial Grants - Other			145,278						
Other									
Investment Income	395								
	113,744	64,238	145,278	128,000	19,600	9,269	146,982	25,098	875,377
<b>Less:</b> Allocated to Revenue	111,234	64,238	129,889	128,632	19,989	3,977	146,982	25,098	875,377
<b>Deferred Revenue, end of year</b>	<b>2,534</b>	<b>-</b>	<b>333,724</b>	<b>-</b>	<b>-</b>	<b>12,514</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education	111,234	64,238		128,632	19,989	3,977	146,982	25,098	875,377
Provincial Grants - Other			129,889						
Other Revenue									
	111,234	64,238	129,889	128,632	19,989	3,977	146,982	25,098	875,377
<b>Expenses</b>									
Salaries									
Teachers									710,335
Educational Assistants		50,631							
Support Staff							88,383		
Other Professionals									
Substitutes						461		16,241	
	-	50,631	-	-	-	461	88,383	16,241	710,335
Employee Benefits		13,607					24,798	2,208	165,042
Services and Supplies	90,678		129,889	128,632	19,989	3,516	33,801	6,649	
	90,678	64,238	129,889	128,632	19,989	3,977	146,982	25,098	875,377
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b>20,556</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	(20,556)								
	(20,556)	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# School District No. 51 (Boundary)

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2021

Schedule 3A (Unaudited)

	Classroom Enhancement Fund - Remedies	Mental Health in Schools	Changing Results for Young Children	Safe Return to School Grant	Federal Safe Return to Class Fund	Healthy Schools Coordinator	DASH BC ASAAI	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	641	318	-	-	-	108	327,669
<b>Add:</b> Restricted Grants								
Provincial Grants - Ministry of Education	37,305	57,000	6,000	120,797	477,984			2,080,999
Provincial Grants - Other						27,000	59,800	86,800
Other								145,278
Investment Income								395
	37,305	57,000	6,000	120,797	477,984	27,000	59,800	2,313,472
<b>Less:</b> Allocated to Revenue	33,595	57,641	6,318	120,797	477,984	27,000	59,908	2,288,659
<b>Deferred Revenue, end of year</b>	<b>3,710</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>352,482</b>
<b>Revenues</b>								
Provincial Grants - Ministry of Education	33,595	57,641	6,318	120,797	477,984			2,071,862
Provincial Grants - Other						27,000	59,908	86,908
Other Revenue								129,889
	33,595	57,641	6,318	120,797	477,984	27,000	59,908	2,288,659
<b>Expenses</b>								
Salaries								
Teachers					134,444			844,779
Educational Assistants					23,337			73,968
Support Staff				58,090	36,891			183,364
Other Professionals					24,286	24,085		48,371
Substitutes	20,331	18,820	5,440					61,293
	20,331	18,820	5,440	58,090	218,958	24,085	-	1,211,775
Employee Benefits	2,374	2,434	878	6,469	43,213	2,325		263,348
Services and Supplies	10,890	36,387		45,460	162,706	590	59,908	729,095
	33,595	57,641	6,318	110,019	424,877	27,000	59,908	2,204,218
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,778</b>	<b>53,107</b>	<b>-</b>	<b>-</b>	<b>84,441</b>
<b>Interfund Transfers</b>								
Tangible Capital Assets Purchased				(10,778)	(53,107)			(84,441)
	-	-	-	(10,778)	(53,107)	-	-	(84,441)
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2021

	2021 Budget	2021 Actual			2020 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Investment Income			12,308	12,308	18,652
Gain (Loss) on Disposal of Tangible Capital Assets				-	70,000
Amortization of Deferred Capital Revenue	875,872	902,417		902,417	833,639
<b>Total Revenue</b>	875,872	902,417	12,308	914,725	922,291
<b>Expenses</b>					
Amortization of Tangible Capital Assets					
Operations and Maintenance	1,261,217	1,270,652		1,270,652	1,209,579
Transportation and Housing	173,374	173,374		173,374	173,374
Debt Services					
Capital Lease Interest	737		737	737	902
<b>Total Expense</b>	1,435,328	1,444,026	737	1,444,763	1,383,855
<b>Capital Surplus (Deficit) for the year</b>	(559,456)	(541,609)	11,571	(530,038)	(461,564)
<b>Net Transfers (to) from other funds</b>					
Tangible Capital Assets Purchased	62,000	127,806		127,806	179,388
Local Capital	125,000		125,000	125,000	425,000
Capital Lease Payment	33,000		33,000	33,000	33,000
<b>Total Net Transfers</b>	220,000	127,806	158,000	285,806	637,388
<b>Other Adjustments to Fund Balances</b>					
Tangible Capital Assets Purchased from Local Capital		261,280	(261,280)	-	
Principal Payment					
Capital Lease		32,263	(32,263)	-	
<b>Total Other Adjustments to Fund Balances</b>		293,543	(293,543)	-	
<b>Total Capital Surplus (Deficit) for the year</b>	(339,456)	(120,260)	(123,972)	(244,232)	175,824
<b>Capital Surplus (Deficit), beginning of year</b>		7,354,327	1,090,857	8,445,184	8,269,360
<b>Capital Surplus (Deficit), end of year</b>		7,234,067	966,885	8,200,952	8,445,184

# School District No. 51 (Boundary)

Schedule 4A (Unaudited)

Tangible Capital Assets  
Year Ended June 30, 2021

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
<b>Cost, beginning of year</b>	2,129,384	42,044,858	1,533,545	1,733,735	36,058	1,162,520	<b>48,640,100</b>
<b>Changes for the Year</b>							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		1,326,524					<b>1,326,524</b>
Operating Fund			35,190			8,175	<b>43,365</b>
Special Purpose Funds		20,556	18,526			45,359	<b>84,441</b>
Local Capital				103,942		157,338	<b>261,280</b>
Transferred from Work in Progress		510,907					<b>510,907</b>
	-	1,857,987	53,716	103,942	-	210,872	<b>2,226,517</b>
Decrease:							
Deemed Disposals			304,433			146,201	<b>450,634</b>
	-	-	304,433	-	-	146,201	<b>450,634</b>
<b>Cost, end of year</b>	2,129,384	43,902,845	1,282,828	1,837,677	36,058	1,227,191	<b>50,415,983</b>
<b>Work in Progress, end of year</b>		385,650	36,290				<b>421,940</b>
<b>Cost and Work in Progress, end of year</b>	2,129,384	44,288,495	1,319,118	1,837,677	36,058	1,227,191	<b>50,837,923</b>
<b>Accumulated Amortization, beginning of year</b>		23,276,899	825,176	819,447	7,212	523,261	<b>25,451,995</b>
<b>Changes for the Year</b>							
Increase: Amortization for the Year		877,583	153,354	173,374	7,212	232,503	<b>1,444,026</b>
Decrease:							
Deemed Disposals			304,433			146,201	<b>450,634</b>
		-	304,433	-	-	146,201	<b>450,634</b>
<b>Accumulated Amortization, end of year</b>		24,154,482	674,097	992,821	14,424	609,563	<b>26,445,387</b>
<b>Tangible Capital Assets - Net</b>	<b>2,129,384</b>	<b>20,134,013</b>	<b>645,021</b>	<b>844,856</b>	<b>21,634</b>	<b>617,628</b>	<b>24,392,536</b>



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

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2021

	<b>Buildings</b>	<b>Furniture and Equipment</b>	<b>Computer Software</b>	<b>Computer Hardware</b>	<b>Total</b>
	\$	\$	\$	\$	\$
<b>Work in Progress, beginning of year</b>	510,907				<b>510,907</b>
<b>Changes for the Year</b>					
Increase:					
Deferred Capital Revenue - Bylaw	385,650	36,290			<b>421,940</b>
	385,650	36,290	-	-	<b>421,940</b>
Decrease:					
Transferred to Tangible Capital Assets	510,907				<b>510,907</b>
	510,907	-	-	-	<b>510,907</b>
<b>Net Changes for the Year</b>	(125,257)	36,290	-	-	<b>(88,967)</b>
<b>Work in Progress, end of year</b>	<b>385,650</b>	<b>36,290</b>	<b>-</b>	<b>-</b>	<b>421,940</b>

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

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2021

	<b>Bylaw Capital</b>	<b>Other Provincial</b>	<b>Other Capital</b>	<b>Total Capital</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Deferred Capital Revenue, beginning of year</b>	15,563,804	99,666	53,368	<b>15,716,838</b>
<b>Changes for the Year</b>				
Increase:				
Transferred from Deferred Revenue - Capital Additions	1,326,524			<b>1,326,524</b>
Transferred from Work in Progress	510,907			<b>510,907</b>
	<u>1,837,431</u>	<u>-</u>	<u>-</u>	<u><b>1,837,431</b></u>
Decrease:				
Amortization of Deferred Capital Revenue	883,748	12,243	6,426	<b>902,417</b>
	<u>883,748</u>	<u>12,243</u>	<u>6,426</u>	<u><b>902,417</b></u>
<b>Net Changes for the Year</b>	<u>953,683</u>	<u>(12,243)</u>	<u>(6,426)</u>	<u><b>935,014</b></u>
<b>Deferred Capital Revenue, end of year</b>	<u>16,517,487</u>	<u>87,423</u>	<u>46,942</u>	<u><b>16,651,852</b></u>
 <b>Work in Progress, beginning of year</b>	 510,907			 <b>510,907</b>
<b>Changes for the Year</b>				
Increase				
Transferred from Deferred Revenue - Work in Progress	421,940			<b>421,940</b>
	<u>421,940</u>	<u>-</u>	<u>-</u>	<u><b>421,940</b></u>
Decrease				
Transferred to Deferred Capital Revenue	510,907			<b>510,907</b>
	<u>510,907</u>	<u>-</u>	<u>-</u>	<u><b>510,907</b></u>
<b>Net Changes for the Year</b>	<u>(88,967)</u>	<u>-</u>	<u>-</u>	<u><b>(88,967)</b></u>
<b>Work in Progress, end of year</b>	<u>421,940</u>	<u>-</u>	<u>-</u>	<u><b>421,940</b></u>
<b>Total Deferred Capital Revenue, end of year</b>	<u><b>16,939,427</b></u>	<u><b>87,423</b></u>	<u><b>46,942</b></u>	<u><b>17,073,792</b></u>

## School District No. 51 (Boundary)

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2021

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
<b>Balance, beginning of year</b>	115,182	139,411				<b>254,593</b>
<b>Changes for the Year</b>						
Increase:						
Provincial Grants - Ministry of Education	1,633,282					<b>1,633,282</b>
Investment Income		2,433				<b>2,433</b>
	1,633,282	2,433	-	-	-	<b>1,635,715</b>
Decrease:						
Transferred to DCR - Capital Additions	1,326,524					<b>1,326,524</b>
Transferred to DCR - Work in Progress	421,940					<b>421,940</b>
	1,748,464	-	-	-	-	<b>1,748,464</b>
<b>Net Changes for the Year</b>	(115,182)	2,433	-	-	-	<b>(112,749)</b>
<b>Balance, end of year</b>	-	<b>141,844</b>	-	-	-	<b>141,844</b>



# Briefing Note

## Financial Results 2020/2021

As per the audited financial statements for the year ended June 31, 2021, School District No. 51 (Boundary) reported an annual surplus for the year of \$823,629 as follows:

	Operating Fund (Schedule 2)	Special Purpose Fund (Schedule 3)	Capital Fund (Schedule 4)	<b>Total (Statement 2)</b>
Revenues	\$ 18,692,745	\$ 2,288,659	\$ 914,725	<b>\$ 21,896,129</b>
Expenditures	17,423,519	2,204,218	1,444,763	<b>21,072,500</b>
Net Surplus	1,269,226	84,441	(530,038)	<b>823,629</b>
Transfers	(201,365)	(84,441)	285,806	<b>0</b>
Surplus (Deficit) for the year	1,067,861	0	(244,232)	<b>823,629</b>
Surplus, beginning of year	948,000	0	8,445,184	<b>9,393,184</b>
Surplus, end of year	\$ 2,015,861	\$ 0	\$ 8,200,952	<b>\$ 10,216,813</b>

Revenue reported in the audited financial statements is \$51,826 higher than in the amended budget as follows:

	2020/21 Actual	2020/21 Amended Budget	Variance	Notes
Operating	18,692,745	18,486,272	206,473	February enrolment count (\$51K), holdback (\$58K), Early Career Mentorship (\$30K) and increases in misc., rentals and investment income
Special Purpose	2,288,659	2,469,659	-181,000	School Generate Funds, \$325K budget vs. \$145K actual
Capital	914,725	888,372	26,353	Amortization of DCC higher than budgeted
<b>Total</b>	<b>21,896,129</b>	<b>21,844,303</b>	<b>51,826</b>	

The actual expenditures reported in the audited financial statements are \$1,115,108 less than the amended budget bylaw approved by the Board in February 2021. See below for details.

