



COMMITTEE OF THE WHOLE

12:00 pm, Wednesday, September 11, 2024
School Board Office

A G E N D A

PRESENTATION: MNP Audit Team – 2023/2024 Audited Financial Statements

1. APPROVAL OF AGENDA

- 1.a) **MOTION:** “THAT the Committee of the Whole Meeting Agenda of September 11, 2024, be adopted as circulated.”

2. STANDING COMMITTEES

2.a) Audit

2.a.i) Approval of the Audited Financial Statements

- Appendix A – 2023/2024 Audited Financial Statements
- Appendix B – 2023/2024 Financial Statement Discussion and Analysis Report
- Appendix C – 2024 Audit Findings Report

2.b) Finance and Facilities

2.b.i) Approval of the 2025/2026 Minor Capital Plan

- Appendix A – Capital Plan Resolution (Minor Capital)
- Appendix B – Capital Plan Resolution (Major Capital)
- Appendix C – Capital Plan instructions for 2025/2026

2.c) Education and Strategic Planning

2.c.i) Review of Personal Digital Device Usage in Schools

- Appendix A - Administrative Procedure 350 - Student Conduct / Codes of Conduct
- Appendix B - Administrative Procedure 145 - Use of Personal Digital Devices
- Appendix C - qathet Schools’ – Codes of Conduct

2.c.ii) Review of Safe and Caring School Communities

- Appendix A - [Safe and Healthy Schools](#)
- Appendix B - [erase strategy](#)
- Appendix C - 2SLGBTQIA+ Inclusivity at Brooks, 2nd Edition Presentation Slide Deck

2.d) Policy Development

2.d.i) Approval of Annual Board Work Plan

- Appendix A – 2024/2025 Annual Board Work Plan
- Appendix B – Prospective Days of Observance
- Appendix C – Communication Plan

3. OTHER INFORMATION

3.a) Review of Policy 8 – Board Committees

ADJOURNMENT

SH/attachments



Memorandum

Date: September 11, 2024
To: Committee of the Whole
From: Steve Hopkins, Secretary-Treasurer
Action: Approval of Audited Financial Statements Adoption

1.0 BACKGROUND

Audited financial statements (*Appendix A*) must be approved annually by the Board and submitted to the Ministry of Education and Childcare by September 30th each year.

As part of the Financial Governance and Accountability requirements set by the Ministry of Education and Childcare, districts are also expected to develop a Financial Statement Discussion and Analysis Report (*Appendix B*) to accompany the audited financial statements each year. The intent of this additional report is to provide supplementary information that will assist end users to better understand the information.

2.0 INFORMATION

The audit team from MNP Chartered Professional Accountants were in town to conduct their field work the week of August 19th with the balance of their work completed September 3rd.

The 2024 Audit Findings Report (*Appendix C*) summarizes their work and covers the following topics:

- Engagement Status
- Independent Auditors Report
- Audit and Reporting Matters
- Auditors Views of Significant Accounting Practices
- Management Representations
- Auditor Independence

3.0 OPTIONS FOR ACTION

Option 1 – To approve the 2023/2024 Audited Financial Statements as presented.

Option 2 – Make recommendations for further adjustments to the Audited Financial Statements.

4.0 STAFF RECOMMENDATION:

THAT: The Board of Education approve the Audited Financial Statements for the year ended June 30, 2024.

APPENDICES

- (A) 2023/2024 Audited Financial Statements
- (B) 2023/2024 Financial Statement Discussion and Analysis Report
- (C) 2024 Audit Findings Report

Audited Financial Statements of

School District No. 47 (qathet)

And Independent Auditors' Report thereon

June 30, 2024

School District No. 47 (qathet)

June 30, 2024

Table of Contents

| | |
|---|------|
| Management Report | 1 |
| Independent Auditors' Report | 2 |
| Statement of Financial Position - Statement 1 | 3 |
| Statement of Operations - Statement 2 | 4 |
| Statement of Changes in Net Debt - Statement 4 | 5 |
| Statement of Cash Flows - Statement 5 | 6 |
| Notes to the Financial Statements | 7-26 |
| Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1 (Unaudited) | 27 |
| Schedule of Operating Operations - Schedule 2 (Unaudited) | 28 |
| Schedule 2A - Schedule of Operating Revenue by Source (Unaudited) | 29 |
| Schedule 2B - Schedule of Operating Expense by Object (Unaudited) | 30 |
| Schedule 2C - Operating Expense by Function, Program and Object (Unaudited) | 31 |
| Schedule of Special Purpose Operations - Schedule 3 (Unaudited) | 33 |
| Schedule 3A - Changes in Special Purpose Funds and Expense by Object (Unaudited) | 34 |
| Schedule of Capital Operations - Schedule 4 (Unaudited) | 37 |
| Schedule 4A - Tangible Capital Assets (Unaudited) | 38 |
| Schedule 4C - Deferred Capital Revenue (Unaudited) | 39 |
| Schedule 4D - Changes in Unspent Deferred Capital Revenue (Unaudited) | 40 |

School District No. 47 (qathet)

MANAGEMENT REPORT

Version: 8505-7759-5777

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 47 (qathet) 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. 47 (qathet) (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, MNP, 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. 47 (qathet) 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. 47 (qathet)

Signature of the Chairperson of the Board of Education

Date Signed

Signature of the Superintendent

Date Signed

Signature of the Secretary Treasurer

Date Signed

School District No. 47 (qathet)

Statement of Financial Position

As at June 30, 2024

| | 2024 Actual | 2023 Actual |
|--|---------------------|---------------------|
| | \$ | \$ |
| Financial Assets | | |
| Cash and Cash Equivalents | 6,350,256 | 7,715,098 |
| Accounts Receivable | | |
| Due from Province - Ministry of Education and Child Care | 325,000 | 129,182 |
| Other (Note 3) | 538,537 | 347,045 |
| Total Financial Assets | <u>7,213,793</u> | <u>8,191,325</u> |
| Liabilities | | |
| Accounts Payable and Accrued Liabilities | | |
| Other (Note 4) | 3,377,737 | 3,361,089 |
| Unearned Revenue (Note 9) | 583,126 | 371,494 |
| Deferred Revenue (Note 6) | 934,529 | 602,775 |
| Deferred Capital Revenue (Note 7) | 40,355,120 | 37,962,163 |
| Employee Future Benefits (Note 8) | 826,524 | 791,702 |
| Asset Retirement Obligation (Note 16) | 1,323,678 | 1,382,777 |
| Total Liabilities | <u>47,400,714</u> | <u>44,472,000</u> |
| Net Debt | <u>(40,186,921)</u> | <u>(36,280,675)</u> |
| Non-Financial Assets | | |
| Tangible Capital Assets (Note 10) | 49,916,228 | 47,116,095 |
| Prepaid Expenses | 101,246 | 117,626 |
| Total Non-Financial Assets | <u>50,017,474</u> | <u>47,233,721</u> |
| Accumulated Surplus (Deficit) (Note 18) | <u>9,830,553</u> | <u>10,953,046</u> |

Contingent Liabilities (Note 11)

Approved by the Board

Signature of the Chairperson of the Board of Education

Date Signed

Signature of the Superintendent

Date Signed

Signature of the Secretary Treasurer

Date Signed

School District No. 47 (qathet)

Statement of Operations
Year Ended June 30, 2024

| | 2024 Budget (Note 17) \$ | 2024 Actual \$ | 2023 Actual \$ |
|---|-----------------------------------|---------------------------|----------------------|
| Revenues | | | |
| Provincial Grants | | | |
| Ministry of Education and Child Care | 45,946,265 | 46,365,288 | 42,715,709 |
| Other | 75,000 | 95,440 | 115,554 |
| Tuition | 608,120 | 611,919 | 887,702 |
| Other Revenue | 2,109,897 | 4,209,156 | 3,684,066 |
| Rentals and Leases | 138,900 | 155,664 | 176,367 |
| Investment Income | 172,500 | 188,188 | 276,481 |
| Amortization of Deferred Capital Revenue | 1,706,519 | 1,772,076 | 1,755,075 |
| Total Revenue | <u>50,757,201</u> | <u>53,397,731</u> | <u>49,610,954</u> |
| Expenses (Note 5) | | | |
| Instruction | 41,707,129 | 44,649,269 | 40,736,499 |
| District Administration | 2,319,313 | 2,131,019 | 1,954,617 |
| Operations and Maintenance | 6,512,475 | 6,232,235 | 7,029,617 |
| Transportation and Housing | 1,371,557 | 1,507,701 | 1,411,770 |
| Total Expense | <u>51,910,474</u> | <u>54,520,224</u> | <u>51,132,503</u> |
| Surplus (Deficit) for the year | <u>(1,153,273)</u> | <u>(1,122,493)</u> | <u>(1,521,549)</u> |
| Accumulated Surplus (Deficit) from Operations, beginning of year | | 10,953,046 | 12,474,595 |
| Accumulated Surplus (Deficit) from Operations, end of year | | <u>9,830,553</u> | <u>10,953,046</u> |

School District No. 47 (qathet)

Statement of Changes in Net Debt

Year Ended June 30, 2024

| | 2024 Budget (Note 17) | 2024 Actual | 2023 Actual |
|---|-----------------------------|---------------------|---------------------|
| | \$ | \$ | \$ |
| Surplus (Deficit) for the year | <u>(1,153,273)</u> | <u>(1,122,493)</u> | <u>(1,521,549)</u> |
| Effect of change in Tangible Capital Assets | | | |
| Acquisition of Tangible Capital Assets | | (4,895,486) | (2,336,872) |
| Amortization of Tangible Capital Assets | 2,047,227 | 2,095,353 | 2,095,032 |
| Total Effect of change in Tangible Capital Assets | <u>2,047,227</u> | <u>(2,800,133)</u> | <u>(241,840)</u> |
| Acquisition of Prepaid Expenses | | 16,380 | (4,121) |
| Total Effect of change in Other Non-Financial Assets | <u>-</u> | <u>16,380</u> | <u>(4,121)</u> |
| (Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses) | <u>893,954</u> | <u>(3,906,246)</u> | <u>(1,767,510)</u> |
| Net Remeasurement Gains (Losses) | | | |
| (Increase) Decrease in Net Debt | | <u>(3,906,246)</u> | <u>(1,767,510)</u> |
| Net Debt, beginning of year | | <u>(36,280,675)</u> | <u>(34,513,165)</u> |
| Net Debt, end of year | | <u>(40,186,921)</u> | <u>(36,280,675)</u> |

School District No. 47 (qathet)

Statement 5

Statement of Cash Flows

Year Ended June 30, 2024

| | 2024 Actual | 2023 Actual |
|---|--------------------|--------------------|
| | \$ | \$ |
| Operating Transactions | | |
| Surplus (Deficit) for the year | (1,122,493) | (1,521,549) |
| Changes in Non-Cash Working Capital | | |
| Decrease (Increase) | | |
| Accounts Receivable | (387,310) | (225,722) |
| Prepaid Expenses | 16,380 | (4,121) |
| Increase (Decrease) | | |
| Accounts Payable and Accrued Liabilities | 16,648 | 892,735 |
| Unearned Revenue | 211,632 | (100,935) |
| Deferred Revenue | 331,754 | (229,938) |
| Employee Future Benefits | 34,821 | (26,117) |
| Other Liabilities | (59,098) | (11,763) |
| Amortization of Tangible Capital Assets | 2,095,353 | 2,095,032 |
| Amortization of Deferred Capital Revenue | (1,772,076) | (1,755,075) |
| Total Operating Transactions | (634,389) | (887,453) |
| Capital Transactions | | |
| Tangible Capital Assets Purchased | (4,895,486) | (2,336,872) |
| Total Capital Transactions | (4,895,486) | (2,336,872) |
| Financing Transactions | | |
| Capital Revenue Received | 4,165,033 | 1,691,690 |
| Total Financing Transactions | 4,165,033 | 1,691,690 |
| Net Increase (Decrease) in Cash and Cash Equivalents | (1,364,842) | (1,532,635) |
| Cash and Cash Equivalents, beginning of year | 7,715,098 | 9,247,733 |
| Cash and Cash Equivalents, end of year | 6,350,256 | 7,715,098 |
| Cash and Cash Equivalents, end of year, is made up of: | | |
| Cash | 6,350,256 | 7,715,098 |
| | 6,350,256 | 7,715,098 |



BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 47 (QATHET)

FINANCIAL STATEMENT NOTES *YEAR ENDED JUNE 30, 2024*

NOTE 1 AUTHORITY AND PURPOSE

The School District, 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. 47 (qathet)", and operates as "qathet School District." A board of education ("Board") elected for a four-year term governs the School District. The School District provides educational programs to students enrolled in schools in the district, and is principally funded by the Province of British Columbia through the Ministry of Education and Child Care. School District No. 47 (qathet) is exempt from federal and provincial corporate income taxes.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Basis of Accounting

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

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

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

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



**BOARD OF EDUCATION OF SCHOOL DISTRICT
NO. 47 (QATHET)**

***FINANCIAL STATEMENT NOTES
YEAR ENDED JUNE 30, 2024***

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

a) Basis of Accounting (cont'd)

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

Year-ended June 30, 2023 – decrease in annual surplus by \$63,385

June 30, 2023 – increase in accumulated surplus and increase in deferred contributions by \$37,962,163

Year-ended June 30, 2024 – increase in annual surplus by \$2,392,957

June 30, 2024 – increase in accumulated surplus and increase in deferred contributions by \$40,355,120

b) Cash and Cash Equivalents

Cash and cash equivalents include cash and highly liquid securities 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 receivables are measured at amortized cost and shown net of allowance for doubtful accounts.

d) Unearned Revenue

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

e) Deferred Revenue and Deferred Capital Revenue

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

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



BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 47 (QATHET)

FINANCIAL STATEMENT NOTES *YEAR ENDED JUNE 30, 2024*

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

e) Deferred Revenue and Deferred Capital Revenue (cont'd)

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) Prepaid Expenses

Some software licensing and supports, are included as a prepaid expense and stated at acquisition cost and are charged to expense over the periods expected to benefit from it.

g) Funds and Reserves

Certain amounts, as approved by the Board are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund when approved (see Notes 13 – Interfund Transfers and Note 18 – Accumulated Surplus).

h) Employee Future Benefits

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

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



BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 47 (QATHET)

FINANCIAL STATEMENT NOTES *YEAR ENDED JUNE 30, 2024*

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

h) Employee Future Benefits (cont'd)

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

i) Liability for Contaminated Sites

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

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

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

j) 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, asset retirement obligations, rates for amortization and estimated employee future benefits. Actual results could differ from those estimates.

k) 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



**BOARD OF EDUCATION OF SCHOOL DISTRICT
NO. 47 (QATHET)**

***FINANCIAL STATEMENT NOTES
YEAR ENDED JUNE 30, 2024***

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

k) Tangible Capital Assets (cont'd)

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 |

l) 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



BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 47 (QATHET)

FINANCIAL STATEMENT NOTES *YEAR ENDED JUNE 30, 2024*

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

1) Revenue Recognition (cont'd)

criteria are the criteria that the School District has to meet in order to receive the contributions including authorization by the transferring government.

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

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

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

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

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

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

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

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



BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 47 (QATHET)

FINANCIAL STATEMENT NOTES *YEAR ENDED JUNE 30, 2024*

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

m) Expenses

Expenses are reported on an accrual basis. The cost of all goods consumed, and services received during the year is expensed.

Categories of Salaries

- Principals, Vice-Principals, and Directors of Instruction employed under an administrative officer contract are categorized as Principals and Vice-Principals.
- Superintendents, Assistant Superintendents, Secretary-Treasurers, Trustees and other employees excluded from union contracts are categorized as Other Professionals.

Allocation of Costs

- Operating expenses are reported by function, program, and object. Whenever possible, expenditures are determined by actual identification. Additional costs pertaining to specific instructional programs, such as special and aboriginal education, are allocated to these programs. All other costs are allocated to related programs.
- Actual salaries of personnel assigned to two or more functions or programs are allocated based on the time spent in each function and program. School-based clerical salaries are allocated to school administration and partially to other programs to which they may be assigned. Principals and Vice-Principals salaries are allocated to school administration and may be partially allocated to other programs to recognize their other responsibilities.
- 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.

n) Financial Instruments

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

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

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.



BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 47 (QATHET)

FINANCIAL STATEMENT NOTES *YEAR ENDED JUNE 30, 2024*

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

n) Financial Instruments (cont'd)

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.

o) Statement of Remeasurement Gains and Losses

A statement of re-measurement gains and losses has not been presented as the District does not hold any financial assets or liabilities that would give rise to remeasurement gains or losses.

p) Asset Retirement Obligations

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

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

The liability for the removal of asbestos and other hazardous material in several of the buildings owned by the School District has been initially recognized using the modified retroactive method. The liability has been measured at current cost as the timing and amounts of future cash flows cannot be estimated. The resulting costs have been capitalized into the carrying amount of tangible capital assets and are being amortized on the same basis as the related tangible capital asset (see note 2k). Assumptions used in the calculations are reviewed annually.



**BOARD OF EDUCATION OF SCHOOL DISTRICT
NO. 47 (QATHET)**

***FINANCIAL STATEMENT NOTES
YEAR ENDED JUNE 30, 2024***

NOTE 3 ACCOUNTS RECEIVABLE – OTHER

| | <u>2024</u> | <u>2023</u> |
|-----------------------------|------------------|------------------|
| Due from Federal Government | \$166,010 | \$132,637 |
| Due from Others | 372,527 | 214,408 |
| | <u>\$538,537</u> | <u>\$347,045</u> |

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES – OTHER

| | <u>2024</u> | <u>2023</u> |
|-------------------------------|--------------------|--------------------|
| Trade and other payables | \$1,091,978 | \$1,395,672 |
| Salaries and benefits payable | 225,536 | 169,970 |
| Deductions Payable | 2,060,223 | 1,795,447 |
| | <u>\$3,377,737</u> | <u>\$3,361,089</u> |

NOTE 5 EXPENSE BY OBJECT

| | <u>2024</u> | <u>2023</u> |
|-----------------------|---------------------|---------------------|
| Salaries | \$31,907,212 | \$28,196,070 |
| Benefits | 7,417,894 | 6,498,856 |
| Services and supplies | 13,099,765 | 14,342,545 |
| Amortization | 2,095,353 | 2,095,032 |
| | <u>\$54,520,224</u> | <u>\$51,132,503</u> |



**BOARD OF EDUCATION OF SCHOOL DISTRICT
NO. 47 (QATHET)**

***FINANCIAL STATEMENT NOTES
YEAR ENDED JUNE 30, 2024***

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. Detailed information about the changes in deferred revenue are as follows:

| | <u>2024</u> | <u>2023</u> |
|----------------------------|-------------------------|-------------------------|
| Balance, beginning of year | <u>\$ 602,775</u> | <u>\$ 832,713</u> |
| Increases: | | |
| Provincial Grant – MOE | \$5,852,810 | \$5,223,056 |
| Other | 2,418,143 | 2,172,455 |
| | <u>8,270,953</u> | <u>7,395,511</u> |
| Decreases: | | |
| Transfers to Revenue | <u>7,939,199</u> | <u>7,625,449</u> |
| Net Changes for the year | <u>331,754</u> | <u>(229,938)</u> |
| Balance, end of the year | <u><u>\$934,529</u></u> | <u><u>\$602,775</u></u> |



**BOARD OF EDUCATION OF SCHOOL DISTRICT
NO. 47 (QATHET)**

***FINANCIAL STATEMENT NOTES
YEAR ENDED JUNE 30, 2024***

NOTE 7 DEFERRED CAPITAL REVENUE

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

| | Deferred Cap Revenue | Unspent Def. Cap Revenue | Total 2024 | 2023 |
|---------------------------------------|-------------------------|--------------------------------|---------------|---------------|
| Balance, beginning of year | \$37,231,710 | \$ 730,453 | \$ 37,962,163 | \$ 38,025,548 |
| Increases: | | | | |
| Transfers from DC - capital additions | 4,895,486 | | 4,895,486 | 1,849,237 |
| Provincial Grants – MECC | | 1,110,000 | 1,110,000 | 1,691,690 |
| Provincial Grants - Other | | | | |
| Other | | | | |
| | 4,895,486 | 1,110,000 | 6,005,486 | 3,540,927 |
| Decreases: | | | | |
| Amortization | 1,772,076 | | 1,772,076 | 1,755,075 |
| Transfers to DCR - Capital Additions | | 1,840,453 | 1,840,453 | 1,849,237 |
| Net Changes | 3,123,410 | (730,453) | 2,392,957 | (63,385) |
| Balance, end of the year | \$40,355,120 | \$ - | \$ 40,355,120 | \$ 37,962,163 |



**BOARD OF EDUCATION OF SCHOOL DISTRICT
NO. 47 (QATHET)**

**FINANCIAL STATEMENT NOTES
YEAR ENDED JUNE 30, 2024**

NOTE 8 EMPLOYEE FUTURE BENEFITS

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

| | 2024 | 2023 |
|---|------------------|------------------|
| Reconciliation of Accrued Benefit Obligation | | |
| Accrued Benefit Obligation – April 1 | \$810,313 | \$803,840 |
| Service Cost | 71,745 | 73,740 |
| Interest Cost | 33,901 | 27,138 |
| Benefit Payments | (73,692) | (157,957) |
| Increase (Decrease) in obligation due to Plan Amendment | - | - |
| Actuarial (Gain) Loss | (10,439) | 63,552 |
| Accrued Benefit Obligation – March 31 | <u>\$831,828</u> | <u>\$810,313</u> |

Reconciliation of Funded Status at End of Fiscal Year

| | | |
|---|--------------------|--------------------|
| Accrued Benefit Obligation – March 31 | \$831,828 | \$810,313 |
| Market Value of Plan Assets – March 31 | - | - |
| Funded Status – Deficit | (831,828) | (810,313) |
| Employer Contributions After Measurement Date | 11,915 | - |
| Benefits Expense After Measurement Date | (26,825) | (26,412) |
| Unamortized Net Actuarial Loss | 20,213 | 45,021 |
| Accrued Benefit Liability – June 30 | <u>\$(826,524)</u> | <u>\$(791,702)</u> |

Reconciliation of Change in Accrued Benefit Liability

| | | |
|-------------------------------------|------------------|------------------|
| Accrued Benefit Liability – July 1 | \$791,703 | \$817,819 |
| Net expense for Fiscal Year | 120,428 | 113,840 |
| Employer Contributions | (85,607) | (139,957) |
| Accrued Benefit Liability – June 30 | <u>\$826,524</u> | <u>\$791,702</u> |



**BOARD OF EDUCATION OF SCHOOL DISTRICT
NO. 47 (QATHET)**

***FINANCIAL STATEMENT NOTES
YEAR ENDED JUNE 30, 2024***

NOTE 8 EMPLOYEE FUTURE BENEFITS (Continued)

| | 2024 | 2023 |
|--|-----------|-----------|
| Components of Net Benefit Expense | | |
| Service Cost | \$71,443 | \$73,241 |
| Interest Cost | 34,617 | 28,829 |
| Amortization of Net Actuarial Loss | 14,369 | 11,770 |
| Net Benefit Expense | \$120,428 | \$113,840 |

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

| | | |
|------------------------------------|-------------------|-------------------|
| Discount Rate – April 1 | 4.00% | 3.25% |
| Discount Rate – March 31 | 4.25% | 4.00% |
| Long Term Salary Growth – April 1 | 2.50% + seniority | 2.50% + seniority |
| Long Term Salary Growth – March 31 | 2.50% + seniority | 2.50% + seniority |
| EARSL – March 31 | 10.0 | 10.0 |

NOTE 9 UNEARNED REVENUE

| | 2024 | 2023 |
|----------------------------|-----------|-----------|
| Balance, beginning of year | \$371,494 | \$472,429 |
| Changes for the year: | | |
| Increase: | | |
| Tuition fees | 581,858 | 361,732 |
| Rental/Lease of facilities | 1,268 | 9,762 |
| | 583,126 | 371,494 |
| Decrease: | | |
| Tuition fees | 361,732 | 455,892 |
| Rental/Lease of facilities | 9,762 | 16,573 |
| | 371,494 | 472,429 |
| Net changes for the year | 211,632 | (100,935) |
| Balance, end of year | \$583,126 | \$371,494 |



**BOARD OF EDUCATION OF SCHOOL DISTRICT
NO. 47 (QATHET)**

**FINANCIAL STATEMENT NOTES
YEAR ENDED JUNE 30, 2024**

NOTE 10 TANGIBLE CAPITAL ASSETS

Net Book Value:

| | Net Book Value 2024 | Net Book Value 2023 |
|-----------------------|------------------------|------------------------|
| Sites | \$4,151,237 | \$4,151,237 |
| Buildings | 43,611,054 | 40,536,749 |
| Furniture & Equipment | 1,697,028 | 1,850,084 |
| Vehicles | 383,313 | 474,989 |
| Computer Software | - | - |
| Computer Hardware | 73,596 | 103,036 |
| Total | \$49,916,228 | \$47,116,095 |

June 30, 2024

| Cost | Opening Cost | Prior Period Adjustment | Additions | Disposals | Total 2024 |
|-----------------------|---------------------|----------------------------|--------------------|-----------------|---------------------|
| Sites | \$4,151,237 | \$ | \$ | \$ | \$4,151,237 |
| Buildings | 74,583,513 | | 4,779,097 | - | 79,362,610 |
| Furniture & Equipment | 2,660,736 | | 116,389 | 48,956 | 2,728,169 |
| Vehicles | 916,759 | | - | - | 916,759 |
| Computer Software | - | | - | - | - |
| Computer Hardware | 147,197 | | - | - | 147,197 |
| Total Cost | \$82,459,442 | | \$4,895,486 | \$48,956 | \$87,305,972 |

| Accumulated Amortization | Opening Accumulated Amortization | Prior Period Adjustment | Additions | Disposals | Total 2024 |
|-------------------------------------|--|----------------------------|--------------------|-----------------|---------------------|
| Sites | \$ | \$ | \$ | \$ | \$ |
| Buildings | 34,046,764 | | 1,704,792 | - | 35,751,556 |
| Furniture & Equipment | 810,652 | | 269,445 | 48,956 | 1,031,141 |
| Vehicles | 441,770 | | 91,676 | - | 533,446 |
| Computer Software | - | | - | - | - |
| Computer Hardware | 44,161 | | 29,440 | - | 73,601 |
| Total Amortization | \$35,343,347 | | \$2,095,353 | \$48,956 | \$37,389,744 |



**BOARD OF EDUCATION OF SCHOOL DISTRICT
NO. 47 (QATHET)**

**FINANCIAL STATEMENT NOTES
YEAR ENDED JUNE 30, 2024**

NOTE 10 TANGIBLE CAPITAL ASSETS (Continued)

June 30, 2023

| Cost | Opening Cost | Prior Period Adjustment | Additions | Disposals | Total 2023 |
|-----------------------|---------------------|-------------------------|--------------------|--------------------|---------------------|
| Sites | \$4,151,237 | \$ | \$ | \$ | \$4,151,237 |
| Buildings | 72,734,276 | | 1,849,237 | - | 74,583,513 |
| Furniture & Equipment | 2,646,402 | | 306,587 | 292,253 | 2,660,736 |
| Vehicles | 1,517,423 | | 181,048 | 781,712 | 916,759 |
| Computer Software | 30,013 | | - | 30,013 | - |
| Computer Hardware | 271,980 | | - | 124,783 | 147,197 |
| Total Cost | \$81,351,331 | \$ | \$2,336,872 | \$1,228,761 | \$82,459,442 |

| Accumulated Amortization | Opening Accumulated Amortization | Prior Period Adjustment | Additions | Disposals | Total 2023 |
|---------------------------------|----------------------------------|-------------------------|--------------------|--------------------|---------------------|
| Sites | \$ | \$ | \$ | \$ | \$ |
| Buildings | 32,383,717 | | 1,663,047 | - | 34,046,764 |
| Furniture & Equipment | 837,548 | | 265,357 | 292,253 | 810,652 |
| Vehicles | 1,101,773 | | 121,709 | 781,712 | 441,770 |
| Computer Software | 27,012 | | 3,001 | 30,013 | - |
| Computer Hardware | 127,026 | | 41,918 | 124,783 | 44,161 |
| Total Amortization | \$34,477,076 | | \$2,095,032 | \$1,228,761 | \$35,343,347 |

NOTE 11 CONTINGENT LIABILITIES

Ongoing Legal Proceedings

In the ordinary course of operations, the School District has legal proceedings brought against it and provision has been included in liabilities where appropriate. It is the opinion of management that final determination of these claims will not have a material effect on the financial position or operations of the School District.



BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 47 (QATHET)

FINANCIAL STATEMENT NOTES *YEAR ENDED JUNE 30, 2024*

NOTE 12 EMPLOYEE PENSION PLANS

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2023, the Teachers' Pension Plan has about 51,000 active members and approximately 42,000 retired members. As of December 31, 2023, the Municipal Pension Plan has about 256,000 active members, including approximately 31,000 from school districts.

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

The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2020, indicated a \$1,548 million surplus for basic pension benefits on a going concern basis.

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

The school district paid \$3,114,071 for employer contributions to the plans for the year ended June 30, 2024 (2023: \$2,790,881)

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

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



**BOARD OF EDUCATION OF SCHOOL DISTRICT
NO. 47 (QATHET)**

***FINANCIAL STATEMENT NOTES
YEAR ENDED JUNE 30, 2024***

NOTE 13 INTERFUND TRANSFERS

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

- Local Capital Reserve to Operating - \$140,213

NOTE 14 RELATED PARTY TRANSACTIONS

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

NOTE 15 ECONOMIC DEPENDENCE

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

NOTE 16 ASSET RETIREMENT OBLIGATION

Legal liabilities exist for the removal and disposal of asbestos and other environmentally hazardous materials within some district owned buildings that will undergo major renovations or demolition in the future. A reasonable estimate of the fair value of the obligation has been recognized using the modified retroactive approach as at July 1, 2022. The obligation has been measured at current cost as the timing of future cash flows cannot be reasonably determined. These costs have been capitalized as part of the assets' carrying value and are amortized over the assets' estimated useful lives.

| | |
|--|---------------------------|
| Asset Retirement Obligation, July 1, 2023 | \$1,382,777 |
| Settlements during the year | 59,099 |
| Asset Retirement Obligation, closing balance | <u><u>\$1,323,678</u></u> |



BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 47 (QATHET)

FINANCIAL STATEMENT NOTES *YEAR ENDED JUNE 30, 2024*

NOTE 17 BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board through the adoption of an amended annual budget on February 21, 2024. The Board adopted a preliminary annual budget on June 21, 2023. The amended budget is used for comparison purposes, as these are based on actual student enrollments. The difference between the two budgets is as follows:

| | 2024 Amended | 2024 Preliminary | Difference |
|---|--------------------|---------------------|------------------|
| Revenues | | | |
| Provincial Grants | | | |
| Ministry of Education | 45,946,265 | 45,759,891 | 186,374 |
| Other | 75,000 | 100,000 | (25,000) |
| Tuition | 608,120 | 727,500 | (119,380) |
| Other Revenue | 2,109,897 | 2,037,233 | 72,664 |
| Rentals and Leases | 138,900 | 125,900 | 13,000 |
| Investment Income | 172,500 | 110,000 | 62,500 |
| Amortization of Deferred Capital Revenue | 1,706,519 | 1,721,866 | (15,347) |
| Total Revenue | 50,757,201 | 50,582,390 | 174,811 |
| Expenses | | | |
| Instruction | 41,707,129 | 41,617,273 | 89,856 |
| District Administration | 2,319,313 | 2,384,822 | (65,509) |
| Operations and Maintenance | 6,512,475 | 6,277,279 | 235,196 |
| Transportation and Housing | 1,371,557 | 1,245,885 | 125,672 |
| Total Expenses | 51,910,474 | 51,525,259 | 385,215 |
| Surplus (Deficit) for the year | (1,153,273) | (942,869) | (210,404) |
| Effects of change in Tangible Capital Assets | | | |
| Acquisition of Tangible Capital Assets | - | - | - |
| Amortization of Tangible Capital Assets | 2,047,227 | 2,030,103 | 17,124 |
| Total Effect of change in Tangible Capital Assets | 2,047,227 | 2,030,103 | 17,124 |
| Capital Assets | 2,047,227 | 2,030,103 | 17,124 |
| (Increase) Decrease in Net Financial Assets (Debt) | 893,954 | 1,087,234 | (193,280) |



**BOARD OF EDUCATION OF SCHOOL DISTRICT
NO. 47 (QATHET)**

***FINANCIAL STATEMENT NOTES
YEAR ENDED JUNE 30, 2024***

NOTE 18 ACCUMULATED SURPLUS

| | 2024 | 2023 |
|--|--------------------|---------------------|
| Internally Restricted (appropriated) by Board for: | | |
| School & Program Based Resources: | | |
| Achievement & Wellness Initiatives | \$234,674 | \$359,633 |
| Child Youth Counselling (ICY) | 192,847 | 179,310 |
| Strategic Planning Initiatives | - | 250,000 |
| Future Capital Cost Share (Edgehill Addition) | 250,000 | 100,000 |
| Teacher Mentorship | 27,022 | 33,210 |
| School Resources Carried Forward | 18,632 | 12,912 |
| | | |
| Subtotal Internally Restricted Operating Surplus | 723,175 | 935,065 |
| Unrestricted Operating Surplus (Contingency) | <u>507,601</u> | <u>979,178</u> |
| | 1,230,776 | 1,914,243 |
| Local Capital: | | |
| Replacement Fund for Artificial Playfield | 40,000 | - |
| Equipment Replacement Fund | 80,671 | 155,305 |
| Portables Classrooms | - | 140,213 |
| Administration Building Upgrade | <u>241,677</u> | <u>241,677</u> |
| | 362,348 | 537,195 |
| Investment In Capital Assets | 8,237,429 | 8,501,608 |
| Total Available for Future Operations | <u>\$9,830,553</u> | <u>\$10,953,046</u> |

NOTE 19 RISK MANAGEMENT

All significant financial assets, financial liabilities and equity instruments of the School District are either recognized or disclosed in the financial statements together with other information relevant for making a reasonable assessment of future cash flows, interest rate risk and credit risk.

- **Credit Risk**
Financial instruments that potentially subject the School District to concentrations of credit risk consist primarily of other receivables. The maximum credit risk exposure is \$538,537 (2023 - \$347,045).



BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 47 (QATHET)

FINANCIAL STATEMENT NOTES *YEAR ENDED JUNE 30, 2024*

NOTE 19 RISK MANAGEMENT *(Continued)*

The School District manages its credit risk by performing regular credit assessments of its customers and provides allowances for potentially uncollectible accounts receivable.

- **Liquidity Risk**

Liquidity risk is the risk that the School District will encounter difficulty in meeting obligations associated with financial liabilities.

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 to 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.

- **Foreign Currency Risk**

Foreign currency risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. In seeking to manage the risks from foreign exchange rate fluctuations, the School District does not hold significant funds in U.S. dollars in order to reduce their risk against adverse movements in the foreign exchange rates.

- **Financial Asset Impairment**

At each year-end date, the School District is required to evaluate and record any other-than-temporary impairment of its financial assets, other than those classified as held for trading. Accordingly, the School District has compared the carrying value of each of these financial assets to its fair value as at June 30, 2024. No provision for impairment was recorded in the current year, as the fair value of all financial assets tested exceeded their carrying value.

- **Fair Values of Financial Instruments**

The carrying amount of cash, accounts receivable and accounts payable and accrued liabilities approximates their fair value due to the short-term maturities of these items.

- **Risk Management Policy**

The School District, as part of its operations, has established objectives to mitigate credit risk as risk management objectives. In seeking to meet these objectives, the School District follows a risk management policy approved by its Board of Trustees.

