

AGENDA of the REGULAR MEETING
of the Board of Education
Rocky Mountain School District No. 6

Rocky Mountain School District No. 6 resides in the traditional unceded shared territory of the Ktunaxa and Secwépemc peoples and the chosen home of the Métis.

Location: McKim Middle School

Date: September 12, 2023

Time: 7:00 p.m.

1. CALL TO ORDER

2. ACKNOWLEDGEMENT OF TERRITORY

3. APPROVAL OF AGENDA

4. APPROVAL OF THE MINUTES OF PRIOR MEETINGS

4.1 Regular Board meeting of June 13, 2023

4.2 Synopsis of in-camera meeting of June 13, 2023 (Alan Rice)

5. PRESENTATIONS/DELEGATIONS

5.1 Auditor Report BDO Canada (Angie Spencer, BDO Canada LLP)

6. MATTERS ARISING FROM THE MINUTES

7. STRATEGIC AND POLICY ISSUES

7.1.1 Policies Under Review feedback (Karen Shipka)

7.1.2 Third Reading

Policy 2900, Naming or renaming of schools (Karen Shipka)*

District Practice 2900, Naming or renaming of schools

Policy 2950, Freedom of Information and Protection of Privacy (Karen Shipka)*

District Practice 2950.1, Critical incident and privacy breach

District Practice 2950.2, FIPPA designation of head

District Practice 2950.3, FIPPA student and employee personal privacy on the internet

District Practice 2950.4, FIPPA fee schedule

District Practice 2950.5, Personal information management program

District Practice 2950.6, Privacy impact assessments

District Practice 2950.7, Student's personal records

District Practice 2950.7, Appendix A and Form

Policy 4106, Confidentiality and conflict of Interest (Karen Shipka)*
District Practice 4106, Confidentiality and Conflict of Interest
Policy 8600, Field Trips (Karen Shipka)*
District Practice 8600, Field Trips

7.1.3 Second Reading

7.1.4 First Reading

Policy 2350, Research in schools (Karen Shipka)*
Policy 2850, Public Interest Disclosure (Karen Shipka)*
District Practice 2850, Public Interest Disclosure
Policy 3800, Expenses on Board of Education business (Karen Shipka)
District Practice 3800, Expenses on Board of Education business

8. OPERATIONAL ISSUES

- 8.1 Report to the members of the Finance and Audit Committee, Draft audited financial statements for the year ending June 30, 2023, and Financial Statement Discussion and Analysis, Multi-Year Operating Surplus Planning and Reporting, and Multi-Year Local Capital Surplus Planning and Reporting (Alan Rice)*
- 8.2 Columbia Valley Elementary School (Al Rice and Al Ure)*
- 8.3 FESL Enhancing Student Learning Report (Karen Shipka)

9. REPORTS

- 9.1 Unofficial enrollment (Trent Dolgopol)
- 9.2 Accessibility Plan report (Sharon Collin)
- 9.3 Child care projects update (Alan Rice)
- 9.4 2022-23 Field Trips (Karen Shipka)
- 9.5 Open Doors School renovations update (Al Ure)
- 9.6 Highway 1 road closure update (Al Ure)
- 9.7 BC School Trustees Association (Jane Thurgood Sagal)
- 9.8 BC School Trustees Association, Kootenay Boundary Branch (Rhonda Smith)
- 9.9 BC Public Schools Employers Association (Scott King)
- 9.10 Board Chair Advocacy Dialogue (Amber Byklum)

10. INFORMATION ITEMS

- 10.1 Correspondence
 - 10.1.1 Ministry of Transportation and Infrastructure
- 10.2 September and October 2023 calendar*