	2020/21 Actual	2020/21 Amended Budget	Variance
Operating Fund Expenses (Sch 2)	17,423,519	18,266,272	-842,753
Capital Assets Purchased from Operating (Sch 2)	43,365	62,000	-18,635
Special Purpose Fund Expenses (Sch 3)	2,204,218	2,289,594	-85,376
Capital Assets Purchased from SPF (Sch 3)	84,441	180,065	-95,624
Capital Fund Expenses (Sch 4)	1,444,763	1,444,763	0
Capital Assets Purchased from Local Capital (Sch 4)	261,280	334,000	-72,720
<b>Total Expenditures (Stmt 2)</b>	<b>21,461,586</b>	<b>22,576,694</b>	<b>-1,115,108</b>

**Operating Expenses (Schedule 2B):**

Operating expenses incurred are \$842,753 less than budgeted.

	2020/21 Actual	2020/21 Amended	Change	NOTES
Teachers	6,201,924	6,316,176	-114,252	SLP's recorded here; offset by teachers on leave (unpaid) replaced with less expensive temps
PVP	1,232,237	1,177,788	+54,449	DoL recorded here
EA's/CYCW's	1,155,350	1,158,923	-3,573	
Support Staff	2,618,520	2,471,387	+147,133	Bus driver OT incurred due to lack of replacements, custodial coding error, service costs on EFB not budgeted (\$60K)
Other Professional	717,797	931,159	-213,362	Budget includes DoL and SLP's, actual recorded elsewhere
Substitutes	450,429	593,965	-143,536	Savings: No spending in teacher mentoring (\$30K); Teacher LT sick low (\$84K under budget); No fall reading assessments (\$20K); Carol Fullerton ½ days (\$20K); Coding error in custodial sick (\$20K) Offset by increases in clerical sick, teacher ST sick, and COVID leaves
<b>Total</b>	<b>12,376,257</b>	<b>12,649,398</b>	<b>-273,141</b>	
Employee Benefits	2,853,824	3,005,054	-149,230	Many staff on leave not being paid (no sick accrual) and replaced with temps (not eligible for benefits)
Services	578,538	640,763	-62,225	NGN – now charged to supplies (\$40K); Carbon offset not paid until Sept (\$20K)
Transportation	42,589	81,790	-39,201	No extracurricular for full 10 months
Pro-D	149,175	246,037	-96,862	No in-person conferences, less participation in virtual events than anticipated
Dues and Fees	76,919	93,057	-16,138	
Insurance	45,970	48,100	-2,130	ICBC refunds
Supplies	837,586	1,029,573	-191,987	School underspends
Utilities	462,661	472,500	-9,839	Electricity under budget, offset by natural gas and garbage increases
<b>Total</b>	<b>2,193,438</b>	<b>2,611,820</b>	<b>-418,382</b>	
	<b>17,423,519</b>	<b>18,266,272</b>	<b>-840,753</b>	

**Capital Assets Purchased from Operating (Schedule 2):**

The amended budget estimated capital assets purchased from Operating to be \$62,000 compared to actual capital purchases of \$43,365. Variances as follows:

	2020/21 Actual	2020/21 Amended	Change	NOTES
Furniture & Equipment – Schools	0	20,850	-20,850	Small F&E purchases made by schools, but didn't meet our capitalization criteria
Custodial Equipment	20,990	15,000	+5,990	Replaced vacuums, scrubbers etc. as needed
Technology	22,375	26,150	-3,775	SBO/BLC conferencing systems replaced; added hardware for CYCW's
	<b>43,365</b>	<b>62,000</b>	<b>-18,635</b>	

**Special Purpose Fund (SPF) Expenses (Schedule 3A):**

Special Purpose Fund expenses were \$85,313 less than budgeted as follows:

	2020/21 Actual	2020/21 Amended	Change	NOTES
AFG (Operating only)	90,678	113,349	-22,671	\$22K in capital purchases
Learning Improvement Fund	64,238	64,238	0	
School Generated Funds	129,889	310,000	-180,111	Budget based on historical levels. Fundraising and fee collection down due to no field, year-end or extracurricular trips
StrongStart	128,632	128,632	0	
Ready Set Learn	19,989	19,989	0	
OLEP (French funds)	3,977	0	+3,977	French committee met and purchased supplies
CommunityLink	146,982	146,982	0	
Classroom Enhancement Fund - Overhead	25,098	25,098	0	
Classroom Enhancement Fund – Staffing	875,377	875,377	0	
Classroom Enhancement Fund – Remedy	33,595	37,305	-3,710	Less remedy owed at secondary level
Mental Health in Schools	57,641	57,000	641	Spent opening deferred
CR4YC	6,381	6,000	381	Spent opening deferred
Safe Return to School Grant	110,019	84,280	25,739	Fewer TCA purchases than budgeted
Safe Return to School Grant, Federal	424,877	334,436	90,441	Fewer TCA purchases than budgeted
Health Coordinator (IHA)	27,000	27,000	0	
DASH BC	59,908	59,908	0	
<b>Total SPF Expenses</b>	<b>2,204,218</b>	<b>2,289,594</b>	<b>-85,313</b>	

**Capital Assets Purchased from Special Purpose (Schedule 3):**

The amended budget estimated capital assets purchased from Special Purpose to be \$180,065 compared to actual capital purchases of \$84,441. Variances as follows:

	2020/21 Actual	2020/21 Amended	Change	NOTES
AFG (Capital)	20,556	0	+20,556	TCA purchased rather than supplies
Safe Return to School Grant	10,778	36,517	-25,739	iPads for DL (other items expensed as supplies)
Federal Safe Return to Class Grant	53,107	143,548	-90,441	Touchless faucets in all school washrooms; Touchless water-bottle filling stations; Mistery; Transportation management software (software only – licensing and training costs expensed)
	<b>84,441</b>	<b>180,065</b>	<b>-95,624</b>	

**Amortization of Capital Assets and Capital Lease Interest (Schedule 4):**

There is no change in actual amortization or interest on capital lease from budget.

	2020/21 Actual	2020/21 Amended
Interest for Capital Lease	737	737
Amortization of Capital Assets	1,444,026	1,444,026
Total Amortization of Capital Assets + Capital Lease Interest	<b>1,444,763</b>	<b>1,444,763</b>

**Capital Assets purchased from Local Capital (Schedule 4):**

The amended budget estimated capital assets purchased from Local Capital to be \$334,000 compared to actual capital purchases of \$261,280. Variances as follows:

	2020/21 Actual	2020/21 Amended	
Technology Plan	157,338	169,000	8 x ipad classroom sets; Lenovo laptop replacements
Community Network	0	15,000	Paid through Operating
White fleet replacement	103,942	150,000	Truck and Bolt purchased, mower purchase postponed
Total Capital Assets purchased from LOC	<b>261,280</b>	<b>334,000</b>	



**Month-End Report  
June & Summer 2021  
Anna Lautard  
Superintendent of Schools**

**COVID Update**

On August 24, the province released its updated [Provincial COVID-19 Communicable Disease Guidelines for K-12 Settings](#), and SD 51 used these guidelines to create our [SD 51 Communicable Disease Safety Plan](#) that was shared with families and staff on August 30. School teams used this plan as well as the [Health and Safety Checklist](#) to assess and plan for individual school sites.

Following are measures that have not changed this year:

- Mask wearing for all K-12 staff, students in grades 4-12, visitors, when indoors and on buses (with exceptions);
- Mask wearing for K-3 is encouraged when indoors and on buses but remains a family/caregiver choice;
- Encouraging eligible students and staff to get vaccinated;
- Staff completing the Daily Health Check independently;
- Staff and students staying home when sick;
- Daily attendance record keeping for students, staff, and visitors;
- Cleaning and disinfecting at least once a day;
- Practicing proper hand hygiene;
- Increased fresh air intake in all schools.

The following has returned provincially, though may be affected by regional measures:

- Extra-curricular activities and sports;
- Gathering and events (e.g., assemblies);
- Visitors and community use (e.g., parent volunteers);
- Food Services (e.g., PAC hot lunch).

The following measures are no longer in effect:

- Cohorts/Learning groups;
- Physical distancing of 2M;
- Staggered start and end times for recess/lunch.

Interior Health has also released additional measures that SD 51 has implemented.

- Indoor assemblies in a single space are limited to 50 people or two classes, whichever is larger.
- Visitors entering schools are limited to those supporting activities that benefit student learning and wellbeing, such as teacher candidates, meal program volunteers, etc.
- Extracurricular school sports will follow the [Interior Health Order](#) for Gatherings and Events, where sports and tournaments are allowed. Spectators are limited to 50 people indoors and 100 people outdoors.



In cooperation with Interior Health, SD 51 will have or has had vaccination clinics in schools so all staff, families and students who want a vaccination will be able to receive one. As stated in the [Provincial COVID-19 Communicable Disease Guidelines for K-12 Settings](#), vaccines are the most effective way to reduce the risk of COVID-19 in schools and communities.

## **2021/22 Staffing**

From June until the start of school, there have been serious challenges relating to recruitment of teachers. We have had numerous teachers sign contracts with us, only to back out after receiving offers elsewhere. Going into the first day of school, we had two unfilled positions: one at Greenwood/Midway Elementary schools and one at Grand Forks Secondary, though teachers have now been awarded these positions. We also added two divisions during the first week due to increased enrollment: one at West Boundary Elementary and the other at Hutton Elementary. We are hoping to have those filled as soon as possible.

Recruitment was a topic of concern at the Rural Education Advisory meeting in June. For a number of years, districts from the northern part of the province have experienced shortages. Now the issue is coming to the Boundary/Kootenays.

## **BCSSA Summer Academy & New Superintendent Meetings**

As a new superintendent, I was able to attend two BCSSA meetings designed to support me in my new role and to introduce me to other new superintendents in BC. Led by former BCSSA President, Chris van der Mark, Superintendent of SD 27 (Cariboo/Chilcotin), the first session centred on governance and board relations. The second session was about reconciliation through strategic planning, led by Robyn Grey, Superintendent in SD 79 (Cowichan). Both sessions were informative and inspiring.

While virtual, the BCSSA Summer Academy was nevertheless inspirational. On the first day, Dr. Susan Crichton introduced Design Thinking, with an eye on integrating it into our practice. Design thinking can support empathetic and compassionate leadership, especially during challenging times. We developed a common understanding of design thinking, exploring its roots and evolving applications. Then we were placed into groups and used design thinking to frame and deepen the conversation around school districts operating in a pandemic.

The next day, Sara Davidson, author of *Potlatch as Pedagogy*, presented on decolonizing, indigenizing and localizing practices as they pertain to the educational context in BC, and how these practices can promote healing in our schools. She reminded us that before spaces can be indigenized, it must first be decolonized; that is, the oppressive system of colonialism must be dismantled. Decolonizing needs to be led by non-Indigenous people; it is not the work of Indigenous people to change a system that has violently oppressed them while privileging others. She also emphasized the importance of integrating Indigenous ways of knowing into a new framework. It is not enough to have inauthentic “inclusion” of Indigenous ways on top of a colonial system. Systemic change must happen, and we must all decide what we can contribute to the healing that is so desperately needed.