School District No. 47 (qathet)

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

| | Operating Fund | Special Purpose Fund | Capital Fund | 2024 Actual | 2023 Actual |
|---|-------------------|-------------------------|------------------|--------------------|--------------------|
| | \$ | \$ | \$ | \$ | \$ |
| Accumulated Surplus (Deficit), beginning of year | 1,914,243 | | 9,038,803 | 10,953,046 | 12,474,595 |
| Changes for the year | | | | | |
| Surplus (Deficit) for the year | (823,680) | | (298,813) | (1,122,493) | (1,521,549) |
| Interfund Transfers | | | | | |
| Local Capital | 140,213 | | (140,213) | - | |
| Net Changes for the year | (683,467) | - | (439,026) | (1,122,493) | (1,521,549) |
| Accumulated Surplus (Deficit), end of year - Statement 2 | 1,230,776 | - | 8,599,777 | 9,830,553 | 10,953,046 |

School District No. 47 (qathet)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2024

| | 2024 Budget (Note 17) \$ | 2024 Actual \$ | 2023 Actual \$ |
|---|-----------------------------------|--------------------------|----------------------|
| Revenues | | | |
| Provincial Grants | | | |
| Ministry of Education and Child Care | 40,307,107 | 40,899,742 | 37,265,237 |
| Other | 75,000 | 95,440 | 115,554 |
| Tuition | 608,120 | 611,919 | 887,702 |
| Other Revenue | 1,232,397 | 1,735,503 | 1,509,089 |
| Rentals and Leases | 138,900 | 155,664 | 176,367 |
| Investment Income | 150,000 | 163,724 | 207,361 |
| Total Revenue | <u>42,511,524</u> | <u>43,661,992</u> | <u>40,161,310</u> |
| Expenses | | | |
| Instruction | 35,457,282 | 36,958,576 | 33,415,546 |
| District Administration | 2,218,766 | 2,034,681 | 1,856,275 |
| Operations and Maintenance | 4,390,660 | 4,076,390 | 4,850,140 |
| Transportation and Housing | 1,279,881 | 1,416,025 | 1,290,061 |
| Total Expense | <u>43,346,589</u> | <u>44,485,672</u> | <u>41,412,022</u> |
| Operating Surplus (Deficit) for the year | <u>(835,065)</u> | <u>(823,680)</u> | <u>(1,250,712)</u> |
| Budgeted Appropriation (Retirement) of Surplus (Deficit) | <u>835,065</u> | | |
| Net Transfers (to) from other funds | | | |
| Local Capital | | <u>140,213</u> | |
| Total Net Transfers | <u>-</u> | <u>140,213</u> | <u>-</u> |
| Total Operating Surplus (Deficit), for the year | <u>-</u> | <u>(683,467)</u> | <u>(1,250,712)</u> |
| Operating Surplus (Deficit), beginning of year | | <u>1,914,243</u> | <u>3,164,955</u> |
| Operating Surplus (Deficit), end of year | | <u>1,230,776</u> | <u>1,914,243</u> |
| Operating Surplus (Deficit), end of year | | | |
| Internally Restricted | | <u>723,175</u> | <u>935,065</u> |
| Unrestricted | | <u>507,601</u> | <u>979,178</u> |
| Total Operating Surplus (Deficit), end of year | | <u>1,230,776</u> | <u>1,914,243</u> |

School District No. 47 (qathet)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2024

| | 2024 Budget (Note 17) | 2024 Actual | 2023 Actual |
|---|-----------------------------|--------------------|-------------------|
| | \$ | \$ | \$ |
| Provincial Grants - Ministry of Education and Child Care | | | |
| Operating Grant, Ministry of Education and Child Care | 40,300,516 | 40,657,106 | 36,292,353 |
| ISC/LEA Recovery | (1,032,389) | (1,104,133) | (1,032,389) |
| Other Ministry of Education and Child Care Grants | | | |
| Pay Equity | 243,304 | 243,304 | 243,304 |
| Funding for Graduated Adults | 2,000 | 2,753 | 6,601 |
| Student Transportation Fund | 91,754 | 91,754 | 91,754 |
| FSA Scorer Grant | 7,506 | 7,506 | 7,506 |
| Child Care Funding | | 85,465 | |
| Early Learning Framework (ELF) Implementation | | | 466 |
| Labour Settlement Funding | 694,416 | 694,416 | 1,394,951 |
| Equity Scan | | | 81,381 |
| ICY Clinical Counsellor Funding | | 221,571 | 179,310 |
| Total Provincial Grants - Ministry of Education and Child Care | 40,307,107 | 40,899,742 | 37,265,237 |
| Provincial Grants - Other | 75,000 | 95,440 | 115,554 |
| Tuition | | | |
| Summer School Fees | 8,120 | 8,120 | 10,582 |
| International and Out of Province Students | 600,000 | 603,799 | 877,120 |
| Total Tuition | 608,120 | 611,919 | 887,702 |
| Other Revenues | | | |
| Other School District/Education Authorities | 120,008 | 138,000 | 120,009 |
| Funding from First Nations | 1,032,389 | 1,104,133 | 1,032,389 |
| Miscellaneous | | | |
| Misc. Billings & Recoveries | 52,600 | 145,518 | 91,520 |
| Purchase Card Rebate | 17,500 | 24,762 | 21,898 |
| Art Starts Grants | 9,900 | 9,900 | 9,914 |
| Tla'amin Service Contract | | | 37,920 |
| Cafeteria Revenue | | 136,094 | 132,534 |
| Fortis Rebate | | 83,530 | |
| Before & After School Care | | 93,566 | 62,905 |
| Total Other Revenue | 1,232,397 | 1,735,503 | 1,509,089 |
| Rentals and Leases | 138,900 | 155,664 | 176,367 |
| Investment Income | 150,000 | 163,724 | 207,361 |
| Total Operating Revenue | 42,511,524 | 43,661,992 | 40,161,310 |

School District No. 47 (qathet)

Schedule 2B (Unaudited)

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

| | 2024 Budget (Note 17) | 2024 Actual | 2023 Actual |
|-------------------------------------|-----------------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| Salaries | | | |
| Teachers | 14,256,187 | 14,754,584 | 13,464,576 |
| Principals and Vice Principals | 2,822,400 | 2,947,223 | 2,607,118 |
| Educational Assistants | 4,048,858 | 4,018,328 | 2,537,629 |
| Support Staff | 3,260,120 | 3,237,865 | 3,181,765 |
| Other Professionals | 2,115,847 | 1,755,493 | 1,552,055 |
| Substitutes | 1,781,641 | 1,625,119 | 1,656,046 |
| Total Salaries | 28,285,053 | 28,338,612 | 24,999,189 |
| Employee Benefits | 6,324,200 | 6,711,088 | 5,762,871 |
| Total Salaries and Benefits | 34,609,253 | 35,049,700 | 30,762,060 |
| Services and Supplies | | | |
| Services | 3,867,555 | 4,421,730 | 5,194,246 |
| Student Transportation | 6,000 | 5,993 | 4,195 |
| Professional Development and Travel | 369,847 | 429,363 | 339,474 |
| Rentals and Leases | 306,100 | 323,929 | 258,877 |
| Dues and Fees | 288,500 | 293,945 | 421,730 |
| Insurance | 108,500 | 108,542 | 103,239 |
| Supplies | 3,161,334 | 3,180,210 | 3,656,060 |
| Utilities | 629,500 | 672,260 | 672,141 |
| Total Services and Supplies | 8,737,336 | 9,435,972 | 10,649,962 |
| Total Operating Expense | 43,346,589 | 44,485,672 | 41,412,022 |

School District No. 47 (qathet)

Operating Expense by Function, Program and Object

Year Ended June 30, 2024

| | Teachers Salaries | Principals and Vice Principals Salaries | Educational Assistants Salaries | Support Staff Salaries | Other Professionals Salaries | Substitutes Salaries | Total Salaries |
|---|-------------------|---|---------------------------------|------------------------|------------------------------|----------------------|-------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 1 Instruction | | | | | | | |
| 1.02 Regular Instruction | 11,927,755 | 244,819 | | 211,899 | 264,983 | 1,115,604 | 13,765,060 |
| 1.03 Career Programs | 45,936 | 63,218 | | | | | 109,154 |
| 1.07 Library Services | 187,142 | | | | | | 187,142 |
| 1.08 Counselling | 459,862 | 75,852 | | | 80,793 | | 616,507 |
| 1.10 Special Education | 1,542,783 | 291,615 | 3,795,990 | 16,318 | 326,388 | 214,575 | 6,187,669 |
| 1.30 English Language Learning | 28,417 | | | | | | 28,417 |
| 1.31 Indigenous Education | 410,536 | 144,119 | 222,338 | | 10,356 | 14,234 | 801,583 |
| 1.41 School Administration | | 1,730,993 | | 866,806 | | 36,889 | 2,634,688 |
| 1.60 Summer School | | | | | | 103,968 | 103,968 |
| 1.61 Continuing Education | 106,217 | | | | | | 106,217 |
| 1.62 International and Out of Province Students | 45,936 | 66,788 | | | 73,016 | 2,771 | 188,511 |
| Total Function 1 | 14,754,584 | 2,617,404 | 4,018,328 | 1,095,023 | 755,536 | 1,488,041 | 24,728,916 |
| 4 District Administration | | | | | | | |
| 4.11 Educational Administration | | 329,819 | | | 311,745 | | 641,564 |
| 4.40 School District Governance | | | | | 89,057 | | 89,057 |
| 4.41 Business Administration | | | | 205,617 | 375,663 | | 581,280 |
| Total Function 4 | - | 329,819 | - | 205,617 | 776,465 | - | 1,311,901 |
| 5 Operations and Maintenance | | | | | | | |
| 5.41 Operations and Maintenance Administration | | | | 26,769 | 119,378 | | 146,147 |
| 5.50 Maintenance Operations | | | | 1,212,068 | 58,438 | 71,369 | 1,341,875 |
| 5.52 Maintenance of Grounds | | | | 90,223 | | | 90,223 |
| 5.56 Utilities | | | | | | | - |
| Total Function 5 | - | - | - | 1,329,060 | 177,816 | 71,369 | 1,578,245 |
| 7 Transportation and Housing | | | | | | | |
| 7.41 Transportation and Housing Administration | | | | 24,195 | 45,676 | | 69,871 |
| 7.70 Student Transportation | | | | 583,970 | | 65,709 | 649,679 |
| Total Function 7 | - | - | - | 608,165 | 45,676 | 65,709 | 719,550 |
| 9 Debt Services | | | | | | | |
| Total Function 9 | - | - | - | - | - | - | - |
| Total Functions 1 - 9 | 14,754,584 | 2,947,223 | 4,018,328 | 3,237,865 | 1,755,493 | 1,625,119 | 28,338,612 |

School District No. 47 (qathet)

Operating Expense by Function, Program and Object

Year Ended June 30, 2024

| | Total Salaries | Employee Benefits | Total Salaries and Benefits | Services and Supplies | 2024 Actual | 2024 Budget (Note 17) | 2023 Actual |
|---|-------------------|-------------------|-----------------------------|-----------------------|-------------------|-----------------------|-------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 1 Instruction | | | | | | | |
| 1.02 Regular Instruction | 13,765,060 | 3,417,987 | 17,183,047 | 3,384,795 | 20,567,842 | 19,903,560 | 19,334,647 |
| 1.03 Career Programs | 109,154 | 29,459 | 138,613 | 8,633 | 147,246 | 94,840 | 201,997 |
| 1.07 Library Services | 187,142 | 48,097 | 235,239 | 22,857 | 258,096 | 292,172 | 241,373 |
| 1.08 Counselling | 616,507 | 122,029 | 738,536 | 3,454 | 741,990 | 602,963 | 474,149 |
| 1.10 Special Education | 6,187,669 | 1,476,825 | 7,664,494 | 2,302,041 | 9,966,535 | 9,372,174 | 8,348,370 |
| 1.30 English Language Learning | 28,417 | 9,304 | 37,721 | 2,000 | 39,721 | 24,784 | 17,464 |
| 1.31 Indigenous Education | 801,583 | 156,697 | 958,280 | 79,689 | 1,037,969 | 972,819 | 754,048 |
| 1.41 School Administration | 2,634,688 | 573,148 | 3,207,836 | 107,012 | 3,314,848 | 3,288,249 | 3,034,570 |
| 1.60 Summer School | 103,968 | 15,746 | 119,714 | 16,864 | 136,578 | 132,000 | 100,630 |
| 1.61 Continuing Education | 106,217 | 25,492 | 131,709 | 2,000 | 133,709 | 113,920 | 107,280 |
| 1.62 International and Out of Province Students | 188,511 | 42,849 | 231,360 | 382,682 | 614,042 | 659,801 | 801,018 |
| Total Function 1 | 24,728,916 | 5,917,633 | 30,646,549 | 6,312,027 | 36,958,576 | 35,457,282 | 33,415,546 |
| 4 District Administration | | | | | | | |
| 4.11 Educational Administration | 641,564 | 135,921 | 777,485 | 49,037 | 826,522 | 817,631 | 726,503 |
| 4.40 School District Governance | 89,057 | 5,570 | 94,627 | 76,434 | 171,061 | 162,000 | 208,291 |
| 4.41 Business Administration | 581,280 | 131,624 | 712,904 | 324,194 | 1,037,098 | 1,239,135 | 921,481 |
| Total Function 4 | 1,311,901 | 273,115 | 1,585,016 | 449,665 | 2,034,681 | 2,218,766 | 1,856,275 |
| 5 Operations and Maintenance | | | | | | | |
| 5.41 Operations and Maintenance Administration | 146,147 | 35,918 | 182,065 | 122,440 | 304,505 | 290,061 | 170,552 |
| 5.50 Maintenance Operations | 1,341,875 | 294,925 | 1,636,800 | 1,219,616 | 2,856,416 | 3,215,087 | 3,490,970 |
| 5.52 Maintenance of Grounds | 90,223 | 20,749 | 110,972 | 132,237 | 243,209 | 256,012 | 511,682 |
| 5.56 Utilities | - | - | - | 672,260 | 672,260 | 629,500 | 676,936 |
| Total Function 5 | 1,578,245 | 351,592 | 1,929,837 | 2,146,553 | 4,076,390 | 4,390,660 | 4,850,140 |
| 7 Transportation and Housing | | | | | | | |
| 7.41 Transportation and Housing Administration | 69,871 | 15,704 | 85,575 | 4,343 | 89,918 | 118,321 | 48,115 |
| 7.70 Student Transportation | 649,679 | 153,044 | 802,723 | 523,384 | 1,326,107 | 1,161,560 | 1,241,946 |
| Total Function 7 | 719,550 | 168,748 | 888,298 | 527,727 | 1,416,025 | 1,279,881 | 1,290,061 |
| 9 Debt Services | | | | | | | |
| Total Function 9 | - | - | - | - | - | - | - |
| Total Functions 1 - 9 | 28,338,612 | 6,711,088 | 35,049,700 | 9,435,972 | 44,485,672 | 43,346,589 | 41,412,022 |

School District No. 47 (qathet)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2024

| | 2024 Budget (Note 17) | 2024 Actual | 2023 Actual |
|---|-----------------------------|-------------------------|------------------|
| | \$ | \$ | \$ |
| Revenues | | | |
| Provincial Grants | | | |
| Ministry of Education and Child Care | 5,639,158 | 5,465,546 | 5,450,472 |
| Other Revenue | 877,500 | 2,473,653 | 2,174,977 |
| Total Revenue | <u>6,516,658</u> | <u>7,939,199</u> | <u>7,625,449</u> |
| Expenses | | | |
| Instruction | 6,249,847 | 7,690,693 | 7,320,953 |
| District Administration | 100,547 | 96,338 | 98,342 |
| Operations and Maintenance | 166,264 | 152,168 | 206,154 |
| Total Expense | <u>6,516,658</u> | <u>7,939,199</u> | <u>7,625,449</u> |
| Special Purpose Surplus (Deficit) for the year | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Special Purpose Surplus (Deficit) for the year | <u><u>-</u></u> | <u><u>-</u></u> | <u><u>-</u></u> |
| Special Purpose Surplus (Deficit), beginning of year | | | |
| Special Purpose Surplus (Deficit), end of year | | <u><u>-</u></u> | <u><u>-</u></u> |

School District No. 47 (qathet)

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

| | Annual Facility Grant | Learning Improvement Fund | Scholarships and Bursaries | School Generated Funds | Strong Start | Ready, Set, Learn | OLEP | CommunityLINK | Classroom Enhancement Fund - Overhead |
|--|-----------------------------|---------------------------------|----------------------------------|------------------------------|-----------------|-------------------------|---------------|---------------|---|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Deferred Revenue, beginning of year | | | 63,840 | 477,591 | | | 798 | 7,735 | |
| Add: Restricted Grants | | | | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 122,953 | 153,294 | | | 128,000 | 14,700 | 277,980 | 225,426 | 131,811 |
| Other | | | 355,196 | 2,062,947 | | | | | |
| | 122,953 | 153,294 | 355,196 | 2,062,947 | 128,000 | 14,700 | 277,980 | 225,426 | 131,811 |
| Less: Allocated to Revenue | 122,953 | 153,294 | 203,126 | 2,270,527 | 128,000 | 14,700 | 260,390 | 233,161 | 131,811 |
| Deferred Revenue, end of year | - | - | 215,910 | 270,011 | - | - | 18,388 | - | - |
| Revenues | | | | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 122,953 | 153,294 | | | 128,000 | 14,700 | 260,390 | 233,161 | 131,811 |
| Other Revenue | | | 203,126 | 2,270,527 | | | | | |
| | 122,953 | 153,294 | 203,126 | 2,270,527 | 128,000 | 14,700 | 260,390 | 233,161 | 131,811 |
| Expenses | | | | | | | | | |
| Salaries | | | | | | | | | |
| Teachers | | | | | | | 125,129 | | 7,178 |
| Principals and Vice Principals | | | | | | | | | |
| Educational Assistants | | 138,103 | | | | | 40,356 | 100,941 | |
| Support Staff | | | | | 102,127 | | | | 29,215 |
| Other Professionals | | | | | | | 32,143 | 63,440 | |
| Substitutes | | | | | | 7,425 | | 3,270 | 74,614 |
| | - | 138,103 | - | - | 102,127 | 7,425 | 197,628 | 167,651 | 111,007 |
| Employee Benefits | | 15,191 | | | 20,425 | 743 | 37,461 | 37,643 | 11,100 |
| Services and Supplies | 122,953 | | 203,126 | 2,270,527 | 5,448 | 6,532 | 25,301 | 27,867 | 9,704 |
| | 122,953 | 153,294 | 203,126 | 2,270,527 | 128,000 | 14,700 | 260,390 | 233,161 | 131,811 |
| Net Revenue (Expense) before Interfund Transfers | - | - | - | - | - | - | - | - | - |
| Interfund Transfers | - | - | - | - | - | - | - | - | - |
| Net Revenue (Expense) | - | - | - | - | - | - | - | - | - |

School District No. 47 (qathet)

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

| | Classroom Enhancement Fund - Staffing | Classroom Enhancement Fund - Remedies | Mental Health in Schools | Changing Results for Young Children | Seamless Day Kindergarten | Early Childhood Education Dual Credit Program | Student & Family Affordability | JUST B4 | SEY2KT (Early Years to Kindergarten) |
|--|---|---|--------------------------------|---|---------------------------------|---|--------------------------------------|------------|--|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Deferred Revenue, beginning of year | | | | | | | 52,811 | | |
| Add: Restricted Grants | | | | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 1,996,181 | 417,879 | 55,000 | 6,000 | 55,400 | 40,000 | 149,000 | 25,000 | 19,000 |
| Other | | | | | | | | | |
| | 1,996,181 | 417,879 | 55,000 | 6,000 | 55,400 | 40,000 | 149,000 | 25,000 | 19,000 |
| Less: Allocated to Revenue | 1,996,181 | 417,879 | 55,000 | 6,000 | 55,400 | - | 45,808 | 25,000 | 19,000 |
| Deferred Revenue, end of year | - | - | - | - | - | 40,000 | 156,003 | - | - |
| Revenues | | | | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 1,996,181 | 417,879 | 55,000 | 6,000 | 55,400 | | 45,808 | 25,000 | 19,000 |
| Other Revenue | | | | | | | | | |
| | 1,996,181 | 417,879 | 55,000 | 6,000 | 55,400 | - | 45,808 | 25,000 | 19,000 |
| Expenses | | | | | | | | | |
| Salaries | | | | | | | | | |
| Teachers | 1,609,825 | 337,475 | 44,355 | | | | | | |
| Principals and Vice Principals | | | | | | | | | |
| Educational Assistants | | 42,415 | | | | | | | |
| Support Staff | | | | | 45,410 | | | 21,368 | |
| Other Professionals | | | | | | | | | |
| Substitutes | | | | 4,982 | | | | | 14,220 |
| | 1,609,825 | 379,890 | 44,355 | 4,982 | 45,410 | - | - | 21,368 | 14,220 |
| Employee Benefits | 386,356 | 37,989 | 10,645 | 498 | 9,990 | | | 3,632 | 1,422 |
| Services and Supplies | | | | 520 | | | 45,808 | | 3,358 |
| | 1,996,181 | 417,879 | 55,000 | 6,000 | 55,400 | - | 45,808 | 25,000 | 19,000 |
| Net Revenue (Expense) before Interfund Transfers | - | - | - | - | - | - | - | - | - |
| Interfund Transfers | - | - | - | - | - | - | - | - | - |
| Net Revenue (Expense) | - | - | - | - | - | - | - | - | - |

School District No. 47 (qathet)

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

| | ECL (Early Care & Learning) | Feeding Futures Fund | Health Career Grants | Auditory Outreach Program | TOTAL |
|--|-----------------------------------|----------------------------|----------------------------|---------------------------------|----------------|
| | \$ | \$ | \$ | \$ | \$ |
| Deferred Revenue, beginning of year | | | | | 602,775 |
| Add: Restricted Grants | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 175,000 | 417,806 | 50,000 | 1,392,380 | 5,852,810 |
| Other | | | | | 2,418,143 |
| | 175,000 | 417,806 | 50,000 | 1,392,380 | 8,270,953 |
| Less: Allocated to Revenue | 175,000 | 233,589 | - | 1,392,380 | 7,939,199 |
| Deferred Revenue, end of year | <u>-</u> | <u>184,217</u> | <u>50,000</u> | <u>-</u> | <u>934,529</u> |
| Revenues | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 175,000 | 233,589 | | 1,392,380 | 5,465,546 |
| Other Revenue | | | | | 2,473,653 |
| | 175,000 | 233,589 | - | 1,392,380 | 7,939,199 |
| Expenses | | | | | |
| Salaries | | | | | |
| Teachers | | | | 21,243 | 2,145,205 |
| Principals and Vice Principals | 125,519 | 16,432 | | 132,809 | 274,760 |
| Educational Assistants | | 47,927 | | | 369,742 |
| Support Staff | 20,398 | | | 101,342 | 319,860 |
| Other Professionals | | | | 258,939 | 354,522 |
| Substitutes | | | | | 104,511 |
| | 145,917 | 64,359 | - | 514,333 | 3,568,600 |
| Employee Benefits | 24,434 | 9,409 | | 99,868 | 706,806 |
| Services and Supplies | 4,649 | 159,821 | | 778,179 | 3,663,793 |
| | 175,000 | 233,589 | - | 1,392,380 | 7,939,199 |
| Net Revenue (Expense) before Interfund Transfers | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Interfund Transfers | | | | | |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Revenue (Expense) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |

School District No. 47 (qathet)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2024

| | 2024 | 2024 Actual | | | 2023 |
|--|---------------------|--|------------------|------------------|------------------|
| | Budget (Note 17) | Invested in Tangible Capital Assets | Local Capital | Fund Balance | Actual |
| | \$ | \$ | \$ | \$ | \$ |
| Revenues | | | | | |
| Investment Income | 22,500 | | 24,464 | 24,464 | 69,120 |
| Amortization of Deferred Capital Revenue | 1,706,519 | 1,772,076 | | 1,772,076 | 1,755,075 |
| Total Revenue | 1,729,019 | 1,772,076 | 24,464 | 1,796,540 | 1,824,195 |
| Expenses | | | | | |
| Amortization of Tangible Capital Assets | | | | | |
| Operations and Maintenance | 1,955,551 | 2,003,677 | | 2,003,677 | 1,973,323 |
| Transportation and Housing | 91,676 | 91,676 | | 91,676 | 121,709 |
| Total Expense | 2,047,227 | 2,095,353 | - | 2,095,353 | 2,095,032 |
| Capital Surplus (Deficit) for the year | (318,208) | (323,277) | 24,464 | (298,813) | (270,837) |
| Net Transfers (to) from other funds | | | | | |
| Local Capital | | | (140,213) | (140,213) | |
| Total Net Transfers | - | - | (140,213) | (140,213) | - |
| Other Adjustments to Fund Balances | | | | | |
| Settlement of Asset Retirement Obligation from Local Capital | | 59,098 | (59,098) | - | |
| Total Other Adjustments to Fund Balances | | 59,098 | (59,098) | - | |
| Total Capital Surplus (Deficit) for the year | (318,208) | (264,179) | (174,847) | (439,026) | (270,837) |
| Capital Surplus (Deficit), beginning of year | | 8,501,608 | 537,195 | 9,038,803 | 9,309,640 |
| Capital Surplus (Deficit), end of year | | 8,237,429 | 362,348 | 8,599,777 | 9,038,803 |

School District No. 47 (qathet)

Tangible Capital Assets
Year Ended June 30, 2024

| | Sites | Buildings | Furniture and Equipment | Vehicles | Computer Software | Computer Hardware | Total |
|--|------------------|-------------------|----------------------------|----------------|----------------------|----------------------|-------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Cost, beginning of year | 4,151,237 | 74,583,513 | 2,660,736 | 916,759 | - | 147,197 | 82,459,442 |
| Changes for the Year | | | | | | | |
| Increase: | | | | | | | |
| Purchases from: | | | | | | | |
| Deferred Capital Revenue - Bylaw | | 2,938,644 | 31,600 | | | | 2,970,244 |
| Deferred Capital Revenue - Other | | 1,840,453 | 84,789 | | | | 1,925,242 |
| | - | 4,779,097 | 116,389 | - | - | - | 4,895,486 |
| Decrease: | | | | | | | |
| Deemed Disposals | | | 48,956 | | | | 48,956 |
| | - | - | 48,956 | - | - | - | 48,956 |
| Cost, end of year | 4,151,237 | 79,362,610 | 2,728,169 | 916,759 | - | 147,197 | 87,305,972 |
| Work in Progress, end of year | | | | | | | - |
| Cost and Work in Progress, end of year | 4,151,237 | 79,362,610 | 2,728,169 | 916,759 | - | 147,197 | 87,305,972 |
| Accumulated Amortization, beginning of year | | 34,046,764 | 810,652 | 441,770 | | 44,161 | 35,343,347 |
| Changes for the Year | | | | | | | |
| Increase: Amortization for the Year | | 1,704,792 | 269,445 | 91,676 | | 29,440 | 2,095,353 |
| Decrease: | | | | | | | |
| Deemed Disposals | | | 48,956 | | | | 48,956 |
| | | | 48,956 | - | - | - | 48,956 |
| Accumulated Amortization, end of year | | 35,751,556 | 1,031,141 | 533,446 | - | 73,601 | 37,389,744 |
| Tangible Capital Assets - Net | 4,151,237 | 43,611,054 | 1,697,028 | 383,313 | - | 73,596 | 49,916,228 |

School District No. 47 (qathet)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2024

| | Bylaw Capital | Other Provincial | Other Capital | Total Capital |
|---|-------------------|---------------------|------------------|-------------------|
| Deferred Capital Revenue, beginning of year | \$ 34,050,732 | \$ 2,247,597 | \$ 933,381 | \$ 37,231,710 |
| Changes for the Year | | | | |
| Increase: | | | | |
| Transferred from Deferred Revenue - Capital Additions | 2,970,244 | 1,840,453 | 84,789 | 4,895,486 |
| | <u>2,970,244</u> | <u>1,840,453</u> | <u>84,789</u> | <u>4,895,486</u> |
| Decrease: | | | | |
| Amortization of Deferred Capital Revenue | 1,599,540 | 115,463 | 57,073 | 1,772,076 |
| | <u>1,599,540</u> | <u>115,463</u> | <u>57,073</u> | <u>1,772,076</u> |
| Net Changes for the Year | <u>1,370,704</u> | <u>1,724,990</u> | <u>27,716</u> | <u>3,123,410</u> |
| Deferred Capital Revenue, end of year | <u>35,421,436</u> | <u>3,972,587</u> | <u>961,097</u> | <u>40,355,120</u> |
| Work in Progress, beginning of year | | | | - |
| Changes for the Year | | | | |
| Net Changes for the Year | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Work in Progress, end of year | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Deferred Capital Revenue, end of year | <u>35,421,436</u> | <u>3,972,587</u> | <u>961,097</u> | <u>40,355,120</u> |

School District No. 47 (qathet)

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

| | Bylaw Capital | MECC Restricted Capital | Other Provincial Capital | Land Capital | Other Capital | Total |
|--|------------------|-------------------------------|--------------------------------|-----------------|------------------|------------|
| Balance, beginning of year | \$ | \$ | \$ 730,453 | \$ | \$ | \$ 730,453 |
| Changes for the Year | | | | | | |
| Increase: | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 2,970,244 | | 1,110,000 | | | 4,080,244 |
| Other | | | | | 84,789 | 84,789 |
| | 2,970,244 | - | 1,110,000 | - | 84,789 | 4,165,033 |
| Decrease: | | | | | | |
| Transferred to DCR - Capital Additions | 2,970,244 | | 1,840,453 | | 84,789 | 4,895,486 |
| | 2,970,244 | - | 1,840,453 | - | 84,789 | 4,895,486 |
| Net Changes for the Year | - | - | (730,453) | - | - | (730,453) |
| Balance, end of year | - | - | - | - | - | - |



qathet School District

Financial Statement Discussion and Analysis

2023/2024

Introduction

The following Financial Statement Discussion and Analysis should be read in conjunction with the audited financial statements and accompanying notes for the qathet School District for the year ended June 30, 2024. The purpose of the Financial Statement Discussion and Analysis is to highlight information and provide explanations, which enhance the reader's understanding of the school district's financial statements as well as the factors that influenced the financial results presented in these statements. The preparation of the Financial Statement Discussion and Analysis is the responsibility of the management of the school district.

Overview of the qathet School District

The qathet School District is situated in a beautiful coastal community on the Upper Sunshine Coast in the qathet Regional District and on the traditional territory of the Tla'amin Nation. Just over 130 km from Vancouver, BC, Powell River is surrounded by forest, mountains, and many freshwater bodies of water and is part of the coastal mountain range. With the Pacific Ocean to its west, the region enjoys a temperate climate. The qathet Regional District currently has a population of 20,070 (Statistics Canada: 2016 Census).

The District serves approximately 3,200 students in four K-7 elementary schools, one dual track K-7 elementary school, one remote island K-7 elementary school, a K-12 online learning school, an alternate school, and one 8-12 secondary school.

A number of additional program opportunities are provided including Before and After School Care, Early Learning and Strong Start Programs, French Immersion, ƳaƳuθəm Language, Dual Credit Academics and Trades, an International Student Program as well oversees an Auditory Outreach Program on behalf of the Province.

All decisions made by the qathet School District are guided by its vision and core values and based on research and consultation. Similarly, the district's initiatives and resources are aligned to support its commitment to fostering a culture of care and belonging where the well-being and success of all learners is supported; providing intentional support for a growth mindset, collaboration, interdependence, and staff development; and being a forward-thinking, research-based, ethical, effective, efficient, sustainable, and connected organization.

Our Principles

- Many Ways of Knowing, Learning, and Being
- Diversity, Equity, and Human Dignity
- A Healthy Work and Learning Environment
- Innovation, Curiosity, and Creativity
- Openness, Transparency, and Accountability

Our Mission

Learning and Growing, Together

Our Vision

Creating Brighter Tomorrows for All

Our Values

Integrity: We strive to be a living example of what we want to see in the education system through continued self and organizational reflection to ensure the confidence of those we serve

Respect: We honour others, value selflessness, and always strive to act considerately and honestly. We are intentional with our words and actively listen to others. We promote collaboration and power sharing to achieve positive change that benefits the entire learning community.

Courage: We practice courage by moving beyond our comfort zones, embracing obstacles, and taking responsibility for our errors, allowing us to better ourselves and serve our learning community with excellence.

Curiosity: We cultivate a safe environment to explore new ideas, take risks, and challenge the status quo. We understand curiosity as critical for transformative growth, change, and innovation

Inclusivity: We promote inclusivity by changing mindsets and behaviours, and cultivating welcoming and fair environments that actively oppose oppression. We strive to ensure everyone is seen, connected, supported, and proud.

Good Relations: We strive for balance in our relationship with ourselves, others, and the lands and waters that sustain us. We consider the impact of our actions on past, present, and future generations and strive to leave a positive legacy for them.

Strategic Priorities

Cultivating an Ethic of Learning (titwšem taŋow)

Ensure early learners and students have the best possible learning experience.

- Focus on foundational learning in literacy and numeracy.
- Enhance early learning plans, opportunities, and partnerships.
- Foster deep learning so all students can flourish in a rapidly changing world.
- Increase student engagement and voice.
- Expand school food programs to ensure all students have access to nutritious meals and are ready to learn

Cultivating Curiosity (payot gagayētən)

Transform our learning environments into places of innovation.

- Continue to support land based and place based learning.
- Strengthen personalized and flexible learning opportunities, including redesigning learning spaces.
- Create a culture of inquiry and innovation.
- Strengthen our competencies around environmental stewardship.

Cultivating Connection (paŋa kʷoms qʷayigən)

Prioritize mental health, community connections, and social-emotional learning.

- Enhance mental health opportunities and partnerships that support well-being.
- Engage, involve, and support connections within the school and community.
- Continue to create and promote safe, welcoming, and inclusive learning environments.
- Promote the development of social-emotional learning skills.

Supporting Self-Determination (ŋaŋjuxʷegəs)

Ensure holistic Indigenous student success.

- Ensure consistent access to enriching, innovative, identity affirming, and culturally relevant opportunities and supports.
- Ensure educational spaces are culturally safe by committing to system wide respect of this place and our shared history by prioritizing Indigenous languages, perspectives, values and cultures.
- Support students with setting goals for the future (ŋimot θ titwšem, toχnegosəmčxʷom θoθo)

Cultivating Truth and Reconciliation (gonaŋxʷuθs)

Honour Truth and reconciliation.

- Work to undo the legacies of colonialism through diverse pathways including supporting ŋayŋajuθəm language revitalization initiatives and education.
- Continue our commitment to the Truth and Reconciliation Commissions Calls to Action and the United Nation's Declaration on the Rights of Indigenous Peoples.

Cultivating Integrity/Responsibility (hays qayumixʷ ŋayŋaytawθ)

Prioritize climate change, organizational health and sustainability.

- Provide climate action education and leadership opportunities grounded in Indigenous ways of knowing.
- Align planning, processes, policies, and procedures to improve the effectiveness of the system.

Strategic Priorities and Goals

The strategic priorities and goals for qathet School District are established on a rolling five-year planning cycle and are summarized in departmental operational plans and school growth plans. The board-approved budget supports the specific strategic goals identified in operational plans and school growth plans.

For 2023/2024 specifically, the Board has supported recommendations from senior staff to allocate resources in support of:

| | |
|--|---|
| Literacy and Numeracy | Early Learning |
| Food Security | Counselling and Mental Health |
| Family Support | Technology |
| Sexual Health | Outdoor Education |
| Indigenous History, Culture and Language | Applied Design, Skills and Technologies |

Understanding qathet School District Financial Statements

The District uses fund accounting and deferral accounting and each of its funds has certain restrictions in accounting for funds received and expended. These methods are primarily used in the public sector where the goal is to avoid budget deficits while providing the greatest benefit to the public by strategically allocating the resources that are available. In this respect, school districts are expected to ensure that available funds are being used in the most efficient way possible to maximize the potential benefit of each dollar and in the specific manner for which they were intended.

The District's financial statements include the following audited statements:

- **Statement of Financial Position (Statement 1)**
- **Statement of Operations (Statement 2)**
- **Statement of Changes in Net Financial Assets (Debt) (Statement 4)**
- **Statement of Cash Flows (Statement 5)**

The notes to the financial statements provide information regarding the District's accounting policies and details what is included in the account balances in the financial statements. Following the notes to the financial statements are supplementary unaudited schedules that provide information about the individual funds.

Changes in Accumulated Surplus (Deficit) (Schedule 1)

Summarizes the surplus (deficit for the year and accumulated surplus amounts for each of the three funds (Operating, Special Purpose, and Capital Funds).

Operating Fund (Schedule 2)

The operating fund includes operating grants and other revenue used to fund instructional programs, school and district administration, facilities operations, custodial services, maintenance, and transportation.

Special Purpose Fund (Schedule 3)

The special purpose fund is comprised of separate funds established to track revenue and expenditures received from the Ministry of Education and other sources that have restrictions on how they may be spent (e.g. Classroom Enhancement Fund, Annual Facilities Grant, Community LINK, Ready Set Learn and School Generated Funds).

Capital Fund (schedule 4)

The capital fund includes capital expenditures related to facilities and equipment that are funded by Ministry of Education capital grants, operating funds, and special purpose funds. An annual deficit in the capital fund that is a result of amortization expense and budgeted capital assets purchased from operating and special purpose funds exceeding the amortization of deferred capital revenue plus budgeted local capital revenue is permitted under the Accounting Practices Order of the Ministry of Education.

Financial Highlights

94% of the School District's operating revenue comes from the Ministry of Education and Childcare. The amount of funding is determined through an allocation formula that considers student enrollment and various other supplements including recognition of the unique geographic needs of our region. The balance of operating revenue consists of International Student fees, funding through our Tla'amin Education agreement, a funding agreement with School District 93, support from the Industry Training Authority as well as some building leases, investment income and other miscellaneous revenues.

Salary and benefit costs continue to account for almost three quarters of the organizations operating costs with the remainder spent on various services, supplies and utilities.

Below is a summary list of considerations that influenced the organizations financial outlook for the school year including significant planned and unplanned expenditures of note.

Summary of Significant Events

Enrolment and Revenue

- Total annualized enrolment of approximately 3,200 students includes enrolment of over 36% in a blended online learning program.
- 27% of the operating grant from the Ministry of Education and Childcare was derived from the supplement for Unique Student Needs.

Service Delivery and Spending

- The Director of Human Resources position was vacated in September and not filled until after the end of the school year.
- Departmental restructuring was implemented mid-year to improve the delivery of technology related supports.
- The Superintendent of Schools position was vacated late in the school year with recruitment for this role beginning shortly after.

Capital Works and Equipment Replacement

- Mechanical and ventilation upgrade undertaken at James Thomson Elementary.
- LED lighting upgrade completed at each of James Thomson and Kelly Creek Schools.
- Work continued at each of the Edgehill and Kelly Creek school sites in support of future daycares.
- Field upgrade at Brooks Secondary School was completed.
- Planning and preparation started for the classroom addition at Edgehill Elementary School.

Financial Analysis of the School District

Statement of Financial Position

| | 2024 | 2023 | Variance \$ | Variance % |
|-----------------------------------|---------------------|----------------------|-----------------------|---------------|
| Financial Assets | | | | |
| Cash and Cash Equivalents | 6,350,256 | 7,715,098 | (1,364,842) | (18) % |
| Accounts Receivable - MOECC | 325,000 | 129,182 | 195,818 | 152 % |
| Accounts Receivable - Other | 538,537 | 347,045 | 191,492 | 55 % |
| Total Financial Assets | 7,213,793 | 8,191,325 | (977,532) | (12) % |
| | | | | |
| Liabilities | | | | |
| Accounts Payable | 3,377,737 | 3,361,089 | 16,648 | 0 % |
| Unearned Revenue | 583,126 | 371,494 | 211,632 | 57 % |
| Deferred Revenue | 934,529 | 602,775 | 331,754 | 55 % |
| Deferred Capital Revenue | 40,355,120 | 37,962,163 | 2,392,957 | 6 % |
| Employee Future Benefits | 826,524 | 791,702 | 34,822 | 4 % |
| Asset Retirement Obligation | 1,323,678 | 1,382,777 | (59,099) | (4) % |
| Total Liabilities | 47,400,714 | 44,472,000 | 2,928,714 | 7 % |
| | | | | |
| Net Debt | (40,186,921) | (36,280,675) | (3,906,246) | 11% |
| | | | | |
| Non-Financial Assets | | | | |
| Tangible Capital Assets | 49,916,228 | 47,116,095 | 2,800,133 | 6 % |
| Prepaid Expenses | 101,246 | 117,626 | (16,380) | (13) % |
| Total Non-Financial Assets | 50,017,474 | 47,233,721 | 2,783,753 | 6 % |
| | | | | |
| Accumulated Surplus | \$ 9,830,553 | \$ 10,953,046 | \$ (1,122,493) | (10) % |

- Decreased cash balances attributed mostly to increased spending resulting in a decreased accumulated surplus.

Income Statement

Revenues

The tables below summarize actual operating revenues and expenditures as compared to budgeted:

| | Actual | Budgeted | Variance |
|--|----------------------|----------------------|---------------------|
| Operating Grant, Ministry of Education | \$ 39,552,973 | \$ 39,268,127 | \$ 284,846 |
| Other MOE Grants | 1,346,769 | 1,038,980 | 307,789 |
| Provincial Grants - Other | 95,440 | 75,000 | 20,440 |
| Tuition | 611,919 | 608,120 | 3,799 |
| Other Education Authorities | 138,000 | 120,008 | 17,992 |
| First Nations (LEA) | 1,104,133 | 1,032,389 | 71,744 |
| Miscellaneous Revenues | 493,370 | 80,000 | 413,370 |
| Rentals | 155,664 | 138,900 | 16,764 |
| Interest | 163,724 | 150,000 | 13,724 |
| Total Operating Revenue | \$ 43,661,992 | \$ 42,511,524 | \$ 1,150,468 |

- Higher than forecasted Online Learning students captured in the February and May enrolment counts account for a portion of the variance in budgeted to actual operating grants.
- The ICY Clinical Counsellor Funding grant accounts for the majority of the variance in Other Ministry grants as the funding for the 24/25 school year arrived in June thus had to be recorded as current year revenue but restricted for use in the following school year.

Expenses

| | Actual | Budgeted | Variance |
|------------------------------------|-------------------|-------------------|------------------|
| Salaries | | | |
| Teachers | \$ 14,754,584 | 14,256,187 | \$ (498,397) |
| Principals & Vice-Principals | 2,947,223 | 2,822,400 | (124,823) |
| Education Assistants | 4,018,328 | 4,048,858 | 30,530 |
| Support Staff | 3,237,865 | 3,260,120 | 22,255 |
| Other Professionals | 1,755,493 | 2,115,847 | 360,354 |
| Substitutes | 1,625,119 | 1,781,641 | 156,522 |
| Total Salaries | 28,338,612 | 28,285,053 | (53,559) |
| Employees Benefits | 6,711,088 | 6,324,200 | (386,888) |
| Total Salary and Benefits | 35,049,700 | 34,609,253 | (440,447) |
| Services and Supplies | 8,763,712 | 8,107,836 | (655,876) |
| Utilities | 672,260 | 629,500 | (42,760) |
| Total Services and Supplies | 9,435,972 | 8,737,336 | (698,636) |

| | | | |
|--------------------------------|----------------------|----------------------|-----------------------|
| | | | |
| Total Operating Expense | \$ 44,485,672 | \$ 43,346,589 | \$ (1,139,083) |

| | | | |
|---------------------------------------|---------------------|---------------------|------------------|
| Operating Deficit for the year | \$ (823,680) | \$ (835,065) | \$ 11,385 |
|---------------------------------------|---------------------|---------------------|------------------|

- Benefit costs were higher than budget by approximately \$387,000 and account for 34% of the total spending variance from budget to actual.
- Service and supply costs associated with the delivery of Special Education services were higher than budgeted by almost half a million dollars and account for 43% of the total spending variance from budget to actual.
- Administrative spending was under budget primarily because of unfilled positions over the course of the year.

Special Purpose Fund Contribution Summary

The special purpose fund is comprised of separate funds established to track revenue and expenditures received from the Ministry of Education and other sources that have restrictions on how the funds are spent. The following special purpose funds have been included in the 2023/24 audited statements:

| | | |
|--|--|---|
| Annual Facility Grant (AFG) | \$122,953 | These funds are used throughout District schools to address ongoing maintenance and improvement needs. |
| Learning Improvement Fund (LIF) | \$153,294 | Funding used specifically to augment Educational Assistants' hours providing additional support to complex learners. |
| School Generated Funds & Bursaries | \$2,418,143 <i>\$485,921 Deferred</i> | Funds that are generated locally at the school level and used for school operations and in support of students. |
| Strong Start | \$128,000 | Strong Start early learning centres provide school-based, drop-in programs for children aged birth to five and their parents or caregivers. |
| Ready, Set, Learn | \$14,700 | Eligible RSL events for 3-to-5-year old children and their parents are hosted to support early learning. |
| Official Languages in Education French Programs (OLEP) | \$277,980 <i>\$18,388 Deferred</i> | Funding for core French-language and Immersion programs and curriculum resources. |
| Community Link | \$225,426 | Funding for programs and initiatives to improve the education performance of |

| | | |
|-------------------------------------|--|--|
| | | vulnerable students, including both academic achievement and social functioning. |
| Classroom Enhancement Fund (CEF) | \$2,545,871 | Eligible expenses include teacher staffing, overhead staffing and equipment costs resulting from restoration of class size and composition language. |
| Feeding Futures | \$417,806 <i>\$184,217 Deferred</i> | In school food programs. |
| Mental Health in Schools | \$55,000 | To support increased awareness of issues related to mental health. |
| ECE Dual Credit & Health Careers | \$90,000 Deferred | Career pathway pilot program initiative. |
| Early Learning Related Funds | \$280,400 | Includes Seamless, Day, Just B4 & Others |
| Student & Family Affordability Fund | \$149,000 <i>\$156,003 Deferred</i> | One time funding in support of making life more affordable for families during this time of increased inflation. |
| Auditory Outreach Program | \$1,392,380 | Auditory Outreach Program assists schools throughout the province through loans of assistive listening devices for individual students with hearing loss identified as needing this technology for school use. |

Capital Funds

The Strategic Facilities Plan adopted by the Board in January 2021 identifies long term capital needs and acts as a guide when making applications to government in support of capital planning.