## SD 51 Learning Together with Katie White

For our District Leadership Team (DLT), the 2021/22 school year marks a change in our approach to learning. Every two weeks, we will have a DLT Update, which will focus on the managerial aspects of our jobs. These updates will include senior management (Miranda Burdock and David Reid) as well as information from District Principals/Vice-Principals relating to timely actions items and/or deadlines.

These biweekly updates will then free the DLT team to engage in professional learning during our face-to-face sessions. On September 2, we had our first Learning Session with Katie White, Canadian author of *Softening the Edges: Assessment Practices that Honor K-12 Teachers and Learners*, our focus for three sessions.

As a team, we began to develop a shared assessment language and literacy, looking at how assessment can build hope, efficacy, equity and high achievement. We looked at the five-stage process for strategically growing assessment practices and building capacity in teachers, students and families. Finally, we engaged in specific strategies and processes to help facilitate assessment reflection, change and clarity. As we ended the session, principals and vice-principals were given homework to do with their staff: survey staff about attitudes/beliefs around assessment (hard versus soft edges); identify areas of priority/focus; and use the book *Softening the Edges* to build understanding for self and staff. It was a great session with lots of discussion and reflection. With a new Reporting Policy soon to be released by the Ministry, the work being done with Katie is essential and timely.

### Meetings

June	1 <sup>st</sup>	Agenda Setting Management Update Finance Committee
	2 <sup>nd</sup>	Provincial Indigenous Leads Zoom Circle Boundary Indigenous Education Advisory Council
	4 <sup>th</sup>	BC Public School Employers' Association Compassionate Systems Leadership Community of Care
	8 <sup>th</sup>	Agenda Setting Management Update SD 51 Board Meetings
	9 <sup>th</sup>	District Leadership Team Zoom
	10 <sup>th</sup>	Healthy School Coordinator Management Update
	11 <sup>th</sup>	Sector Leadership Update with Deputy Minister
	12 <sup>th</sup>	Boundary Central Secondary School Graduation Ceremony
	15 <sup>th</sup>	Agenda Setting Management Update Teacher Interviews

16<sup>th</sup> Amy Allan  
 17<sup>th</sup> Teacher Interviews  
 18<sup>th</sup> Sector Leadership Update with Deputy Minister  
 19<sup>th</sup> Walker Development Centre Graduation Ceremony  
 Grand Forks Secondary School Graduation Ceremony  
 21<sup>st</sup> Industry Training Authority  
 Teacher Interviews  
 22<sup>nd</sup> Agenda Setting  
 Management Update  
 Teacher Interviews  
 23<sup>rd</sup> Teacher Interviews  
 24<sup>th</sup> Youth Work in Trades  
 BC Public School Employers' Association Zoom  
 Rural Education Advisory  
 District Information Sharing EDI  
 25<sup>th</sup> Ministry Superintendent Update  
 28<sup>th</sup> BC Public School Employers' Association – Workplace Violence Prevention  
 29<sup>th</sup> West Kootenay Teacher Education Program Partner Update

July 5<sup>th</sup> Principal Exit to Summer meetings  
 6<sup>th</sup> Principal Exit to Summer meetings  
 7<sup>th</sup> Principal Exit to Summer meetings  
 8<sup>th</sup> Principal Exit to Summer meetings  
 14<sup>th</sup> StrongStart  
 16<sup>th</sup> HEK Yeah Communication Plan  
 20<sup>th</sup> Teacher Interviews  
 22<sup>nd</sup> Child & Youth Care Worker interview  
 30<sup>th</sup> HEK Yeah call

August 16<sup>th</sup>  
 17<sup>th</sup> New Superintendent Meeting  
 18<sup>th</sup> New Superintendent Meeting  
 19<sup>th</sup> BC School Superintendent Association (BCSSA) Summer Academy  
 20<sup>th</sup> BCSSA Summer Academy  
 23<sup>rd</sup> Superintendent Mentor call  
 24<sup>th</sup> Ministry of Education call  
 25<sup>th</sup> District Principal & Vice Principal meeting  
 26<sup>th</sup> Provincial Indigenous Leads Zoom Circle  
 Health and Safety Update with Trustees  
 27<sup>th</sup> Regional BCSSA Superintendent Zoom  
 HEK Yeah Communication

		District Leadership Team Health and Safety Update
30 <sup>th</sup>		Teacher Interviews
		Elder in-Residence update
31 <sup>st</sup>		Perley Non-Instructional Day
		Trustee Update
Sept	1 <sup>st</sup>	District Leadership Team Biweekly Update
		Interior Health & Educational Partners Meeting
	2 <sup>nd</sup>	SD 51 Learning Together Session with Katie White

### **SD 51 LEARNING TOGETHER**

- District Leadership Team Learning Together Session on September 2 with Katie White
- Non-instructional Days
  - Big White Community School on August 30 & 31
    - Indigenous Learning/Ripple Effect of Resiliency – Monique Gray Smith Course
    - School Growth Plan
    - Staff Professional Inquiries
  - 4-Schools on August 31 & September 1
    - School Community
    - Truth & Reconciliation
    - Outdoor Education
  - Boundary Central Secondary School on August 30, 31 & September 1
    - Ripple Effect of Resiliency – Monique Gray Smith Course
    - Open Parachute – mental health literacy
    - School Growth Plan
  - Hutton Elementary on August 31 & September 1
    - Literacy – Katie White, guided reading, literature circles
    - Social Emotional Learning – student profiles, class profiles, school profiles
    - School Growth Plan
  - Perley Elementary on August 30 & 31
    - Wellness & Resiliency
      - Calmness within the Storm, Leader in Me, breathing practice
    - Strategic Directions & School Growth Plan
    - School Culture & Climate
  - Walker Development Centre on August 31 & September 1
    - Ripple Effect of Resiliency – Monique Gray Smith Course
    - Open Parachute – mental health literacy
    - School Growth Plan

- Grand Forks Secondary School August 30 & September 1
  - Universal Design for Learning (UDL)
  - First Peoples Principles of Learning
  - School Growth Plan
- Christina Lake Elementary School on August 31 & September 1
  - Wellness & Resiliency
    - Calmness within the Storm, Leader in Me, breathing practice
  - Strategic Directions & School Growth Plan
  - School Culture & Climate



**Miranda Burdock, CPA, CA**  
**Secretary-Treasurer's Report**  
**Summer 2021**

**Summer 2021 Highlights**

- Official appointment of Anna Lautard as Superintendent of Schools;
- Appointment of 1 new principal and 2 new vice-principals in SD51;
- Finalization of the SD51 Strategic Plan;
- Preparation of our fiscal year-end financial statements;
- Substantial completion of the audit of June 30/2021 financial statements;
- Successful completion of \$1 million capital project at GFSS;
- Creation of the SD51 Pandemic Response Plan; and
- Three glorious weeks of vacation in August!

**Budget/Finance**

*Fiscal Year-end & Audit*

Our fiscal year-end is June 30<sup>th</sup>. Alex Campbell and I worked hard through the first 3 weeks in July to complete the year-end and prepare for the auditors. Grant Thornton LLP performed the audit of our financial statements again. In 2020, the audit was performed remotely so it was great to have them back in-person for a few days this year.

As of today, the audit is substantially complete. Tyler Neels will present the auditor's report to the Board for approval on September 21. We are then required to submit approved audited financial statements and a Financial Statement Analysis and Discussion paper to the Ministry by September 30/2021.

The 2020/21 financial statements report a \$1,067,861 operating surplus. Please see *Briefing Note - 2020/21 Financial Results* for details.

\*Reminder that there will not be an expenditure report for 2021/22 until November Board meeting.

**Ministry/Government Reporting**

The following Ministry/Government Reports were submitted in July:

- Actuarial Valuation Tool
- Q4 GRE (quarterly financial report)
- Classroom Enhancement Fund (CEF) 2020/21 Year-end Reporting
- COVID-19 Cost Tracking
- Federal Safe Return to Class Grant reporting
- Provincial Safe Return to School Grant reporting
- OLEP (French) 2020/21 Financial Report/Evaluation
- RDECP CP-3 Enrolment Projections

**Enrolment Update**

June projections indicated enrolment count around 1,255 FTE, while initial data indicates enrolment count over 1,300 FTE. The formal student enrolment data collection date is September 30<sup>th</sup>. As such, we will have final enrolment numbers to announce at the October Board meeting.

## **Operations**

### *Update on Minor Capital Projects*

Site	Project	Cost	Status
GFSS	Science Labs upgrade	\$390,000+ \$510,000	Complete
GFSS	HVAC replacement	\$250,000	Complete
WBES	Roofing upgrade		Planned for Spring 2022
Perley	HVAC/Chiller replacement		Planned for Fall 2021
GFSS	LED Lighting Upgrade	\$25,000	Complete
CLES	LED Lighting upgrade		Planned for Fall 2021
Hutton	Playground upgrade	\$165,000	Complete

Other capital projects completed over the summer include:

- GFSS/BCSS - Fume hoods in foods rooms
- GES - Parking lot paved
- BCSS - Meeting room/library upgrades; new basketball hoops
- GFSS - Tennis court upgrades (multi-use courts)
- BWCS - Exterior painted, flooring upgrades
- WBES - Custodial room upgrades, new exterior gate
- CLES - Exterior painted
- WDC - Facia painted, new sign
- MES - Playground border fixed, concrete removed; stairs fixed
- Marlex - Electric gate installed

## **Information Technology**

Our IT Manager, John Popoff, retired in August. John has been with SD51 for 17 years but worked for the District as a contractor for many years prior to that as well. He has been a source of calm and innovative leadership. He has supported the District through the growth of our technology demands and was an integral member of our Community Network partnership with the City of Grand Forks. We wish John all the best in his next chapter!

## **Proposed Meetings Dates for 2021-2022**

### **BOARD OF EDUCATION, 6:00 pm start**

- Tuesday, September 21, 2021 -- School Board Office
- [Tuesday, October 19, 2021 -- Boundary Learning Centre, Midway](#)
- Tuesday, November 16, 2021 -- School Board Office
- Tuesday, December 14, 2021 -- School Board Office
- [Tuesday, January 18, 2022 -- Boundary Learning Centre, Midway](#)
- Tuesday, February 15, 2022 -- School Board Office
- Tuesday, March 15, 2022 -- School Board Office
- [Tuesday, April 19, 2022 -- Boundary Learning Centre, Midway](#)
- Tuesday, May 17, 2022 -- School Board Office
- Tuesday, June 21, 2022 -- School Board Office

### **POLICY DEVELOPMENT COMMITTEE, 4:30 pm start**

**Chair - Cindy Strukoff; Vice-Chair - Larisa VanMarck**

- Tuesday, September 28, 2021
- Tuesday, November 23, 2021
- Tuesday, January 25, 2022
- Tuesday, April 5, 2022
- Tuesday, May 31, 2022

### **FINANCE COMMITTEE/ OPERATIONS COMMITTEE, 4:30 pm start**

**Chair - Bronwen Bird; Vice-Chair – Mark Danyluk**

- Tuesday, September 14, 2021
- Tuesday, November 9, 2021
- Tuesday, February 8, 2022
- Tuesday, April 12, 2022
- Tuesday, June 14, 2022

### **TRUSTEE ORIENTATION, Start times vary as indicated**

**Committee of the whole**

- Tuesday, November 9, 2021, 6:00 pm
- Tuesday, December 7, 2021, 5:00 pm
- Tuesday, January 11, 2022, 5:00 pm
- Tuesday, February 8, 2022, 6:00 pm
- Tuesday, March 8, 2022, 5:00 pm
- Tuesday, April 12, 2022, 6:00 pm
- Tuesday, May 10, 2022, 5:00 pm
- Tuesday, June 14, 2022, 6:00 pm





## **School District 51 (Boundary)**

### **Enhancing Student Learning Report**

### **2020/21**

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

#### **District Context**

As one of 60 public school districts in British Columbia, School District 51 (Boundary) is incorporated and operates under the authority of the *School Act of BC*. The District is governed by the Board of Education, including seven Trustees elected for a four-year term.

The District provides educational programs to approximately 1,250 students in grades K to 12 in 7 elementary schools, 2 high schools, 1 alternate school and a K-9 community school from Christina Lake to Big White. Enrolment has been moderately stable over the past 10 years, and a key focus for the District has been to keep small rural schools open with a full range of programs and services.

Some unique characteristics of SD 51 include:

- The District is one of only 2 districts in the Province that operates on a 4-day school week.
- Approximately 30% of our student population self-identifies Indigenous, Métis or Inuit heritage.
- Over 70% of our students are registered for busing, with some students travelling more than an hour to get to school each day.
- Our largest school has over 400 students, while the smallest has 10.

As a community, we have faced numerous challenges over the past two decades: declining enrollment, loss of primary-sector employer(s), forest fires, flooding, and now a pandemic. Yet staff has continued to meet student needs and ensure school is a welcoming, safe learning environment for students and families.

## Planning Cycle

School District 51 did not have a Strategic Plan for the 2020/21 school year. Historically, the District has utilized school growth plans to guide its decision-making, with a focus on meeting student needs in three areas: intellectual, human and social, and career development.

Using an inquiry approach, schools examine student needs based on multiple data points such as Foundation Skills Assessment, Student Learning Survey, Middle Years Development Index, Early Years Development Index, and anecdotal evidence from staff, family and community. Schools are encouraged to build plans that are spread over two to three years to allow time for building capacity.

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

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

School teams are invited to make proposals to the Board if they needed extra resources to meet the needs identified in their plans.

The District uses the information from school growth plans as well as a variety of data sources (school, district, provincial) to develop initiatives to enhance student learning and support staff and students. Some past initiatives include staff professional development opportunities to support the refreshed curriculum as well as Truth & Reconciliation. Some of the presenters in our district include:

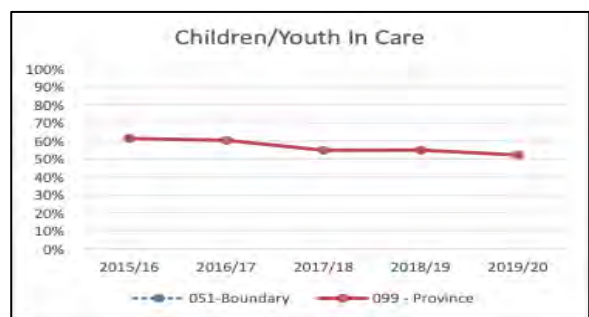
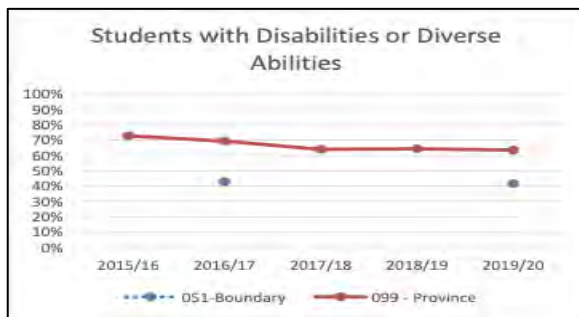
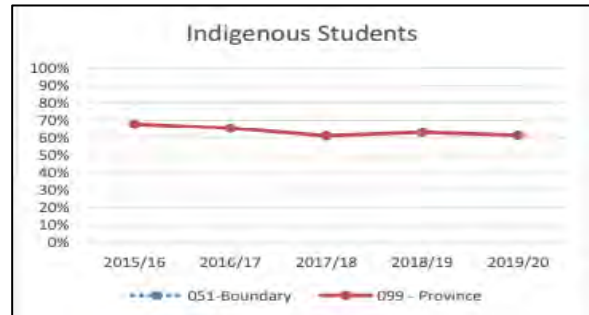
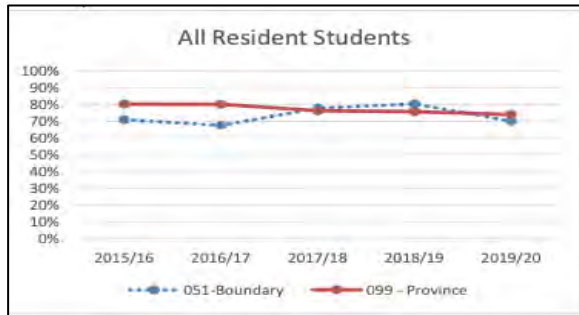
- Monique Gray Smith
- Jo Chrona
- Shelley Moore
- Carole Fullerton, and
- Peter Liljedahl.

The District has input from the Boundary Indigenous Education Advisory Council throughout the year and seeks family, community, staff and student feedback annually during February and March, with World Cafés held throughout the district as well as online surveys.

## Intellectual Development

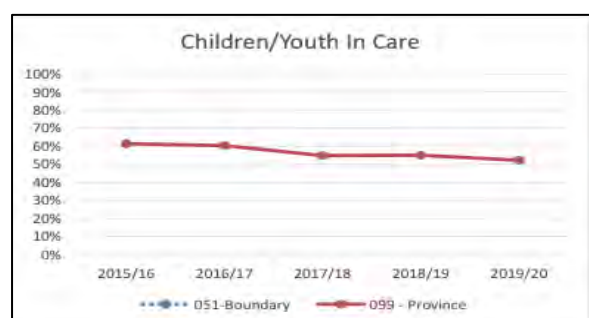
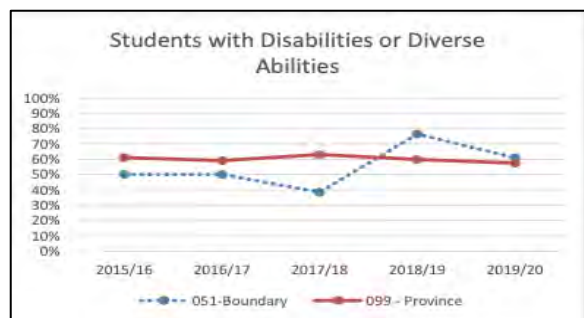
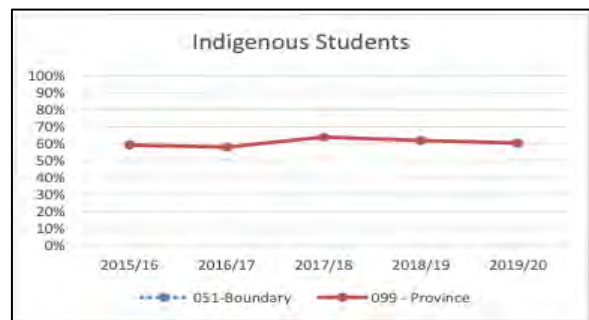
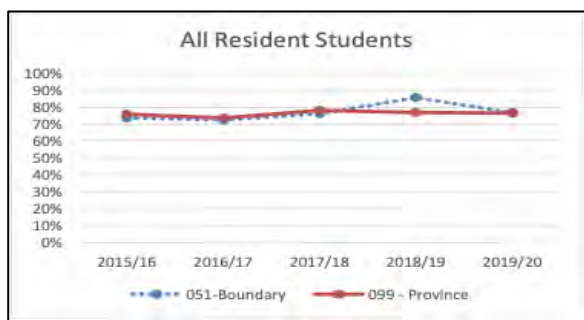
### Foundation Skills Assessment (FSA) Reading – Grade 4

- Portion of resident writers “On Track” or “Extending” or who have “Met or Exceeded Expectations” on the FSA Reading section



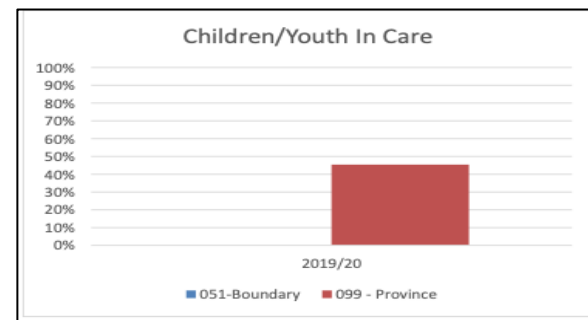
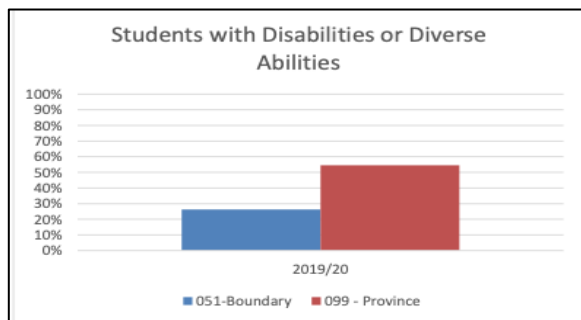
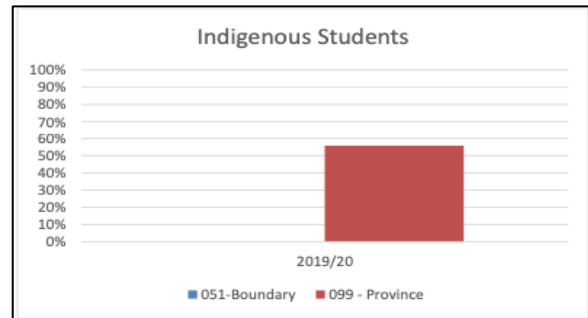
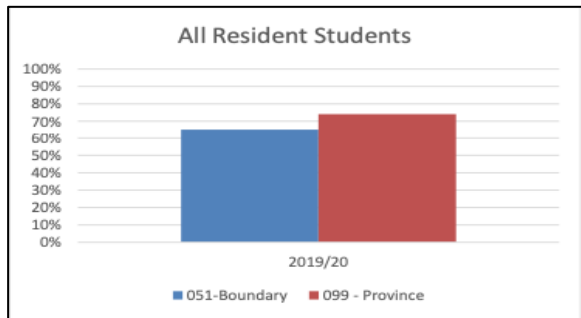
### Foundation Skills Assessment (FSA) Reading FSA - Grade 7

- Portion of Grade 7 resident writers “On Track” or “Extending” or who have “Met or Exceeded Expectations” on the FSA Reading section



## Graduation Assessment – Literacy 10

- Portion of Grade 10 resident writers “Proficient” or “Extending” on the Literacy 10 Assessment



### Analysis:

#### FSA Grade 4 reading

- District close to Provincial average
- Indigenous students masked and are below District average
- No information for Children and Youth in Care
- Students with disabilities or diverse abilities masked – a lot of concern with results being considerably under District and provincial averages

#### FSA Grade 7 reading

- District close to Provincial average
- Indigenous students masked and are below District average
- Child and youth in care masked and very low sample numbers
- Students with disabilities or diverse abilities below District average