The District is required to submit a five-year capital plan to the Ministry of Education for additional funding for capital projects as described below.

Annual Facilities Grant (AFG) funds are used throughout District schools to address ongoing maintenance and improvement needs.

Major Capital – Expansion Program (EXP) projects are investments that contribute to the creation of additional classroom spaces.

School Enhancement Program (SEP) projects are investments that contribute to the safety and function of the school while extending the life of the asset.

Carbon Neutral Capital Program (CNCP) projects are investments that contribute to measurable emission reductions and operational costs savings expected as a result of completed projects.

Playground Equipment Program (PEP) projects are investments in new or replacement equipment that is universal in design.

Food Infrastructure Program (FIP) projects are investments in new or replacement equipment that supports the preparation and delivery of school food programs.

Local Capital is a fund consisting of resources set aside by the Board targeted in support of capital needs not otherwise funded by the province. Examples of such investments include portable classrooms and equipment such as maintenance vehicles.

New Spaces Fund is available by application to support the creation of childcare spaces.

| | 2023/2024 Capital Spending |
|-----------------------|-----------------------------------|
| AFG (Capital Portion) | \$ 646,681 |
| EXP | \$150,000 |
| SEP | \$ 2,045,818 |
| CNCP | \$ 96,145 |
| PEP | - |
| FIP | \$31,600 |
| Local Capital | - |
| New Spaces Fund | \$1,840,453 |

- The section titled *Summary of Significant Events* includes information describing some of the projects undertaken as part of the capital plan.

Future Considerations – Risks and Opportunities

Powell River schools are near, and in some instances, at capacity. With the active real estate market over the last few years there has been a slow but incremental increase in the local student population. The district may have to consider strategies such as changes to the current grade configuration or additional investments into portable classrooms in the not-too-distant future.

School Districts across the Province are continuing to face significant challenges in the recruitment and retention of qualified staff and the School District has been no different with several strategic positions taking longer than anticipated to fill.

Contacting Management

This financial report is designed to provide the School District’s stakeholders with a general but more detailed overview of the school district’s finances and to demonstrate increased accountability for the public funds received by the school district. If you have questions about this financial report, please contact the Office of the Secretary-Treasurer at (604) 414 2604.



School District No. 47 (Powell River)

2024 Audit Findings

Report to the Board of Education

June 30, 2024

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September 11, 2024

Members of the Board of Education of School District No. 47 (qathet)

Dear Sirs/Mesdames:

We are pleased to submit to you this report for discussion of our audit of the financial statements of School District No. 47 (qathet) (the "School District") as at June 30, 2024 and for the year then ended. In this report we cover those significant matters which, in our opinion, you should be aware of as members of the Board of Education.

We have completed our audit of the financial statements of the School District which has been carried out in accordance with Canadian generally accepted auditing standards.

Unless unforeseen complications arise, our Independent Auditor's Report will provide an unqualified opinion to the Board of Education of the School District.

This report is intended solely for the information and use of the Board of Education and management and should not be distributed to or used by any other parties than these specified parties.

The matters raised in this and other reports that will flow from the audit are only those which have come to our attention arising from or relevant to our audit that we believe need to be brought to your attention. They are not a comprehensive record of all the matters arising, and in particular we cannot be held responsible for reporting all risks in your business or all control weaknesses. This report has been prepared solely for your use and should not be quoted in whole or in part without our prior written consent. No responsibility to any third party is accepted as the report has not been prepared for, and is not intended for, any other purpose.

We would like to express our appreciation for the excellent cooperation we have received from management and employees with whom we worked.

We appreciate having the opportunity to meet with you and to respond to any questions you may have about our audit, and to discuss any other matters that may be of interest to you.

Sincerely,



MNP LLP

Chartered Professional Accountants

Table of Contents

- Introduction..... 1
 - Engagement Status..... 1
 - Independent Auditor’s Report..... 1
- Significant Audit, Accounting and Reporting Matters..... 2
 - Audit and Reporting Matters..... 2
 - Auditor’s Views of Significant Accounting Practices..... 4
- Other Matters..... 5
 - Management Representations..... 5
 - Auditor Independence..... 5
- Appendix A - MNP Audit Process..... 6
- Draft Independent Auditor's Report..... 7
- Independence Communication..... 9

Introduction

As auditors, we report to the Board of Education on the results of our examination of the financial statements of School District No. 47 (qathet) (the "School District") as at and for the year ended June 30, 2024. The purpose of this Audit Findings Report is to assist you, as members of the Board of Education, in your review of the results of our audit. To facilitate in your understanding of our findings, Appendix A to this report summarizes our audit process.

Our report will discuss the status of our engagement, as well as communicate to you significant audit, accounting and reporting matters arising from our procedures.

We hope that this report is of assistance to you, and we look forward to discussing our findings and answering your questions.

Engagement Status

We have substantially completed our audit of the financial statements of the School District and are prepared to sign our Independent Auditor's Report subsequent to completion of the following procedure:

- Receipt of the signed management representation letter;
- Discussion of subsequent events with the Board of Education;
- the Board of Education's review and approval of the financial statements

Independent Auditor's Report

We expect to have the above procedure completed and to release our Independent Auditor's Report on September 25, 2024.

Unless unforeseen complications arise, our Independent Auditor's Report will provide an unqualified opinion to the Board of Education of the School District. A draft copy of our proposed Independent Auditor's Report has been included under separate cover.

Significant Audit, Accounting and Reporting Matters

Audit and Reporting Matters

The following significant matters arose during the course of audit that we wish to bring to your attention.

| Area | Comments |
|---|---|
| Changes from Audit Service Plan | There were no deviations from the Audit Service Plan previously presented to you. |
| Difficulties Encountered | No significant limitations were placed on the scope or timing of our audit. |
| Identified or Suspected Fraud | <p>Due to the inherent limitations of an audit and the nature of fraud, including attempts at concealment through forgery or collusion, an audit conducted in accordance with Canadian generally accepted auditing standards cannot be relied upon to detect fraud.</p> <p>While our audit cannot be relied upon to detect all instances of fraud, no incidents of fraud, or suspected fraud, came to our attention in the course of our audit.</p> |
| Identified or Suspected Non-Compliance with Laws And Regulations | Nothing has come to our attention that would suggest any non-compliance with laws and regulations that would have a material effect on the financial statements. |
| Matters Arising in Connection With Related Parties | No significant matters arose during the course of our audit in connection with related parties of the School District. |

| Area | Comments |
|--|--|
| <p>Significant Deficiencies in Internal Control</p> | <p>Our audit process focuses on understanding the controls utilized in management’s reporting systems, including for estimates, to the extent necessary to identify overall and specific financial reporting risks. This risk assessment allows us to concentrate our audit procedures on high risk areas and, where possible, place reliance on controls within the financial reporting system to reduce the extent of our testing.</p> <p>It is important to note that our assessment was not, nor was it intended to be, sufficient to comment or conclude on the sufficiency of internal controls.</p> <p>We are required under Canadian generally accepted auditing standards to communicate all significant deficiencies identified during an audit to the Board of Education on a timely basis. However, we may not be aware of all significant deficiencies that do, in fact, exist.</p> <p>While our review of controls was not sufficient to express an opinion as to their effectiveness or efficiency, no significant deficiencies in internal control have come to our attention.</p> |
| <p>Going Concern</p> | <p>We have not identified any material uncertainties related to events or conditions that may cast significant doubt on the School District's ability to continue as a going concern.</p> <p>We are of the opinion that the going concern assumption is appropriate in preparation of the financial statements.</p> |
| <p>Matters Arising from Discussions With Management</p> | <p>We would like to formally acknowledge the cooperation and assistance we received from the management and staff of the School District.</p> <p>There were no significant matters discussed, or subject to correspondence, with management that in our judgment need be brought to your attention.</p> |
| <p>Significant Differences</p> | <p>No significant adjustments were proposed to management with respect to the June 30, 2024 financial statements.</p> |
| <p>Other Information</p> | <p>Pursuant to our responsibilities under Canadian generally accepted auditing standards, we have reviewed other financial and non-financial information included in documents containing the financial statements and our Independent Auditor’s Report thereon. We review these documents for the purpose of ensuring their content does not contradict information derived from our audit procedures.</p> |

| Area | Comments |
|--------------------------|--|
| Final Materiality | <p>Materiality is a concept used to assess the significance of misstatements or omissions that are identified during the audit and is used to determine the level of audit testing that is carried out. The scope of our audit work is tailored to reflect the relative size of operations of the School District, and is affected by our assessment of materiality and audit risk.</p> <p>Final materiality used for our audit was \$2,400,000 for June 30, 2024 and \$1,900,000 for June 30, 2023.</p> |

Auditor's Views of Significant Accounting Practices

The application of Canadian public sector accounting standards allows and requires the School District to make accounting estimates and judgments regarding accounting policies and financial statement disclosures.

As auditors, we are uniquely positioned to provide open and objective feedback regarding your School District's accounting practices, and have noted the following items during the course of our audit that we wish to bring to your attention.

| Area | Comments |
|--|---|
| Accounting Policies | The accounting policies used by the School District are appropriate and have been consistently applied. |
| Accounting Estimates | <p>Employee Future Benefits</p> <p>Accrued employee future benefits are calculated by Mercer, the actuary company engaged by the Province of BC for all school districts.</p> <p>Asset Retirement Obligations</p> <p>Accrued asset retirement obligation for the removal of asbestos and other hazardous material in several of the buildings owned by the School District. Management used judgement when applying percentage of building applicable to remediation costs.</p> |
| Financial Statement Disclosures | The disclosures made in the notes to the financial statements appear clear, neutral and consistent with our understanding of the entity and the amounts presented in the financial statements. |

Other Matters

Management Representations

We have requested certain written representations from management, which represent a confirmation of certain oral representations given to us during the course of our audit. This letter, provided by management, has been included as additional material to this report.

Auditor Independence

We confirm to the Board of Education that we are independent of the School District. Our letter to the Board of Education discussing our independence is attached to this report.

Appendix A - MNP Audit Process

Our audit was carried out in accordance with Canadian generally accepted auditing standards, and included a review of all significant accounting and management reporting systems, with each material year end balance, key transaction and other events considered significant to the financial statements considered separately.

Our audit process focused on understanding the controls utilized in management's reporting systems to the extent necessary to identify overall and specific financial reporting risks. This risk assessment enabled us to concentrate our audit procedures on the areas where differences were most likely to arise. Where possible, reliance was placed on the controls within these systems to reduce the extent of our testing of transactions and year-end balances. Our assessment was not, nor was it intended to be, sufficient to conclude on the effectiveness or efficiency of internal controls.

During the course of our audit, we have:

- Examined, on a test basis, evidence supporting the amounts and disclosures in the financial statements;
- Assessed the accounting principles used and significant estimates made by management;
- Obtained an understanding of the School District and its environment, the applicable financial reporting framework and the School District's system of internal control (regardless of whether we relied on them for the purpose of the audit), sufficient to identify and assess the risks of material misstatement of the financial statements and to design and perform audit procedures;
- Reviewed and assessed those accounting systems deemed necessary to support our audit opinion;
- Evaluated the overall financial statement presentation;
- Performed a subsequent events review with management;
- Reviewed and assessed the status of contingencies, commitments and guarantees; and
- Reviewed and assessed exposure to environmental liabilities.

We have obtained written representations from management, included as additional materials following this report, in order to confirm oral representations given to us and reduce the possibility of misunderstanding. Specifically, we have obtained written confirmation of significant representations provided on matters that are:

- Directly related to items that are material, either individually or in the aggregate, to the financial statements;
- Not directly related to items that are material to the financial statements, but are significant, either individually or in the aggregate, to the engagement; and
- Matters relevant to management judgments or estimates that are material, either individually or in the aggregate, to the financial statements.

Independent Auditor's Report

To the Board of Education of School District No. 47 (qathet) and the Minister of Education and Child Care:

Opinion

We have audited the financial statements of School District No. 47 (qathet) (the "School District"), which comprise the statement of financial position as at June 30, 2024, and the statements of operations, statement of changes in net debt and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements present the financial position of the School District as at June 30, 2024 and the results of its operations, remeasurement gains and losses, changes in net debt and its cash flows for the year then ended in compliance with, in all material respects, the financial reporting framework based on Section 23.1 of the Budget Transparency and Accountability Act and the Province of British Columbia's Treasury Board Regulations 257/2010 and 198/2011.

Basis for Opinion

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

Emphasis of Matter

We draw attention to Note 2 which describes the financial reporting framework being followed by School District No. 47 (qSDathet).

Other Information

Management is responsible for the other information. The other information obtained at the date of this auditor's report comprises of Unaudited Schedules 1-4 attached to the audited financial statements and Financial Statement Discussion and Analysis but does not include the financial statements and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

Management is responsible for the preparation and presentation of these financial statements in accordance with the financial reporting framework based on Section 23.1 of the Budget Transparency and Accountability Act and the Province of British Columbia's Treasury Board Regulations 257/2010 and 198/2011, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

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.

Nanaimo, BC

September 25, 2024

Chartered Professional Accountants

Independence Communication

September 25, 2024

The Board of Education
School District No. 47 (Powell River)
4351 Ontario Ave.
Powell River, BC V8A 1V3

Dear Sirs/Mesdames:

We have been engaged to audit the financial statements of School District No. 47 (Powell River) (the "School District") as at June 30, 2024 and for the year then ended.

CAS 260 *Communication With Those Charged With Governance* requires that we communicate with you matters that are significant to our engagement. One such matter is relationships between the School District and its related entities or persons in financial reporting oversight roles at the School District and MNP LLP and any affiliates ("MNP") that, in our professional judgment, may reasonably be thought to bear on our independence. In determining which relationships to report, the Standard requires us to consider relevant rules and related interpretations prescribed by the appropriate professional accounting body and applicable legislation, covering such matters as:

- (a) Holding a financial interest, either directly or indirectly, in a client;
- (b) Holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client or a related entity;
- (c) Personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client or a related entity;
- (d) Economic dependence on a client; and
- (e) Provision of non-assurance services in addition to the audit engagement.

We are not aware of any relationship between the School District and MNP that, in our professional judgment, may reasonably be thought to bear on our independence, which have occurred from July 1, 2023 to the date of this letter.

We hereby confirm that MNP is independent with respect to the School District within the meaning of the Code of Professional Conduct of the Chartered Professional Accountants of British Columbia as of the date of this letter.

This report is intended solely for the use of The Board of Education, management and others within the School District and should not be used for any other purposes.

We look forward to discussing with you the matters addressed in this letter as well as other matters that may be of interest to you. We will be prepared to answer any questions you may have regarding our independence as well as other matters.

Sincerely,



MNP LLP
Chartered Professional Accountants

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Throughout our six decades of work, we've seen our communities are more than just a place we do business in. They're a place where our families live, play, and thrive, and we work to make them the best places they can be.

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Memorandum

Date: September 11, 2024
To: Committee of the Whole
From: Steve Hopkins, Secretary-Treasurer
Prepared by: Jared Formosa, Director of Operations
Action: Approval of 2025/2026 Minor Capital Plan

1.0 BACKGROUND

Boards of Education are required to submit a Capital Plan to the Ministry of Education and Childcare each year. Major Capital Items are due by June 30th each year whereas Minor Capital Items are due by September 30th.

Ministry Capital Program Breakdown:

Major Capital Programs:

- Seismic Mitigation Program
- School Expansion Program
- School Replacement Program
- Rural Districts Program

Minor Capital Programs:

- School Enhancement Program
- Carbon Neutral Capital Program
- Bus Acquisition
- Playground Equipment Program
- Food Infrastructure Program

Other:

- Annual Facility Grant
- Building Envelope Program
- Child Care

2.0 INFORMATION STATEMENT

School Enhancement Program (SEP)

Mechanical System & Ventilation Upgrade – Edgehill Elementary
Estimate - \$1.5 (million)

Mechanical System upgrade is planned during the Edgehill Elementary School addition project which will involve new mechanical systems to the new building areas. The supplementary SEP application will include improvements to the existing school spaces, including two unit ventilators, improved ventilation, increased building efficiency, automated DDC control, and cooling capacity.

Carbon Neutral Capital Program (CNCP)

LED Lighting Upgrade – Elementary (Westview & Edgehill)

Estimate - \$265,000

Bus Acquisition Program (BUS)

Expect one bus to fit the criteria for replacement.

Estimate - \$247,000

3.0 ADDITIONAL INFORMATION

For information, the information below summarizes the Major Capital submission approved by the Board for submission last June (*Appendix B*).

Seismic Mitigation Program (SMP)

Seismic Improvements

Texada - \$4.3 (million)*

**Based on 2023 costing – to be revised for escalation*

Texada Elementary School was previously reviewed for seismic risk assessment based on The National Building Code Hazard (2% in 50 years). The school is designated as H2 which is a vulnerable structure at high risk of widespread damage or structural failure. Within the H2 category, the assessment priority is P2, which has high probability of total damage in a moderate earthquake (5% in 50 years). Demolition of the building would be likely after an event. The proposed project under the SMP would retrofit portions of the building structure to improve structural integrity in the event of an earthquake.

4.0 OPTIONS FOR ACTION

Option 1 – To approve the proposed projects to be submitted under the Minor Capital Plan as outlined under section 2.0 above.

Option 2 – Direct staff to bring forward alternative projects for Board consideration.

5.0 STAFF RECOMMENDATION:

THAT: The Board of Education approve the submission of the Minor Capital Plan with the list of projects proposed under section 2.0.

APPENDICES

- (A) Capital Plan Resolution (Minor Capital)
- (B) Capital Plan Resolution (Major Capital)
- (C) Capital Plan instructions for 2025/2026



SCHOOL DISTRICT NO 47 (POWELL RIVER)
4351 Ontario Avenue, Powell River, BC V8A 1V3
Telephone: 604 414 2600 Fax: 604 485 6435

In accordance with provisions under section 142 (4) of the *School Act*,
the Board of Education of School District No. 47(*Powell River*)
hereby approves the proposed Five-Year Capital Plan for 2025/26, as provided on the
Five-Year Capital Plan Summary for 2025/26 submitted to the Ministry of Education.

I hereby certify this to be a true copy of the resolution for the approval of the
proposed Five-Year Capital Plan for 2025/2026 adopted by the Board of Education,
on this the 25th day of *September* 2024.

Secretary-Treasurer Signature

Secretary-Treasurer Name



SCHOOL DISTRICT NO 47 (POWELL RIVER)
4351 Ontario Avenue, Powell River, BC V8A 1V3
Telephone: 604 414 2600 Fax: 604 485 6435

In accordance with provisions under section 142 (4) of the *School Act*,
the Board of Education of School District No. 47(*Powell River*)
hereby approves the proposed Five-Year Capital Plan for 2025/26, as provided on the
Five-Year Capital Plan Summary for 2025/26 submitted to the Ministry of Education.

I hereby certify this to be a true copy of the resolution for the approval of the
proposed Five-Year Capital Plan for 2025/2026 adopted by the Board of Education,
on this the 19th day of *June* 2024.

Secretary-Treasurer Signature

Secretary-Treasurer Name



**Capital Plan Instructions:
Five-Year Capital Plan Submission
for
2025/26**

These Capital Plan Instructions Supersede All Previous Editions.

*Updates for the 2025/26 instructions are highlighted in **red text**.*

Ministry of Education and Child Care
Capital Management Branch

TABLE OF CONTENTS

| | |
|--|-----------|
| PREAMBLE: CAPITAL ASSET PLANNING SYSTEM | 5 |
| PART I: CAPITAL PLANNING | 6 |
| 1 Overview | 6 |
| 1.1 Five-Year Capital Plan Submissions | 6 |
| 1.2 Ministry Capital Programs | 7 |
| 1.3 Submission Deadlines | 7 |
| 1.4 Capital Project Approval Processes | 8 |
| 1.5 Long-Range Facilities Plan | 9 |
| 1.6 Board Resolutions | 10 |
| 1.7 Capital Plan Response Letter | 10 |
| 1.8 Capital Plan Bylaw | 11 |
| 1.10 Enrolment Projections | 12 |
| 2 Roles and Responsibilities | 12 |
| 3 Major Capital Project Requests | 13 |
| 3.1 Year One, Year Two and Year Three Capital Projects | 13 |
| 3.2 Year Four and Year Five Projects | 13 |
| 3.3 Project Request Fact Sheet (PRFS)/Seismic Project Request Fact Sheet (SPRFS) | 13 |
| 3.4 Demolition Project Request Fact Sheet (DPRFS) | 14 |
| 4 Minor Capital Project Requests | 14 |
| 4.1 Year One Capital Projects | 14 |
| PART II: MAJOR CAPITAL FUNDING PROGRAMS | 15 |
| 1 Seismic Mitigation Program (SMP) | 15 |
| 1.1 Background | 15 |
| 1.2 SMP Project Prioritization | 16 |
| 1.3 SMP Project Submission Requirements | 16 |
| 2 Expansion Program (EXP) | 17 |
| 2.1 EXP Project Prioritization | 17 |
| 2.2 EXP Site Acquisition Project (SAP) | 17 |
| 2.3 EXP Project Submission Requirements | 19 |
| 3 Replacement Program (REP) | 19 |
| 3.1 REP Project Prioritization | 19 |
| 3.2 REP Project Submission Requirements | 20 |
| 4 Rural Districts Program (RDP) | 20 |
| 4.1 Background | 20 |
| 4.2 Building Demolition | 20 |
| 4.2.1 Building Demolition Project Prioritization | 21 |
| 4.2.2 Building Demolition Project Submission Requirements | 21 |
| 4.3 School Consolidation | 21 |
| PART III: MINOR CAPITAL FUNDING PROGRAMS | 23 |
| 1 School Enhancement Program (SEP) | 23 |
| 1.1 SEP Project Funding Criteria | 23 |
| 1.2 SEP Project Submission Requirements | 23 |

| | | |
|---|---|-----------|
| 2 | Carbon Neutral Capital Program (CNCP) | 24 |
| 2.1 | CNCP Project Funding Criteria | 24 |
| 2.2 | CNCP Project Submission Requirements..... | 24 |
| 3 | Bus Acquisition Program (BUS) | 25 |
| 3.1 | BUS Project Funding Criteria..... | 25 |
| 3.2 | BUS Inventory | 26 |
| 3.3 | BUS Project Submission Requirements..... | 26 |
| 4 | Playground Equipment Program (PEP) | 26 |
| 4.1 | PEP Project Funding Criteria..... | 27 |
| 4.2 | PEP Project Submission Requirements | 27 |
| 5 | Food Infrastructure Program (FIP) | 28 |
| 5.1 | FIP Project Funding Criteria..... | 28 |
| 5.2 | FIP Project Submission Requirements..... | 29 |
| PART IV: BUILDING ENVELOPE PROGRAM | | 30 |
| 1 | Building Envelope Program (BEP) | 30 |
| 1.1 | BEP Project Prioritization..... | 30 |
| 1.2 | BEP Project Submission Requirements | 30 |
| PART V: ANNUAL FACILITY GRANT | | 31 |
| 1 | Annual Facility Grant (AFG) | 31 |
| 1.1 | AFG Project Funding Criteria..... | 31 |
| 1.2 | AFG Project Submission Requirements | 32 |
| PART VI: CHILD CARE CAPITAL PLANNING | | 33 |
| 1 | Overview | 33 |
| 1.1 | Child Care Categories | 33 |
| 1.1.1 | Major Projects..... | 33 |
| 1.1.2 | Minor Projects..... | 33 |
| 2 | Submission Types | 33 |
| 2.1 | Major Projects | 33 |
| 2.1.1 | CC – New Space Integrated | 33 |
| 2.1.2 | CC – New Space | 34 |
| 2.1.3 | CC – Conversion (Major)..... | 34 |
| 2.2 | Minor Projects | 34 |
| 2.2.1 | CC – Conversion (Minor)..... | 34 |
| 3 | Submission Deadlines | 34 |
| 3.1 | 2024/25 Call for Submissions | 34 |
| 3.1.1 | Major Projects..... | 35 |
| 3.1.2 | Minor Projects..... | 35 |
| 3.2 | 2025/26 Call for Submissions | 35 |
| 3.2.1 | Major Projects..... | 35 |
| 3.2.2 | Minor Projects..... | 35 |
| 4 | Capital Plan Bylaw and Child Care Declaration Form | 35 |
| 5 | Enrolment Projections | 36 |
| 6 | Approval Processes | 36 |
| 6.1 | Major Projects..... | 36 |
| 6.2 | Minor Projects..... | 36 |

| | | |
|----------------------------|---|-----------|
| 7 | Child Care Response Letters | 37 |
| 8 | Roles and Responsibilities | 37 |
| 9 | Project Submission Requirements..... | 38 |
| 10 | Project Prioritization | 38 |
| PART VII: APPENDICES | | 39 |
| A | Annual SSAC Requirements..... | 39 |
| B | Simplified Designs Guideline | 40 |

PREAMBLE: CAPITAL ASSET PLANNING SYSTEM

The Ministry of Education and Child Care (Ministry) has developed a web-based Capital Asset Planning System (MyCAPS) that school districts must use for their annual Five-Year Capital Plan Submissions to the Ministry.

These Capital Plan Instructions are to be used in conjunction with the MyCAPS User Guides and Training Videos available on the Dashboard in MyCAPS (<https://caps.crm3.dynamics.com/>), which define how to access, navigate, populate and submit the annual Five-Year Capital Plan submissions to the Ministry. Note that it is best to use Google Chrome when accessing MyCAPS.

MyCAPS enables the Ministry to issue a separate “Call for Submissions” for the Major Capital Programs and the Minor Capital Programs, with different capital project request submission deadlines. Please refer to section 1.3 Submission Deadlines for specific due dates.

Note that Major Capital Programs are regionally dispersed amongst many Regional Directors and Planning Officers at the Ministry, whereas Minor Capital Programs are centralized for all 60 school districts with a single Regional Director and Planning Officer(s) at the Ministry.

Child Care projects associated with school facilities is centralized for all 60 school districts with a Regional Director(s) and Planning Officer(s) at the Ministry. Also note that MyCAPS now enables school districts to submit Child Care project requests associated with school facilities as part of the capital plan submission process. Please see further information throughout these Capital Plan Instructions and specifically in Part VI.

School districts are to ensure questions regarding Major Capital Programs, Minor Capital Programs, and Child Care projects associated with school facilities, along with access to MyCAPS are directed to the correct Ministry staff as identified on the [Capital Management Branch Contact List](#).

PART I: CAPITAL PLANNING

1 Overview

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

The capital plan must set out particulars for each capital project that a board proposes to undertake during a period specified by the Minister, with five years being established as the appropriate period for Government capital planning purposes. A key requirement for the submitted capital plan is an estimate of the capital funding that would be required for each proposed capital project.

As part of a Five-Year Capital Plan submission, the Ministry may also require the submission of additional reports and documentation in support of projects requested under the various Major Capital Programs and Minor Capital Programs.

Each board of education is expected to have a Long-Range Facilities Plan (LRFP) in place for its school district that outlines management strategies for its inventory of capital assets in support of educational programming goals. The LRFP does not need to be submitted as part of a Five-Year Capital Plan, although the Ministry may request pertinent sections to inform its capital plan review process.

The *School Act* further states that prior to the Ministry's consideration of a school district's capital plan for approval, a board of education must approve the capital plan for its school district by Board 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.

These Capital Plan Instructions are published by the Ministry to ensure that individual capital plans submitted by boards of education meet the provisions of the *School Act*, which in turn allows the Ministry to generate its own multi-year capital plan at the provincial level.

The Ministry's capital plan is subject to annual capital funding approval by the provincial government's Treasury Board.

1.1 Five-Year Capital Plan Submissions

Annual Five-Year Capital Plan Submissions from boards of education are used by the Ministry to determine which priority capital projects may be included in the Ministry's Capital Plan for the following fiscal year. The capital plan submissions also provide the Ministry with important insight into future year capital priorities, which can be used for longer term government planning and the determination of potential future capital funding requirements for the public K-12 education system.

1.2 Ministry Capital Programs

The Ministry seeks capital project requests under the following capital programs:

Major Capital Programs:

- Seismic Mitigation Program (SMP)
- School Expansion Program (EXP)
- School Replacement Program (REP)
- Rural Districts Program (RDP)

Minor Capital Programs:

- School Enhancement Program (SEP)
- Carbon Neutral Capital Program (CNCP)
- Bus Acquisition Program (BUS)
- Playground Equipment Program (PEP)
- Food Infrastructure Program (FIP)

Other:

- Annual Facility Grant (AFG)
- Building Envelope Program (BEP)
- Child Care (CC)

1.3 Submission Deadlines

The Capital Asset Planning System (MyCAPS) enables the Ministry to issue separate “Call for Submissions” for school districts’ Five-Year Capital Plans separately for Major Capital projects, Minor Capital projects and Child Care projects. The submission deadlines will be:

- **May 15, 2024** – 2024/25 Major and Minor Child Care (CC)
 - Please refer to Part VI section 3.1 for more information.
- **May 17, 2024** – 2024/25 Annual Facility Grant (AFG)
- **June 30, 2024** – 2025/26 Major Capital Programs (SMP, EXP, REP, RDP) and Major Child Care (CC – New Spaces Integrated)
 - Please refer Part VI for more information.
- **June 30, 2024** – 2025/26 Major Child Care (CC – New Spaces and CC – Conversion (Major))
 - Please refer to Part VI for more information.
- **July 1, 2024** – 2025/26 Major Capital Programs (BEP)
- **September 29, 2024** – 2025/26 Minor Child Care (CC – Conversion (Minor))
 - Please refer to Part VI section for more information.
- **September 30, 2024** – 2025/26 Minor Capital Programs (SEP, CNCP, PEP, BUS)
- **October 1, 2024** – 2025/26 Minor Capital Programs (FIP)

The staggered deadlines between the various Major and Minor submissions are intended to provide the Ministry with input required to initiate planning for the next budget cycle, while enabling school districts additional time and flexibility to plan over the summer.

Additionally, the Annual Facility Grant (AFG) submissions are also to be provided by school districts using MyCAPS. As AFG is a stream of funding separate from the Major and Minor Capital Programs, it also follows a different review process. The deadline for the 2024/25 AFG submission is **May 17, 2024**.

It is strongly encouraged that school districts discuss the draft versions of their intended capital projects with Ministry staff well in advance of submission deadlines.

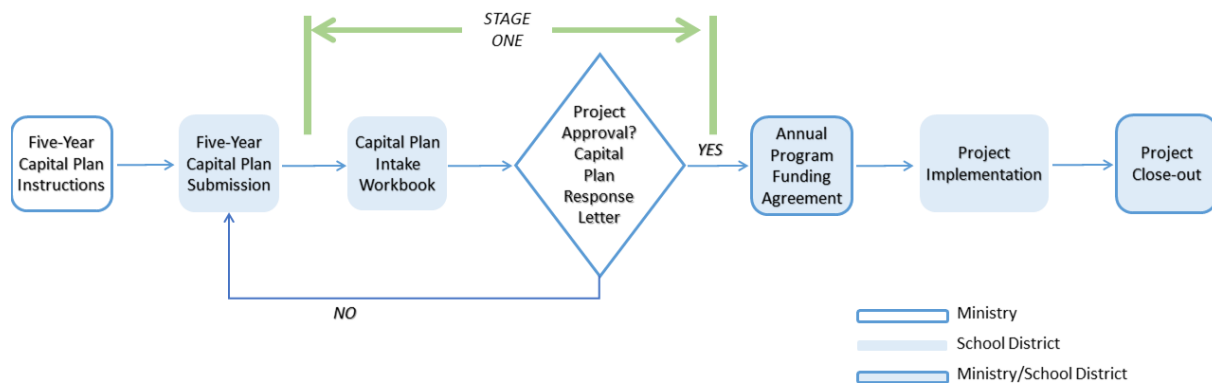
1.4 Capital Project Approval Processes

Project requests will follow an approval process that is dependent on the capital program with which the project is associated, as follows:

One-Stage Approval Process

All requests made for projects in SEP, CNCP, BUS, PEP, FIP, and BEP will undergo a one-stage approval process. Ministry support for a qualifying project request will be based on the information provided by school districts in MyCAPS. AFG projects require concurrence from the Ministry.

Figure 1-1 illustrates the process for SEP, CNCP, BUS, PEP, FIP, and BEP:



Two and Three-Stage Approval Processes

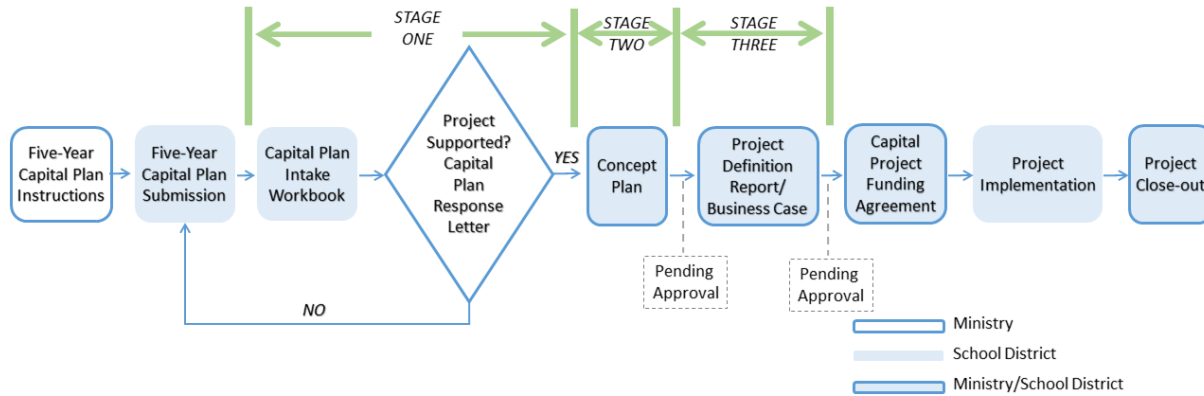
Project requests in the SMP, EXP, REP and RDP categories will, dependent upon project risk level, complexity, and dollar value, undergo a two or three-stage process as outlined in Fig. 1-2 and Fig. 1-3 below.

Initial Ministry support for project requests will be based on factsheets for SMP, EXP, REP and RDP projects. All fact sheets can be found in MyCAPS.

If a project is supported, the annual Capital Plan Response Letter will indicate which of the processes is to be followed. If a Concept Plan is requested, then the three-stage process is required. If a Project Definition Report is requested, then the two-stage process is to be followed.

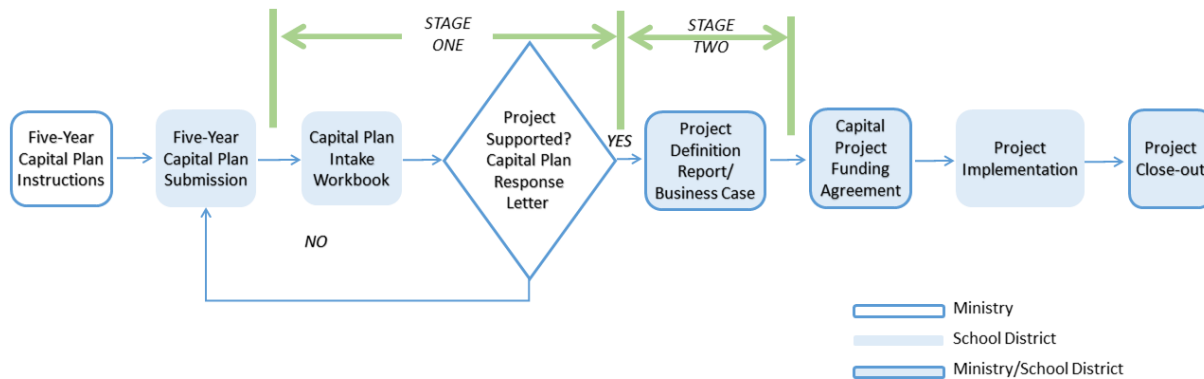
Under all processes, a board of education is responsible for using its local funds to cover the initial costs for any planning work and reports required to determine a proposed scope and preliminary cost estimates for a requested capital project.

Figure 1-2 illustrates the process for three-stage process:



1.

Figure 1-3 two-stage process:



1.5 Long-Range Facilities Plan

A comprehensive Long-Range Facilities Plan (LRFP) should guide board of education decisions regarding capital asset management and capital plan submissions, both in terms of facility operations and educational programming. The content of each LRFP developed by boards is fully expected to vary, as it will be dependent on the unique circumstances of individual school districts currently and in the future.

The LRFP for a school district would most commonly use at least a ten-year planning horizon. The LRFP should consider metrics that impact district enrolment forecasts such as local government’s extended land

use planning and residential development growth strategies, potential contraction of communities and changing demographics in neighbourhoods.

Capital project requests should be supported by a current LRFP, as the Ministry may request school districts to provide appropriate sections of the LRFP to inform its review of requested projects. Any school for which a capital project is being proposed must be identified in the LRFP as being required for the board's current and future provision of education programming for students in the school district.

A downloadable copy of the LRFP guidelines can be found at the Ministry's Capital Planning webpage in the [Publications & Resources](#) section.

1.6 Board Resolutions

In accordance with section 142 (4) of the *School Act*, boards of education must provide a Board Resolution in support of its annual Five-Year Capital Plan submission to the Ministry.

Boards are to provide up to three (3) separate Board Resolutions, one (1) for the Major Capital Program submissions, one (1) for Minor Capital Program submissions and one (1) for Building Envelope Program submissions (if applicable).

Notably, AFG project submissions to the Ministry **do not** require a Board Resolution.

Completed Board Resolutions are to be uploaded in MyCAPS in conjunction with the capital plan submitted to the Ministry for each of the respective Call for Submissions.

Downloadable Board Resolution templates can be found at the Ministry's Capital Planning webpage in the [Publications & Resources](#) section.

1.7 Capital Plan Response Letter

Once the assessment of capital plan submissions from all school districts has been completed by the Ministry, and the provincial Budget has been released, the Ministry will notify each school district with a written response regarding the results of the Ministry's review of its board's Five-Year Capital Plan submission.

The Capital Plan Response Letter will identify the specific capital projects from the Major Capital Programs that are supported for further business case development and from the Minor Capital Programs that are approved for procurement and capital funding.

The Capital Plan Response Letter will also advise the school district of next steps for each of the supported or approved projects, which may include:

- Proceed to acquiring a site for EXP projects.
- Proceed to developing a business case (Concept Plan or Project Definition Report) for SMP, EXP, and REP projects.
- Proceed to developing a business case for RDP projects.

- Proceed to the design, tender and construction for SEP and CNCP projects.
- Proceed to acquiring a bus for BUS projects.
- Proceed to the purchase and installation of playground equipment for PEP projects.
- Proceed with the proposed scope of FIP projects, including the purchase and installation of equipment and/or the design, tender and construction of approved renovations.
- Work with BC Housing, when contacted, on developing BEP projects.

As only a portion of all proposed projects submitted in the annual Five-Year Capital Plan may be supported or approved for capital funding under the Ministry's Capital Plan, ministerial approval will not be granted for a board's capital plan in its entirety. For the purposes of section 142 (5) of the *School Act*, a capital plan with modification will instead be approved, which will only include those capital projects that have been identified in the Capital Plan Response Letter.

AFG projects are not identified in a Capital Plan Response Letter. School districts will be notified of approved AFG funding, both capital and operating portions, as part of the Provincial funding announcement made annually on or before March 15th by the Minister, in accordance with s. 106.2 of the *School Act*.

1.8 Capital Plan Bylaw

Upon receipt of the Capital Plan Response Letter from the Ministry, the board of education must adopt a single Capital Plan Bylaw, in accordance with section 143 (1) of the *School Act*. This capital bylaw encompasses all capital projects included in the Capital Plan Response Letter, which again represent the Minister-approved capital plan with modifications for the school district.

The completed Capital Plan Bylaw is to be uploaded into MyCAPS, at which time the Ministry will issue Certificate of Approval to the school district for their approved capital project.

Approved AFG projects **do not** require a Capital Plan Bylaw and will have Certificates of Approval automatically issued by the Ministry.

A downloadable Capital Plan Bylaw template can be found at the Ministry's Capital Planning webpage in the [Publications & Resources](#) section.

1.9 Project Cost Share

Current government policy requires boards of education to share in the cost of major capital projects, other than the lowest cost option for a seismic mitigation project, including:

- Site Acquisition.
- School Addition.
- New School.
- School Replacement.
- Rural Districts Program project.
- Seismic Mitigation Project (where a school district is recommending project scope that is not

the lowest cost option).