#### Literacy 10 Assessment

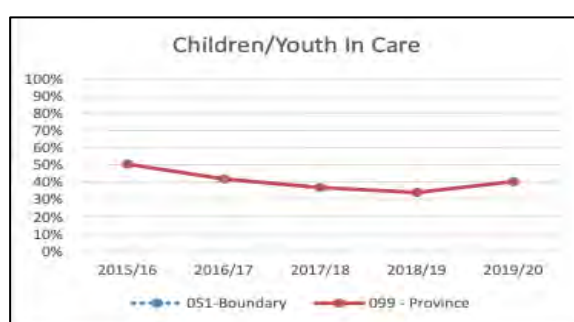
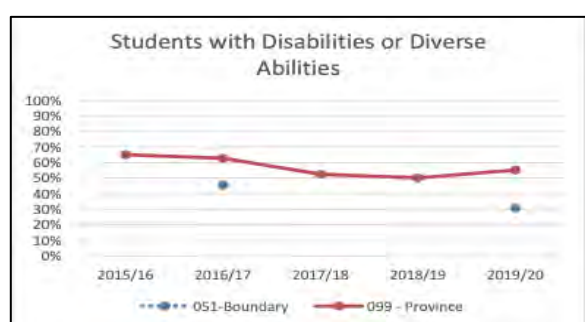
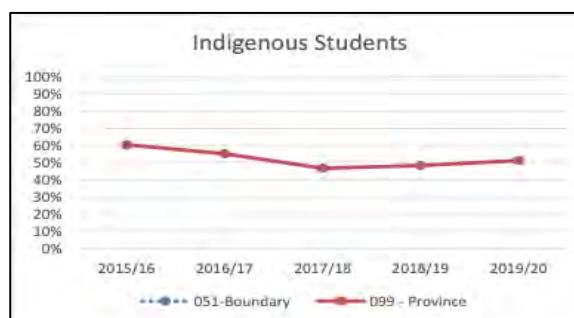
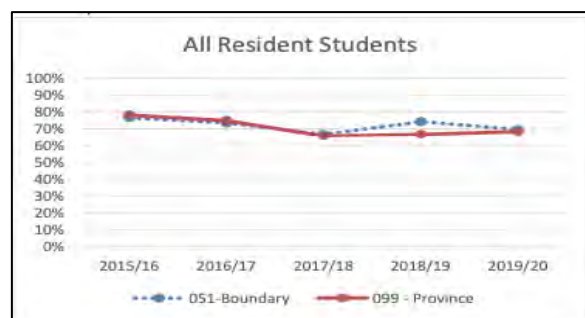
- District average below provincial average
- Indigenous students masked and below provincial average
- Child and youth in care masked and very small sample
- Students with disabilities or diverse abilities significantly below District and provincial average. Also, well below provincial average for sub-group.

#### Comments:

- No District data for triangulation (no District assessments)
- Poor participation rate in 2019/20 year for FSA

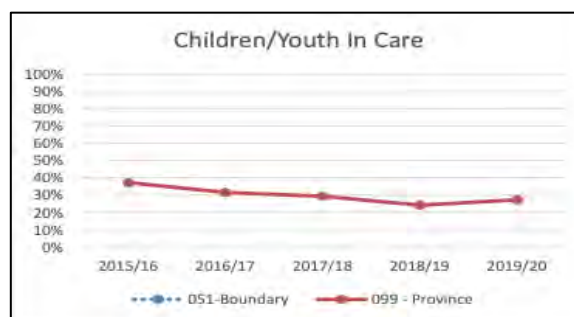
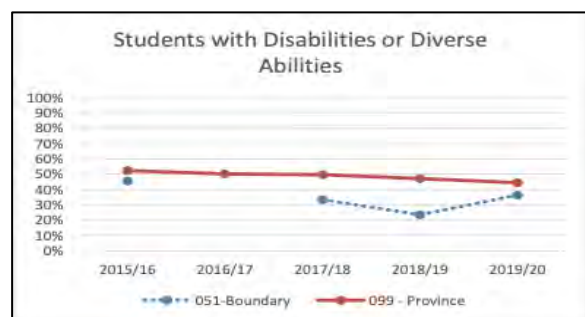
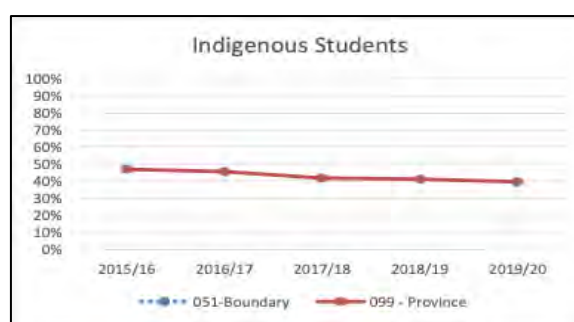
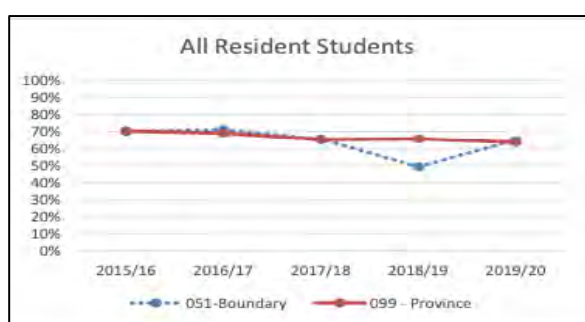
## Foundation Skills Assessment (FSA) Numeracy - Grade 4

Portion of grade 4 resident writers “On Track” or “Extending” or who have “Met or Exceeded Expectations”



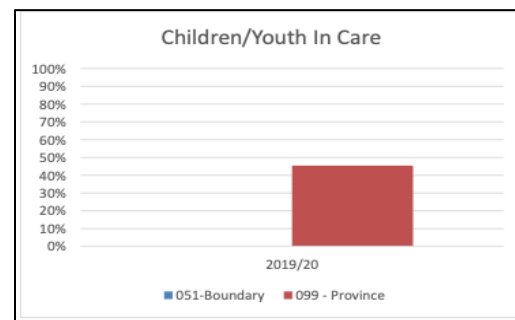
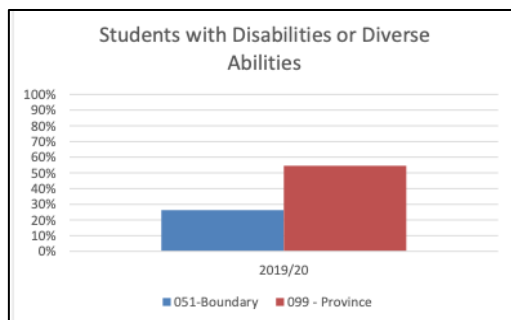
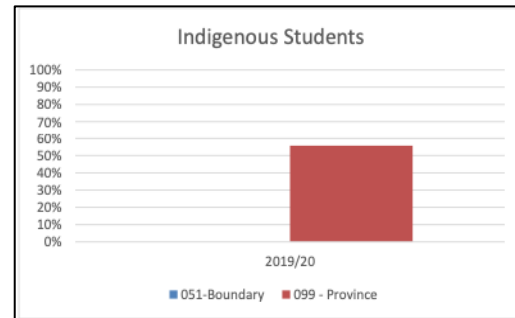
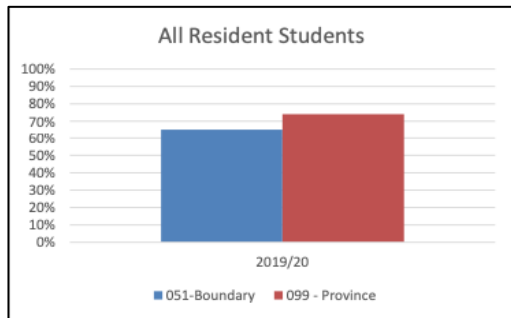
## Foundation Skills Assessment (FSA) Numeracy - Grade 7

Portion of grade 7 resident writers “On Track” or “Extending” or who have “Met or Exceeded Expectations”



## Graduation Assessment – Numeracy 10

### Portion of Grade 10 resident writers “Proficient” or “Extending” on the Numeracy 10 Assessment



#### Analysis:

##### FSA Numeracy Grade 4:

- District average slightly above/close to provincial
- Indigenous students masked and on par/close to District
- Child and youth in care masked, but no concerns
- Students with disabilities or diverse abilities – lots of variations depending on cohort. 2019/20 sharp decline in results.

##### FSA Numeracy Grade 7:

- District around provincial average
- Indigenous students masked – concerns with average under District percent
- Children/Youth in Care masked and very small sample size
- Students with disabilities or diverse abilities below District and provincial average

##### Numeracy 10 Assessment

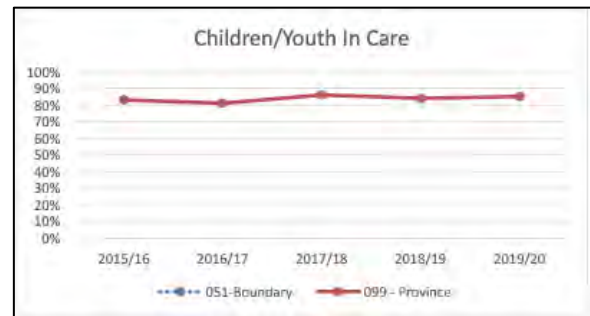
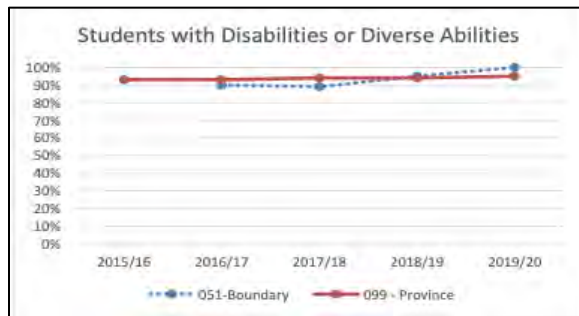
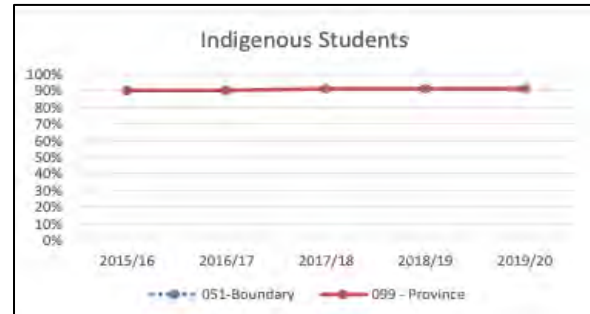
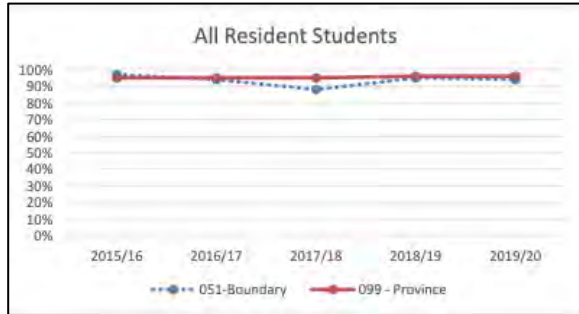
- District average significantly lower than provincial
- Masked students' results are all a concern

##### Other considerations:

- FSA participation low in 2019/20
- No triangulation with other data – no District assessments

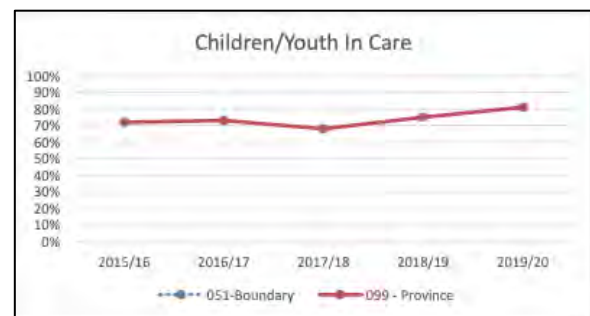
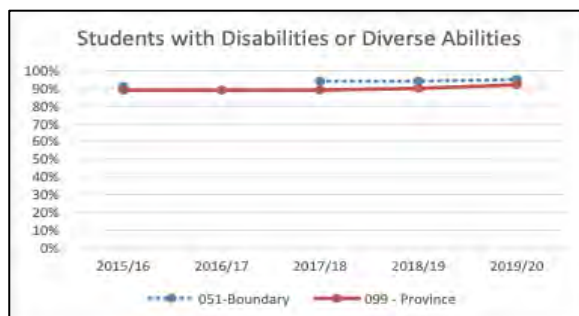
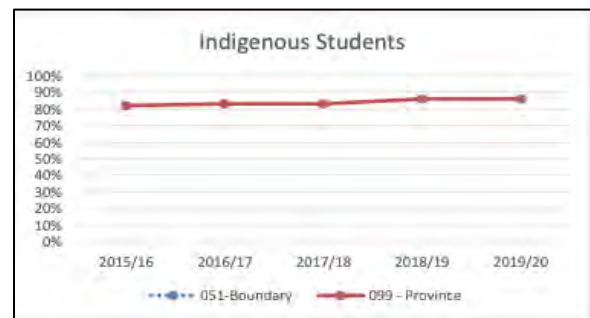
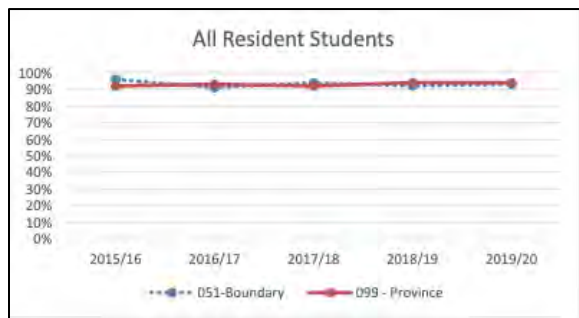
## Grade to Grade Transitions – Grade 10

Portion of Grade 10 residents who made transition to Grade 11 in the next school year.



## Grade to Grade Transitions – Grade 11

Portion of Grade 11 residents who made transition to Grade 12 in the next school year.



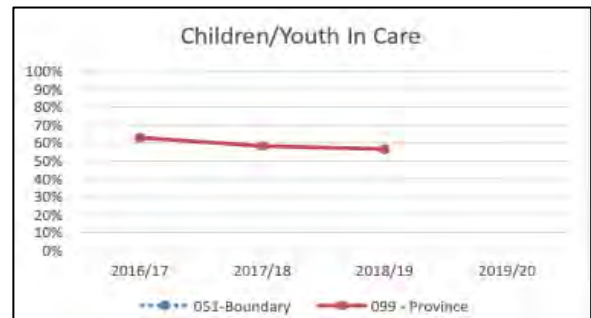
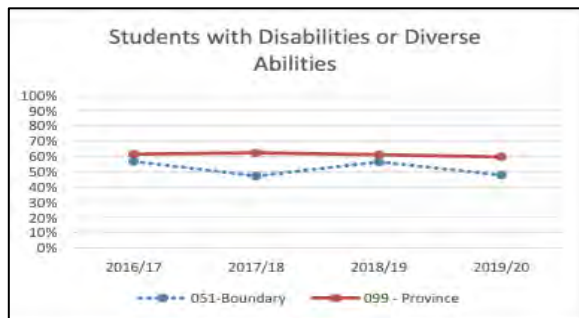
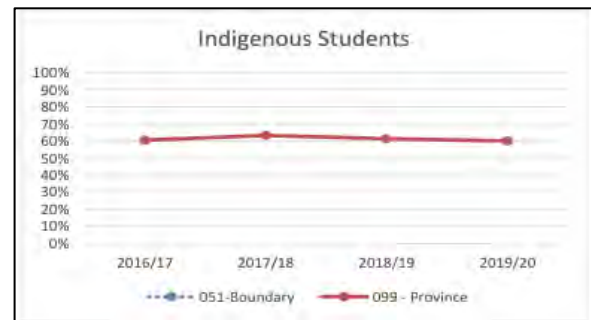
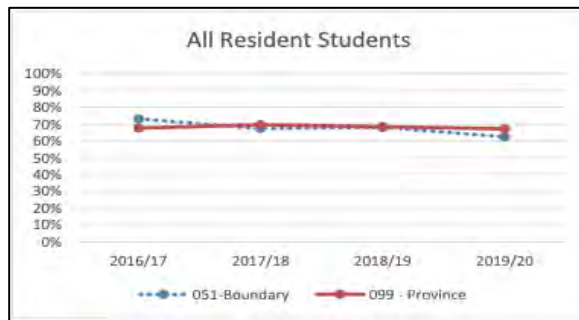
## Grade to Grade Transitions (10 to 11 and 11 to 12) Analysis

- District average on par or better than province.
- No concern for masked students either.

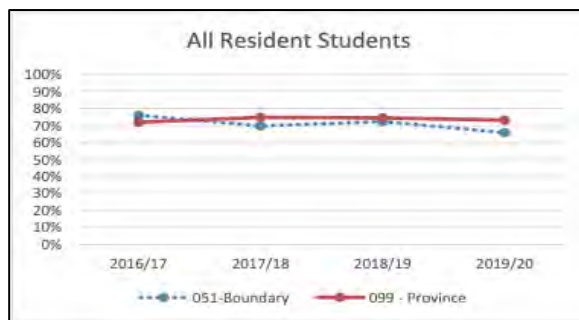


## Human Social Development

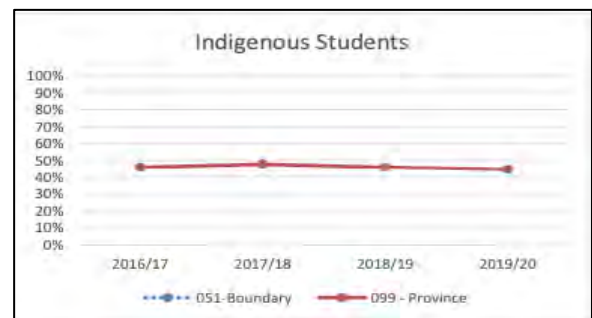
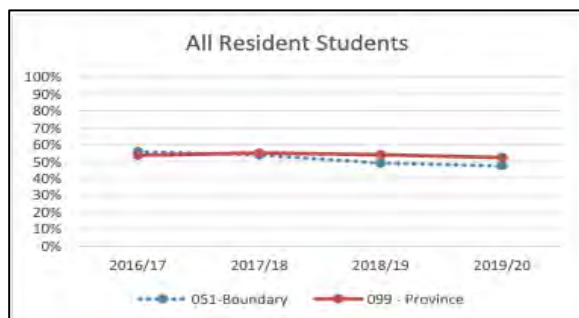
### Students who feel welcome at school



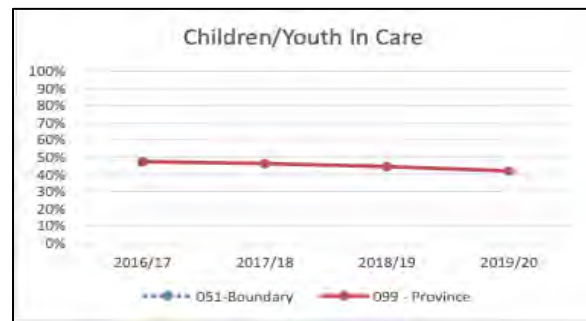
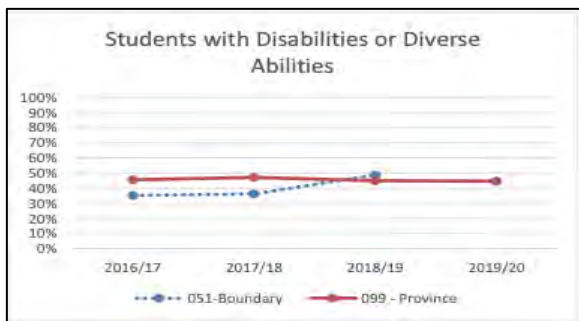
### Students who feel safe at school



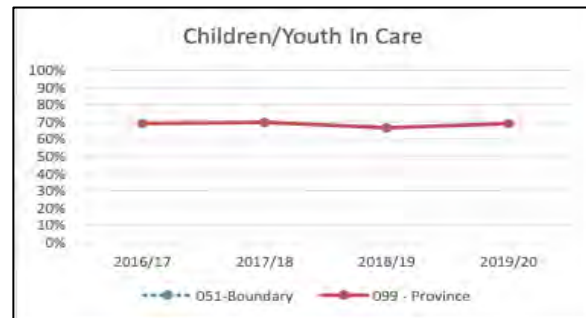
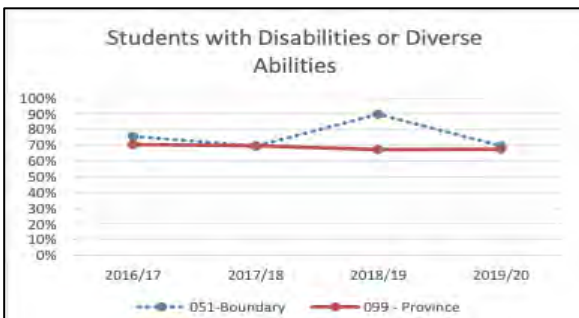
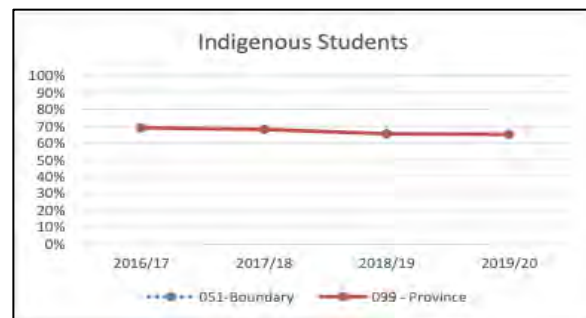
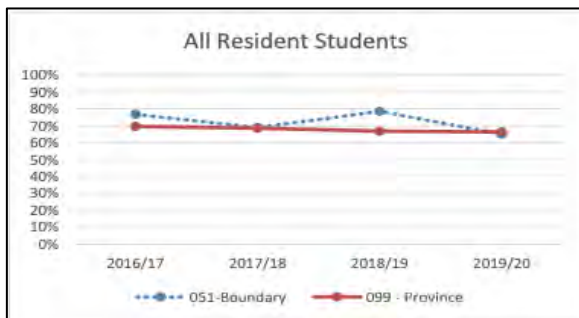
### Students who feel like they belong at school







Students who feel they have two or more adults that care about them



## Human Social Development Analysis

Students who feel welcome:

- District approaches or falls below Provincial average
- Indigenous students masked, but no concern with numbers in relation to District level
- Child and Youth in Care also masked, but no concern with numbers in relation to District level
- Students with disabilities or diverse abilities are below District average

Students who feel safe:

- District average seems to be dropping below provincial average

Students who feel like they belong

- District average has been decreasing, fallen below Provincial
- Indigenous students' results are masked, but do indicate below District average

- Students with disabilities or diverse abilities are well below District average
- Children/youth in care are masked, but we note there is a lot of fluctuation and the average is low/below District.