School district cost share contributions are set on a case-by-case basis and are dependent on the current financial situation of the school district, with consideration for local infrastructure priorities. A board of education's ability to contribute has no bearing on the prioritization of projects, as outlined in the Ministry's capital plan. The value of a board of education's contribution is determined in the final stages of business case development, prior to securing final government approval.

The board of education's contribution can be taken from several funding sources, including available Minister-Restricted Capital, local capital, or land capital. Confirmation of a school district's funds available for cost share will be required prior to the Ministry seeking a project funding decision from Government.

1.10 Enrolment Projections

Enrolment projections for the next ten years for each school are to be entered into MyCAPS. The deadline for submitting enrolment projections is **June 30, 2024**. Enrolment projections can currently be entered into MyCAPS. For projects within the Major Capital Programs to be considered, 10-year enrolment projections must be completed before the deadline.

2 Roles and Responsibilities

The Ministry is responsible for:

- Maintaining a record of design capacities for all schools.
- Collecting student headcount enrolment data from all school districts.
- Establishing various programs to address diverse school district capital needs.
- Setting funding eligibility criteria for each of its capital programs.
- Prioritizing capital project requests at the provincial level based on established project criteria and available funding.
- Providing school districts access to capital funds for each project approved in the Ministry's capital plan through the Certificate of Approval system.

Each board of education is responsible for:

- Undertaking the ongoing operational management and maintenance of its facilities.
- Establishing a LRFP for its school district.
- Pursuing local solutions to capital needs before requesting Provincial capital funding.
- Planning and prioritizing capital projects under the Ministry's capital programs.
- Funding all costs for project planning, including any reports, as may be required to establish the scope and budget for each requested Minor Capital Program project included in its Capital Plan submission.
- Funding all costs for preliminary project planning, including any reports, as may be required to establish the proposed scope and budget for each requested Major Capital Program project included in its Capital Plan submission.

3 Major Capital Project Requests

3.1 Year One, Year Two and Year Three Capital Projects

Major Capital Program projects (specifically EXP, REP, RDP, SMP) proposed for Year One, Year Two, and Year Three of an annual Five-Year Capital Plan require a project-specific Project Request Fact Sheet (PRFS), project-specific Seismic Project Request Fact Sheet (SPRFS) or a project-specific Demolition Project Request Fact Sheet (DPRFS). These forms can all be found in MyCAPS.

Year One projects should be sufficiently developed to provide a reliable assessment of need, scope of work, schedule, and cost estimate. This information allows the Ministry to properly evaluate an individual project request against both Ministry capital program criteria, and other capital priorities across school districts.

If the Ministry supports a proposed capital project identified as a Year One priority, then it is expected that the project can reasonably be delivered at the scope, schedule and budget identified in the Five-Year Capital Plan. Placeholder projects with inadequate project information should either be included as a Year Four or Year Five project, or included as a more immediate capital project request in a future submission when dependable project information has been developed.

The Ministry may request a project listed in Year Two to be accelerated and undertaken in addition to, or instead of, a Year One project.

3.2 Year Four and Year Five Projects

Year Four and Year Five projects are understood to be notional, based on the best cost estimate, scope and schedule information for the project that is available at the time. Understandably, this project information will require further refinement in future Five-Year Capital Plan submissions, as those project requests move into a more imminent timeframe.

3.3 Project Request Fact Sheet (PRFS)/Seismic Project Request Fact Sheet (SPRFS)

The PRFS and SPRFS are relatively straightforward forms to complete in MyCAPS (in most cases not requiring extensive consultant involvement) and provide for a preliminary assessment of a proposed major capital project that a board of education deems to be a high priority for its school district.

To enable the Ministry to gain a reasonable understanding of the priority for a proposed project, the PRFS or SPRFS is intended to outline the capital need facing the school district, along with options to feasibly address that need, involving both operational changes and capital solutions, based on student enrolment forecasts and utilization of student space in existing schools.

From the PRFS or SPRFS, the Ministry should be able to discern what risks may exist related either to supporting or deferring a requested project.

3.4 Demolition Project Request Fact Sheet (DPRFS)

The DPRFS is also a straightforward form to complete in MyCAPS, providing a preliminary description of a proposed building demolition project that a board of education wishes to undertake in one of its rural communities that will reduce or eliminate a board liability.

It is intended to provide sufficient background information to enable the Ministry to reasonably understand the benefits from the proposed building demolition project, and to determine the project's eligibility for capital funding support under the Rural Districts Program (RDP).

4 Minor Capital Project Requests

4.1 Year One Capital Projects

SEP, CNCP, BUS, FIP and PEP along with AFG may only be proposed as Year One projects entered in MyCAPS.

As a Year One project, the project should be sufficiently developed to provide a reliable assessment of need, scope of work, schedule, and cost estimate. If the Ministry supports a Minor Capital Program project, the school district will be expected to deliver it at the scope, schedule, and budget, as submitted in the Five-Year Capital Plan, on or before the end of the prospective fiscal year.

SEP and CNCP projects may be phased over multiple years, as described below in PART III: MINOR CAPITAL FUNDING PROGRAMS.

PART II: MAJOR CAPITAL FUNDING PROGRAMS

The information outlined in Part II should be read in concert with the information provided in Part I.

1 Seismic Mitigation Program (SMP)

1.1 Background

The Ministry is committed to addressing the high-risk schools identified in the SMP. Each year, the Five-Year Capital Plan submission allows the Ministry to identify the highest priority projects that should be considered for major capital investment. Critical to this identification is an assessment of current seismic risk.

The Ministry engages structural engineering expertise regarding the assessment and mitigation of seismic risks to public schools through the Engineers and Geoscientists of British Columbia (EGBC). The EGBC has developed the Seismic Retrofit Guidelines (SRG), by which all seismic assessments and seismic mitigation work will be assessed and completed.

All Seismic Risk Assessments (SRA) and re-assessments of schools must be pre-approved, in writing, by the Ministry.

Boards of education are responsible for funding the cost of SRAs or seismic risk re-assessments, to be completed by a qualified structural engineer possessing the most recent SRG training (currently in its 4th edition as SRG2020).

If an approved SRA or re-assessment of a school indicates a high seismic risk-rating, the documented results must be reported to the Ministry. The Ministry may then request the school district to complete a Seismic Project Identification Report (SPIR) for that school, which would be submitted in MyCAPS as part of a future Five-Year Capital Plan submission along with the SPRFS, for SMP projects.

The SPIR is a specifically formatted report developed by EGBC, which is to be used by SRG-trained structural engineers to document seismic mitigation options for a seismically deficient block in a school. A SPIR will define the preliminary scoping and costing for the mitigation strategy proposed. EGBC has provided a guideline for the completion of a SPIR, which also includes fee structures for structural engineers.

The seismic risk rating criteria established by EGBC for public schools are:

Significant/BC Building Code Design Earthquake (1 in 2500-year event):

- **High 1 (H1)** - structures at highest risk of widespread damage or structural failure; not repairable after event. Structural and non-structural upgrades required.
- **High 2 (H2)** - structures at high risk of widespread damage or structural failure; likely not repairable after event. Structural and non-structural upgrades required.
- **High 3 (H3)** - isolated failure to building elements (such as walls), are expected, building likely

not repairable after event. Structural and non-structural upgrades required.

- **Medium** - isolated damage to building elements is expected; non-structural elements (such as bookshelves, lighting) are at risk of failure. Non-structural upgrades may be required.
- **Low** – least vulnerable structure; isolated damage may be expected with building probably repairable after event. Non-structural upgrades may be required.

EGBC further refined H1 structure performance under the conditions of a less severe, but more likely to occur moderate earthquake (1 in 1000-year event). This resulted in the Probable Event Risk Rating criteria.

Moderate (Probable) Earthquake (subcategory of H1 structures):

- **Probable Event 1 (P1)** – highest risk of widespread damage or structural failure; not repairable after event.
- **Probable Event 2 (P2)** – high risk of widespread damage or structural failure; likely not repairable after event.
- **Probable Event 3 (P3)** – moderate risk of widespread damage or structural failure; costly repairs after event.
- **Probable Event 4 (P4)** – least risk of widespread damage or structural failure; readily repairable after event.

1.2 SMP Project Prioritization

Prioritization for funding of seismic projects primarily includes consideration of the level of risk, with the funding of H1, H2 and H3 risks receiving the highest priority consideration by the Ministry.

When prioritizing a school for a SMP project, a school district should consider factors such as the following:

- The risk rating of school blocks that are H1 or H2 or H3.
- The LRF identifies that the school is well utilized and essential for providing continued education programming for students in the school district.
- The LRF identifies the local circumstances that will corroborate the continued student enrolment in the future.
- A SPIR has already been submitted in response to a Ministry request.
- Availability of student space at neighbouring schools to accommodate current and forecasted student enrolment.
- Seismic strengthening of existing school.
- Seismic strengthening and partial replacement of existing school.
- Full replacement on the existing or alternative site.
- The Facility Condition Index (FCI) for the school.
- Consideration of Life Cycle Costs (LCC) for each option, as the cost of ongoing maintenance over the remaining physical life of an asset is an important financial factor, beyond just capital costs.

1.3 SMP Project Submission Requirements

- Review and update any project and SPRFS that was submitted in MyCAPS for the previous Five-Year Capital Plan submission but is not yet supported.
- Submit a SPRFS in MyCAPS for each new high-priority project to be considered for funding under the SMP.
- For SMP projects that are currently supported by the Ministry but are not yet approved with a signed Capital Project Funding Agreement, they are not to be re-entered into MyCAPS; however, should the school district continue to pursue these projects, they must be included as a high-priority project within the Five-Year Capital Plan that is presented to the Board.

Boards of education are responsible for funding the costs to complete an SRA, SPIR and SPRFS.

2 Expansion Program (EXP)

2.1 EXP Project Prioritization

All EXP projects, which include a new school, an addition to an existing school, or the acquisition of a school site for a new or expanded school, must be supported by the need to accommodate student enrolment in a permanent education setting.

When developing a proposal for an EXP project, a school district should consider factors such as the following:

- Student enrolment has continued to increase over the previous five school years.
- Student enrolment is forecasted to show continued growth over the next 10 years.
- The LRFP identifies the local circumstances that will corroborate the continued student enrolment in the future.
- The LRFP identifies how new permanent school space is needed for the provision of education programming for existing students, and students new to the school district.
- The availability of properties for development of a school site.
- Availability of student space at neighbouring schools to accommodate current and forecasted student enrolment.
- Expanded class scheduling for secondary schools.
- Avoiding a site acquisition through additions to neighbouring schools.
- Acquisition of a school site for a new school.
- Acquisition of property to expand an existing school site for an addition.

2.2 EXP Site Acquisition Project (SAP)

Where an expansion of an existing school site or a new school site is required before an addition or a new school can be constructed, the respective EXP projects must be split into two separate capital project requests, with the initial project being the site acquisition and the subsequent project being construction either of an addition to an existing school or a new school. The PRFS for a site acquisition must clearly demonstrate how an addition or a new school meets the requirements to be considered a

future priority on the proposed site.

Notably, a board of education must first have a School Site Acquisition Charge (SSAC) scheme in place for its school district before the Ministry will consider supporting a site acquisition project request.

In accordance with the Local Government Act, an SSAC scheme for a school district permits local government to collect a charge on behalf of the board of education from a residential developer for each new dwelling being created at the time of subdivision approval or building permit issuance. The per dwelling unit SSAC is imposed for the purpose of providing funds to assist a board of education with the capital costs of meeting its new school site requirements. In that regard, the implementation of an SSAC scheme must be based solely on the demand for new school sites that results from increased student enrolment being generated from new residential development.

Once a SSAC scheme has been established for a school district, an annual consultation must be undertaken by the board with each local government located in the school district. This consultation must be completed before the board submits its Five-Year Capital Plan to the Ministry, in accordance with section 142 of the School Act. Further information regarding annual requirements for school districts with SSAC schemes can be found in Appendix 1: Annual SSAC Requirements, which is located at the end of this document.

Ample time must be given to allow each local government to provide the projection for the number of new residential units, and for the school district to estimate the student enrolment that will result from that residential development. The school district and local government must also come to an agreement of the approximate size and number of school sites required to accommodate the projected number of students, as well as the approximate location and land value of those school sites. These components will be used in the calculation of the various per-dwelling unit amounts that may be collected from residential developers, dependent on the density of their new residential developments.

Following the consultation process, a board of education must make a written proposal of its eligible school site requirements, which is forwarded to each local government for consideration. Where all municipal councils have accepted the proposed eligible school site requirements, the board will submit a copy of the ratified proposal to the Ministry as an addendum to its capital plan submission. In situations where one or more municipal councils have formally not accepted the proposed eligible school site requirements, leading to the undertaking of a facilitated consultation, the board must instead submit a copy of an agreed-upon revised proposal or a resultant facilitator's report as part of its capital plan submission.

Please note that copies of either a ratified proposal, a revised proposal, or a facilitator's report are not to be submitted to the Ministry in MyCAPS. They should instead be emailed separately to the respective Regional Director/Planning Officer team to be included in the Ministry's current capital plan submission file for the school district.

For further information, refer to the Implementation Guide: School Site Acquisition Charge on the Ministry's Capital Planning webpage in the [School Site Acquisition Charge \(SSAC\)](#) section.

2.3 EXP Project Submission Requirements

- Review and update any project and PRFS that was submitted in MyCAPS for the previous Five-Year Capital Plan submission but is not yet supported.
- Submit a PRFS in MyCAPS for each new high-priority project to be considered for funding under the EXP.
- **At all suitable facilities, within the PRFS, explore the use of prefabricated classroom additions as the “Alternative Option” to align with the lifecycle of the existing school.**
- For EXP projects that are currently supported by the Ministry but are not yet approved with a signed Capital Project Funding Agreement, they are not to be re-entered into MyCAPS; however, for the school district to continue to pursue these projects, they must be included as a high-priority project within the Five-Year Capital Plan that is presented to the Board.

Boards of education are responsible for funding all preliminary and detailed project development work required to advance a project for funding decision, including the completion of the PRFS.

3 Replacement Program (REP)

3.1 REP Project Prioritization

All REP projects, which include a full replacement school or a partial replacement of an existing school, must be supported by a recent building condition assessment and engineering reports substantiating that the school building or a portion of a school has reached or will shortly reach the end of its expected useful life.

When developing a proposal for a REP project, a school district should consider factors such as the following:

- The LRFP identifies that the school is essential for providing continued education programming for students in the school district.
- Availability of adequate student space at neighbouring schools to accommodate current and forecasted student enrolment.
- The Facility Condition Index (FCI) for the school.
- Any immediate health and safety issues facing occupants and visitors to the school.
- The cost-effectiveness of further capital investment, using either AFG or SEP funds, to maintain or upgrade the school to extend its useful life.
- The cost of addressing major structural issues or an accumulation of maintenance requirements approaches the cost of replacement.
- Major renovations to the existing school.
- Additions to neighbouring schools.
- Partial replacement of the existing school.
- Partial replacement of the existing school with additions to neighbouring schools.
- Full replacement of the school on its current site.

- Full replacement of the school on a new school site.
- Consideration of Life Cycle Costs (LCC) for each option, as the cost of ongoing maintenance over the remaining physical life of an asset is an important financial factor, beyond just capital costs.

3.2 REP Project Submission Requirements

- Review and update any project and PRFS that was submitted in MyCAPS for the previous Five-Year Capital Plan submission but is not yet supported.
- Submit a PRFS in MyCAPS for each new high-priority project to be considered for funding under the REP.
- For REP projects that are currently supported by the Ministry but are not yet approved with a signed Capital Project Funding Agreement, they are not to be re-entered into MyCAPS; however, for the school district to continue to pursue these projects, they must be included as a high-priority project within the Five-Year Capital Plan that is presented to the Board.

Boards of education are responsible to fund both the preliminary and detailed project development work required to advance projects for funding decision, including the completion of the PRFS.

4 Rural Districts Program (RDP)

4.1 Background

Capital funds are available by the Ministry under the Rural Districts Program (RDP) for projects to assist those school districts with schools in rural communities. The intention of the RDP is to target funding for specific types of projects that would directly benefit rural communities but are typically not included under another Major Capital Program or Minor Capital Program. Specifically, RDP will provide funding for the full and partial demolition of board-owned buildings, as well as for capital projects such as renovations associated with the consolidation of under-utilized schools.

The RDP funding will only be considered for communities with a population of less than 15,000 inhabitants in those school districts located outside of the Lower Mainland, Greater Victoria, and Kelowna.

4.2 Building Demolition

RDP projects will primarily focus on the full demolition of vacant board-owned buildings that have become dilapidated and where refurbishment for school district or community use is not economically feasible.

Funding support under the RDP will also be considered for the partial demolition of functioning buildings that have extensive extraneous areas that are no longer of use to the school district or community. The intention is that by reducing its overall area through a partial demolition, a building may then operate with greater efficiency, requiring less energy and avoiding the extent of required ongoing maintenance.

4.2.1 Building Demolition Project Prioritization

The Ministry may give a higher priority to the full demolition of a surplus board-owned building encumbering a school site that is the subject of a Crown land grant, followed by buildings situated on a property owned outright by the board, and then the partial demolition of buildings that will continue to be operational.

A board may seek to revert Crown land that is no longer required for educational purposes, under authority of the *School Act* or *Land Act*. However, the Province, as represented by the Ministry of Forests, Lands, Resource Operations, and Rural Development, may refuse to receive any such property into the Provincial Crown Land Inventory, unless it is a brownfield site where any encumbering buildings have first been removed and the site has undergone any necessary remediation. In these circumstances, RDP funding will assist the school district to complete the demolition and any needed site remediation.

There are also situations where the cost of demolishing a building may be greater than the potential sale value of the site owned outright by a board of education located in a rural community. As this situation renders the property disposal economically unviable to a school district, priority is next given to providing RDP funding for the demolition of an encumbering building. Even if the unencumbered property will be transferred for an alternative community use at less than fair market value, the receiving community organization will benefit by being able to direct its available funds solely to the re-development of a clean vacant site.

The Ministry will also consider allocating RDP funding for the partial demolition of a functional building. A school district will need to present the business case that the specified reduction of existing space at an under-utilized building, which remains required in support of school district operations, will result in demonstrable operational cost-savings both through reductions in energy-use and ongoing maintenance requirements.

4.2.2 Building Demolition Project Submission Requirements

- Submit a DPRFS in MyCAPS for a project to be considered for funding under the RDP.

Boards of education are responsible to fund both the preliminary and detailed project development work required to advance projects for funding decision, including the completion of the DPRFS.

4.3 School Consolidation

Another area of RDP funding support relates to the completion of a board-approved consolidation of schools in a rural community that has experienced declines or shifts in student enrolment resulting in the inefficient utilization of the capacity of existing schools. The consolidation of schools should provide immediate operating efficiencies by providing educational programming in less physical space.

It is expected the school(s) that will remain operational will have sufficient capacity to accommodate the incoming students; however, in some instance the receiving school(s) may need some renovation or reconfiguration of existing space, or a small addition, for the consolidation to be effective.

A school district is advised to contact their respective Regional Director and/or Planning Officer to discuss the potential provision of capital funding an RDP project involving the consolidation of schools in a rural community.

4.3.1 School Consolidation Project Prioritization

School consolidation projects will be prioritized where a board of education has previously approved the consolidation to occur. Those projects where the scope is limited to the renovation of an existing building to accommodate students from another will be prioritized over those projects where an addition is required.

4.3.2 School Consolidation Project Submission Requirements

- Submit a PRFS for a project to be considered for funding under the RDP in MyCAPS.

Boards of education are responsible to fund both the preliminary and detailed project development work required to advance projects for funding decision, including the completion of the PRFS.

PART III: MINOR CAPITAL FUNDING PROGRAMS

The information outlined in Part III should be read in concert with the information provided in Part I.

1 School Enhancement Program (SEP)

The SEP is a program that provides capital funding specifically for projects that improve the safety, facility condition, operational efficiency, and functionality of existing schools, to extend their useful physical life.

1.1 SEP Project Funding Criteria

SEP projects that are eligible for funding are:

1. Roofing upgrades (i.e., replacement, repair).
2. Exterior Wall System upgrades (i.e., cladding, insulation, windows, building envelope).
3. Interior Construction upgrades (i.e., interior accessibility, flooring, wall partitions).
4. HVAC upgrades (i.e., heating, ventilation, air conditioning).
5. Electrical upgrades (i.e., power supply, distribution systems, fire protection systems).
6. Plumbing upgrades (i.e., washrooms, water fountains, re-piping).

Eligible projects must be valued at more than \$100,000, but not exceed \$2,000,000. **It is also crucial to include at least one project valued at \$500,000 or less.** Projects valued over \$2,000,000 must be identified on MyCAPS as being phased over multiple years.

Projects estimated at less than \$100,000 to maintain the service-life of an existing building should not be included in an annual Five-Year Capital Plan submission but undertaken using AFG funds or local capital funds.

The types of maintenance work that are ineligible for SEP funding include, but not limited to:

- day-to-day wear and tear.
- interior painting.
- exterior painting.
- parking lot repairs or development.
- driveway repairs or development.
- playground and playfield repairs or development.
- School Board offices, bus depots/buildings, maintenance shops/buildings.

1.2 SEP Project Submission Requirements

- All SEP project requests must be submitted using MyCAPS.
- A maximum of five (5) separate SEP projects may be submitted per school district, for funding consideration by the Ministry (with at least one project valued at \$500,000 or less).
- Only SEP projects (single phase; or one of two (or more) phases) that can be completed by March 31st of the prospective fiscal year should be submitted.

- For a newly requested multi-phase SEP project, only the first phase of SEP work should be included in Year One of MyCAPS- the second phase of SEP work is to be noted in the Project Description section.
- For an existing multi-phase SEP project that has already completed the first phase of SEP work, the second (and future) phase(s) of SEP work should be included in Year One of MyCAPS; with a note identifying additional future phases in the Project Description section.

2 Carbon Neutral Capital Program (CNCP)

The CNCP is a program that provides capital funding specifically for energy-efficiency projects that lower a school district's carbon emissions.

2.1 CNCP Project Funding Criteria

The primary considerations in evaluating submitted project proposals will be the measurable emissions reductions and operational cost-savings expected because of the completed project. Other considerations include:

- The level of innovation of the intended project on a facility or a district-wide basis.
- The VFA Canada Corporation renewal period of the proposed project.
- The contributions to be made towards the cost of the proposed project by the school district and third parties.
- CNCP funding received by the school district to date.

When selecting priorities for CNCP funding, the school district should consider the following:

- The measurable short- and long-term emissions reductions and operational cost savings.
- Coordination with other capital program needs for the schools (i.e., SMP or SEP).
- The LRFP identifies that the school is essential for providing continued education programming for students in the school district.
- Previous recent projects have been delivered within the scope, schedule, and budget.
- The school district has the resources to successfully deliver the project.

2.2 CNCP Project Submission Requirements

- All project proposals must be submitted using MyCAPS.
- Submit supporting reports in PDF format (i.e., Energy Manager Reports, VFA Canada Corporation Reports, Engineering Reports) in MyCAPS.
- A maximum of five (5) separate CNCP projects may be submitted per school district, for funding consideration by the Ministry.
- Only CNCP projects that can be completed by March 31st of the prospective fiscal year should be submitted.
- For a newly requested multi-phase CNCP project, only the first phase of CNCP work should be included in Year One of MyCAPS; the second phase of CNCP work is to be noted in the Project Description section.

- For an existing multi-phase CNCP project that has already completed the first phase of CNCP work, the second (and future) phase(s) of CNCP work should be included in Year One of MyCAPS; with a note identifying additional future phases in the Project Description section.

3 Bus Acquisition Program (BUS)

School buses are considered capital assets and capital funding requests to acquire any new or replacement buses must be made to the Ministry as part of a school district's annual Five-Year Capital Plan submission.

3.1 BUS Project Funding Criteria

Bus funding requests will consider the following.

- School bus age and/or mileage:
 - school bus age will be determined from the year it was put into service.
 - mileage will be determined using the date of funding request submission.
- Existing buses with safety and mechanical issues.
- New school buses to support new trips on existing routes due to increased student enrolment or new routes to newly serve areas of the school district without current student transportation service.
- School district's intention to create their own bussing services versus using third-party contracted services.

Replacement of an existing school bus will be considered for the following situations:

- Type A2 buses (20-29 passengers), which are 10 years old and/or have more than 250,000 km.
- Type C buses (34-76 passengers), which are 12 years old and/or have more than 325,000 km.
- Type D-RE & Type D-FE (80+ passengers), which are 15 years old and/or have more than 400,000 km.
- None of the above applies, but the need for replacement can be substantiated with supplementary information by a qualified third-party.

A bus that has been replaced may not be used for any permanent routes, and once a bus has been claimed for replacement, under no circumstances may it be claimed again. This includes buses that have been sold by one school district to another school district.

Where approved by the Ministry, bus acquisition funding will be based on a capital allowance. School districts must procure their school buses using the annual Request for Standing Offer (RFSO) process managed by the Association of School Transportation Services of British Columbia (ASTSBC).

The ASTSBC will invoice school districts for two (2) percent of their bus purchase price to defray the cost of administering this initiative. This fee is included in the Capital Funding Grant and is not an additional cost to the school district. Public schools that are in arrears of their administration fee payment from purchases under previous RFSOs will be ineligible for future standing offer procurements.

Details of the RFSO can be found at: <http://www.astsb.org/>

3.2 BUS Inventory

To assist the Ministry in its long-term planning and forecasting of bus replacements throughout the province, school districts must provide an update to their entire existing bus inventory each year in MyCAPS.

Updates include adding buses that do not currently appear in the MyCAPS inventory as well as updating the 'Actual Kilometers' field for existing buses. The deadline for updating school bus inventories is **September 30, 2024.**

3.3 BUS Project Submission Requirements

- All bus requests must be submitted using MyCAPS.
- For replacement due to safety and mechanical issues, submit the following documents in MyCAPS:
 - detailed description of the safety and or mechanical issues with costs, supported by supplementary documentation from a qualified third-party (i.e., repair/mechanical shop, insurance company).
 - the latest Commercial Vehicle Safety Enforcement (CVSE) inspection report verifying the bus unit number, age, condition, and number of kilometres and identified issues.
- For additional buses for new routes or trips, submit the following documents:
 - rationale for the request that demonstrates the increase ridership and are to include copies of route sheets, route maps, and supporting route optimization analysis.
- For replacement of existing buses, submit the following documents:
 - if bus has met both age and mileage criteria, no additional documentation is required.
 - if bus replacement is sooner than outlined in Ministry guidelines for age and/or mileage, the reasons for early replacement and recent maintenance costs records are required (supported by the latest Commercial Vehicle Safety Enforcement (CVSE) inspection report verifying the bus unit number, age, condition and number of kilometres and identified issues).
- For creation of school district owned bussing services, submit the following documents:
 - rationale for the request that demonstrates operational cost-benefit analysis of owned bussing services versus using third-party contracted services, and are to include copies of fleet management plan, route sheets, route maps, and supporting route optimization analysis.
- **All school bus requests must identify what fuel type (i.e. diesel, electric, etc), the number of wheelchair spaces (i.e. 0, 1, 2, etc), and ideally which bus make (i.e. IC Bus, Blue Bird, etc) is intended to be purchased.**
- Bus purchases must be completed using the RFSO process, with buses received by March 31st of the prospective fiscal year.

4 Playground Equipment Program (PEP)

The PEP was established to provide playground equipment systems at schools that do not currently have one, or to replace aging playground equipment systems that may pose health and safety hazards.

Supporting inclusion and accessibility for all children, the PEP is available to provide specific funding to purchase and install new or replacement playground equipment that is universal in design, and follows accessibility measures as defined through the

[Canadian Standards Association CAN/CSA-Z614-14 \(R2019\): Children's Playspaces and Equipment](#)

Universal design aims to create environments that can be used by as many people as possible without special adaptations or modifications. Projects should consider including equipment and ground cover materials (i.e. rubberized surfacing), if feasible, to create an inclusive and accessible playground concept.

Universally designed playground spaces include adventure-style playground equipment that is designed to include all elementary-aged students regardless of ability.

To meet the range of students' needs in designing playgrounds to include every child, school districts should consider all physical, mental, intellectual, learning, communication, or sensory impairment – or functional limitations – whether permanent, temporary, or episodic in nature, that in interaction with a barrier, hinders a person's full and equal participation in society.

School districts may consider creating a playground advisory committee as a proactive step in the process of co-developing a playground project plan. This committee could be comprised of people with lived experience of disability, and possibly include:

- children with disabilities
- parents of disabled children
- parents with disabilities
- school therapy teams
- school district's accessibility and inclusion team members
- educational assistants

The committee could work in collaboration with school administration and playground equipment providers/installers to advise and guide the project from concept to completion.

This equipment is to be permanently fixed on a school site and include appropriate ground cover for fall protection, improved access, and increased mobility.

4.1 PEP Project Funding Criteria

Only schools where most grades are elementary (K-7) will be eligible for PEP. With a focus on full playground equipment replacement, projects for partial replacement of existing equipment or repair of existing equipment will not be considered. Schools that do not currently have playground equipment and students do not have easy access to nearby equipment may be prioritized.

4.2 PEP Project Submission Requirements

- All proposed PEP projects must be submitted using MyCAPS.
- A maximum of three (3) separate PEP projects may be submitted per school district, for funding consideration by the Ministry. Only PEP projects that can be completed by March 31st of the prospective fiscal year should be submitted.

- PEP projects that have previously been supported by the Ministry to receive capital funding must not be included in MyCAPS.

5 Food Infrastructure Program (FIP)

The Capital Management Branch's Food Infrastructure Program (FIP) is an annual program intended to assist boards of education with creating, improving, or expanding infrastructure to feed students across all communities in British Columbia. The FIP is directly tied to the government's broader *Feeding Futures* program, which is a commitment to ensure students are properly fed for learning to enhance positive academic and healthy outcomes for students.

5.1 FIP Project Funding Criteria

Program parameters for the FIP will be adjusted over time, based on the Ministry's evolving understanding of student needs (as informed by engagement with the sector) as they relate to local service delivery capacity (including consideration for existing capacity within local community groups who deliver food programming). As such, school districts are encouraged to clearly describe the proposed scope of their school food infrastructure improvements within the project requests included within their capital plan submission. Despite this, the following overarching requirements will apply:

- Proposed FIP projects should be focused on minor upgrades such as:
 - Refrigerated vehicles to support the delivery of prepared meals from centralized kitchen facilities to schools.
 - The purchase and installation of new or used kitchen equipment (e.g. refrigerators, freezers, dishwashers, stoves, ovens, etc.)
 - **Electrical, plumbing and ventilation upgrades to accommodate the installation of commercial kitchen equipment.**
 - Improvements to ensure kitchens meet local health authority requirements.
 - Equipment and infrastructure to support traditional food gathering and preparation (e.g. fishing equipment, smokehouses, non-fur trapping equipment).
 - Food storage (refrigerated or dry storage).
- The FIP is not an enhancement fund to construct new kitchens. *
- The FIP cannot be used to construct net new space. *

When purchasing equipment, districts are encouraged to acquire energy-efficient appliances. Evaluation of FIP project requests will be supplemented by an array of key indicators, including data on local needs. Generally, schools in rural and remote communities and districts with little or no existing school food programs where no local community solutions (e.g. community kitchens) exist will be prioritized to receive capital funding.

The type of food infrastructure improvements that are ineligible for FIP funding include, but are not limited to:

- Purchase or lease of land or buildings.

- Constructing net new kitchen space. *
- Converting space in an educational facility to a kitchen. *
- Improvements to kitchen space that will not be used to support the delivery of school food programs in the district.
- The purchase or lease of personal/private vehicles.
- The purchase or construction of any buildings such as sheds, storage facilities, etc.

* Unless there is evidence that there is no opportunity for community partnerships to assist with the delivery of local school food programming.

5.2 FIP Project Submission Requirements

- All FIP project requests must be submitted using MyCAPS.
 - **Projects must be submitted under the School Enhancement Program (SEP) special call for submission (Minor 2025/2026 | 2024-10-01), with the project type set as “Food Infrastructure”.**
 - **NOTE: FIP project requests should not be submitted under the main minor call for submission (Minor 2025/2026 | 2024-09-30).**
 - Should the proposed project entail enhancements to existing kitchen space in the school, floor plans verifying this space must be submitted as a PDF.
- To afford the Ministry more flexibility when it comes to prioritizing projects, school districts are encouraged to submit at least one project in their FIP submissions valued at \$100,000 or less.

Only FIP projects that can be completed by March 31st of the prospective fiscal year will be considered.

PART IV: BUILDING ENVELOPE PROGRAM

The information outlined in Part IV should be read in concert with the information provided in Part I.

1 Building Envelope Program (BEP)

The BEP is a program that is available to provide specific funding for remediation to known building envelope issues at schools that were built between the years of 1985 and 2000; that have undergone a Building Envelope Condition Assessment (BECA) by BC Housing; and that are on BC Housing's list of eligible schools.

1.1 BEP Project Prioritization

School districts have previously been provided with a list of their BEP projects, as ranked by BC Housing. While the Ministry will use the BC Housing rankings as a guide for prioritizing BEP funding, a school district may work with the Ministry to amend that priority, if necessary.

When requesting a BEP project, a school district should consider the following factors:

- The LRF identifies that the school is essential for providing continued education programming for students in the school district.
- The Facility Condition Index (FCI) for the school.
- The priority ranking of the school by BC Housing.
- Opportunities to coordinate the BEP project with other required building upgrades under AFG, CNCP, SEP, SMP, or EXP (i.e., an addition).

1.2 BEP Project Submission Requirements

- Review and update any BEP project that was submitted in MyCAPS for the previous Five-Year Capital Plan submission.
- For BEP projects that are currently supported by the Ministry but are not yet approved with a signed Capital Project Funding Agreement, they are not to be re-entered into MyCAPS; however, should the school district continue to pursue these projects, they must be included as a high-priority project within the Five-Year Capital Plan that is presented to the Board.

PART V: ANNUAL FACILITY GRANT

The information outlined in Part V should be read in concert with the information provided in Part I.

1 Annual Facility Grant (AFG)

The AFG funding is provided as a lump sum amount annually which a board of education may expend for the purpose of:

- upgrading or replacing existing facility components throughout the expected economic life of an existing capital asset.
 - enhancing the service potential of an existing capital asset or a component of an existing capital asset by correcting deficiencies in design or construction, and unsafe conditions.
 - significantly lowering the associated operating costs of an existing capital asset; or
 - extending the life of an existing capital asset or a component of an existing capital asset beyond its original life expectancy.
- A board of education is responsible for managing its AFG funds to enable planned or emergent health and safety expenditures to be addressed within a fiscal year.

1.1 AFG Project Funding Criteria

There are nine main categories of eligible AFG expenditures:

- **Accessibility upgrades** (improvements related to access for persons with mobility issues or physical disabilities).
- **Asbestos Abatement** (mitigation and/or remediation of asbestos affected areas).
- **Electrical upgrades** (improvements or replacements of power supply and distribution systems, fire protection systems, and technological infrastructure upgrades to accommodate computer and telecommunications networks).
- **Exterior Wall System upgrades** (improvements to protect the fabric of the building, including exterior painting, window, and door replacement, building envelope repair and replacement, structural and non-structural seismic mitigation).
- **HVAC upgrades** (improvements, replacements or provision of heating, ventilation, and air conditioning systems).
- **Interior Construction upgrades** (improvements of school facilities related to flooring, wall partitions, non-structural upgrades, and the provision of educational programming).
- **Plumbing upgrades** (improvements, replacements or provision of washroom and plumbing systems, and safe drinking water).
- **Roofing upgrades** (scheduled roof replacements and major roof repairs).
- **Site upgrades** (site improvements including positive site drainage; repairs to sidewalks, parking lots, site access/egress, paved work areas, paved play areas, and play fields; repairs, upgrading or replacement of playground equipment; perimeter safety fencing; contaminated soil remediation; underground storage tanks removal; sewer or water services; underground irrigation systems; traffic safety).

Expenditures for annual facility projects may include any associated consultant fees.

Examples of ineligible use of AFG include:

- Building expansions resulting in increases to gross facility area or design capacity.
- Building acquisitions.
- Site acquisitions.
- Acquisition of equipment, furnishings, personal computers and peripherals, servers, or vehicles and their accessories.

1.2 AFG Project Submission Requirements

- All AFG project requests must be submitted using MyCAPS.
- Only AFG projects that can be completed by March 31st of the prospective fiscal year should be submitted.

Upon Ministry concurrence of a school districts AFG projects, all subsequent deviations from the approved plan due to emergent issues and items are to be communicated to the Ministry in writing and upon return correspondence, updated by the school district in MyCAPS.

PART VI: CHILD CARE CAPITAL PLANNING

1 Overview

On April 2, 2024, the Ministry launched new functionality in MyCAPS to allow school districts to begin considering and planning for Child Care (CC) as part of their broader K-12 Capital Planning. The purpose of this enhancement is to enable school districts to develop and submit capital plans for child care funding through MyCAPS, resulting in the efficient management of concurrent projects across the Ministry's Education capital funding programs. These system changes also introduce functionality to support the management of Child Care Facilities on school district property.

Following this launch school districts must submit all child care project requests through MyCAPS rather than through the previous New Spaces Fund application process. This appendix provides details on the process for planning and requesting child care projects through MyCAPS.

All child care project requests must create net new spaces. If there are any existing licensed spaces being relocated, details about the relocated spaces must be provided in the request. However, please note only net new spaces may be considered for funding.

1.1 Child Care Categories

School districts will be able to submit child care project request under the following categories:

1.1.1 Major Projects

- CC – New Spaces Integrated
- CC – New Spaces
- CC – Conversion (Major)

1.1.2 Minor Projects

- CC – Conversion (Minor)

2 Submission Types

2.1 Major Projects

Eligible projects that will exceed \$500,000. Any projects proposing to undertake a conversion/renovation of existing K-12 space for the creation of new CC spaces with a funding request of less than \$500,000 must submit a project request through the Minor Capital call for submission.

2.1.1 CC – New Space Integrated

CC – New Space Integrated projects are defined similarly to the above, except that these projects will be included as part of another Major Capital Project (SMP; EXP; REP). The project requests for the Major Capital project and the CC – New Space Integrated will be two separate submissions. It is possible that only the K-12 project will be approved.

2.1.2 CC – New Space

CC – New Space projects are those that propose to build new floor area to create Child Care spaces on school grounds. Proposed CC – New Space projects should be focused on works such as:

- Building a standalone CC facility on a school site
- Building an expansion onto a school for CC use

2.1.3 CC – Conversion (Major)

CC – Conversion (Major) projects use funding to convert (renovate) an existing K-12 space for the creation of new Child Care spaces. Conversion projects under Major Capital will be those that require more than \$500,000 to carry out the works.

2.2 Minor Projects

Eligible projects that will not exceed \$500,000. Any projects proposing to undertake a conversion/renovation of existing K-12 space for the creation of new CC spaces that exceed \$500,000 must submit a project request through the Major Capital call for submission.

2.2.1 CC – Conversion (Minor)

CC - Conversion (Minor) projects are small-scale projects to convert (renovate) an existing K-12 space to create new Child Care spaces as well as the purchase and installation of fixtures, furniture, and equipment required to obtain a license.

3 Submission Deadlines

With the 2024/25 fiscal year being the foundational year, there will be two “Call for Submissions” for both the Major and Minor categories. This will allow school districts to submit project requests for funding during the 2024/25 fiscal year, and to begin developing a capital plan for child care in alignment with their 2025/26 K-12 Capital Plans. Details of the timing and purpose of each Call for Submission are outlined below.

School districts are strongly encouraged to speak with the Child Care PO/RD team about their project requests prior to the closure date so they can fully review the validity and accuracy of the requests being made.

School districts with questions about child care operational planning and programming can contact the Child Care Development Support team at ccdevsupport@gov.bc.ca.

3.1 2024/25 Call for Submissions

The 2024/25 calls for submission should be used to submit any projects that would have been submitted as a New Spaces Fund application in the 2024/25 fiscal year under the previous process.

There will be one main call for submission for each of the **Major and Minor** categories for the **2024/25**

fiscal year. These calls are to accommodate the foundational year moving from the existing New Spaces Fund process towards a capital planning cycle.

Project requests submitted under the 2024/25 call for submission will be evaluated using the *ChildCareBC New Spaces Fund Funding Guidelines*. Any successful projects will be required to adhere to the NSF guidelines, including any eligible and ineligible project costs, commitments periods and all other program requirements. Dependent on budget availability, additional calls for funding in the 2024/25 fiscal year may become available.

3.1.1 Major Projects

The 2024/25 **call for submission** opens **April 8, 2024**, and closes **May 15, 2024**.

3.1.2 Minor Projects

The 2024/25 **call for submission** opens **April 8, 2024**, and closes **May 15, 2024**.

3.2 2025/26 Call for Submissions

3.2.1 Major Projects

There will be two calls for submissions for Child Care **Major** project requests for the **2025/26** fiscal year. These calls for submission are intended to align with the regular K-12 capital planning cycle.