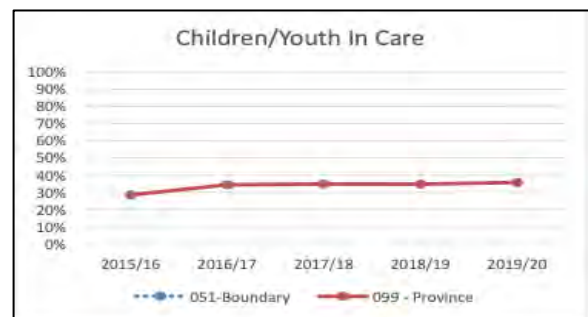
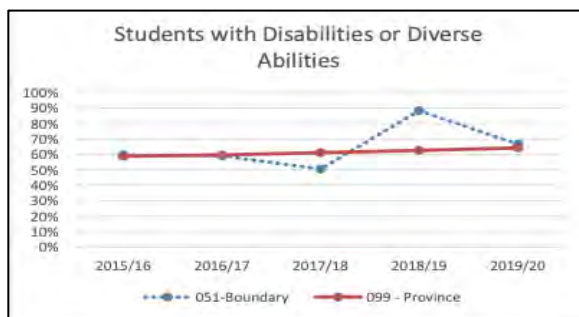
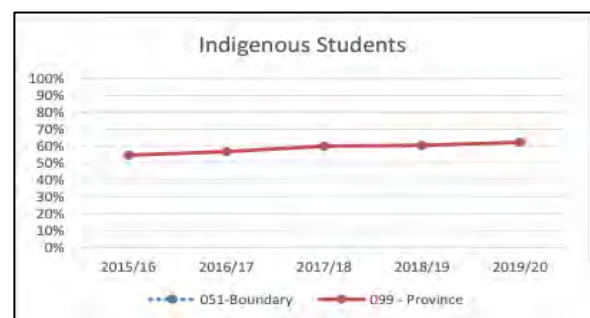
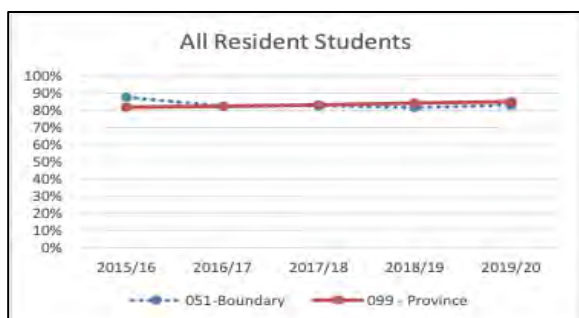
Students who feel 2 or more adults care for them

- District tends to be higher than Provincial average
- Indigenous students masked, but no concern with average
- Children and Youth in Care masked, but no concern with average
- Student with disabilities or diverse abilities average at District level and above province.

## Career Development

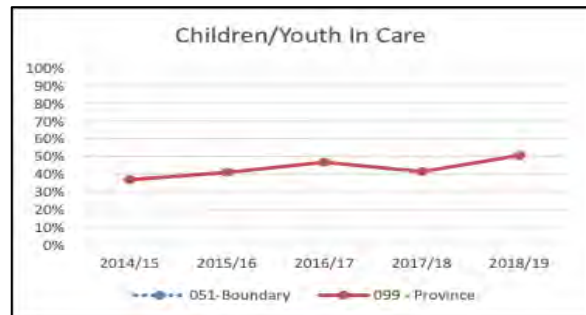
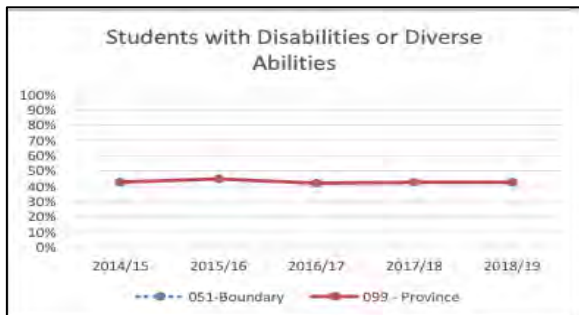
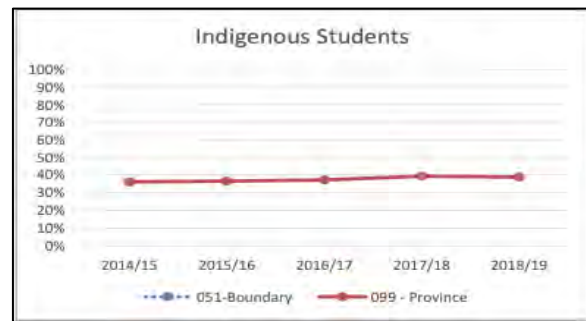
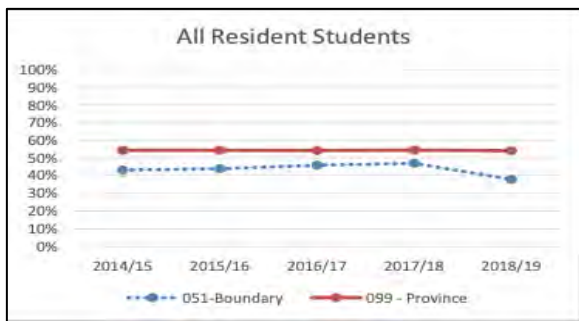
### 5 Year Completion Rate

Portion of students who graduate with a Dogwood or an Adult Dogwood within 5 years from the first time they enroll in Grade 8, adjusted for Outmigration



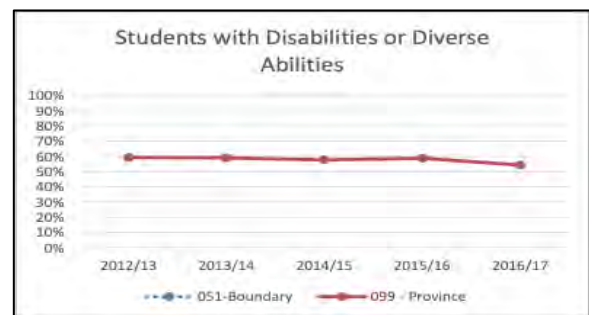
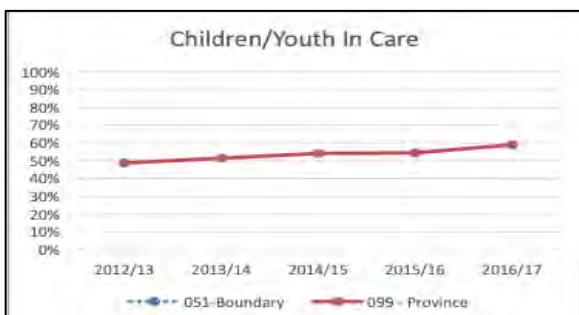
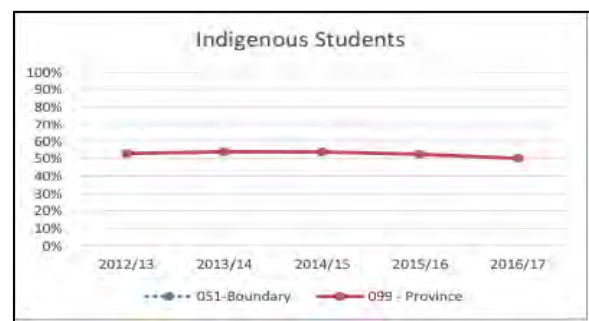
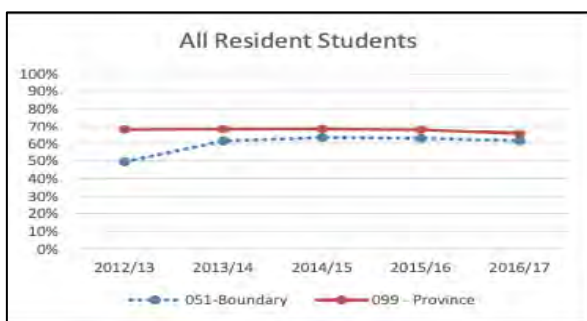
### Post-Secondary Institute (PSI) Immediate Transition Rate

Portion of resident students in the eligible to graduate cohort who have transitioned to a BC public PSI program in the year following graduation.



## Post-Secondary Institute (PSI) 3 Year Transition Rate

Portion of resident students in the eligible to graduate cohort who have transitioned to a BC public PSI program within 3 years of graduation.



## **Career Development Analysis**

### **5-year completion rate**

- District has been between 88 and 83% from 2015 to 2020 and appears to have plateaued a bit under the provincial average
- Indigenous students is masked for 5-year completion, but is not a concern
- Child and Youth in Care is masked and is below the District and Provincial averages
- Students with disabilities or diverse abilities has a lot of variance, but seems to be around District average, which reflects small, diverse cohort. District numbers are close to Provincial average.

### **PSI Immediate Transition**

- District average is below Provincial average
- Masked groups also are below Provincial average

### **PSI 3-Year Transition**

- While the District has improved their numbers over the past number of years, it is still below Provincial average
- Masked groups are also below Provincial average

## **Results Review**

From the data analysis, the District has identified several areas of concern:

- On average, Indigenous students, children and youth in care and students with disabilities or diverse abilities are below District averages in Literacy and/or Numeracy
- No District literacy/numeracy assessment for triangulation; overreliance on Foundation Skills Assessment (FSA)
- Participation in FSAs declined in last few years
- On Human Social development, there appears to be a decline in recent years especially with students feeling safe and feeling like they belong
- While District grade to grade transitions are on par with province, our transition to post-secondary is below provincial average, particularly with Indigenous students, children and youth in care and students with disabilities or diverse abilities.

The District will be adopting its Strategic Plan on September 21, 2021 and these areas of concern will provide direction for its operational goals.





**SCHOOL DISTRICT 51 (BOUNDARY)**

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# **STRATEGIC PLAN 2021 - 2026**



# Acknowledgement

With gratitude, we acknowledge that School District 51 resides on the unceded traditional territory of the Interior Salish people.

We also acknowledge the enduring presence of all First Nations, Inuit and Métis People.

May we always live and care for these lands with respect.







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# Our Vision

To nurture curiosity, resilience and joy  
in all

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# Our Mission

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



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# We value

Kindness and compassion

Indigenous ways of knowing

Growth mindset

Honesty and courage

Connectedness and relationships

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# We believe

Everyone has a role to play in Reconciliation

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

Everyone has something to contribute

We are stronger together

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

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

Mistakes are opportunities to learn



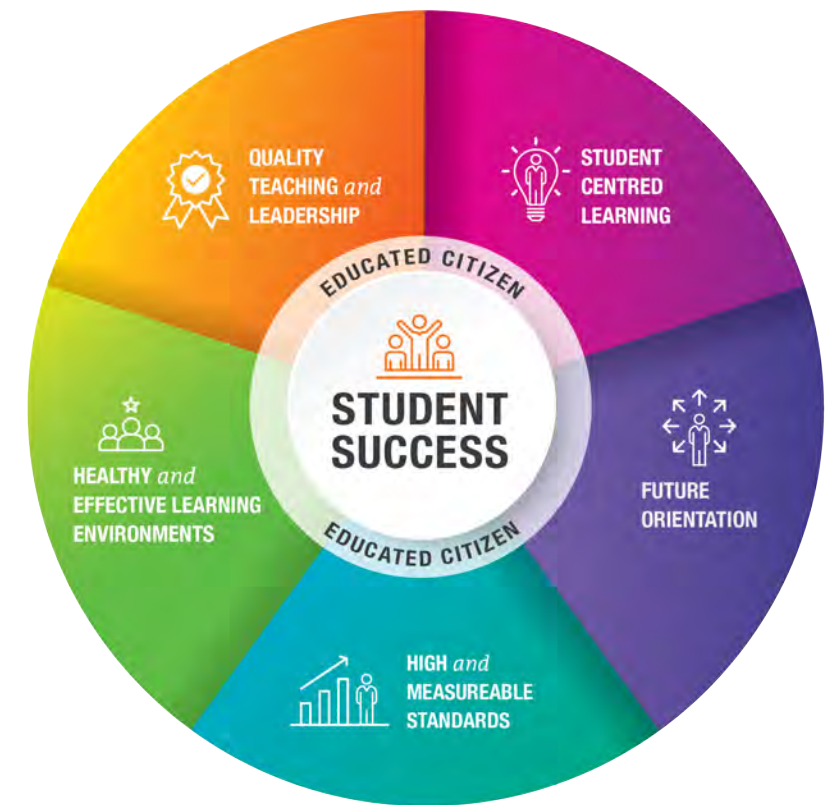
# Educated Citizen

As specified in the Statement of Education Policy Order, the purpose of the British Columbia school system is to enable learners to develop their individual potential and to acquire the knowledge, skills, and attitudes needed to contribute to a healthy society and a prosperous and sustainable economy.