- The first call will be for K-12 + CC integrated projects. This call will be the main call for K-12 project requests and will allow school districts to include CC project requests related to a Major K-12 project, the only CC submission type included in this call will be CC - New Spaces Integrated. This **2025/26 call for submission** opens **April 8, 2024**, and closes **June 30, 2024**. See Section 3 of the Capital Plan Instructions related to K-12 project requests under this call.
- The second call will be for CC project requests only and will include project requests for CC - New Spaces and CC – Conversion. This **2025/26 call for submission** opens **April 8, 2024**, and closes **June 30, 2024**.

3.2.2 Minor Projects

There will be one main call for submission for **Minor** Child Care projects for the **2025/26** fiscal year. This call for submission is intended to align with the regular K-12 capital planning cycle:

- The **2025/26 call for submission** opens **April 8, 2024**, and closes **September 29, 2024**.

4 Capital Plan Bylaw and Child Care Declaration Form

Child care capital plans do not formally require a Capital Plan Bylaw. However, if a school district's approval process requires the board to approve a bylaw, school districts will be required to upload a copy of said bylaw into MyCAPS prior to funding approval.

Prior to receiving funding approval for any project submitted under a project request, school districts will be required to upload a Child Care Declaration Form agreeing to applicable program requirements. This form will be provided by the Ministry as an attachment to the Response Letter and must be signed by the school district’s authorized signatory and uploaded to MyCAPS, together with other Capital Plan Supporting Documents by the school district prior to funding approval.

5 Enrolment Projections

Enrolment projections for the next ten years for each school are to be entered into MyCAPS. The deadline for submitting enrolment projections is June 30, 2024. Enrolment projections can currently be entered into MyCAPS. For projects within the Child Care Programs to be considered, 10-year enrolment projections must be completed before the deadline.

6 Approval Processes

Project requests will follow an approval process that is dependent on the call for submission type with which the project is associated, as outlined in the following sections.

6.1 Major Projects

All CC project requests submitted under a **Major Call for Submission** will undergo a two-stage approval process, as outlined in Fig. 1 below.

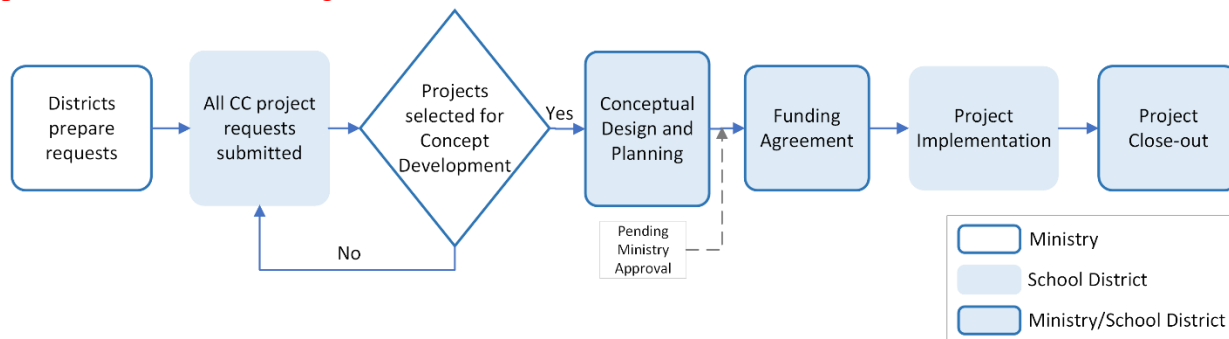


Figure 1 – Major Approval Process (Two-Stage)

The Ministry will evaluate the details included in the CC Project Request Fact Sheet (PRFS) when deciding which projects requests are selected to move to Concept Development. Please ensure you provide as much detail on the PRFS as possible when submitting your requests. However, files for proposed floor plans, outdoor plans and detailed project budget **are not required** to be provided at the project request stage for Major Project Requests. Major Project Requests must include the proposed floor area for the project on the CC - Preliminary Budget tab and an estimated budget on the Cashflow tab.

6.2 Minor Projects

All CC project requests submitted under a **Minor Call for Submission** will undergo a one-stage approval process, as outlined in Fig. 2.

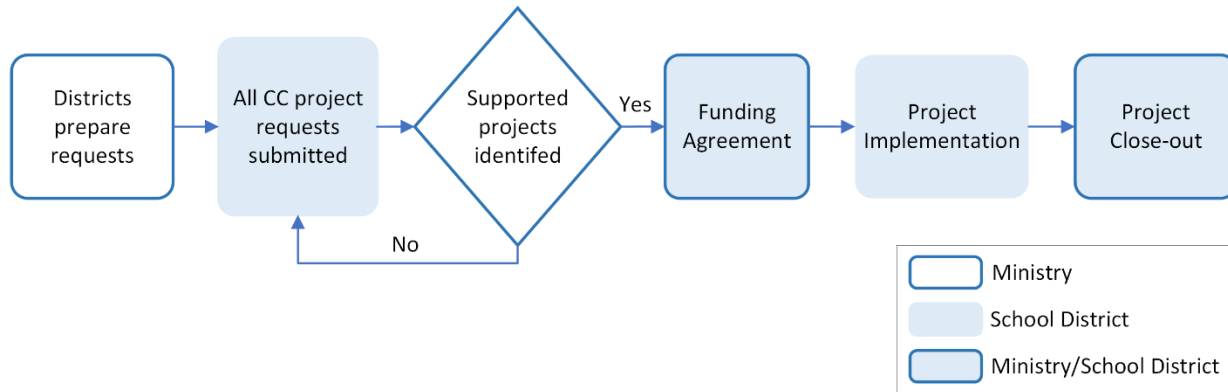


Figure 2 – Minor Approval Process (One-Stage)

The Ministry will evaluate the details included in the CC PRFS when deciding what projects requests are selected to move to Concept Development. Please ensure you fully complete the PRFS when submitting a Minor Project Request. Files for proposed floor plans, outdoor plans and detailed project budget **are required** to be uploaded to the CC - PRFS tab at the project request stage for Minor Project Requests due to the one-stage approval process.

7 Child Care Response Letters

Once the assessment of capital plan submissions from all school districts has been completed by the Ministry, the Ministry will notify each school district of the results with a Child Care Response Letter.

The Child Care Response Letter will identify the specific project requests from the Major Call for Submission that are supported for concept development and from the Minor Call for Submission that are approved for funding.

The Child Care Response Letter will also advise the school district of next steps for projects selected to proceed, which may include:

- Proceed to developing a detailed submission for Major Projects (detailed floor plans, outdoor plans, and a Class D estimate, as well as any additional details required to determine project feasibility).
- Proceed to completing a funding agreement for Minor projects, then to tender and construction.

8 Roles and Responsibilities

The Ministry is responsible for:

- Setting funding eligibility criteria and submission requirements.
- Prioritizing project requests at the provincial level based on established project criteria and available funding.

Each board of education is responsible for:

- Planning and prioritizing child care project requests.

9 Project Submission Requirements

The Ministry will consider project requests where school districts are seeking to create **new child care spaces** within new and existing schools, and/or on school district property.

The intention of Child Care (CC) space creation is to target specific types of projects that would directly benefit communities where the need for both school-aged care as well as infant and toddler programs is considerable. Projects that are selected to receive funding must create new child care spaces. These spaces may be created within a range of facility types including standalone buildings, modular buildings, expansions to existing child care facilities, dedicated space integrated with new K-12 projects and/or renovations to existing school spaces. When submitting child care project requests, school districts must:

- Complete a CC - PRFS in MyCAPS for each new high-priority project to be considered for funding.
- Rank projects in order of priority, within the applicable project categories.

10 Project Prioritization

All CC projects, whether a new standalone CC facility, an expansion of an existing CC facility, or the construction of a CC facility as an integrated part of another Major Capital project, support existing child care space pressures in the community.

When developing a proposal for a CC project, a school district needs to consider factors such as the following:

- An evaluation of the community needs for child care, including a copy and evaluation of a Child Care Needs Assessment for the community, if available.
- The existing coverage and need for the proposed care type in your community.
- A staffing plan and whether the school district will self-operate or partner with a not-for-profit provider.
- The operator will provide programming that is inclusive to all children, including priority populations.
- Whether the operator will provide specialized programming that prioritizes certain populations.
- The hours and days of operation of the future child care centre, including making all efforts to have the proposed spaces available to families on days of school closure.
- Child care need identified in an LRFP, if available.
- Student enrollment in the school district over the previous 5 school years, which may impact CC capacity if enrolment grows.
- The development of an LRFP that identifies how new permanent CC space is needed for the provision of CC programming for existing school aged children, as well as children in the community under the age of five.
- Availability of student and CC space at neighbouring schools to accommodate current and forecasted childcare needs.

PART VII: APPENDICES

A Annual SSAC Requirements

This supplement provides a high-level overview of the annual requirements and expectations for School Site Acquisition Charges (SSAC). Additional information can be found at:

<https://www2.gov.bc.ca/gov/content/education-training/k-12/administration/capital/planning>

The yearly SSAC update should follow the school districts capital planning process and will be part of the annual Five-year Capital Plan submission. An SSAC Bylaw template can be found under the School Site Acquisition Charge (SSAC) heading via the following [link](#) and is meant to provide school districts with a template detailing the minimum information requirements. Additional information can be added to the bylaw template to address a school district's local context.

Eligible School Sites Proposal

All the information in the Eligible School Sites Proposal should be incorporated in the school district's capital plan submission. Furthermore, since the draft Eligible School Sites Proposal needs to be accepted by each local government, it should be available well in advance of the deadlines for Five-Year capital plan submissions.

Once SSAC's are enacted, annual updates may be straightforward, requiring little analysis and eliciting minimal interest from local government and the stakeholders. Each part of the SSAC Calculator will have to be updated, but, unless there are significant changes in forecasted enrolment, housing units, or the need for new sites, the impact on SSAC will be minimal.

ECC's instructions for preparing the Five-Year Capital Plan submissions require major updates of the Eligible School Sites Proposal every five years or if there is a significant change in the school district, such as a proposed large housing development.

SSAC Bylaw

After the approved capital projects are announced, the school board must establish the amount of the charge for each category of development and adopt the SSAC bylaw. According to the section 575 (1) of the Local Government Act, "Subject to the regulations, within 60 days of receiving approval of its capital plan under section 142 of the School Act, the board of education of an eligible school district must, by bylaw, set the school site acquisition charges applicable to the prescribed categories of chargeable development for the school district...". The SSAC Bylaw must be signed within 60 days of the district's Five-Year Capital Plan being approved by the Ministry and a copy must be submitted to cmb@gov.bc.ca.

B Simplified Designs Guideline

The Ministry of Education and Child Care (the Ministry) is encouraging school districts to consider simplified designs when building new schools or expanding existing ones. By utilizing simplified designs, school districts will directly benefit from the operational cost savings (heating/cooling, maintenance, etc.) over the lifespan of the school facility. Excessive design elements may also result in an uncomfortable environment for occupants, for instance when extravagant glass walls and roofs increase the temperature inside the school.

By reducing complex school design elements, school districts and the Ministry will be better able to maximize the creation of new student spaces, mitigating costs and expediting the delivery of new classrooms and learning environments. Simpler designs will result in quicker delivery of new schools and additions without compromising appropriate 21st century learning elements and licensing requirements for child care or impeding the consultation process with stakeholders. Reusing these simple designs is also encouraged as it creates further efficiencies.

Ministry staff will continue to work with school district design teams to identify costly design features that impact scope, schedule, and budget. It is important that school districts are thoughtful about making commitments and setting expectations during any stakeholder consultation process. Moving forward, school districts opting to include complex, non-essential, design features in school capital projects will be expected to offset the associated cost with their own funds.

The Ministry is not supportive of design elements identified in the list below. This list is not exhaustive and school districts are expected to identify design efficiencies during capital delivery. Please contact the appropriate Regional Director or Planning Officer for your school district to ensure you are using the current version of this simplified designs guidance document.

1. Elaborate Building Massing

- Sprawling building footprints and high ceiling heights
- Excessive design spaces and large atriums
- Courtyard areas/spaces and oversized/elaborate roof overhangs
- Several alcoves and jut-outs of the building footprint
- Non-standard roof design, and varying levels within the roofing structure

2. Inefficient Building Configuration

- Curved exterior and interior walls
- Inclusion of atypical angles/irregular geometry

3. Excess Glazing

- Disproportionate amounts of windows and glazed curtain walls
- Glazed entrance canopies and clerestory roofs

4. Costly Interior Fit-Outs

- Expensive plumbing/lighting fixtures and finishes
- Costly suspended ceilings and slats in ceilings



Memorandum

Date: September 11, 2024
To: Board of Education
From: Vianne Kintzinger, Interim Superintendent
Information: Personal Digital Device Usage in Schools

1.0 BACKGROUND

In response to the amended Provincial Standards for the Codes of Conduct Order by the Ministry of Education and Child Care, the qathet School District reviewed and adjusted Administrative Procedure 145 to align with the new language relevant to the usage of Personal Digital Devices in schools during instructional hours.

The Ministry of Education and Child Care amended the Provincial Standards for Codes of Conduct Order (the "Order") to promote provincial consistency and to support boards of education in ensuring their schools have appropriate policies in place to restrict student personal digital device use. This amendment came into effect- July 1, 2024

Amended Provincial Standards for Codes of Conduct Order to include the following:

- 1. In this order "personal digital device" (PDD) means any personal electronic device that can be used to communicate or to access the internet, such as a cell phone or a tablet.*
- 6. Boards must ensure that the following elements are included in their codes of conduct:
(d.1) one or more statements about restricting the use of personal digital devices at school for the purpose of promoting online safety and focused learning environments;*
- 8. Further to Section 6(d.1), the statements about restricting the use of personal digital devices at school must address the following matters:
(a) restrictions on the use of personal digital devices at school, including during hours of instruction;
(b) use of personal digital devices for instructional purposes and digital literacy;
(c) use of personal digital devices that is appropriate to a student's age and developmental stage;
(d) accessibility and accommodation needs;
(e) medical and health needs;
(f) equity to support learning outcomes.*

2.0 INFORMATION

The purpose of the amended Code of Conduct Order was to ensure that schools and Districts developed "Codes of Conduct" to restrict the student use of digital devices at school, promote online safety, and support focused learning environments.

Schools in the qathet School District have revised their Codes of Conduct to reflect the new requirements.

3.0 SUPERINTENDENT’S COMMENTS

The inappropriate use of PDDs in schools have been a concern for both the education and parent communities. As a result, schools have long been asking for support to monitor and curtail the use of devices during instructional time. The amended Ministry Code of Conduct Order, as well as the new Code of Conduct for each school, are viewed as a positive step toward strengthening the voice of education to provide direction to students on the suitable use of these devices.

APPENDICES

- (A) Administrative Procedure 350 [AP 350 Student Conduct / Codes of Conduct](#)
- (B) Administrative Procedure 145 [AP 145 Use of Personal Digital Devices \(PDDs\)](#)
- (C) qathet Schools’ – Codes of Conduct

STUDENT CONDUCT/CODES OF CONDUCT

Background

School cultures are shaped by the values and attitudes of the people they involve: school staff, supporting organizations and agencies, students, parents, and the wider community. In a safe, caring, and orderly school community the deep, personal commitment of its members to create and maintain a respectful, welcoming, and nurturing environment is explicitly stated. Incidents of bullying, harassment or intimidation and other types of serious misconduct are addressed quickly, effectively and in ways that restore or strengthen relationships.

The District endorses a set of desirable personal and interpersonal character traits that incorporate universal values, including respect, integrity, empathy, compassion, independence, cooperation, and responsibility. It is expected that all individuals, adults, and students, will treat each other with respect and courtesy, and conduct themselves in a manner that will promote safety and security for all within District schools and programs.

The District shall use the Provincial Standards for Codes of Conduct Order (Ministerial Order 276/07) to develop consistent and coherent practices and ensure school climates are as positive as possible.

Fundamental to maintaining schools that cultivate excellent conduct is the adherence of individuals to the principles which foster a caring, nurturing, and compassionate community.

Procedures

1. Foundation Principles for Codes of Conduct

Although no two schools are identical and may have their own set of rules and Codes of Conduct there are certain notions or foundation principles that must be in place for all school groupings and situations. The District promotes practices, processes, and guidelines to ensure all individuals are welcome and included. The District believes that Codes of Conduct are to be based on the following principles:

- 1.1. The responsibility for student conduct is shared among students, staff, and parents.
- 1.2. Students, staff, and parents have a responsibility to respect the rights and dignity of others.
- 1.3. Students have a responsibility to become actively and productively involved in their own academic learning and social growth.
- 1.4. School staffs are responsible for planning and building a positive school climate; one in which structure, support, and encouragement shall assist students to develop a sense of self-discipline, responsibility, and awareness of the feelings of others.

- 1.5. Parents are responsible for establishing positive growth and learning atmosphere in the home.
- 1.6. Parents are responsible to know school procedures associated with their child's school or program and to encourage their child to understand and respect these procedures.
- 1.7. Parents are responsible for supporting the school in the enactment of conduct procedures.

Requirements

2. District Codes of Conduct Requirements to be followed by all Schools and Programs

- 2.1. The Superintendent will ensure that each Principal or Supervisor, in consultation with staff, parents, and when appropriate, students, establishes a Code of Conduct for their school. This Code of Conduct should encourage and support positive behaviour among all members of the learning community. Each Principal will ensure that the following requirements are included in their school Code of Conduct:

- 2.1.1. A reference to the prohibited grounds of discrimination set out in section 7 and 8 of the Human Rights Code, RSBC 1996, c. 210.

Students shall not discriminate against others on the basis of race, colour, ancestry, place of origin, religion, marital status, family status, physical or mental disability, sex, sexual orientation, gender identity or expression, or age of that person or class of persons, or for any other reason set out in the Human Rights Code of British Columbia, nor shall a student publish or display anything that would indicate an intention to discriminate against another, or expose them to contempt or ridicule, on the basis of any such grounds.

- 2.1.2. One or more statements that convey clearly and concisely how students are expected to conduct themselves at school and while attending any school function at any location.
- 2.1.3. One or more statements that convey clearly and concisely what is considered to be unacceptable behaviour including bullying, cyberbullying, harassment, intimidation, threatening or violent behaviours while at school, at a school-related activity or in other circumstances where engaging in the activity will have an impact on the school environment.
- 2.1.4. At least one statement to explain that special considerations may apply to students with special needs who are unable to comply with expectations due to having a disability of an intellectual, physical, sensory, emotional, or behavioural nature.
- 2.1.5. One or more statements that outline a progress of expectations held for students as they become older, more mature, and move through successive grades.

- 2.1.6. One or more statements that reflect the restrictions and appropriate use of cell phone and other handheld devices, as outlined in **Administrative Procedure 145 – Personal Digital Devices (PDDs)**.
3. Communicating Codes of Conduct:
 - 3.1. The District acknowledges that Codes of Conduct can only positively impact school and District cultures when communicated consistently on an annual basis. To achieve this, Codes of Conduct will be communicated in the following ways:
 - 3.1.1. Codes of Conduct will be displayed prominently in school and District facilities where both visitors and regular occupants can read them.
 - 3.1.2. At the beginning of the school year, the District and its schools will ensure that Codes of Conduct are communicated and reviewed with the school community and made available to the public on the District and school websites.
 - 3.1.3. Codes of Conduct will be reinforced throughout the year by school staff at school events, through school newsletters, and other communications.
 - 3.1.4. Employees are encouraged to incorporate the active teaching of conduct expectations into regular classroom learning activities wherever possible.
4. Conduct Responsibilities, Obligations and Consequences
 - 4.1. All students in the District are expected to:
 - 4.1.1. Be aware of and obey their school Codes of Conduct while at school, on the way to and from school, in transit to and from and, while attending any school function, and on the premises or in the vicinity of any District School;
 - 4.1.2. Attend classes punctually and regularly unless excused from attendance for illness, or for other reasons which may create a serious hardship; or absences have been approved by the school for other educational purposes, or alternate methods of program delivery;
 - 4.1.3. Ensure that personal digital devices are stored in silent mode during instructional time, unless otherwise directed by school staff;
 - 4.1.4. Not leave school without school permission;
 - 4.1.5. Work cooperatively and diligently at their assigned studies and any home assignments;
 - 4.1.6. Respect the rights, dignity and diversity of others including but not limited to: race, sexual orientation, gender identity, ability, religion, culture and socio-economic status;
 - 4.1.7. Respect the legitimate authority of the school staff;
 - 4.1.8. Respect the physical school facilities;
 - 4.1.9. Always behave in a safe and responsible manner;

- 4.1.10. Not use, possess, or distribute alcohol or illegal drugs, or be under the influence of same;
 - 4.1.11. Not threaten, assault, bully, intimidate, humiliate, belittle, or denigrate students or staff by any means including through social media or any other action.
 - 4.1.12. Not be in the possession of weapons of any kind, including replica and ceremonial weapons while on the school grounds.
- 4.2 It is the responsibility of the Principal to ensure all students at the school conform to the school's rules, its Code of Conduct, and the administrative procedures of the District.
- 4.3 Any disciplining of students will be timely, fair, judicious, and done so in a responsible manner, with consequences for unacceptable behaviour that takes into account the age, maturity, and special needs of the student, if any.
- 4.4 Accurate records are to be kept of significant infractions of school rules and related disciplinary consequences.
- 4.5 A student who is threatened, intimidated, or verbally, physically, or sexually assaulted will be encouraged to notify a teacher or the Principal.
- 4.6 When a student violates school rules to a significant extent and has not responded to corrective measures, the student's parents will be informed. The student may be subject to an incremental series of disciplinary consequences culminating in suspension from school.
- 4.7 Where a student is 16 years of age or older and repeatedly fails to comply with the code of conduct, rules, and policies of the school, or has failed to apply themselves to their studies as set out in Section 85 of the *School Act*, the District is empowered to refuse further school service to the student.
- 5 Safe Schools
- 5.1 The District acknowledges its role in providing secure learning environments which are safe from threats, violence, intimidation, and the use of weapons. Acts involving the aforementioned are of particular concern to the District because of the physical danger and/or emotional damage that can ensue.
- 5.2 All forms of aggression by students, both physical and verbal, including name calling, discrimination, intimidation, and sexual violence are unacceptable. The District expects principals to investigate and act to prevent further aggression.
- 5.2.6 This applies to students while they are:
 - 5.2.6.1 Attending school.
 - 5.2.6.2 In transit to and from school.
 - 5.2.6.3 Attending a school function, regardless of location.
 - 5.2.6.4 In the community.

- 5.3 Principals, Vice-Principals, or any other person authorized by the District may invoke Section 177 of the *School Act* to prohibit any person from school property who disturbs or interrupts the proceedings of the school or any official school sponsored function or activity.
- 5.4 Principals, Vice-Principals, or any other person authorized by the Board will confiscate any weapon found in the possession of a student, contact parents, and may involve the RCMP when acts involving weapons, violence and/or intimidation occur.
- 5.5 Where a breach of a school's Code of Conduct amounts to a violation of the law, the District, and the school will cooperate with the police and other appropriate authorities.
- 5.6 The Board expects all significant incidents threatening safety and security will be dealt with expediently as set out in the Violent Threat Risk Assessment (VTRA) Protocol.
- 5.7 Serious infractions or those resulting in suspensions of ten days or more may be dealt with, in a restorative justice manner, when possible, by the Drugs/Discipline Committee, VTRA Community Team Committee or Superintendent.

References: Sections 20, 22, 23, 65, 85, 168, 177 *School Act*
 Provincial Standards for Codes of Conduct Order 267/07
 Freedom of information and Protection of Privacy Act
 Human Rights Code
 Canadian Charter of Rights and Freedoms
 Canadian Human Rights Act
 Criminal Code of Canada

Adopted: April 19, 2016
Reviewed: February 14, 2024
Revised: June 12, 2024

USE OF PERSONAL DIGITAL DEVICES (PDDs)

Background

Openness to new and future technologies and their educated use create opportunities for many constructive and positive uses that can aid the instructional process. Further, regulated use of some personal digital devices in the school and community, may contribute to the safety and security of students and staff. However, unregulated use of such devices may pose a risk to personal safety, disrupt instruction, invade personal privacy, and may compromise academic integrity. The District recognizes that frequent cellphone interruptions in the classroom, addictive social media algorithms, and increasing cyberbullying and online exploitation of young people negatively impact instruction, learning, and student mental health. In response, the District, in conjunction with schools, will develop age-appropriate restrictions, programming, and procedures for student use of personal digital devices that support the development of good digital citizens.

Definition

Personal Digital Devices: refers to any personal electronic device that can be used to communicate or access the internet, including but not limited to cell phones, tablets, smartwatches, and handheld video game systems.

Instructional Time: encompasses regular classroom settings, assemblies, guest speakers, field trips, and other events organized by teachers or administrators.

Procedures

1. Students will have access to school/district owned technology at an age-appropriate level that supports learning and the development of digital technology skills and digital citizenship.
2. As outlined in an Individual Education Plan (IEP), Learning Support Plan (LSP), or health plan, schools will exempt specific students from restrictions on the use of personal digital devices (PDDs) when they are needed for full inclusion in a specific learning activity.
3. PDDs are to be stored in silent mode during instructional time to ensure a focused learning environment. At the teacher's discretion, an exemption may be made when the use of such devices supports a specific curricular objective and is part of instruction. It is generally expected that the use of PDDs will be extremely limited in the elementary years.
4. PDDs are not to be taken into test or examination settings unless students have been given permission to do so.

5. In the event that PDDs are used for photographing or recording images of students or staff in schools or at associated facilities or activities, such photos will only be uploaded to school, public, or private websites with the written consent of the individuals, or their parents, depicted in the media.
6. Students who bring PDDs to the school are expected to comply with all parts of **Administrative Procedure 350 – District Student Code of Conduct**. Students who consistently refuse to comply with the District’s procedures for use of PDDs in the school setting may be subject to disciplinary measures detailed in the school’s rules, as well as the steps outlined in Administrative Procedure 350.
 - 6.1 Principals will use progressive discipline reflective of the age and maturity of the student, any special needs, and the severity and frequency of the unacceptable conduct.
7. Principals, in consultation with staff and appropriate stakeholders (including the parents’ advisory councils), are to formulate and implement specific procedures at each school site. All schools are expected to incorporate the intent of this policy into their codes of conduct.
8. In the event of an emergency, such as a lockdown or an evacuation, the Principal will develop and inform the school community of the acceptable use of PDDs in that emergency.
9. PDDs are valuable electronic devices. The security and storage of these items is the sole responsibility of the owner/user. The District assumes no responsibility for the safety, security, loss, repair, or replacement of PDDs.
 - 9.1 PDDs which are taken temporarily from students by teachers or administrators must be securely stored.
 - 9.2 Confiscated items shall be returned to the student only after discussion with the parent, student, and school personnel.

Reference: Sections 6, 8, 17, 20, 22, 65, 85 *School Act*
School Regulation 265/89
Provincial Standards for Codes of Conduct Order

Adopted: May 18, 2022
Reviewed: February 14, 2024
Revised: June 12, 2024

School Code of Conducts re: Personal Digital Devices

| School | Code of Conduct Language |
|----------------------------|---|
| Edgehill Elementary School | <p>Personal Digital Devices (PDDs): refer to any personal electronic devices that can be used to communicate or access the internet, including but not limited to: cell phones, tablets, smartwatches, and handheld video games systems.</p> <ul style="list-style-type: none"> • PDDs are to be stored in silent mode during instructional time from “bell to bell” to ensure a focused learning environment. At the teacher’s discretion, an exemption may be made when the use of such devices supports a specific curricular objective and is part of instruction. It is generally expected that the use of PDDs, will be extremely limited during the elementary years. • As outlined in an Individual Education Plan (IEP,) Learning Support Plan (LSP) or health plan, schools will exempt students from restriction on the use of personal internet-connected device when they are needed for full inclusion in a specific activity. • Students who refuse to comply, will be subject to progressive disciplinary measures which may include: parent contact; confiscation of the PDD; refusal to have PDD at school; and other progressive consequences. |
| Henderson Elementary | <p>Personal Digital Devices (PDDs): refer to any personal electronic devices that can be used to communicate or access the internet, including but not limited to: cell phones, tablets, smartwatches, and handheld video games systems.</p> <ul style="list-style-type: none"> • PDDs are to be stored in silent mode from bell to bell, including during instructional time to ensure a focused learning environment. • At the teacher’s discretion, an exemption may be made when the use of such devices supports a specific curricular objective and is part of instruction. It is generally expected that the use of PDDs, will be extremely limited during the elementary years. • Students who refuse to comply, will be subject to progressive disciplinary measures which may include: parent contact; confiscation of the PDD; refusal to have PDD at school; and other progressive consequences <p>As outlined in an Individual Education Plan (IEP,) Learning Support Plan (LSP) or health plan, schools will exempt students from restriction on the use of personal internet-connected device when they are needed for full inclusion in a specific activity.</p> |
| James Thomson Elementary | <p>We are committed to promoting online safety for our students and to encourage a focused learning environment. In our commitment to protecting student well-being and respecting a focused learning environment, personal electronic devices are to be stored in silent mode from bell to bell, including during instructional time. A personal electronic device is any device that can be used to communicate or to access the internet, such as a cell phone or a tablet. Devices may be needed to support students with diverse abilities or disabilities and will be outlined in a students’ IEP, such as medical devices (i.e. monitoring blood glucose levels through an app). Please speak with the school administrator for more details.</p> |
| Kelly Creek Elementary | <ul style="list-style-type: none"> • Personal Digital Devices (PDDs): refer to any personal electronic devices that can be used to communicate or access the internet, including but not limited to: cell phones, tablets, smartwatches, and handheld video games systems. • PDD’s are to be stored in silent mode from bell to bell, including during instructional time to ensure a focused learning environment. • At the teacher’s discretion, an exemption may be made when the use of such devices supports a specific curricular objective and is part of instruction. • It is generally expected that the use of PDDs, will be extremely limited during the elementary years. • As outlined in an Individual Education Plan (IEP,) Learning Support Plan (LSP) or health plan, students will be exempt from restriction on the use of personal internet-connected devise when they are needed for full inclusion in a specific activity. • Students who refuse to comply, will be subject to progressive disciplinary measures which may include: parent contact; confiscation of the PDD; refusal to have PDD at school; and other progressive consequences. |
| Texada Elementary | <ul style="list-style-type: none"> • Keep cell phones and other electronic devices outside of the classroom • Use school/district owned technology in a way that is age appropriate and supports learning and the development of digital technology skills and digital citizenship. • Use personal devices only if permitted by a teacher for instruction, or if permitted by an Individual Education Plan (IEP), Learning Support Plan (LSP), or health plan. • Store personal devices in silent mode during instructional time and break time. |

| | |
|---|---|
| <p>Westview Elementary</p> | <ul style="list-style-type: none"> • Personal Digital Devices (PDDs): refer to any personal electronic devices that can be used to communicate or access the internet, including but not limited to: cell phones, tablets, smartwatches, and handheld video games systems. • PDDs are to be stored away, powered off or in silent mode “bell to bell” during instructional time to ensure a focused learning environment. • At the teacher’s discretion, an exemption may be made when the use of such devices supports a specific curricular objective and is part of instruction. It is generally expected that the use of PDDs will be extremely limited during the elementary years. • Students who refuse to comply, will be subject to progressive disciplinary measures in alignment with the Code of Conduct, which may include: parent contact; confiscation of the PDD; refusal to have PDD at school; and other progressive consequences. |
| <p>Partners In Education (PIE)</p> | <ul style="list-style-type: none"> • Personal Digital Devices such as, but not restricted to, laptops, tablets, cellphones, calculators, watches and earbuds/headphones so long as they are being used in a positive manner may be used by the staff and students for instructional purposes, digital literacy, appropriate use based on age and developmental stage, accommodations within a students' Individualized Education • Plan, accessibility, medical and health needs, and/or equitable support for learning outcomes. • During Secondary Class instructional times, devices will be stored away in silent mode during instructional time from "bell to bell" to ensure a focused learning environment. At the teachers discretion, an exemption may be made when the use of such devices supports a clear specific curricular objective and is part of instruction. Elementary classes will have devices stowed away from the start to end of the instructional time (bell to bell). If PDDS are being used as a distraction it will lead to a discussion about the importance of online safety and focused learning environments with the principal. • As per AP 145, if using PDDS to take photos/videos/recording images of students or staff, written consent of the individuals, or their parents, is needed. Consent forms are available in the office. |
| <p>Brooks</p> | <ul style="list-style-type: none"> • Personal Digital Devices (PDDs) are to be stored in silent mode during instructional time to ensure focused learning environment. • PDDs are not to be taken into test or examination settings unless students have been given permission to do so. • As outlined in an Individual Education Plan (IEP,) Learning Support Plan (LSP) or health plan, schools will exempt students from restriction on the use of personal internet-connected device when they are needed for full inclusion in a specific activity. • Using personal digital devices (PDDs) not required for instructional purposes. Such items should not be brought into the classroom and may be confiscated by the teacher. Any confiscated devices will be securely stored and returned later. • Students who consistently refuse to comply with the School’s procedures for use of PDDs in the school setting may be subject to progressive disciplinary measures. |



Memorandum

Date: September 11, 2024
To: Board of Education
From: Allison Burt, Director of Instruction
Information: Safe and Caring School Communities

1.0 ISSUE STATEMENT

Additional information regarding [Safe and Healthy Schools](#), the [erase strategy](#), and the *2SLGBTQIA+ Inclusivity at Brooks* survey was requested after the Regular Board Meeting of June 19, 2024.

2.0 BACKGROUND

As a follow up to a previous Brooks Secondary School Grade 12 student's Capstone Project that gathered information about students' experiences and school climate, a 2023/2024 Grade 12 student adapted and updated the survey given in 2021 for their own Capstone Project, in order to gather data on students' experiences with bullying, harassment, and bias based on gender, gender expression, and sexual orientation. The updated survey also included questions about sexual health education. The 2024 Capstone Project goals were to compare the results of the two surveys, see if improvements had been made over the course of three years, and make further recommendations for safe and inclusive programs and policies at Brooks Secondary School and for qathet School District.

3.0 DIRECTOR'S COMMENTS

Both Capstone Projects were completed in consultation and collaboration with the Director of Instruction and SOGI District Lead as part of their culminating project for Career-Life Connections.

In addition to the numerous student benefits associated with the Capstone process and representation, qathet School District also benefits from the survey: access to the lived experiences of students in our local school communities. This kind of data (street data) paints a richer picture of what the Student Learning Survey and other provincial and district measures have shown. The information and recommendations from both Capstone Projects help to tell us what's getting in the way of student learning and gives a better understanding of the equity issues at play in qSD schools. They have illuminated the homophobia and transphobia that is present in our schools and local community. Street data, like the 2SLGBTQIA+ Inclusivity survey, gives insights into how these forces influence students' experiences of inclusion and belonging.

The feedback and data from the 2021 Capstone Project on 2SLGBTQIA+ Inclusivity at Brooks was combined with other data and used by staff to inform decision-making and has assisted qSD in the following areas: strategic planning, budgeting, professional development, measuring

performance, and engagement. For example, the addition of a certified Sexual Health Educator to improve the quality of school sexual health education in qathet School District was implemented in the 2021/2022 school year. Staff have already begun to use the feedback and data from the 2024 Capstone Project to inform current and future operational and growth plans.

APPENDICES

- (A) [Safe and Healthy Schools](#)
- (B) [erase strategy](#)
- (C) 2SLGBTQIA+ Inclusivity at Brooks, 2nd Edition Presentation Slide Deck

2 S L G B T Q I A + I n c l u s i v i t y a t

B r o o k s , 2 n d E d .

A c a p s t o n e p r o j e c t

h o w i n c l u s i v e d o s t u d e n t s f i n d t h e i r
s c h o o l t o b e ?

Vocabulary

2S Two-Spirit

L Lesbian

G Gay

B Bisexual

T Transgender

Q QUEER/
q QUESTIONING

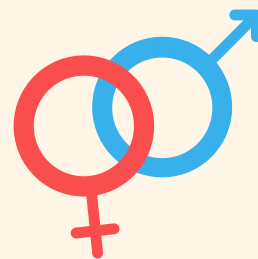
I INTERSEX

A aSEXUAL

+ MOre



2-spirit: An umbrella term used by many Indigenous communities to describe people with diverse gender identities, gender expressions, gender roles, and sexual orientations.



Sex: Refers to the physical and physiological characteristics chosen to assign humans as male, female, or intersex. It is determined by characteristics such as sexual and reproductive anatomy, hormonal levels, and genetic make-up



Gender: The social construction of concepts such as 'masculinity' and 'femininity' in a specific culture at a specific time.

Gender Expression: How one outwardly expresses gender.

VS

Gender Identity: How one feels their gender.

Data Collection Process

Sign up:

A word document was sent out to the Brooks staff and they were able to sign their class(es) up for one of the time slots: Junior students during A block, and Senior students during D block.

Margin of Error:

This survey was anonymous and students could/did respond freely. The survey was not locked; students could potentially respond multiple times/outside of class time if they had the survey link.

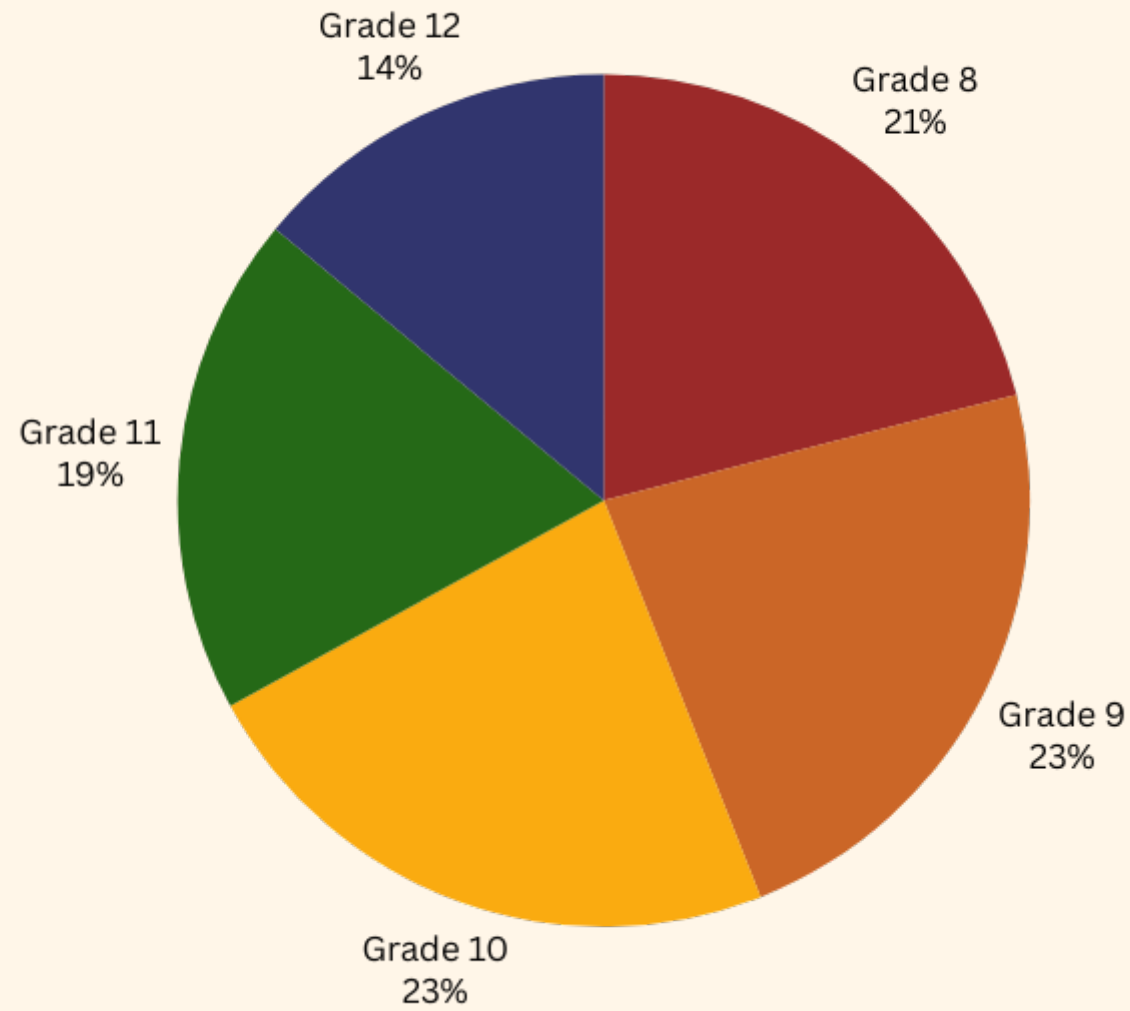
Evolving questions:

Some of the questions in this survey changed compared to the previous survey.

Sorting of data:

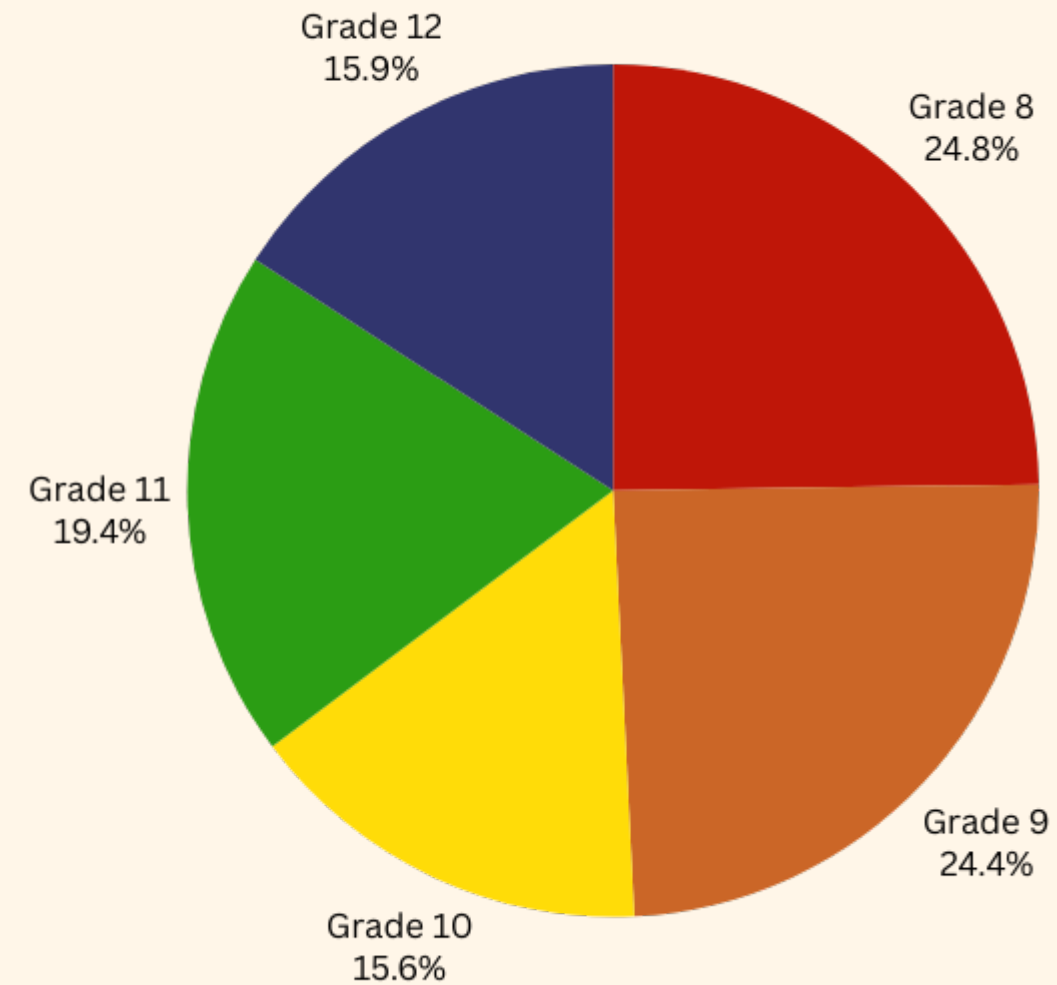
Some of the data in the 2021 survey was filtered by the SOGI identity of students to provide more specific insights. The SOGI identity of respondents has not been used as a filter in the 2024 data presented here.

Student Sample



2021 Original
survey

420 responses

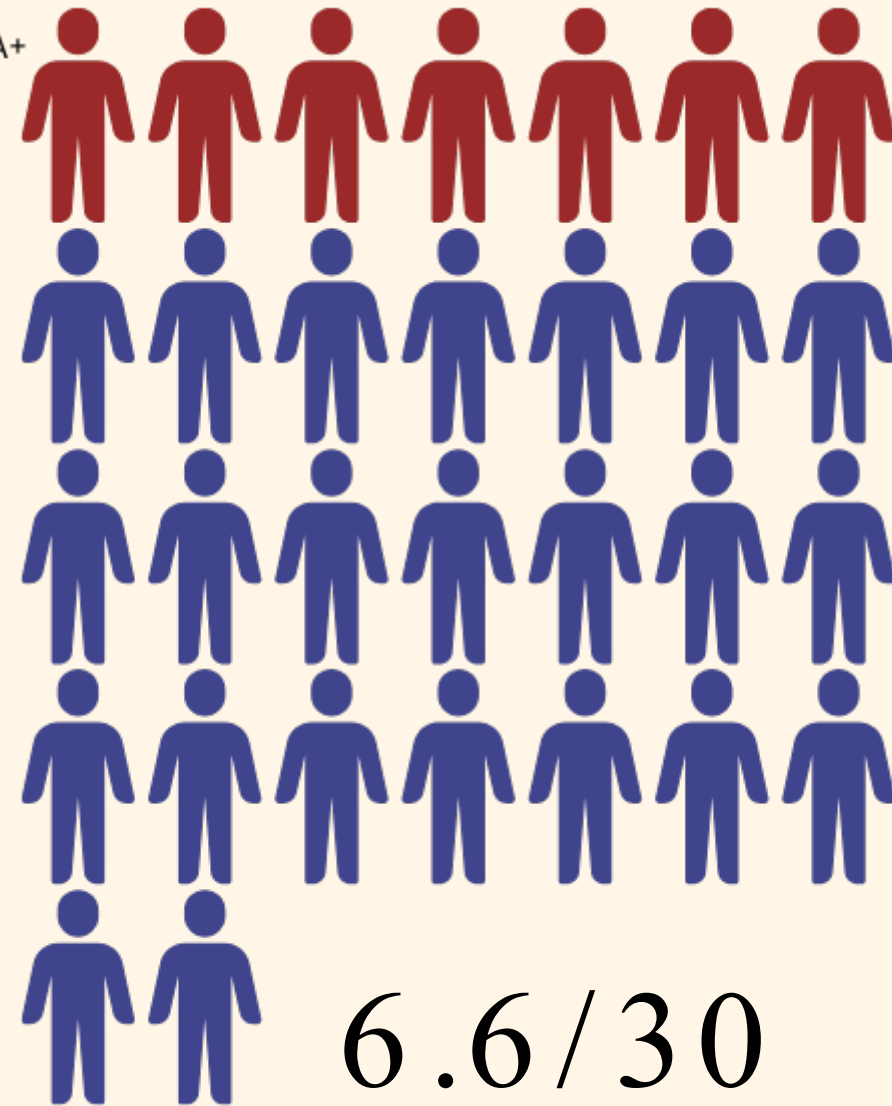
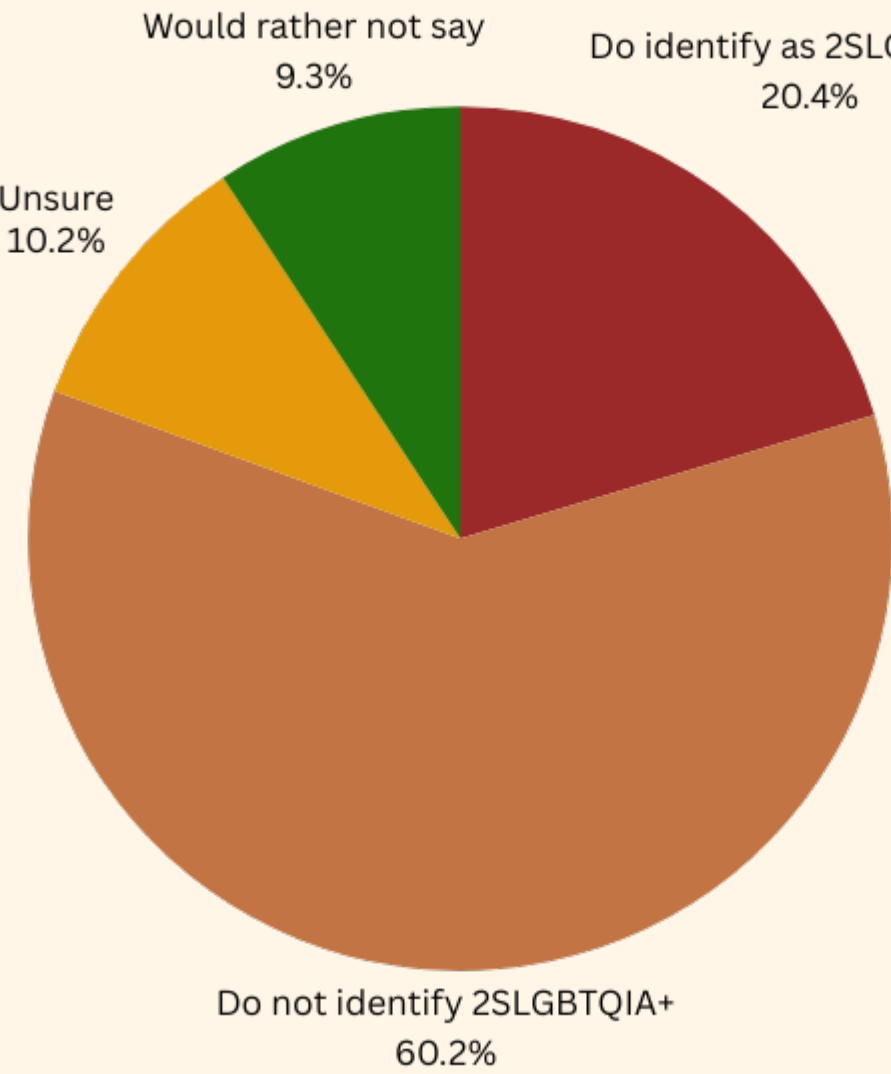


2024

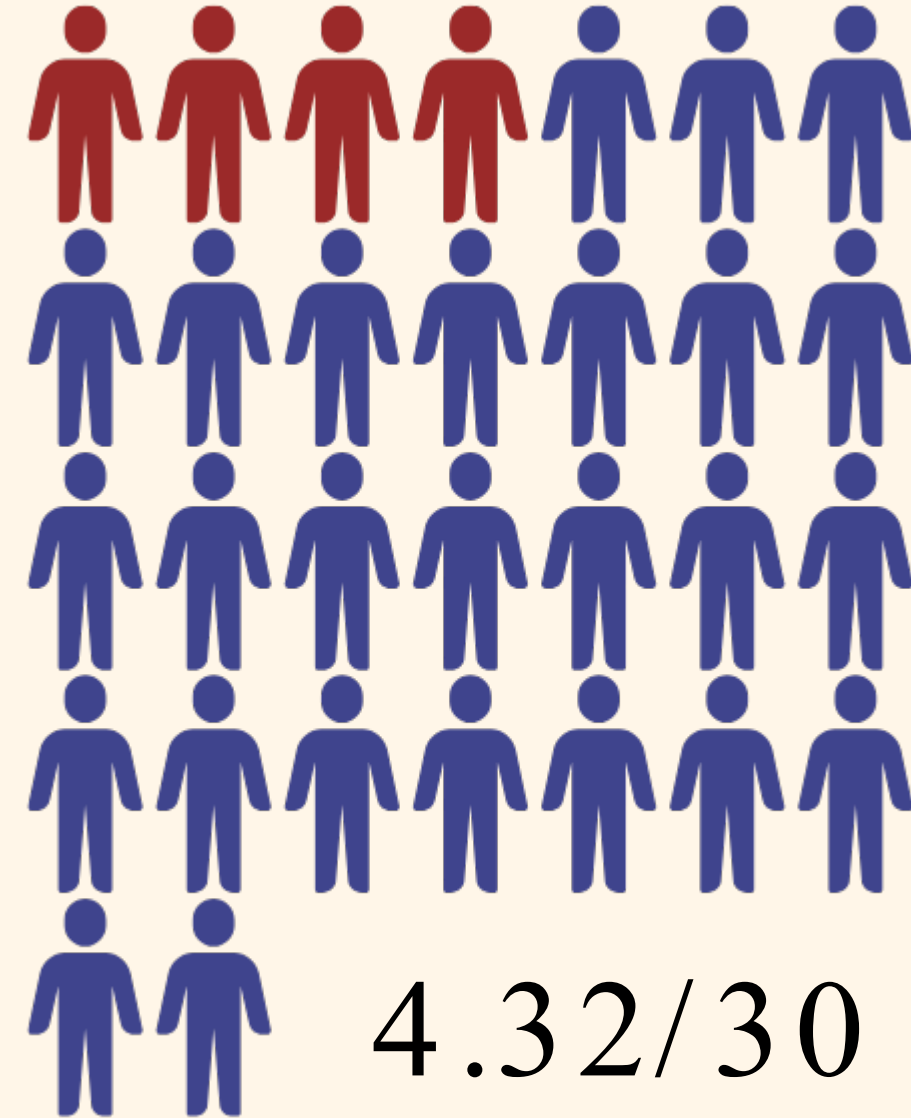
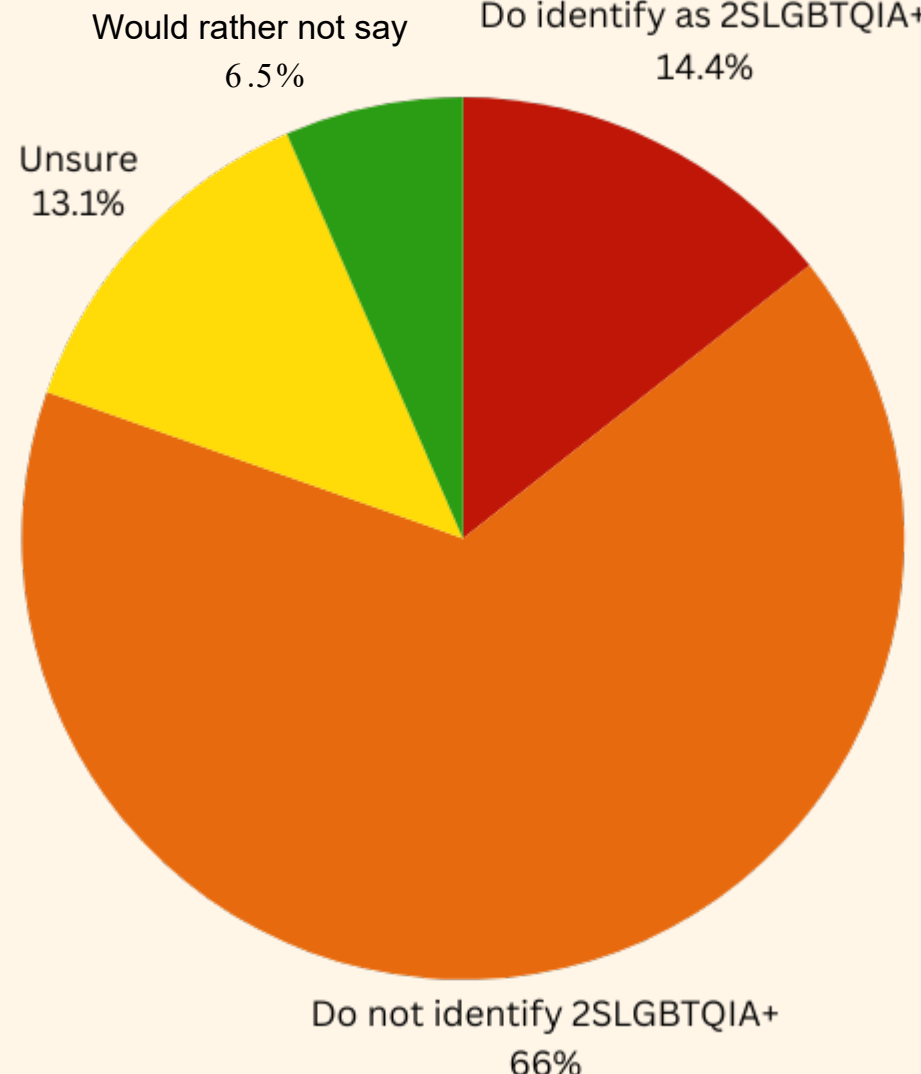
survey

318 responses

SOGI Identification



2021



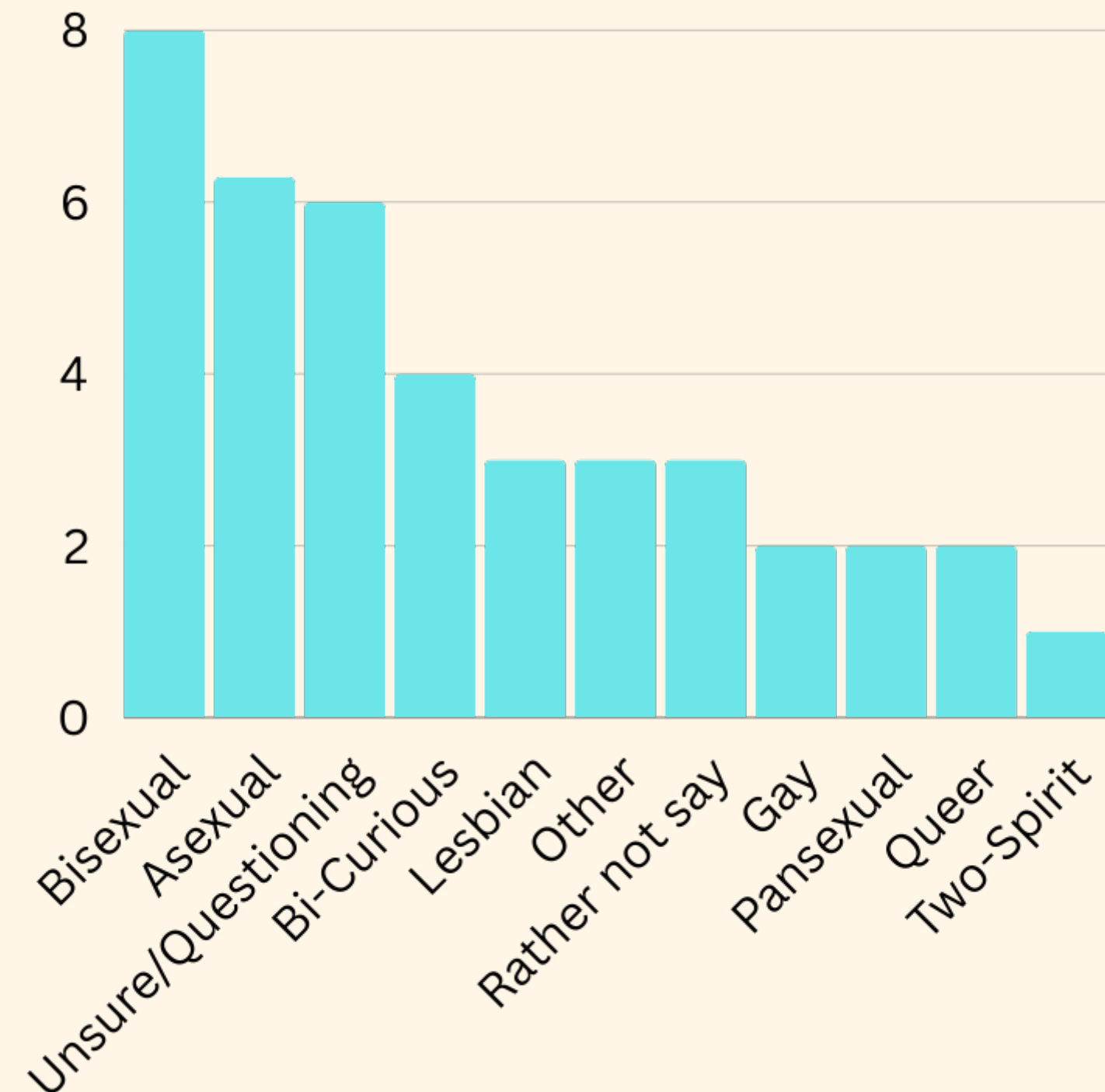
2024

Sexual Orientation Data

How do students describe their sexual orientation(s)?

Orientation % 2024 (2021)

- ↑ Heterosexual 73.5% (60.5%)
- ↓ Bisexual/Bi-curious 11.95% (12.3%)
- ↓ Other 3.14% (6.2%)
- ↓ Unsure/Questioning 6.29% (6.9%)
- ↑ Asexual 6.29% (2.5%)
- ↑ Lesbian 3.46% (2.0%)
- ↑ Rather not say 3.14% (1.5%)
- ↑ Gay 2% (1.4%)
- ↓ Pansexual 2% (4.1%)
- ↓ Queer 2% (2.2%)
- ↑ Two-Spirit 1% (0.4%)



Written Responses (Orientation)

“How do you describe your sexual orientation(s)?”

“Whatever I’m feeling honestly
I just feel love”

“Normal”

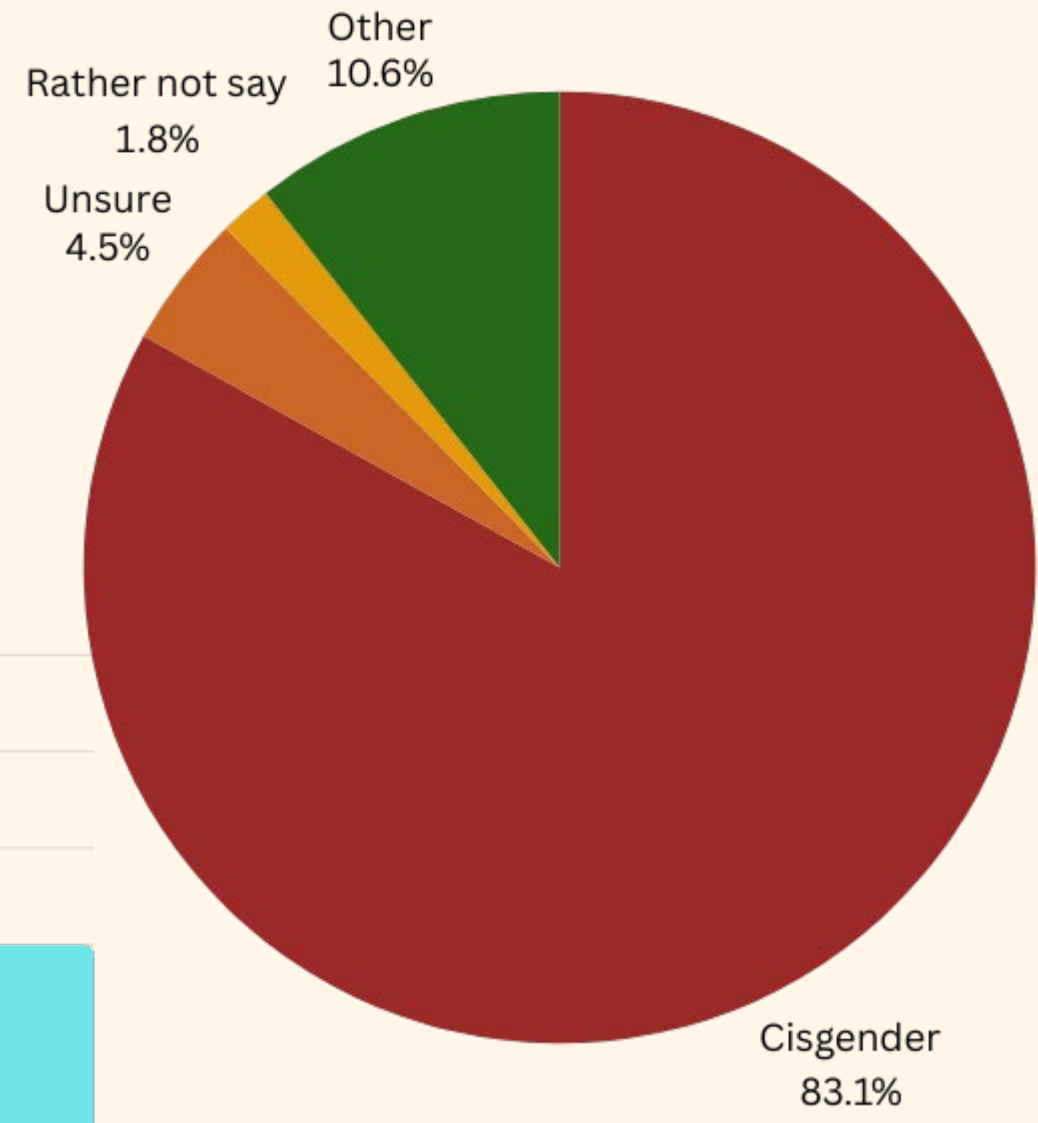
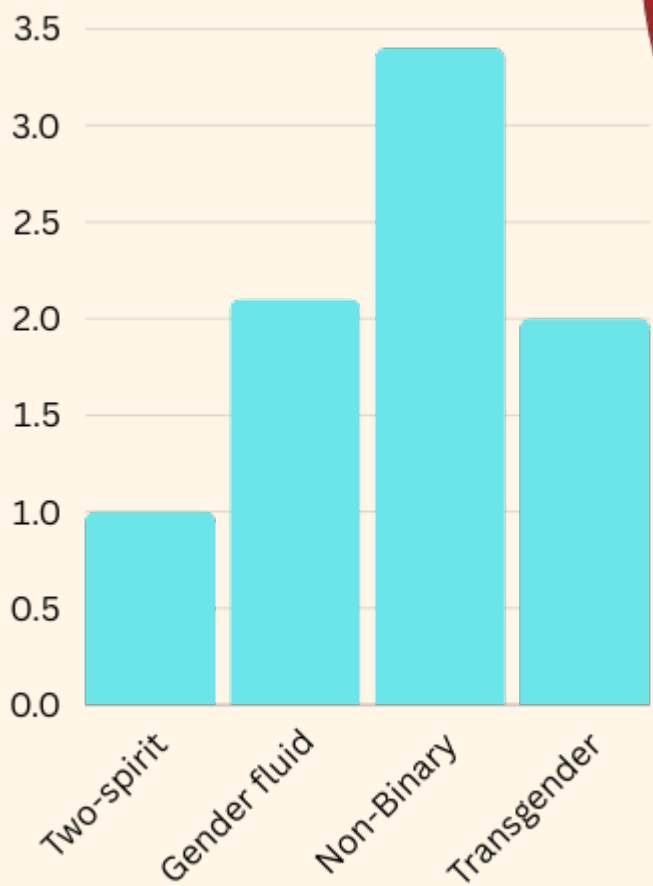
“Anything
”

“Idk I’m something”

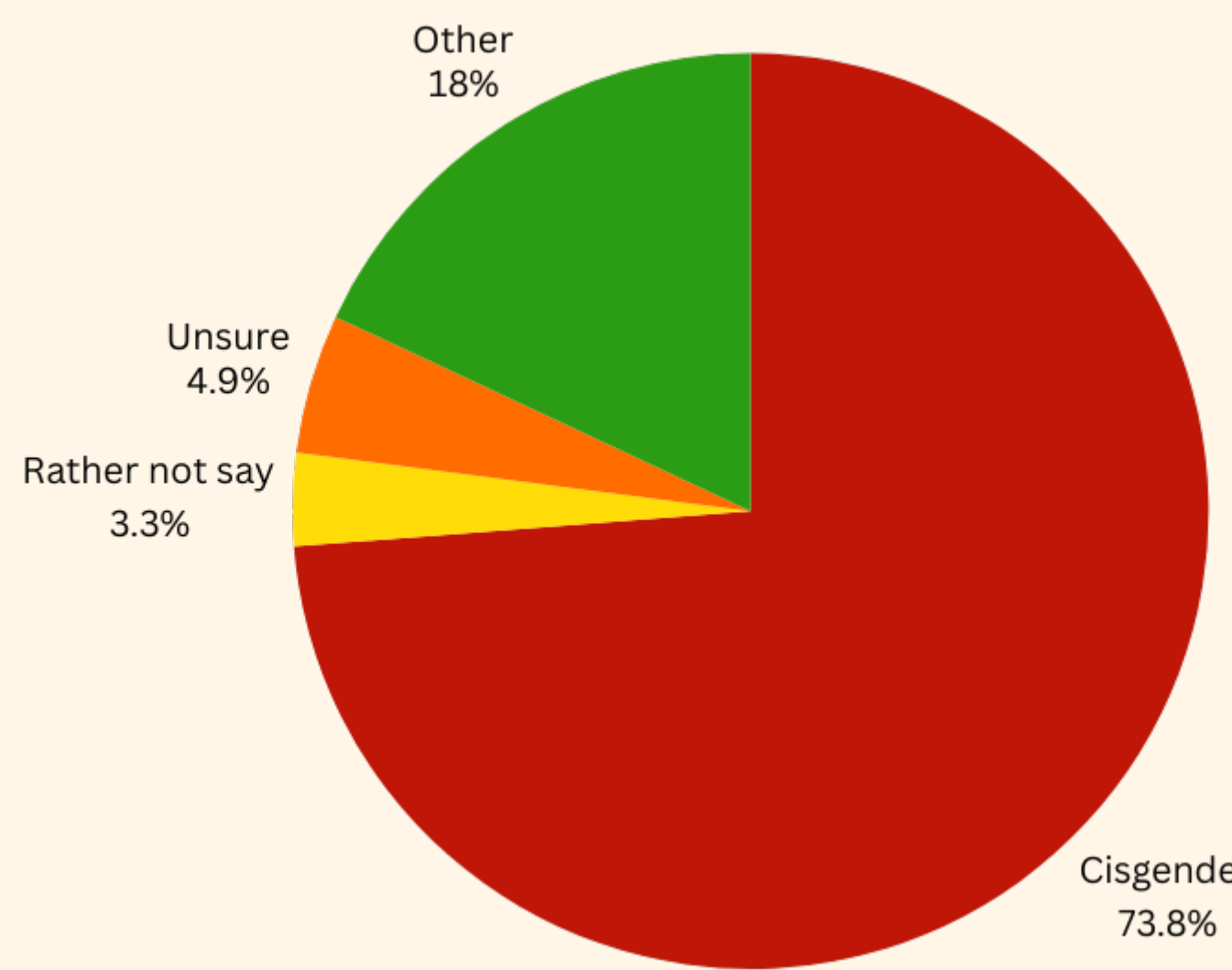
“Straight”

Student Gender Identity Data

Cisgender 84%
 Unsure 4.6%
 Non-Binary 3.4%
 Other 3.4%
 Fluid 2.1%
 Rather not say 1.8%
 Transgender 1%
 Two-Spirit 0.8%

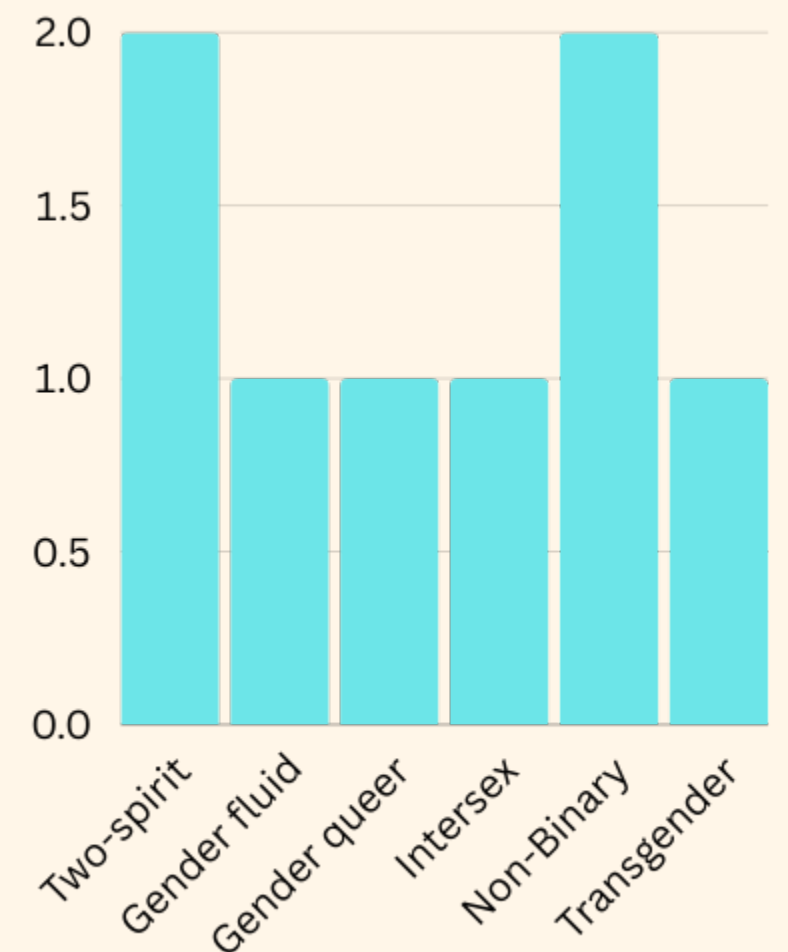


2021



2024

Other:
 Non-Binary 2%
 Other 9.9%
 Gender Fluid 1%
 Transgender 0.6%
 Two-Spirit 2%
 Gender Queer 1%
 Intersex 1.3%



Written Responses (Gender)

“How do you describe your gender identity(s)?”

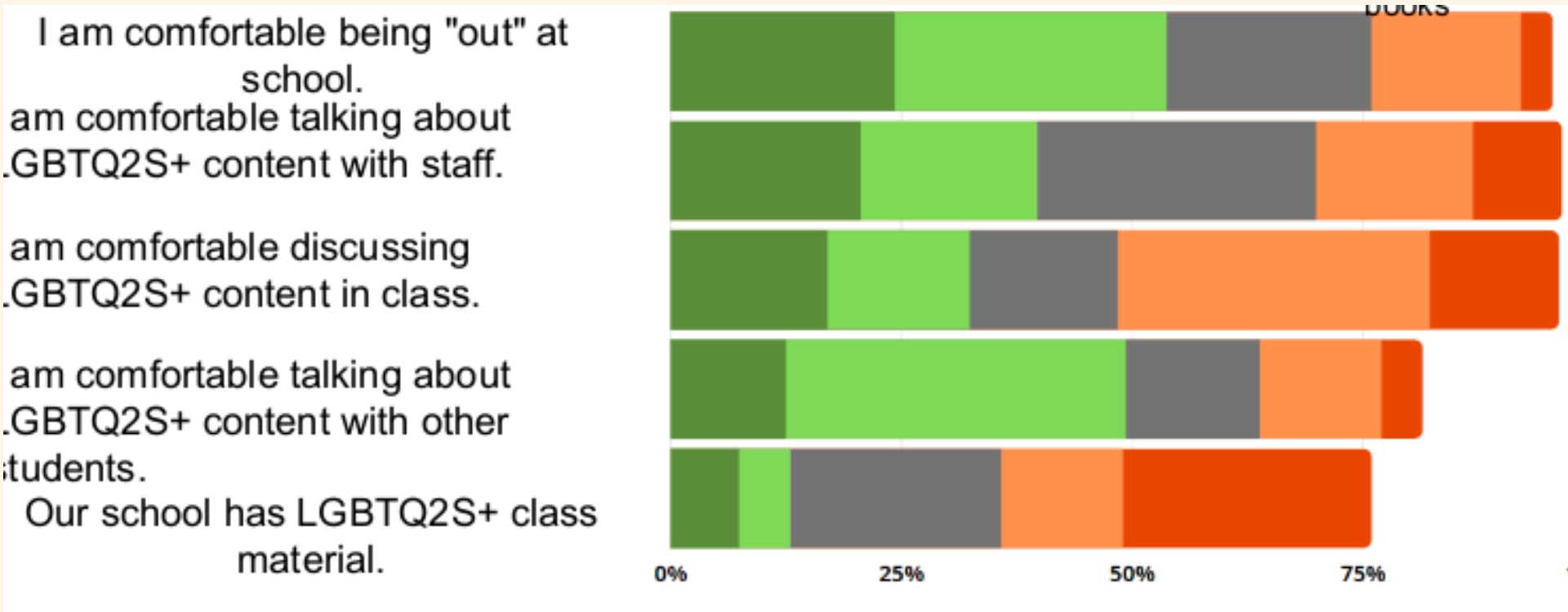
“trans but
in the way that like i dont
really care and im happy to
be seen as however”

“Male”

“Women”

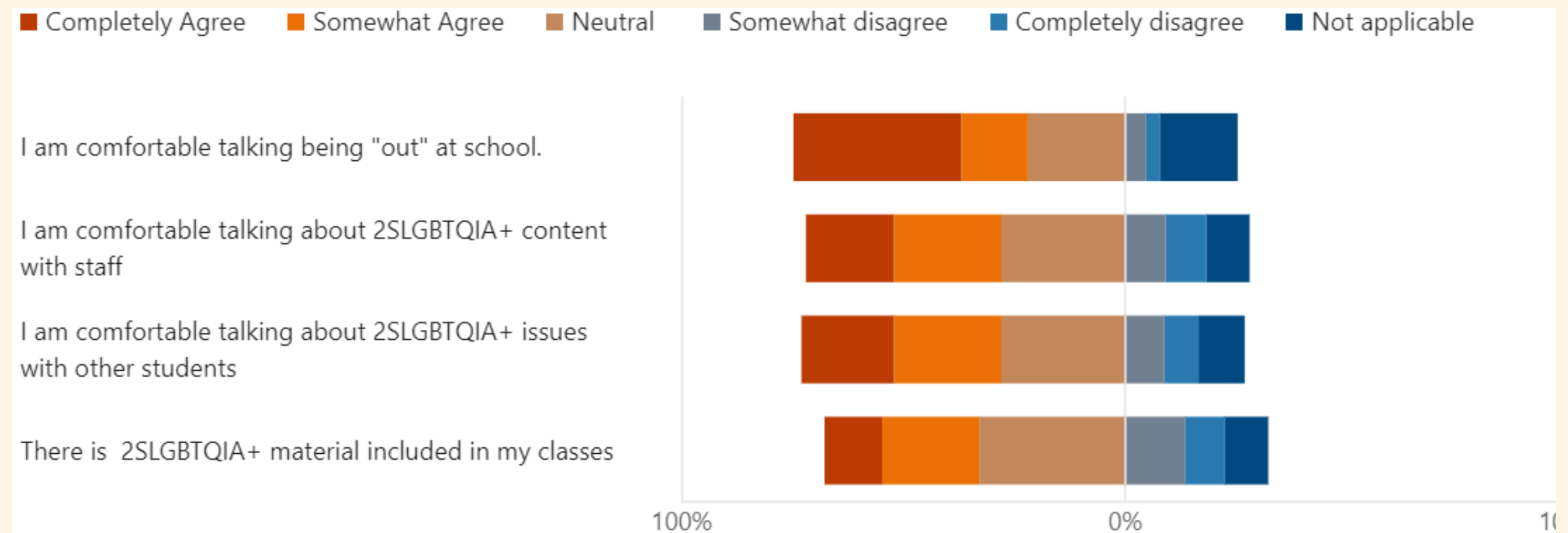
“Normal”