To achieve this purpose, we have a collective mandate to develop the “educated citizen” which is defined as having:

- Intellectual Development – to develop the ability of students to analyze critically, reason and think independently, and acquire basic learning skills and bodies of knowledge; to develop in students a lifelong appreciation of learning, a curiosity about the world around them, and a capacity for creative thought and expression.
- Human and Social Development – to develop in students a sense of self-worth and personal initiative; to develop an appreciation of the fine arts and an understanding of cultural heritage; to develop an understanding of the importance of physical health and well-being; to develop a sense of social responsibility, acceptance and respect for the ideas and beliefs of others.
- Career Development – to prepare students to attain their career and occupational objectives; to assist in the development of effective work habits and the flexibility to deal with change in the workplace.

Continuous improvement on student success will be guided by the following principles: quality teaching and leadership; student centred learning; future orientation; high and measurable standards; health & effective learning environments.







# Strategic Directions

Equity, Inclusion & Belonging

Student Voice & Agency

Wellness & Resilience

Community Connections



**SD 51 (Boundary)**  
**Strategic Operational Plan 2021-2026**  
**Year One**

**LIVING DOCUMENT**

For the District's vision, mission, values and beliefs to resonate and come alive with students, staff, families and the community, we must work towards the strategic directions. While lofty aspirations, these are the directions integral to creating a better future.

**Equity, Inclusion & Belonging:**

For students to reach their potential, it is essential to remove barriers that exist, including systemic ones. Through student-centred, strength-based approaches, we will meet student needs, creating environments, both physical and emotional, where all can flourish. Using the Circle of Courage, we will focus on our most vulnerable learners to ensure all are reaching their full potential in all aspects of their being. Systemic challenges that exist in the school system and the District must be addressed before Reconciliation occurs, and everyone needs to be part of this process.

**Student Voice & Agency:**

Students who are engaged, passionate and have voice in and power over their learning will be more fulfilled, not only in school, but outside of school as well. Student-centred, strength-based approaches will help students grow not only in skills and knowledge, but also in confidence, self-awareness and wellbeing. Through this process-based approach, students will understand how mistakes are opportunities for learning and will develop a strong sense of personal strengths, stretches and identity.

**Wellness & Resilience**

Building personal resilience and support networks is essential to wellbeing . We are committed to strengthening mental health and wellness in schools and the District, embedding mental health promotion in all areas, including culture, leadership and learning environments. It is essential to destigmatize mental health and to create comfortable environments to talk about wellness.

**Community Connections:**

Building opportunities for learners and the community to connect will strengthen relationships, helping learners to position themselves not only as students within a school, but also as valued, contributing citizens. Learning needs to emphasize connections to community and environment, encouraging deep connections that are bi-directional.

### **What did the data show us? What are the barriers to reaching our strategic directions?**

- On average, Indigenous students, children and youth in care and students with disabilities or diverse abilities are below District averages in Literacy and/or Numeracy (Equity, Inclusion & Belonging, Student Voice & Agency, Wellness & Resilience)
- No District data for triangulation; overreliance on Foundation Skills Assessment (FSA) and other provincial data (Equity, Inclusion & Belonging)
- Participation in FSAs declined in last few years (Equity, Inclusion & Belonging)
- On Human Social development, there appears to be a decline in recent years especially with students feeling safe and feeling like they belong (Equity, Inclusion & Belonging, Student Voice & Agency, Wellness and Resilience)
- While District grade to grade transitions are on par with province, our transition to post-secondary is below provincial average, particularly with Indigenous students, children and youth in care and students with disabilities or diverse abilities belong (Equity, Inclusion & Belonging, Student Voice & Agency, Wellness and Resilience, Community Connections)

## Equity, Inclusion and Belonging

Students not meeting expectations in literacy and numeracy, no baseline at District level

1. Establish baseline for literacy and numeracy	Measures
<ul style="list-style-type: none"> <li>- Literacy/Numeracy Support teachers at all elementary schools               <ul style="list-style-type: none"> <li>o Support best literacy and numeracy practices (Hattie/Adrienne Gear)</li> </ul> </li> <li>- Re-establish K-3 reading assessment               <ul style="list-style-type: none"> <li>o Faye Brownlie's Early Primary Reading Assessment (EPRA) for K-2 and District Assessment of Reading Team (Grade 3)</li> <li>o Fall and Spring</li> </ul> </li> <li>- Research &amp; establish intermediate reading assessment Grade 4-7               <ul style="list-style-type: none"> <li>o Spring</li> </ul> </li> <li>- Research &amp; establish numeracy assessments K-7               <ul style="list-style-type: none"> <li>o Spring</li> </ul> </li> <li>- Increase participation in FSAs with District Vice Principal of Administration support</li> <li>- Support for high schools with Numeracy/Literacy Assessments</li> </ul>	<ul style="list-style-type: none"> <li>- District assessments</li> <li>- Provincial FSAs</li> <li>- Literacy/Numeracy assessments</li> </ul>

Systemic biases, racism of low expectations

1. Begin journey to Truth and Reconciliation	Measures
<ul style="list-style-type: none"> <li>- District inquiry               <ul style="list-style-type: none"> <li>o relating to Calls to Action, invitation to individual, school action to promote healing</li> </ul> </li> <li>- Equity scan               <ul style="list-style-type: none"> <li>o District Leadership team</li> </ul> </li> <li>- Establish Indigenous student voice with talking circles</li> <li>- Circle of Courage framework with Elder in Residence               <ul style="list-style-type: none"> <li>o emphasis on belonging, mastery, independence and generosity through storytelling</li> </ul> </li> <li>- teachers/staff working on Monique Gray Smith's Resiliency course</li> </ul>	<ul style="list-style-type: none"> <li>- Student Learning Survey</li> <li>- Indigenous student feedback</li> <li>- Number of calls to action completed</li> </ul>
2. Diversity is the norm	
<ul style="list-style-type: none"> <li>- Libraries and books with variety of experiences/lives to reflect our world (new canon)</li> <li>- Hiring practices</li> </ul>	<ul style="list-style-type: none"> <li>- Library assessment</li> </ul>

Student voice & agency	
No formal framework for student voice in district/not tied with schools/little opportunity for consistent feedback	
1. Establish framework for increased student participation at all levels of district decision-making	Measures
<ul style="list-style-type: none"> <li>- Board and student trustees as foundation</li> <li>- Through student trustees, establish process for student participation/feedback, based on students' needs</li> <li>- Monthly meetings (world cafés, coffee houses, superintendent and student lunches)</li> </ul>	<ul style="list-style-type: none"> <li>- Student learning survey</li> <li>- Anecdotal feedback at meetings</li> </ul>
Transition to standards-based assessment	
1. Support schools to embrace refreshed curriculum fully, shift assessment practices	
<ul style="list-style-type: none"> <li>- District Leadership Team working with Katie White</li> <li>- Support for school team work with Katie White</li> </ul>	<ul style="list-style-type: none"> <li>- Student learning survey</li> </ul>

Wellness & Resilience – what are the current barriers to this happening?	
Still in midst of pandemic, trauma from adverse childhood experiences, previous traumatic events, poverty	
1. Build awareness of importance of self-care for staff	Measures
<ul style="list-style-type: none"> <li>- Staff access to counselling time/mentoring</li> <li>- District Leadership team participating in Compassionate Systems Leadership with Peter Senge and Mette Boell</li> </ul>	<ul style="list-style-type: none"> <li>- Number of staff accessing service</li> <li>- Webinar complete</li> </ul>
2. Introduction of Neurosequential Model in Education to increase understanding of regulation and how brains work	
<ul style="list-style-type: none"> <li>- Staff training</li> <li>- Staff book club with <i>The Boy Who was Raised as a Dog</i></li> </ul>	<ul style="list-style-type: none"> <li>- Training completed</li> <li>- Participants in book club</li> </ul>
3. Access to mental health services for elementary schools	
<ul style="list-style-type: none"> <li>- Elementary school counsellor for schools in east</li> <li>- Contract with counsellor for schools in west</li> </ul>	<ul style="list-style-type: none"> <li>- Number of referrals, student progress</li> </ul>
4. Support vulnerable students	
<ul style="list-style-type: none"> <li>- Alternate blocks at high school</li> <li>- District support at high school level with Social Emotional programs</li> <li>- Continued growth of SAGA groups</li> <li>- Healthy School Coordinator continue to work with Mental Health Literacy programs &amp; Food Security</li> </ul>	<ul style="list-style-type: none"> <li>- Success rate, assessment data, retention, grade-to-grade transition, referrals</li> </ul>

<b>Community connections</b>	
No intentional connections, no allocation of resources – does this influence the gap in our PSI transition?	Measures
1. Increase intentional opportunities for youth to participate in different trades or employment opportunities	
<ul style="list-style-type: none"> <li>- More resources to encourage experimenting with different trades</li> <li>- Connecting with other kinds of employment in community</li> <li>- Facilitating volunteer opportunities</li> </ul>	<ul style="list-style-type: none"> <li>- PSI rates</li> <li>- Student learning survey</li> </ul>
2. Connect students with adult mentors to develop interests/passions, build meaningful relationships	
<ul style="list-style-type: none"> <li>- Working with outside agencies that are developing mentorship programs to allow students to make connections with trusted adults</li> </ul>	<ul style="list-style-type: none"> <li>- PSI rates</li> <li>- Student learning survey</li> </ul>
3. Continue to build connections with outside organizations to allow inquiry-based projects across district	
<ul style="list-style-type: none"> <li>- Facilitate work with projects with resources</li> <li>- Outdoor Education connections</li> <li>- Support Fish in Schools program</li> </ul>	<ul style="list-style-type: none"> <li>- Student learning survey</li> </ul>



# Briefing Note

## Five-Year Capital Plan Submission for 2022/2023

### Overview

The *School Act* provides that the Minister of Education may require a board of education to prepare and submit a capital plan for its school district to the Ministry. Under this authority, the Ministry has established that capital plans will be submitted annually for its review. Typically, capital plans for the following fiscal year are due June 30<sup>th</sup>; however, due to the COVID-19 pandemic, the Ministry extended the deadline for the 2022/2023 submissions to July 31, 2021 for major capital project submissions and September 30, 2021 for minor capital project submissions.

The *School Act* further states that before submitting a capital plan to the Ministry for approval, a board of education must approve the capital plan for its school district only by resolution. Ultimately, the Minister has the authority to either: approve; approve with modifications; or reject a capital plan, as submitted by the board to the Ministry.

Capital plan submissions may include requests for Major Capital Programs, including: Seismic Mitigation Program (SMP); School Expansion Program (EXP); School Replacement Program (REP); and the Rural Districts Program (RDP); or requests for Minor Capital Programs, including: School Enhancement Program (SEP); Carbon Neutral Capital Program (CNCP); Bus Acquisition Program (BUS); Playground Equipment Program (PEP); and the Building Envelope Program (BEP).

### 2022/2023 Five-Year Capital Plan Submission

There are no submission requests for Major Capital Programs.

Minor Capital Program Submissions include:

Program	Site(s)	Project	Funding Requested (\$)
SEP	Hutton	Room ventilator unit replacements	171,000
SEP	BCSS	Roof replacement on area 4(a), (b) and (c) – 18,991 sq ft	500,000
SEP	BCSS	Water system replacement	110,000
SEP	MES	Roof replacement – 12,294 sq ft	320,000
SEP	All school sites	Electrical PA system replacement	120,000
CNCP	Marlex, Midway bus garage	Electrical bus charging infrastructure	252,000
CNCP	CLES, GFSS, Perley, Hutton, BCSS and WBES	LED lighting and control design upgrade	120,000
CNCP	BCSS	Roofing insulation	140,000
BUS	n/a	Two electric buses	800,000
PEP	Perley	Playground resurfacing and addition of accessible playground equipment	165,000

### Approval

Project requests made for Minor Capital Program projects will follow a one-stage approval process. Once the assessment of capital plan submissions from all districts has been completed



by the Ministry, they will notify each district with a written response regarding its board's Five-Year Capital Plan including the specific capital projects that are being supported for capital funding under the Ministry's Capital Plan. Upon receipt of the Capital Plan Response Letter from the Ministry in March, each board of education must adopt a single capital bylaw in accordance with section 143 (1) of the *School Act*.