Student Comfort at Brooks



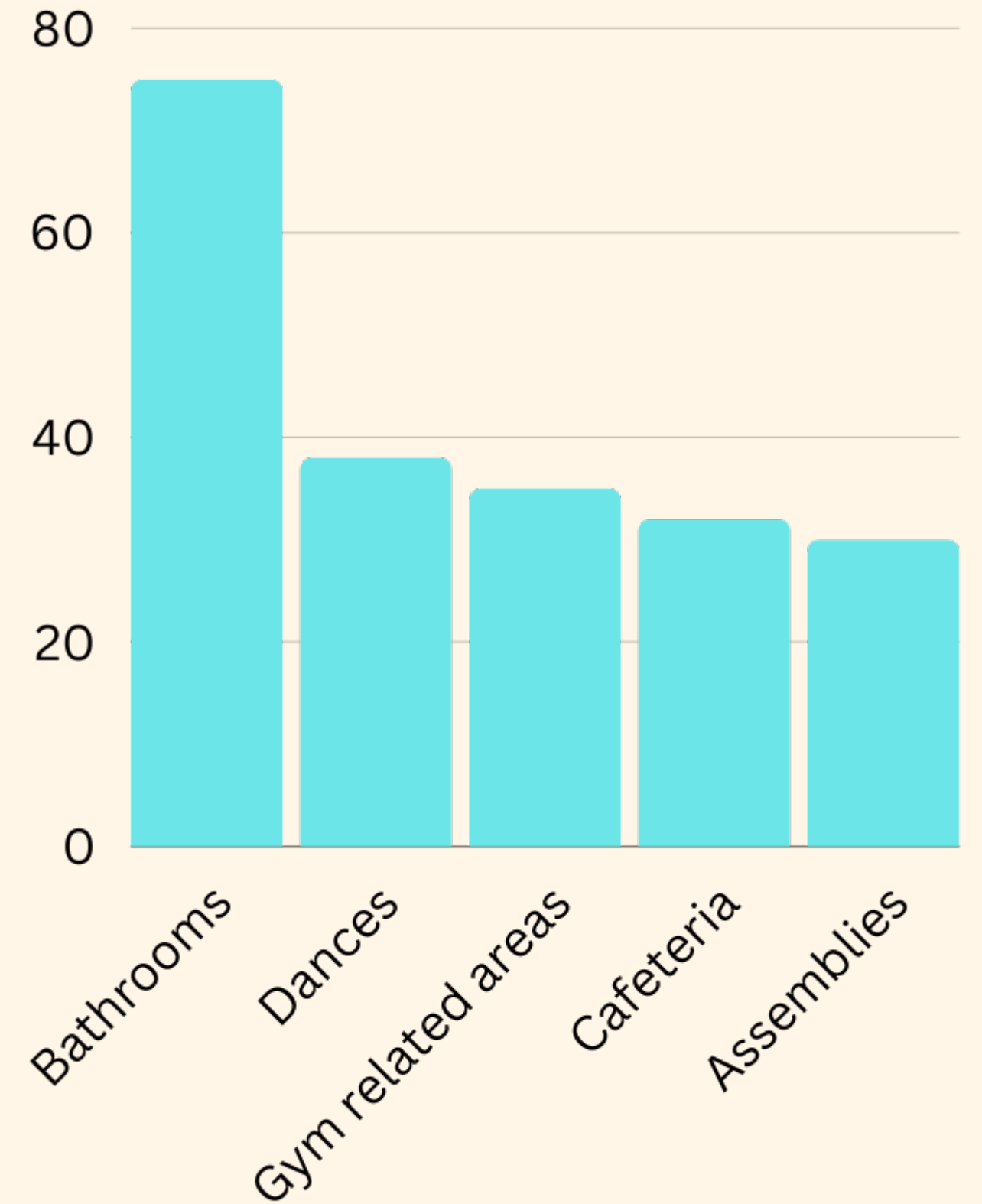
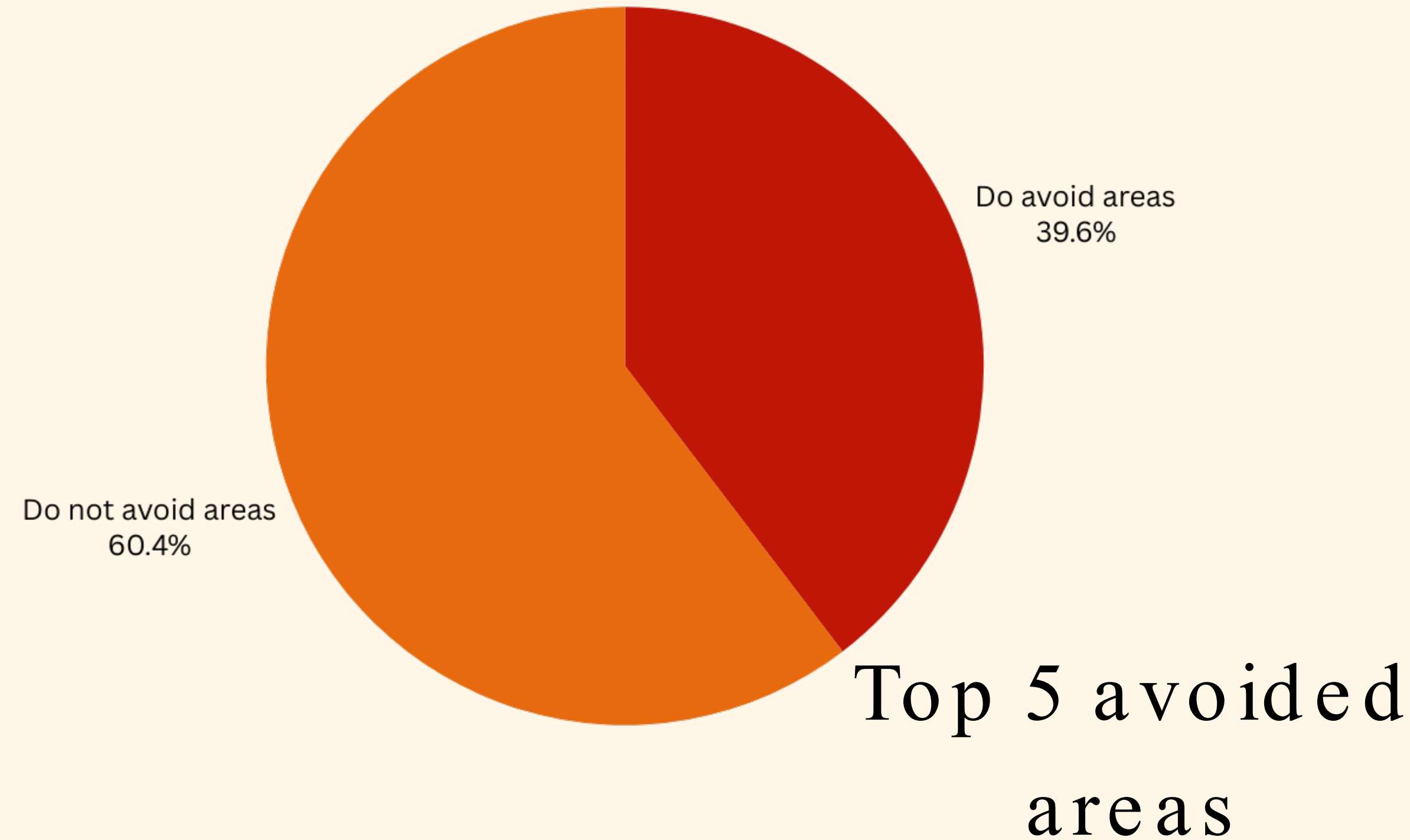
2021

2024



100% 0% 100%

Avoiding Areas of the School



Written Responses - Areas Avoided

Most common answers:

“Feeling
judged/Embarrassed”

“Gossip”

“Loud/Yelling”

“Crowded”

“Don’t feel safe”

“Mistaken as a
different gender”

“Vapes/
Vaping”

“Drugs”

“Sexism/Politics”

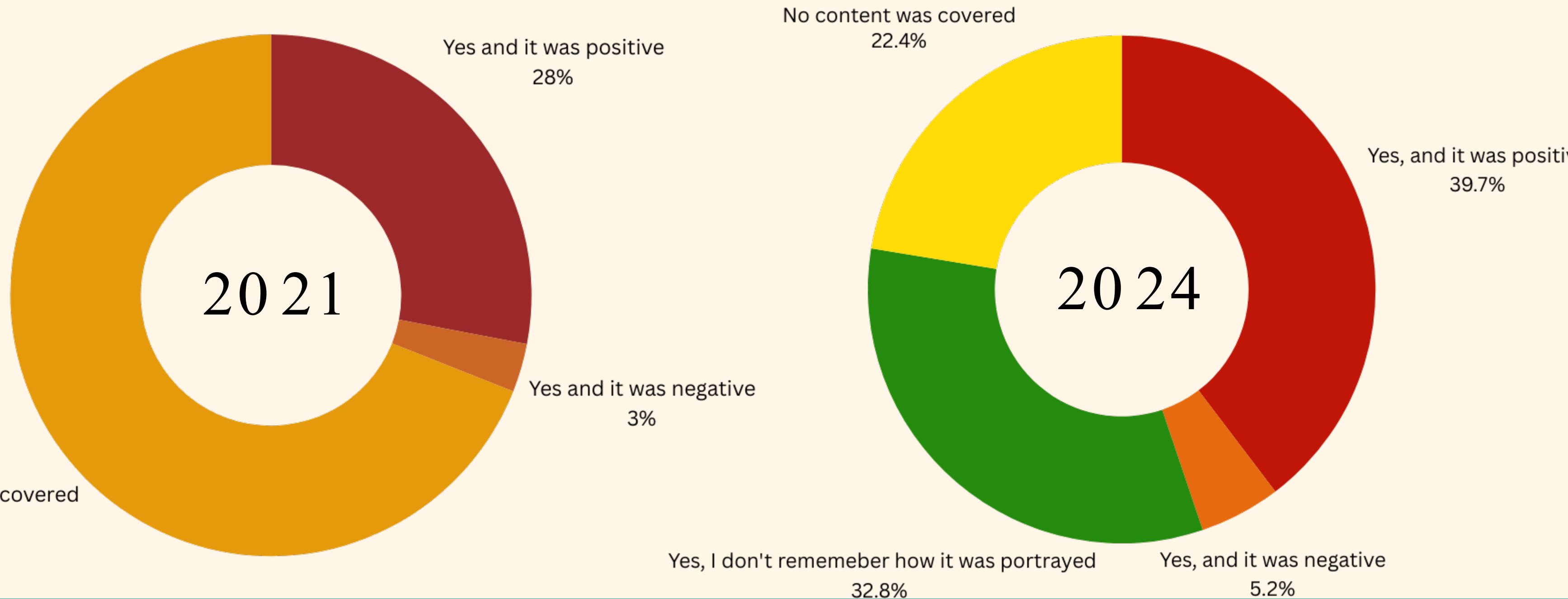
“Mean students”

“Embarrassed”

“Too many
people”

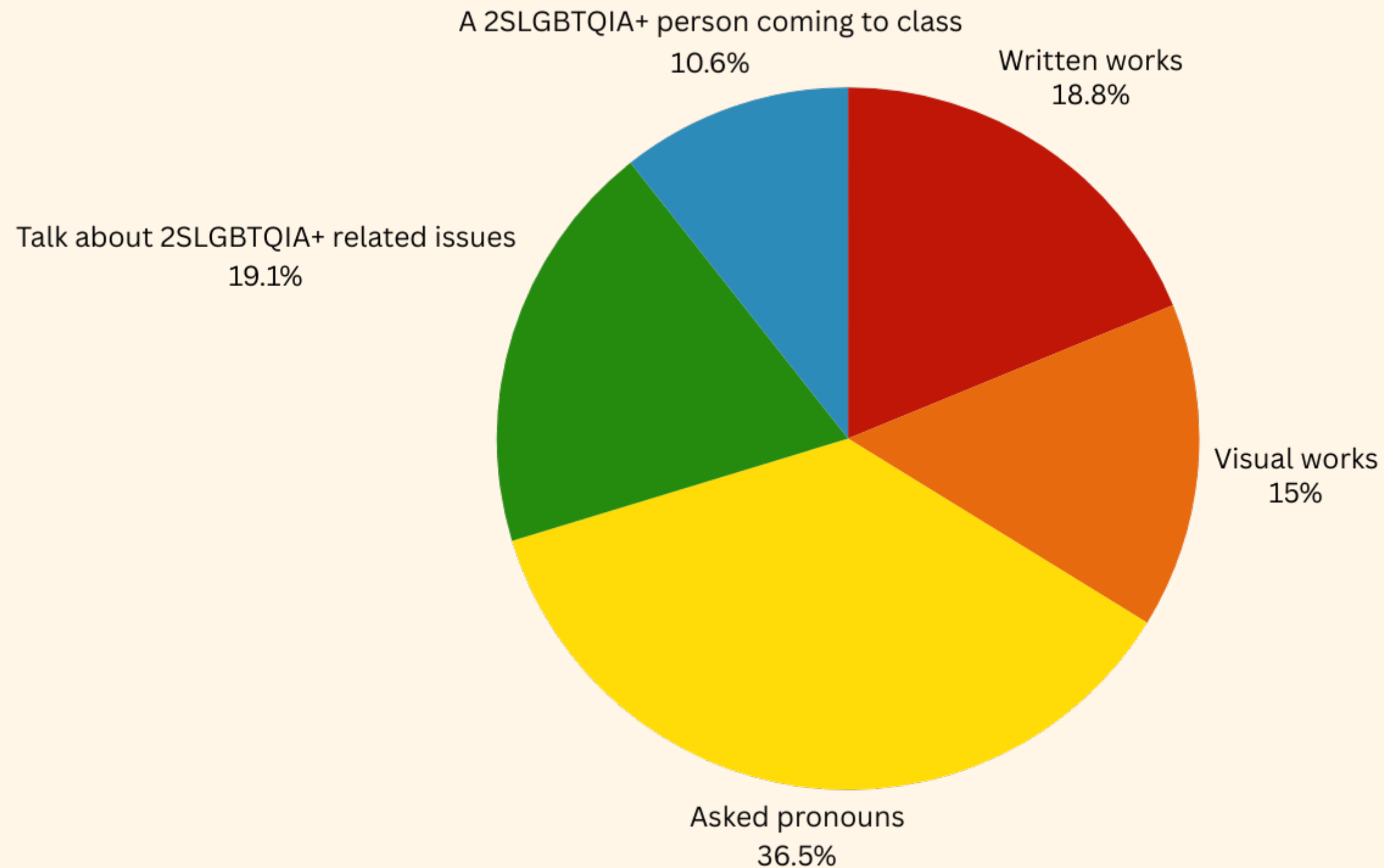
Diverse Representation

“Have you been taught about 2SLGBTQIA+ people, history/events?”



Diverse Representation

“What 2SLGBTQIA+ content do students see in class?”



Written Responses (Representation)

“The lgbt shouldn’t be talked in class. We don’t wanna know who has sex with what gender. If lgbtq is talked within class maybe talk about Christianity but you know barely anyone wants to learn about that so don’t talk about lgbtq it’s annoying and useless just live ur life.”

“No lgb talk please”

“Unsure”

“Ewww”

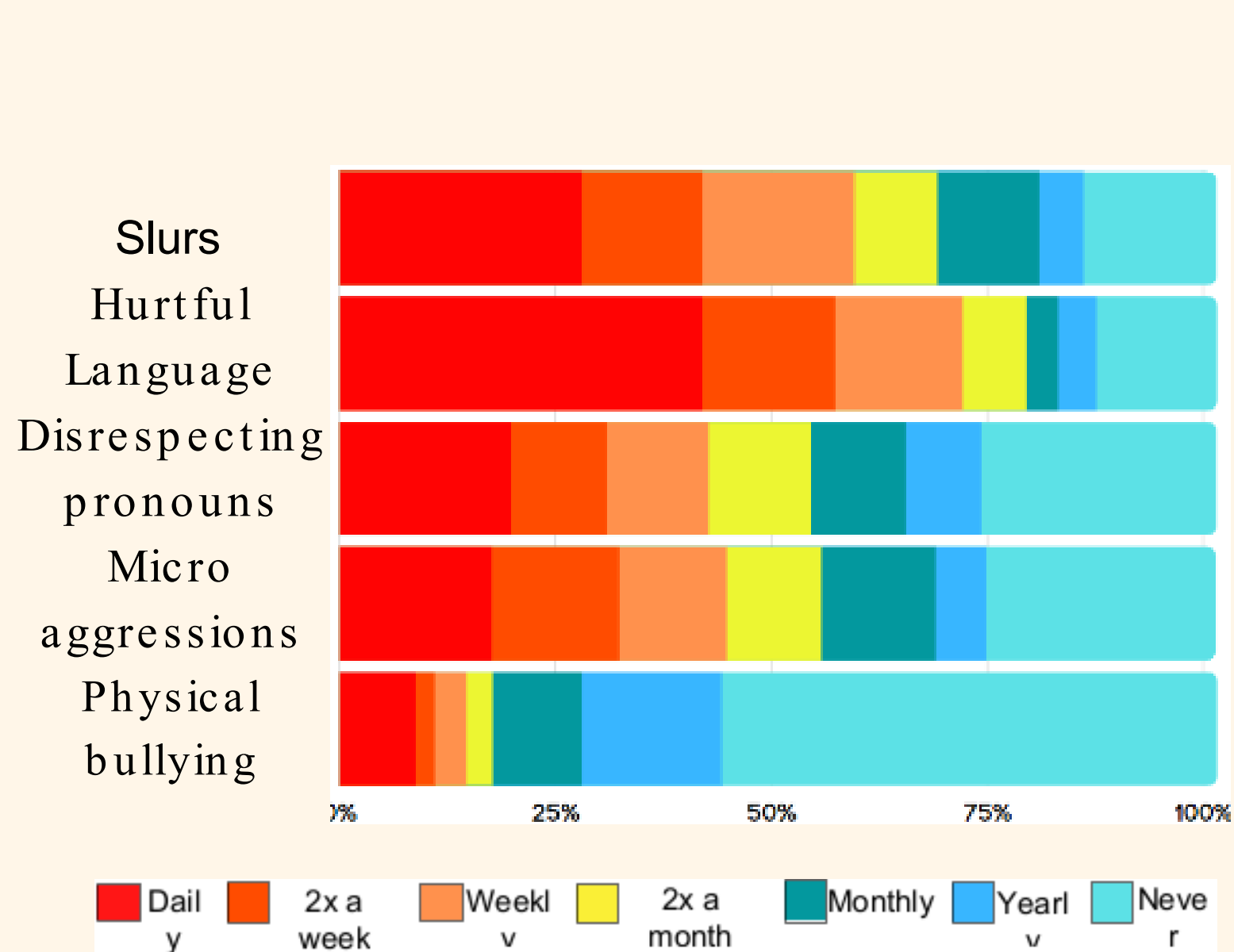
“None”

“Zero”

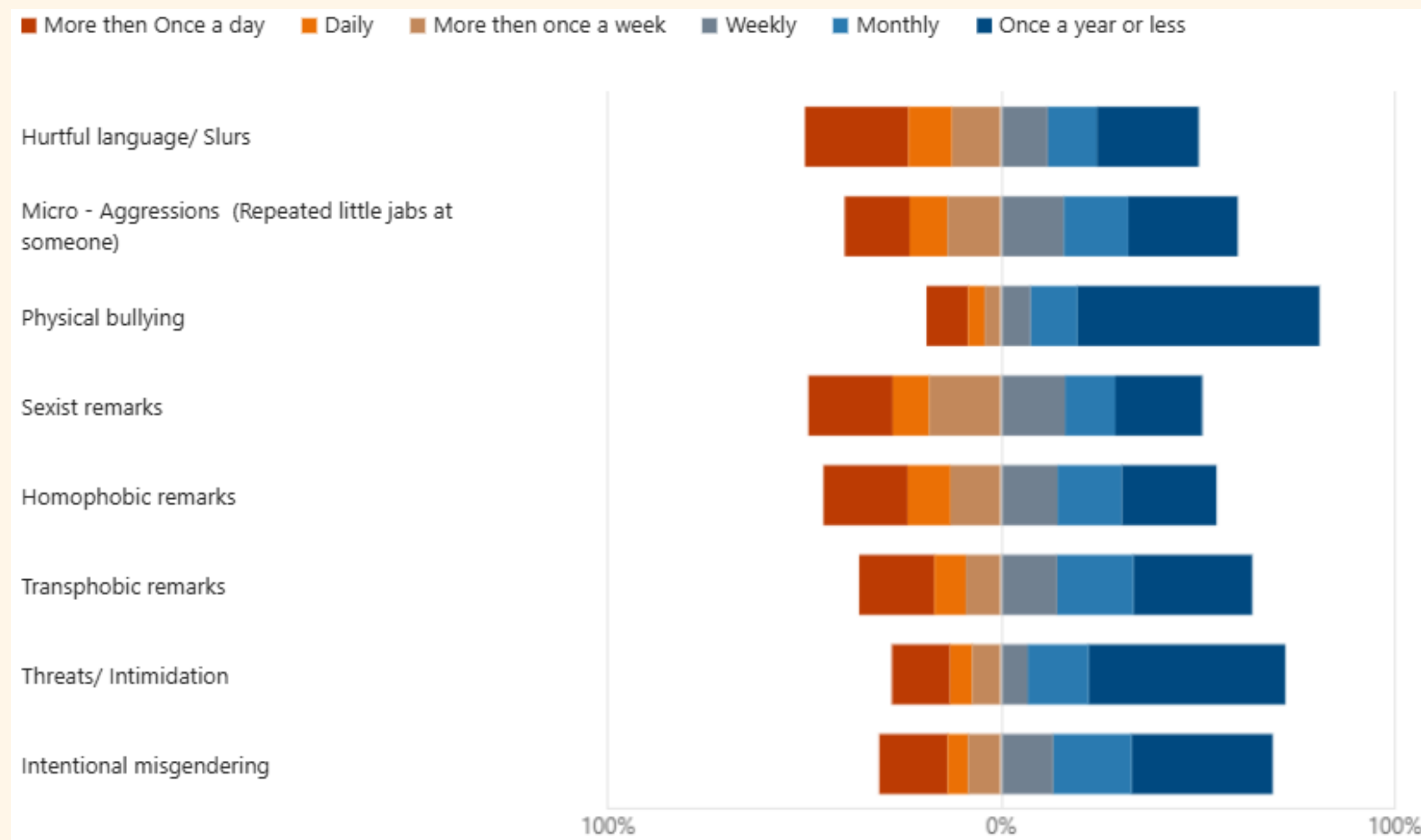
“Don’t put in any classes please”

Exposure to Homophobia/Transphobia

“How often do you witness... due to the fact that someone may be/is 2SLGBTQIA?”

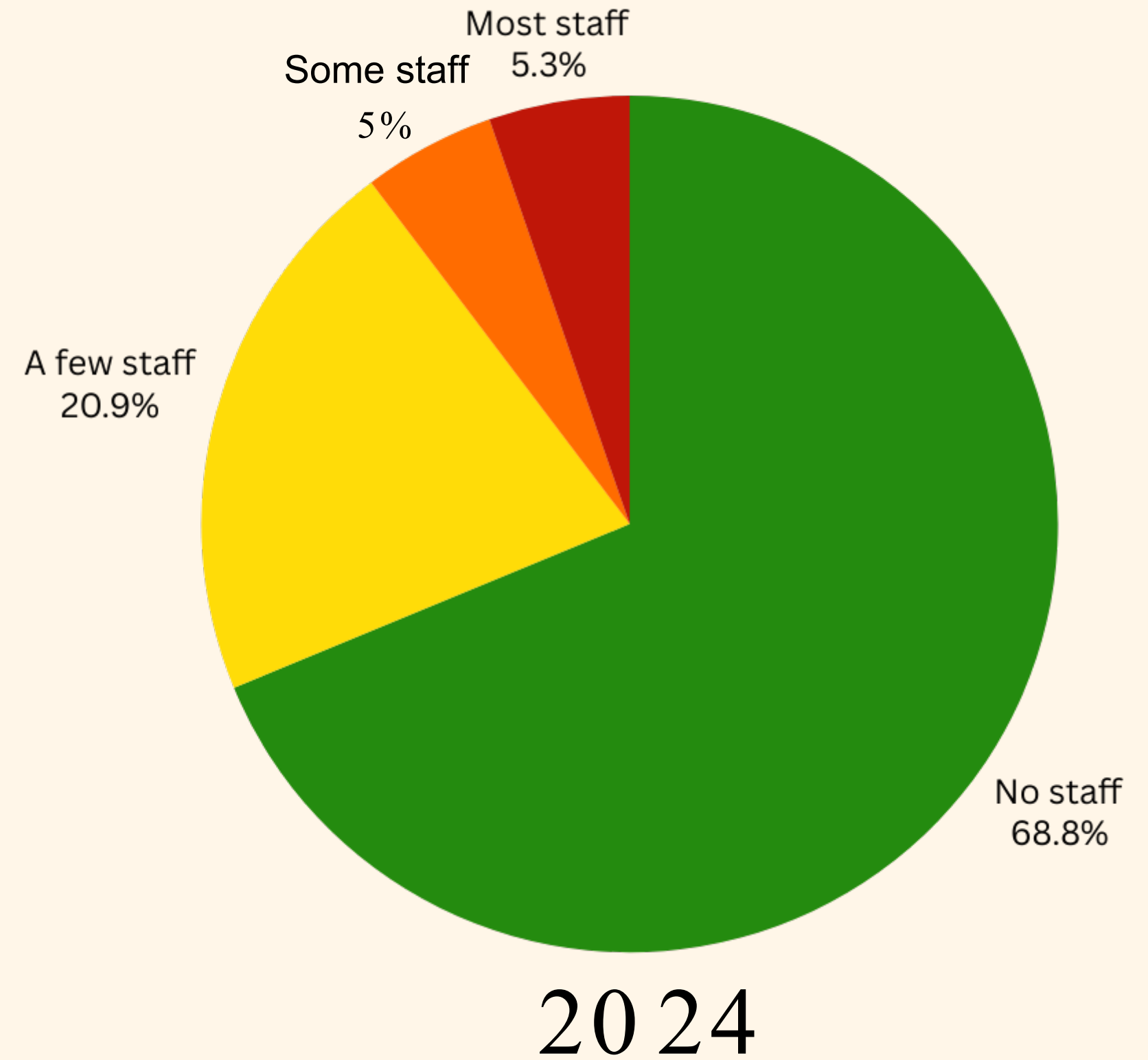
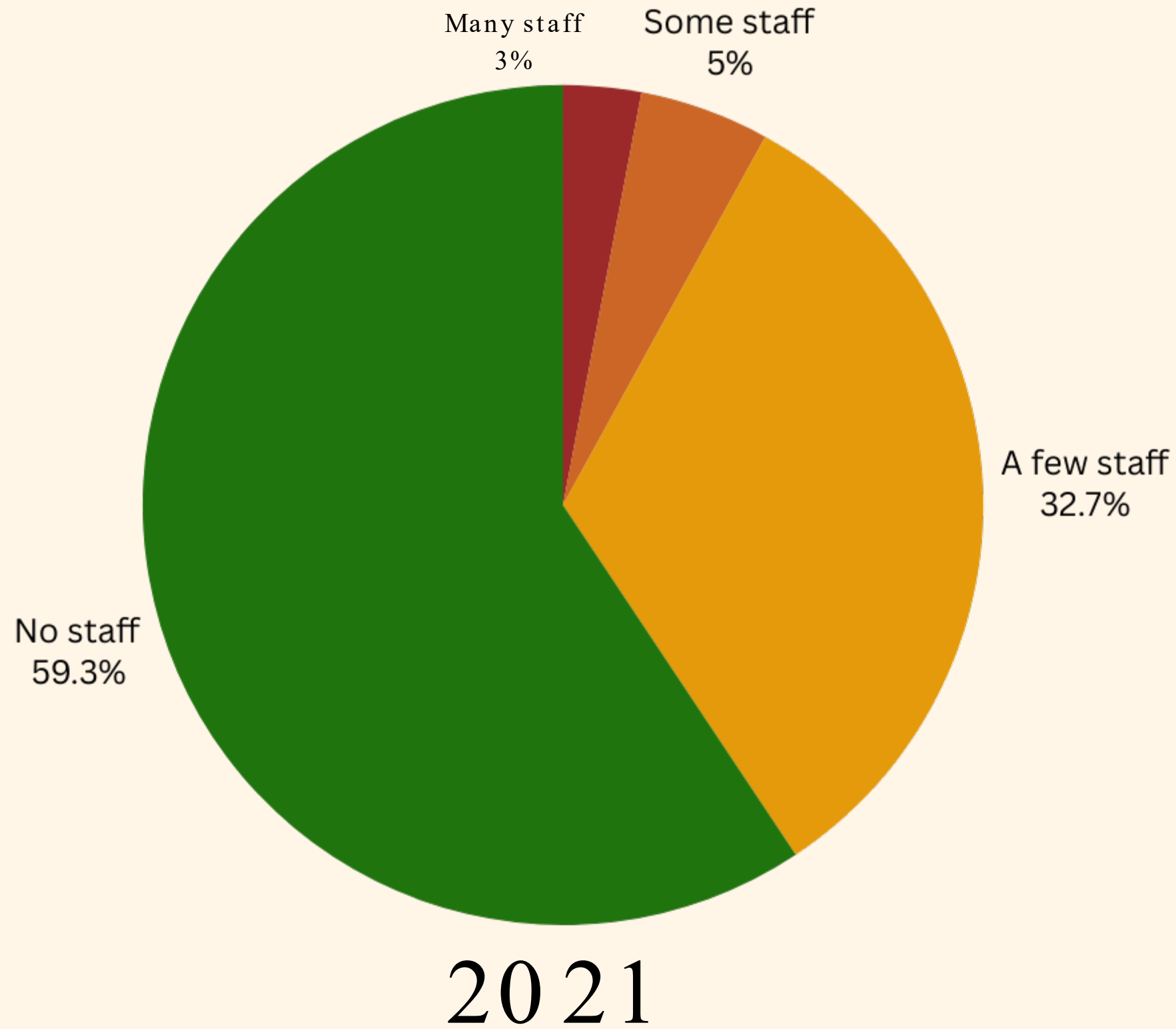


2021

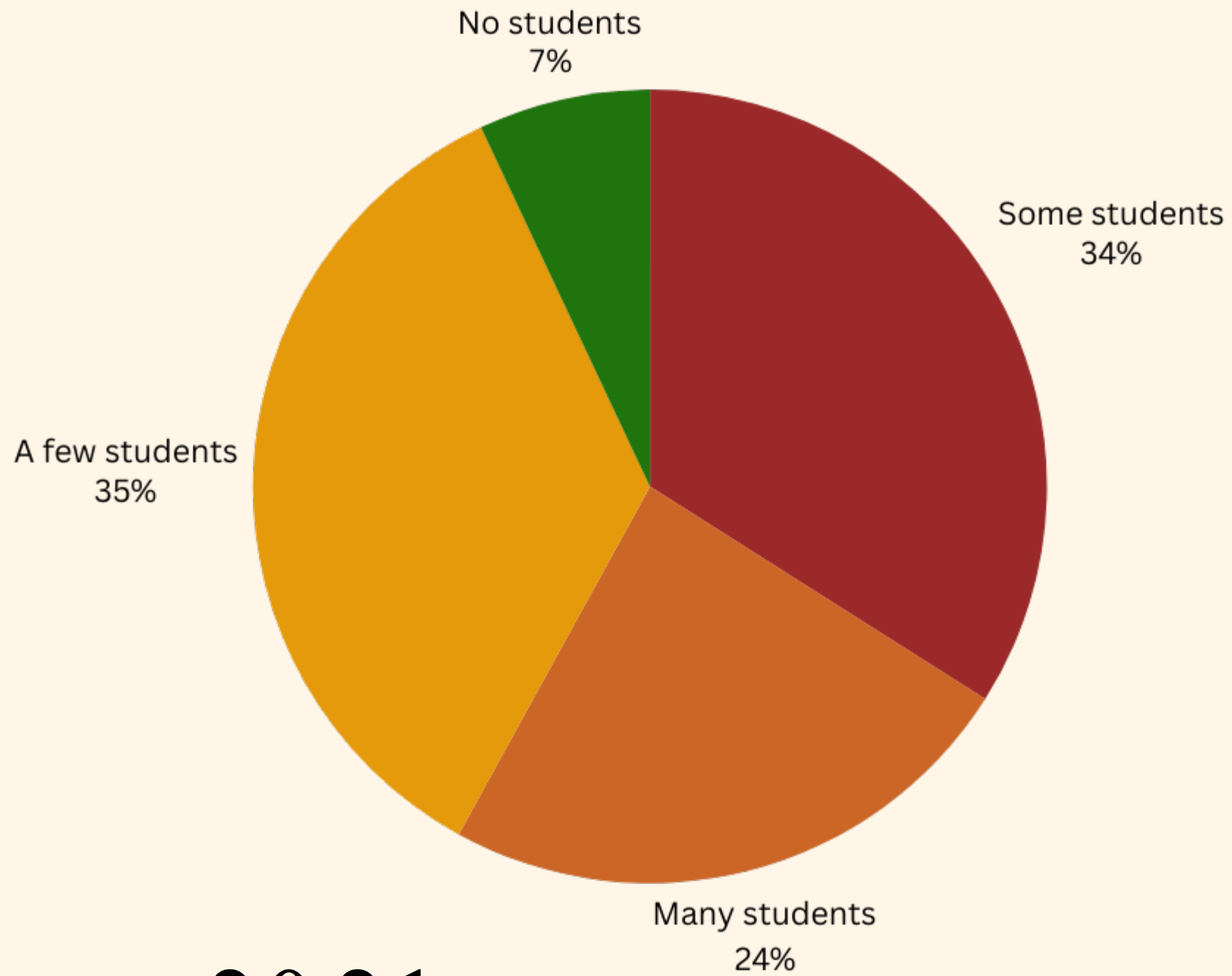


2024

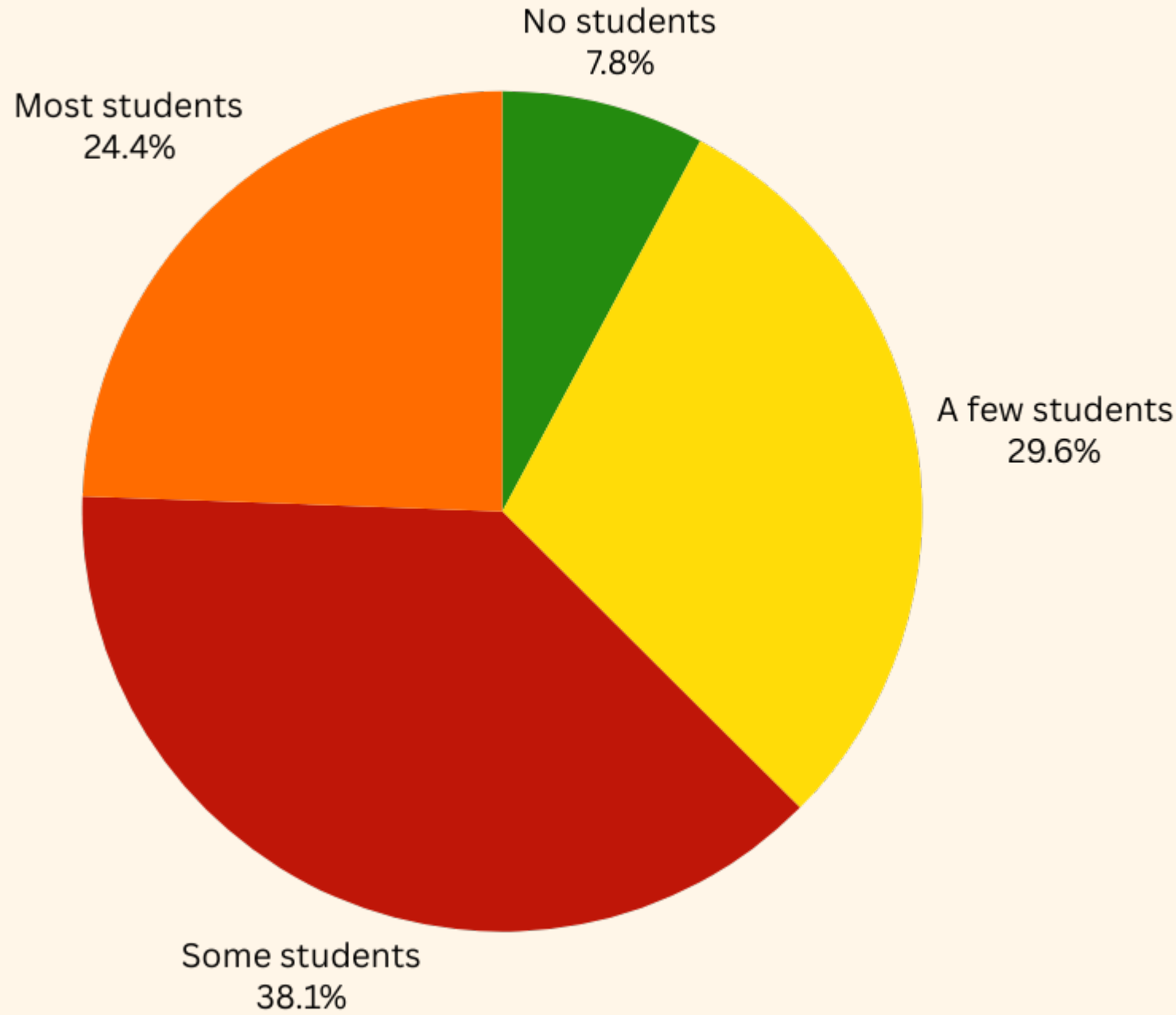
Discrimination from Staff Members



Discrimination from Students

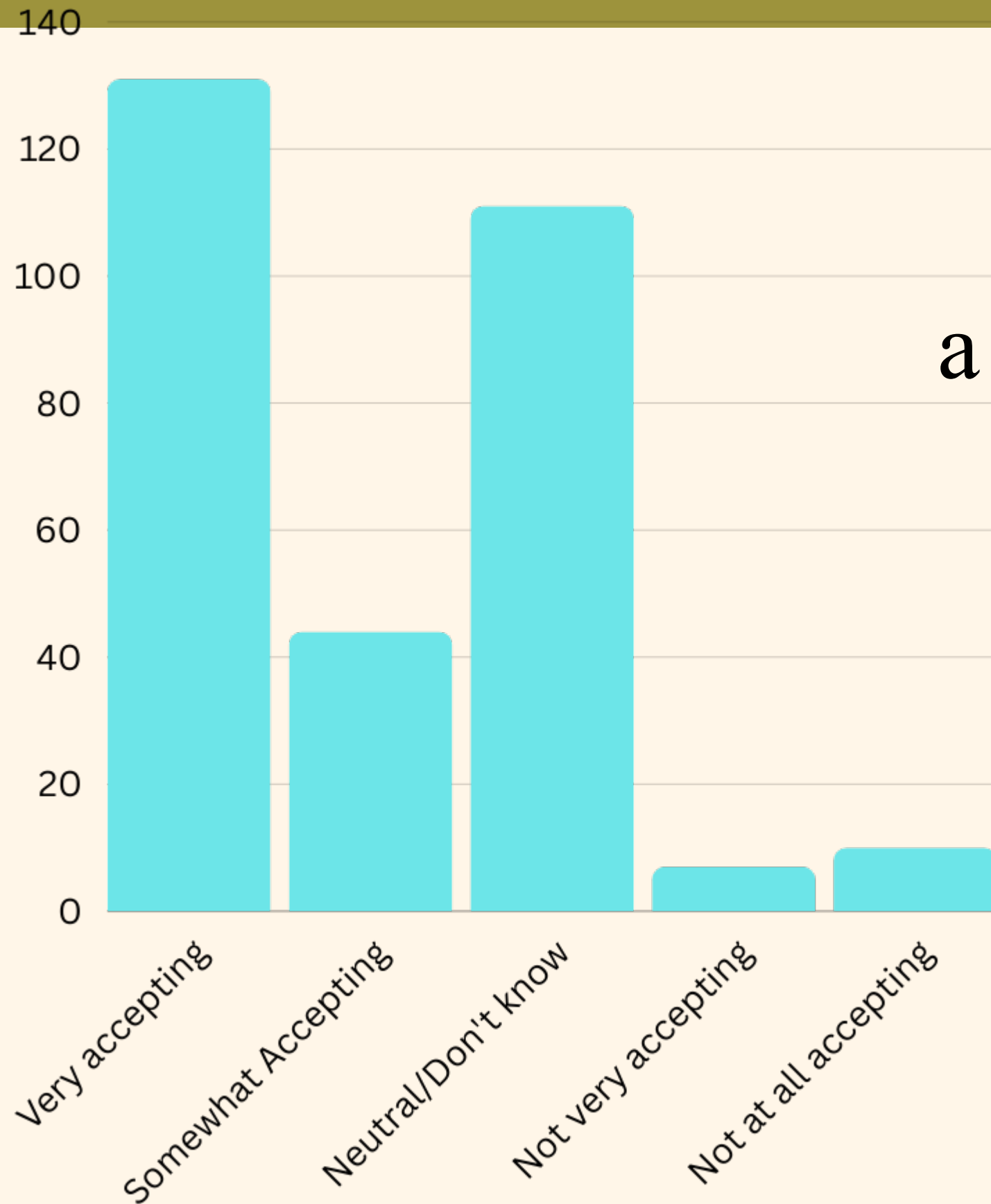


2021



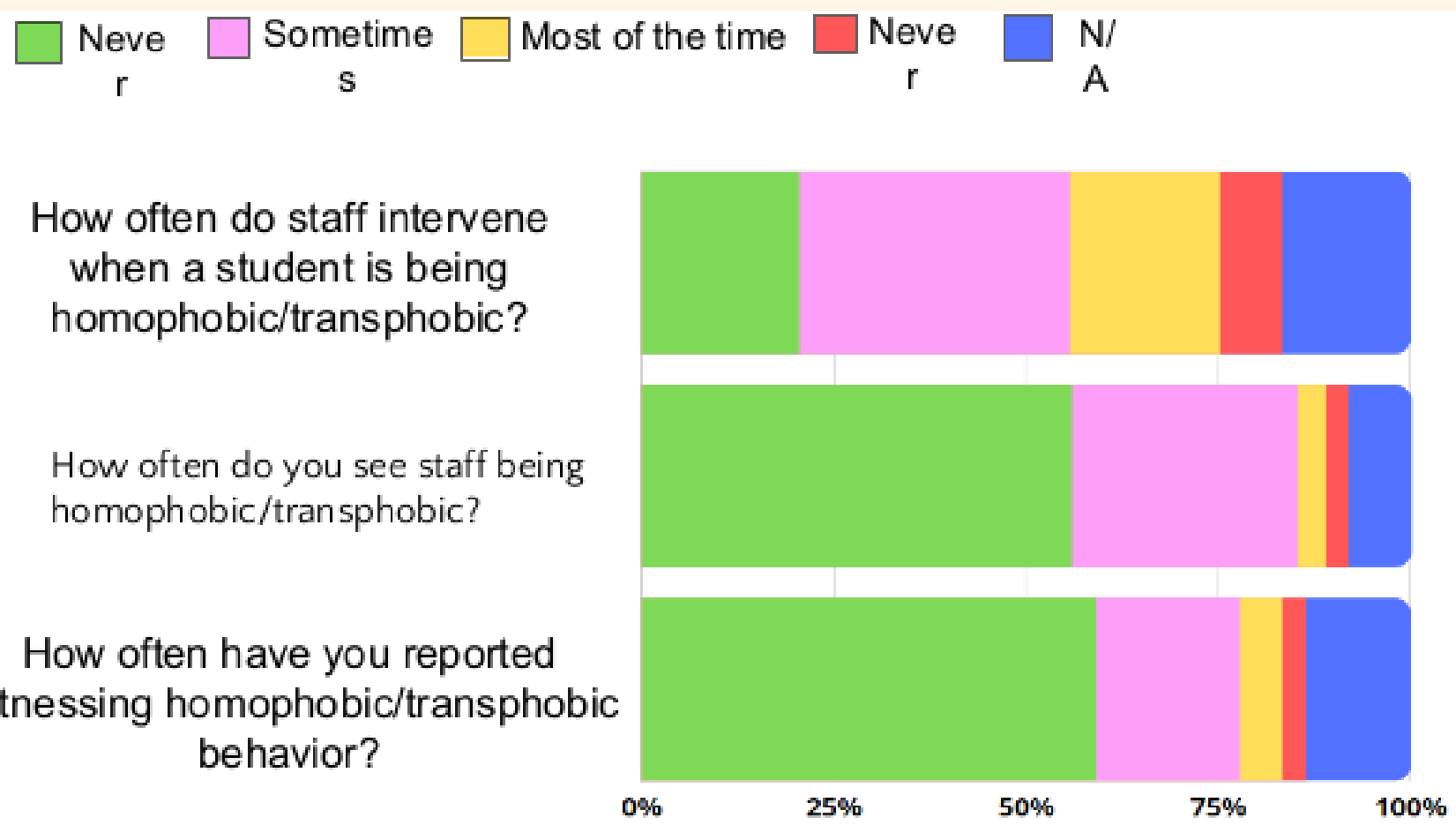
2024

Administrative Support, 2024



Do students feel the school administration are supportive of 2SLGBTQIA+ people?

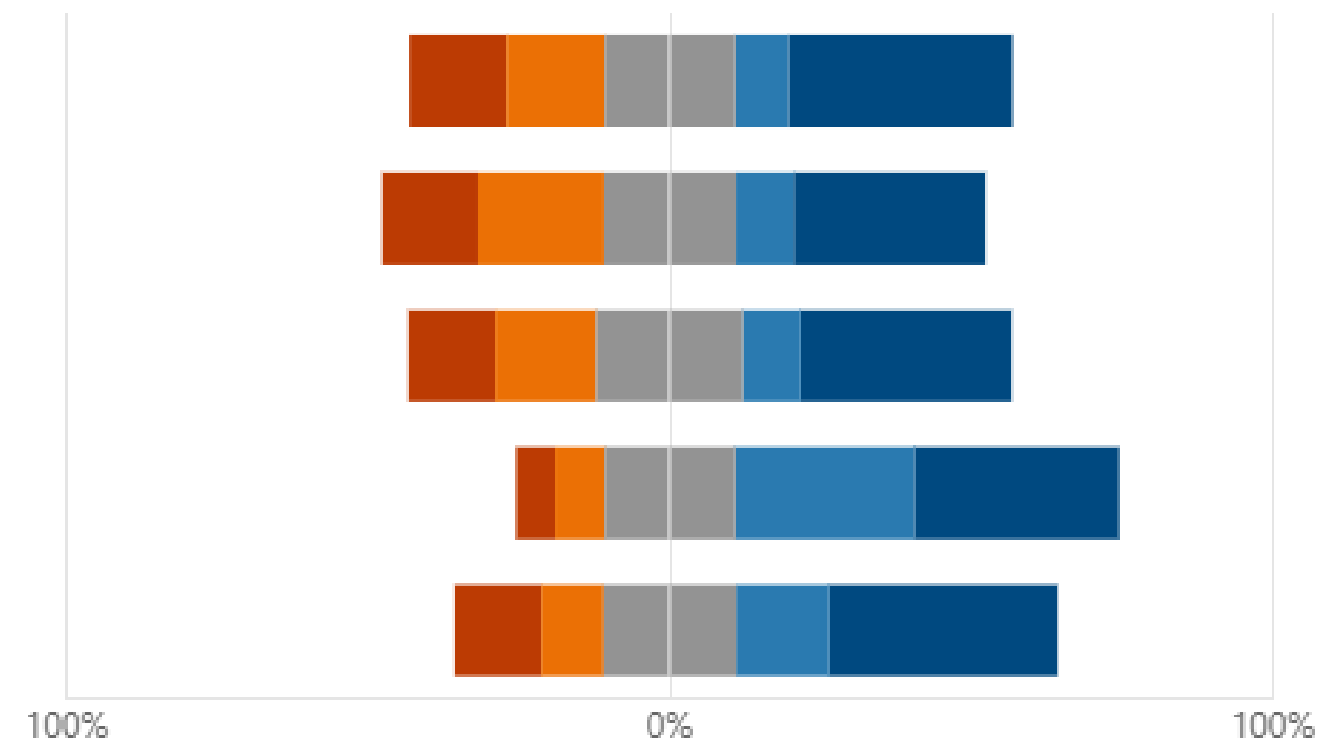
Intervention in SOGI Discrimination



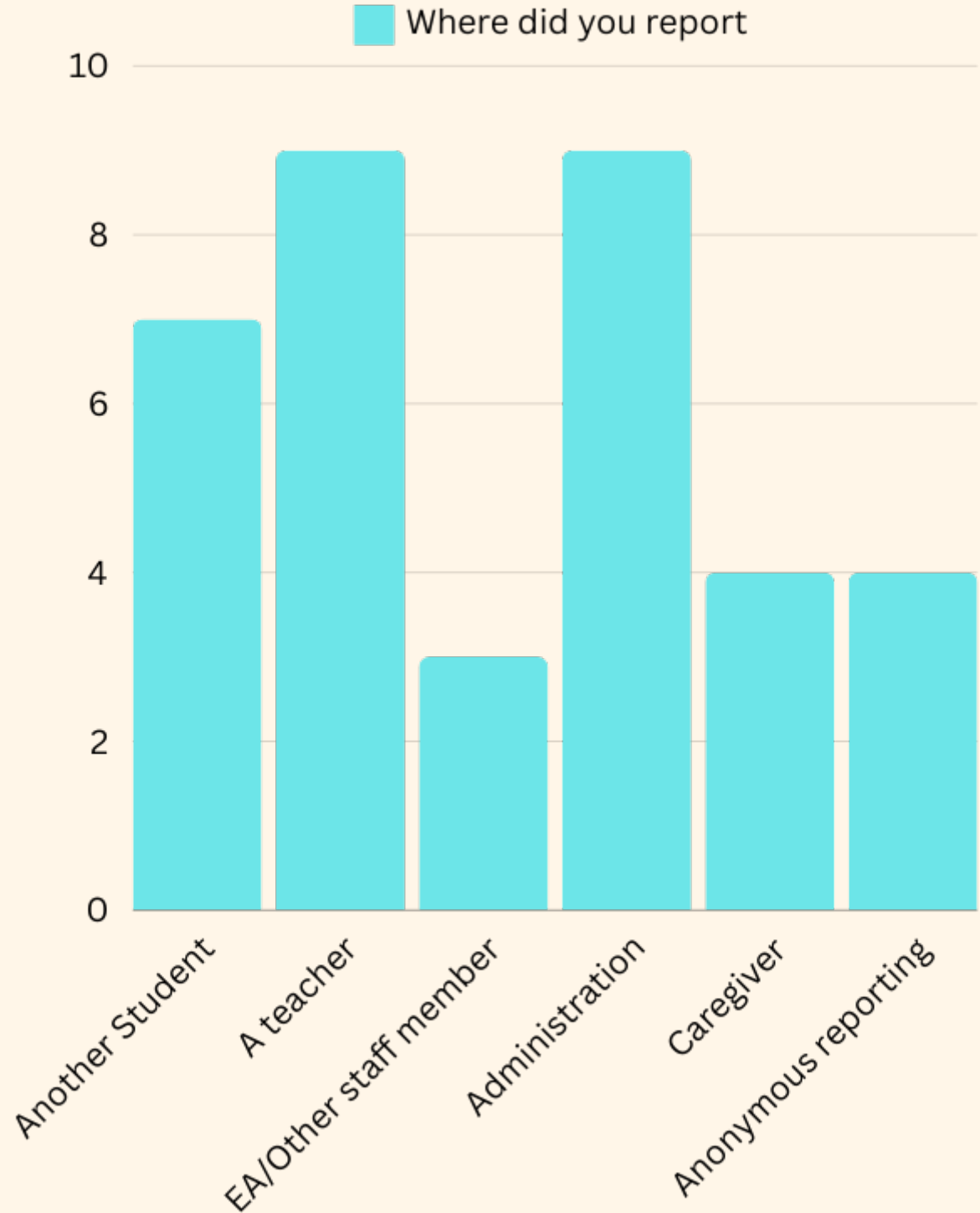
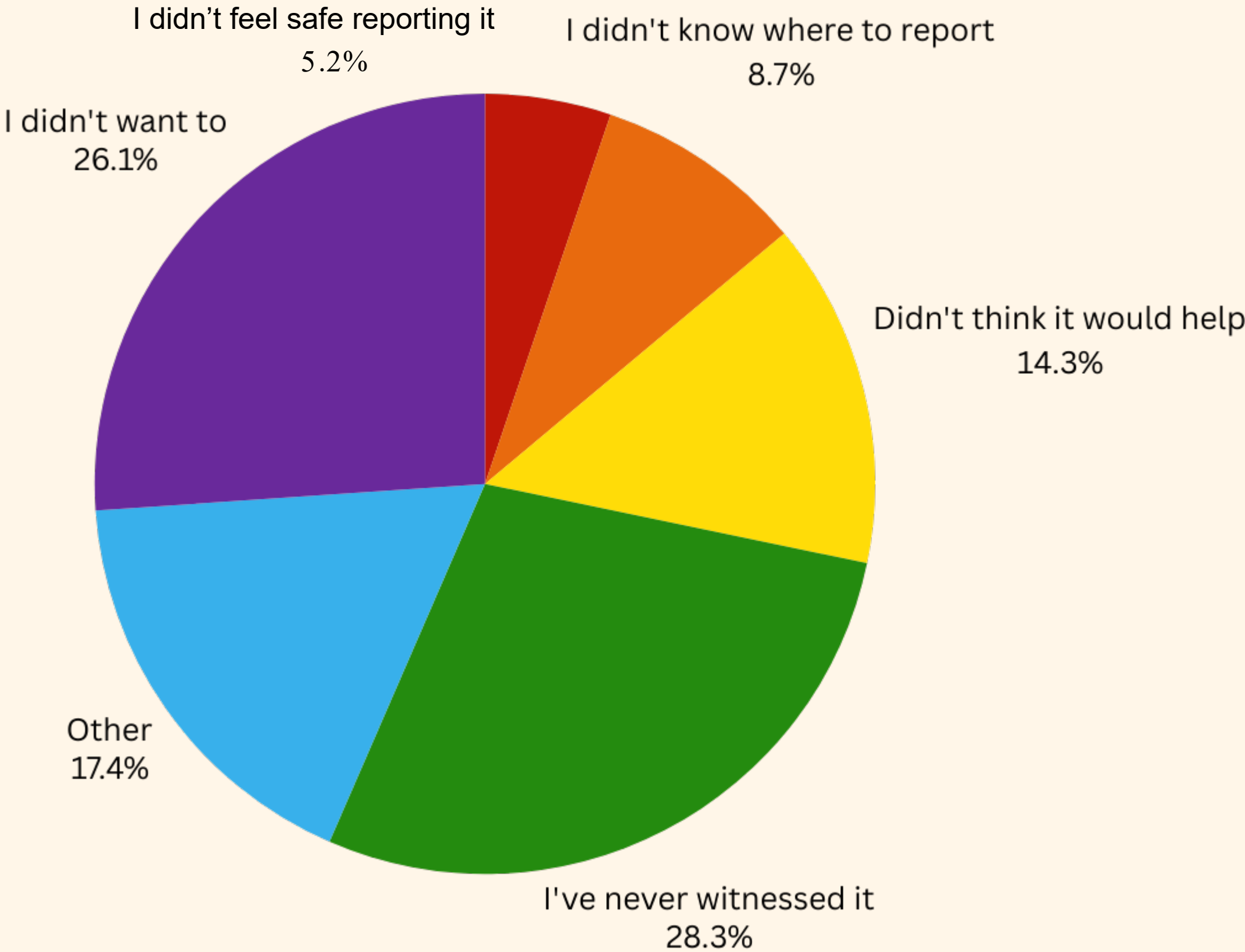
2021



2024

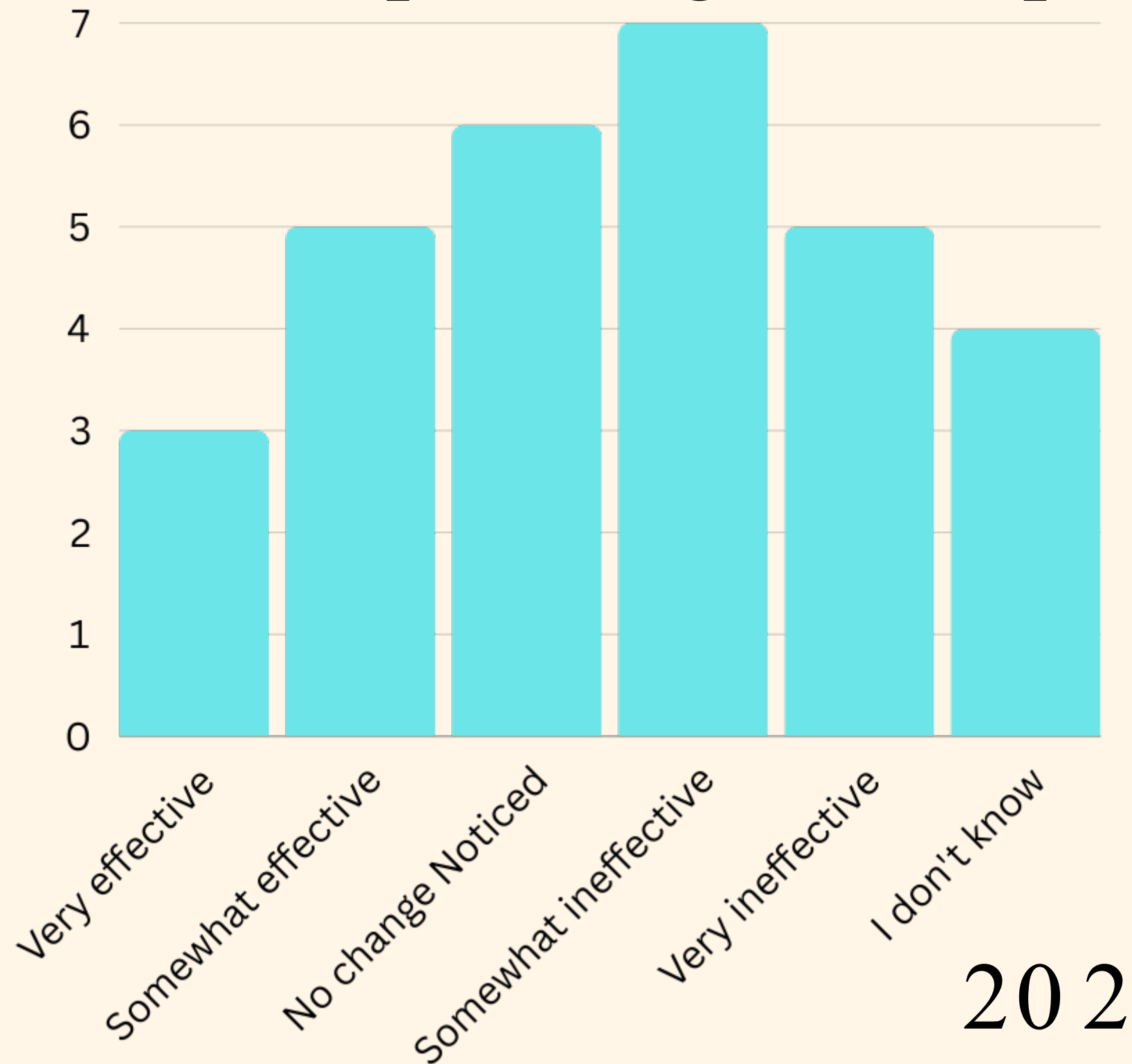


Reporting Discrimination, 2024



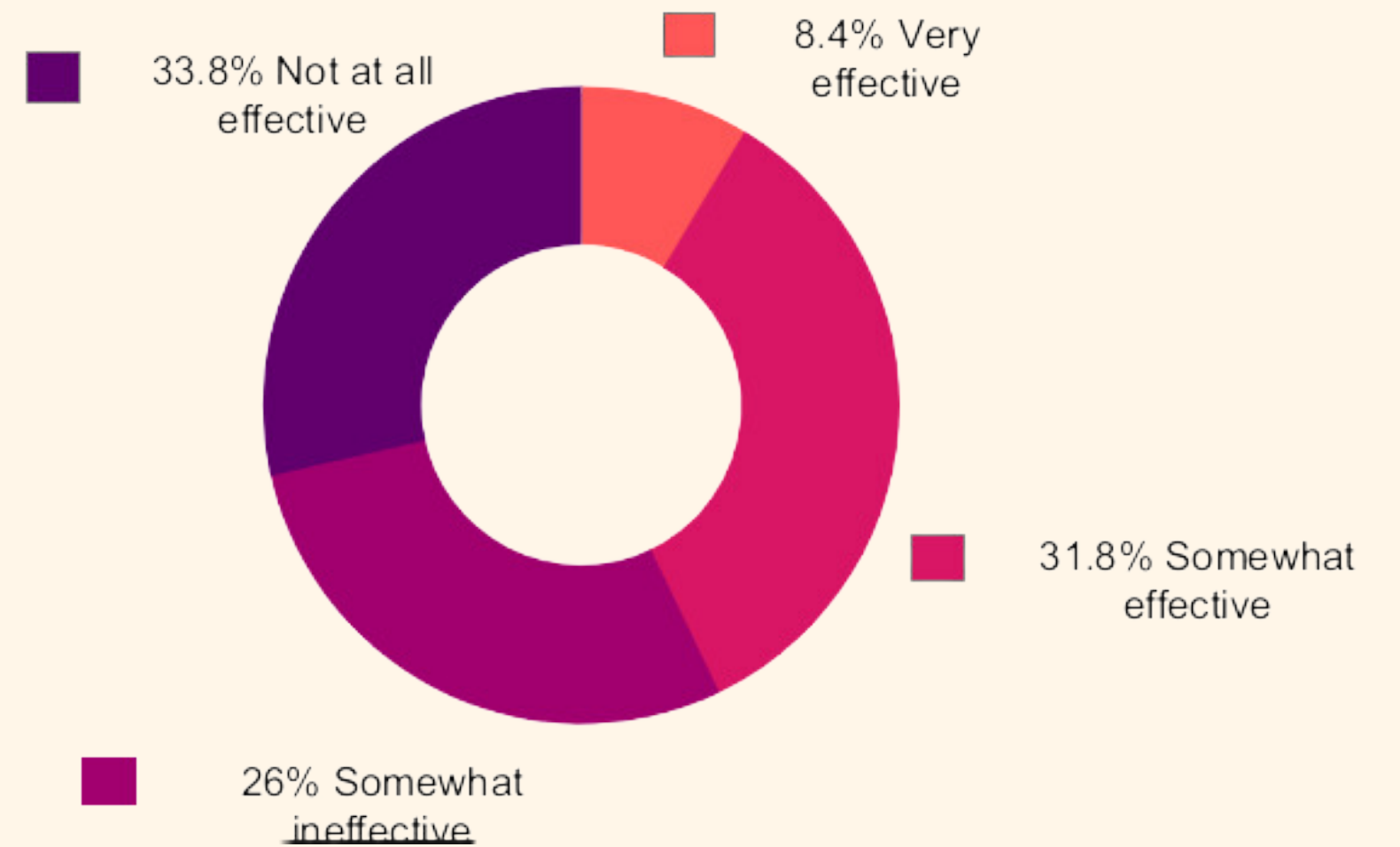
Perception of Interventions

Was reporting homophobia/transphobia effective?



2022

4

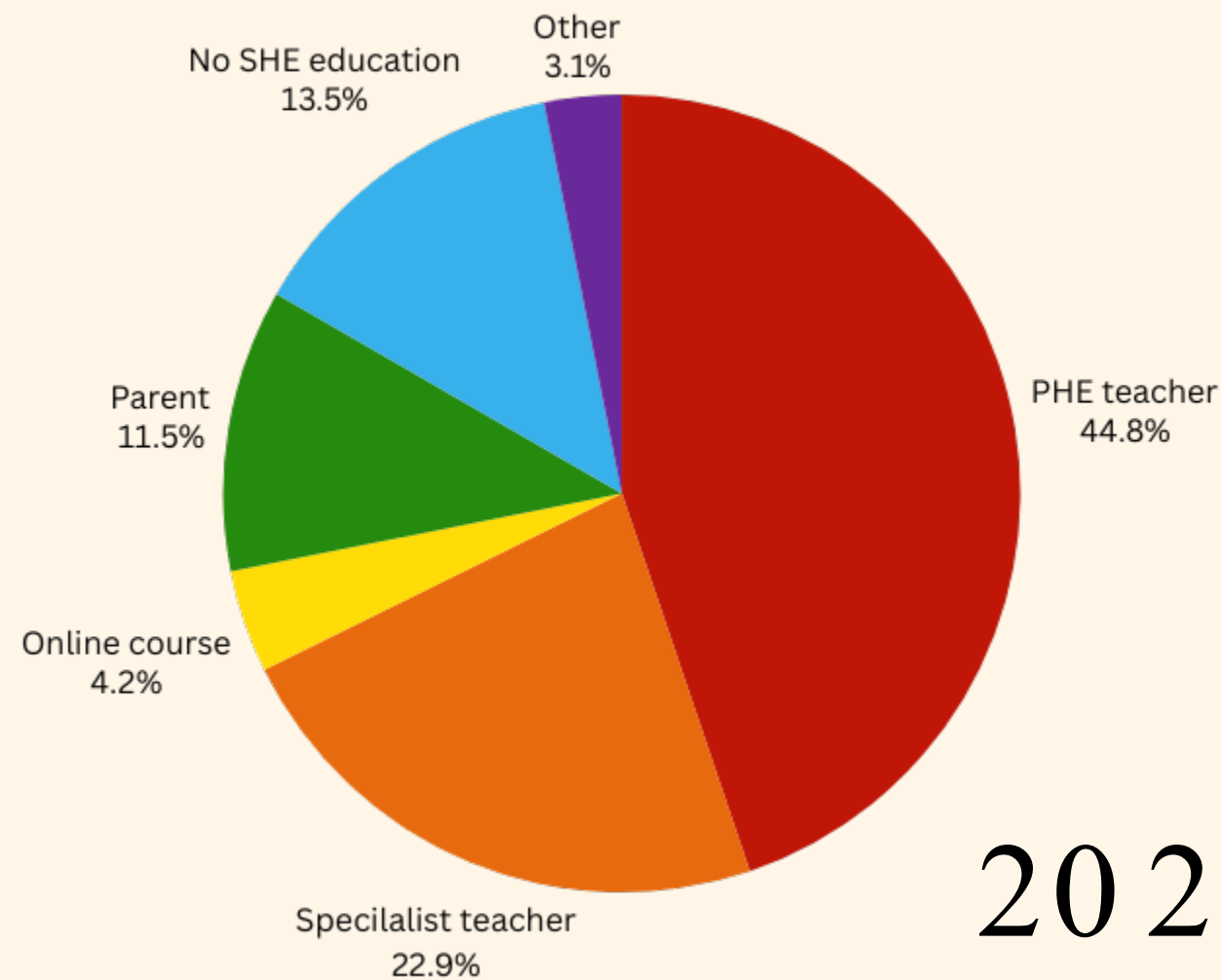
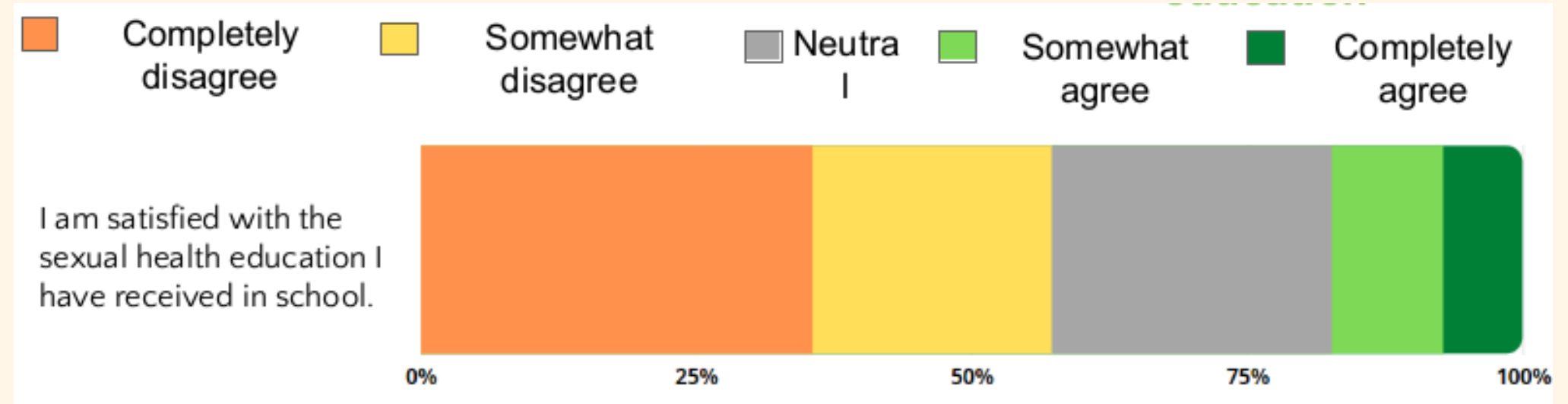


2022

1

Inclusive Sexual Health Education

2021



2024

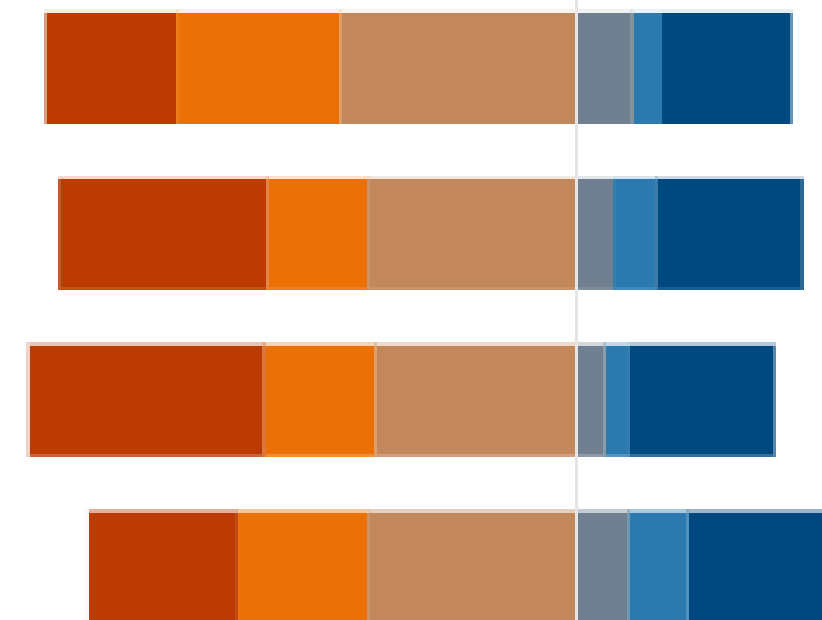
■ Completely agree
 ■ Somewhat agree
 ■ Neutral
 ■ Somewhat disagree
 ■ Completely disagree
 ■ Not applicable

The SHE I have received in school met/meets my needs at this time

The SHE I have received in school was inclusive of my sexual orientation

The SHE I have received in school was inclusive of my gender identity

The SHE I have received in school taught me about diverse sexual and gender...



Reflections on Survey Process

What were the low lights?

Students arguing with me/their teacher/substitute teacher

Hateful actions while taking the survey

Negative written responses

Students walking out

Negative Student Responses, 2024

“F**k the queers”

“By separating
[2SLGBTQIA+ students]
from the rest of us”

“There’s too many
trannys and I don’t
feel safe”

“This shit it’s stupid and
made up F**KLGBTQ282764 GO
GET A LIFE instead of inventing
fake issues kill all dykes and
homos”

“suspend anyone
who is trans”

“Kill the gays
kkk for life ”

“it’s a mental
disability”

“They shouldn’t they
already do to much”

“I feel very
uncomfortable and unsafe when
around lgbt people. It prohibits
me from learning and makes me
scared. They get very angry
when I’m not supporting.”

“Stop forcing it, this it the
stupidest and bunch of r****ds,
ok there are two genders male
and female ok nothing else. Holy
this is dumb”

“They shouldn’t
support those
f*g**ts”

Highlights of Survey Process

What are some personal highlights?

Having amazing and important conversations with students and teachers

Learning about the complicated world of data collection

Recommendations, 2024

From student responses

- “Do better on focusing on the students that are in the LGBTQ+ instead of focusing on the students who are in the [smoke] pit.”
- “Educating students on the 2SLGBTQIA+ community”
- “By educating other students and actually showing them that their harmful actions have consequences.”
- “With talking circles supported by teachers, where students hear other students opinions “
- “Intervene whenever they see or hear someone doing/saying anything bad about 2SLGBTQIA+ people.”
- “By making (Sexual Health Education) less stigmatized and talked about more often. If SHE was more commonly talked about, less students would make jokes about it.”
- “By making it known they support everyone from straight to the 2SLGBTQIA+”
- “They could talk more about how to expect student at our school”

My Recommendations, 2024

- Invite/bring in 2SLGBTQIA+ people to discuss 2SLGBTQIA+ issues
- Bring attention to the erase program (youth team; poster campaign; reporting)
- Empower students to speak up when they see people be hateful in the school
- Increase supervision
 - During Lunch, before school, in hallways
 - Have teachers open up their classrooms to provide more supportive places
- Increase training for staff and students around micro-aggressions (update regularly)
- Continue to use gender-neutral language (In classes and documents)
- Continue to show support in public communications



Memorandum

Date: September 11, 2024
To: Board of Education
From: Steve Hopkins, Secretary-Treasurer
Action: Approval of Annual Board Work Plan

1.0 RELEVANT BOARD MOTION/DIRECTION

The Board Direction to staff provided in June was to rework the draft 24/25 Board Work Plan and to bring it back for consideration again in September.

2.0 BACKGROUND

Trustees first reviewed a draft of the 2024/2025 Board Work Plan at the Committee of the Whole meeting on June 12th. The plan was prepared utilizing the prior years information as a template. Following the Committee of the Whole meeting the Board participated in a facilitated self-evaluation of its work since the beginning of the elected term. A point of feedback during that event was to ensure that the annual workplan was aligned well to Policy 2 – Role of the Board.

3.0 INFORMATION STATEMENT

A revised version of the 2024/2025 Board Work Plan (*Appendix A*) has been prepared for Board consideration. Revisions to the plan include the re-arrangement of existing information into a format that allows for the addition of more details, including planned events throughout the year. The descriptions of various prospective Board Actions have also been amended to better reflect the expectations of trustees each month.

4.0 ADDITIONAL INFORMATION

The Board policy manual was updated in 2022 with the assistance of a consultant. The consultant that was used has also performed similar work with other Boards of Education throughout the province. Staff reviewed the various Board Work Plans of several of the districts that share the same Policy Manual structure. The amended version of the Board Work Plan has been prepared utilizing a format like that of the various districts that were reviewed as part of this exercise.

Once approved it's anticipated that the annual plan would be re-visited quarterly throughout the year and updated as required. The cycle of review has been included as part of the proposed work plan.

5.0 OPTIONS FOR ACTION

Option 1 – To approve the 2024/2025 Board Work Plan as revised.

Option 2 – Make recommendations to further amend the proposed plan.

6.0 STAFF RECOMMENDATION:

THAT: The Board of Education approves the revised version of the annual Board Work Plan as presented and to further direct staff to update Appendix A of Policy 2 so that the work plan template for future years is consistent with that of the revised version.

APPENDICES

(A) 2024/2025 Annual Board Work Plan

(B) Prospective Days of Observance

(C) Communication Plan



Board Annual Work Plan 2024-2025

July

Board Meeting Agenda Items

- No regularly scheduled meetings

Events

- Canadian School Board Associations Congress (July 3-5)
-

August

Board Meeting Agenda Items

- No regularly scheduled meetings

Events

- None
-

September

Board Meeting Agenda Items

- Review the Audit Findings Report, Management letter and Financial Statement Discussion and Analysis Report
- Approve the audited financial statements
- Approve the submission of the proposed Minor Capital Plan
- Approve the Board Annual Work Plan
- Approve the Framework for Enhancing Student Learning Report
- Review the Superintendents School Opening Report
- Approve the contract for the Construction Management Services for the Edgehill Elementary School Classroom Addition project

Events

- Recognize National Truth & Reconciliation Day (September 30)



October

Board Meeting Agenda Items

- Review School Growth Plans
- Approve Department Operational Plans
- Review quarterly Fiscal Accountability Report
- Review the submission of the Executive Compensation Disclosure Report

Events

- Recognize World Teachers' Day (October 5)
 - Represent the Board at BCSTA Provincial Council (October 25-26)
-

November

Board Meeting Agenda Items

- Election of Board Chairperson & Vice Chairperson
- Election of Provincial Council and BCPSEA Representatives
- Routine review of select Board Policies

Events

- Attend and participate in BCSTA Trustee Academy (November 21-23)
 - Attend Remembrance Day Assemblies
-

December

Board Meeting Agenda Items

- Approve the submission of the annual Statement of Financial Information
- Approve Trustee Appointments to Board Committees, to Internal Administrative Committees, and to External Committees, Organizations and Agencies
- Review the Board Annual Work Plan
- Review Capital Project Update - Edgehill Elementary School

Events

- Attend Winter Concerts



January

Board Meeting Agenda Items

- Receive Strategic & School Growth Plan Interim Report
- Approve prospective Board Approved Courses
- Review quarterly Fiscal Accountability Report
- Review and approve prospective increases to Trustee Remuneration
- Remit Financial Disclosure Forms by January 15

Events

- Represent the Board at the BCPSEA Annual General Meeting (January 30-31)
-

February

Board Meeting Agenda Items

- Approve the Amended Annual Budget
- Review School Calendar Consultation Information
- Approve the budget development process and timelines for the following years annual budget
- Routine review of select Board Policies

Events

- Represent Board at BCSTA Provincial Council (Zoom February 22)
 - Recognize Pink Shirt Day – Anti Bullying (February 26)
-

March

Board Meeting Agenda Items

- Approve School Calendar Submission
- Review Provincial Motions for BCSTA AGM
- Review the Board Annual Work Plan
- Review Capital Project Update - Edgehill Elementary School

Events

- Chairperson – Represent Board at Ministry of Education Annual Partner Liaison Meeting (March 7)



April

Board Meeting Agenda Items

- Review Government Grant Information for the following years annual budget
- Approve Capital Plan Bylaw (from Ministry Capital Plan response Letter)
- Review quarterly Fiscal Accountability Report

Events

- Recognize the Anniversary of Tla'amin Treaty (April 5)
- Recognize Education Week (April 15-19)
- Attend BCSTA AGM (April 24-26)

May

Board Meeting Agenda Items

- Approve Annual Facility Grant Plans
- Approve terms of engagement and appoint or reappoint auditor

Events

- Recognize Mental Health Week (May 12-18)
- Attend Elementary Track and Field Meet

June

Board Meeting Agenda Items

- Approve the Annual Budget
- Approve Major Capital Projects
- Review Carbon Neutral Action Report
- Review Strategic Plan
- Review Board Meeting Calendar
- Review the Board Annual Work Plan
- Review Capital Project Update - Edgehill Elementary School



Events

- Recognize Children and Youth in Care Week
- Attend Employee Recognition event
- Attend Board Retirement Celebration
- Attend Graduation Ceremonies (June 7)
- Attend Award & Scholarship Event
- Recognize National Indigenous Peoples Day (June 21)

Ongoing

- Advocate for public education
- Attend trustee development and/or orientation sessions
- Review and Approve Capital Project Bylaws as Required
- Undertake Trustee & Superintendent Evaluations
- Hear Appeals as Needed
- Ratify Collective Agreements as needed
- Represent Board at BCSTA Branch Meetings
- Attend School Functions



PROSPECTIVE DAYS OF OBSERVANCE

| | |
|--|---|
| <p>SEPTEMBER</p> <ul style="list-style-type: none"> • National Day for Truth and Reconciliation/Orange Shirt Day • Terry Fox Run | <p>FEBRUARY</p> <ul style="list-style-type: none"> • Pink Shirt Day – Anti Bullying • Black History Month • Digital Learning Day |
| <p>OCTOBER</p> <ul style="list-style-type: none"> • World Teachers' Day • World Mental Health Day • LGBT History Month | <p>MARCH</p> <ul style="list-style-type: none"> • Employee Appreciation Day • International Women's Day • World Down Syndrome Day • International Transgender Day of Visibility • International Day for the Elimination of Racial Discrimination |
| <p>NOVEMBER</p> <ul style="list-style-type: none"> • Remembrance Day • World Kindness Day | <p>APRIL</p> <ul style="list-style-type: none"> • Tla'amin Day • Volunteer Week • Earth Day • Education Week (provincial) • World Autism Day • World Creativity and Innovation Day • Day of Silence • National Administrative Professionals Week |
| <p>DECEMBER</p> <ul style="list-style-type: none"> • National Day of Remembrance & Action on Violence Against Women • Human Rights Day • Holiday Observances (throughout year) | <p>MAY</p> <ul style="list-style-type: none"> • Mental Health Week • National Day of Action against Anti-Asian Racism • Moose Hide Campaign Day • National Principals' Day • National Child and Youth Mental Health Day • Teacher Appreciation Week • Child Care Provider Appreciation Day • Speech and Hearing Month |
| <p>JANUARY</p> <ul style="list-style-type: none"> • Literacy Week | <p>JUNE</p> <ul style="list-style-type: none"> • National Indigenous Peoples Day • National Indigenous History Month • Pride Month • Children & Youth in Care Week |

Legend: **District Days**
 School Days
 Awareness Days

Guidelines for “Days of Observance” activations.

Any day we actively acknowledge needs to be backed by some level of action – or commitment to action by qathet School District to avoid being performative. Our tiers of action have been outlined as follows:

Tier 1 “District Days”

Trustees

- Trustees will publicly speak out or acknowledge the day in some way (social media, show up at a school event, etc.).

Paid communications

- Paid promotion will go out: ad in the Peak and/or a radio spot purchased. Or a story/profile will be created for qathet Living.

News stories/ “earned” media

- Earned media: the Peak and qL will be pitched to cover an event/action/activity put on by qSD about the day.

Social media

- Posts created on both qSD platforms and school platforms (often linking to website content).

Website

- Web story is created that features all the ACTION/LEARNING happening in schools on the topic. Sharing of resources for parents.

Learning Resources

- SBO provides resources for teachers/admin to leverage in schools.

Schools/Principals

- Schools must activate in some way at school. For example, classroom module, event, guest speaker, field trip, assignment, curricular integration, etc.

Community or parent call to action

- Ideally there is a call to action for parents/guardians, members of the community. I.e. they are given ideas to support the school/cause/day/their child’s learning on the topic.

Tier 2 “School Days”

Trustees

- Optional engagement

Paid communications

- Will be considered.

News stories/”earned “media

- Earned media: the Peak and qL will be pitched to cover an event/action/activity put on by qSD or schools about the day, where appropriate.

Social media

- Posts created on both qSD platforms and school platforms (often linking to website content).

Website

- Web story is created that features the ACTION/LEARNING happening in schools or a school on the topic.

Learning Resources

- SBO provides resources for teachers/admin to leverage in schools.

Schools/Principals

- Schools must activate in some way at school. For example, classroom module, event, guest speaker, field trip, assignment, curricular integration, etc.

Community or parent call to action

- Optional for schools

Tier 3 “Awareness Days”

- Acknowledged on social media by District/schools if there happens to be an initiative happening at a school or in the community that can be directly connected to qSD’s strategic priorities or key interested parties. Could include other days above and beyond what is included in our calendar grid.