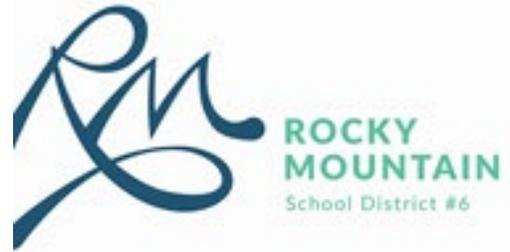
11. FORTHCOMING EVENTS

2023.09.22-23	KBB AGM, Grand Forks
2023.09.25	Non-instructional Day
2023.09.26	Policy Committee, Virtual, 4:30 p.m.
2023.09.27	Field Trip Committee, Virtual, 4:30 p.m.
2023.09.30	National Day for Truth and Reconciliation
2023.10.02	Observe National Day for Truth and Reconciliation, No school
2023.10.03	Labour Relations Committee meeting, Virtual, 12:30 p.m.
2023.10.09	Thanksgiving, No school
2023.10.10	Board of Education Meeting, Lady Grey Elementary School
	<ul style="list-style-type: none">• In-Camera, 6:00 p.m.• Regular Meeting, 7:00 p.m.

12. QUESTIONS FROM THE PUBLIC

14. ADJOURNMENT

* attachment



DATE: September 12, 2023
TO: Board of Trustees
FROM: Karen Shipka, Superintendent of Schools
SUBJECT: Policy Feedback Communication and Engagement
ORIGINATOR: Stacey Ursulescu
REFERENCE: [Policies Under Review](#)

PUBLIC BOARD MEETING

ISSUE

The Board of Education receive an update on Policies Under Review webpage communication and engagement.

BACKGROUND

Our school communities have always had the ability to provide feedback on Rocky Mountain School District policies under review through their principals, PACs, or a direct email to the School District Office. Following each board meeting, an email containing all policies under review, is sent to all PVP, DPAC, Unions and Indigenous Education Partners.

Our school communities told the School District in the 2023-24 to 2026-27 Strategic Plan Engagement Survey that they want to be more engaged and have direct communication into the policy development process.

CURRENT SITUATION

In response to that feedback, the School District created the Policies Under Review webpage, complete with a survey for each policy under consideration. The School District communicated via the website, school apps, and Facebook which policies are under consideration and link to this page for further information.

On May 9, 2023, at the Board of Education meeting, the proposed new policy feedback webpage was shared and approved by the Board. The webpage went “live” the following day so that public would have the opportunity to provide feedback into policies under review.

On May 12, 2023, the Executive Assistant sent an email to Trustees, Senior Management, Principals, Administrative Assistants, Unions, District Parent Advisory Committee, and Indigenous Education partners outlining the policies under review and promoting the new webpage.

On May 16, 2023, stories were featured on the District Website and Facebook page promoting the new webpage and finally, on May 19, 2023, the District issued a media release stating the policies under review and promoting the new webpage.



PUBLIC BOARD MEETING

After the June 2023 Board of Education meeting, the School District sent out an email to stakeholders indicating that four policies had received second reading and that feedback would be open until August 25, 2023

The District received a few additional pieces of feedback prior to the August 25, 2023 deadline. The School District received 2 letters regarding policy 2900, naming and renaming schools. The letters have been circulated to Trustees. The School District received no additional feedback on policy 2950, Freedom of Information and Protection of Privacy and policy 4106, confidentiality and conflict of interest.

The School District received two additional pieces of feedback on policy 8600, field trips (see attachment).

FINANCIAL IMPLICATIONS

None.

CONCLUSION

The Policies Under Review webpage is providing our school communities with the opportunity for direct feedback on policies to the School District and there has been significant engagement. The School District will continue to promote the webpage and policies under review.

KEY MESSAGES

The School District values the opinions of our school communities.

The Policies Under Review Page has been a successful tool at generating direct feedback from the community.

The School District will use policy feedback to make changes and will communicate that via the website, social media, and media releases if required.



Policies Under Review

*Personal identifiers have been redacted to protect privacy of individuals making submission.

Policy 2900: Naming or renaming of schools

Two letters were received and circulated to Trustees

Policy 2950: Freedom of Information and Protection of Privacy

No additional feedback was received

Policy 4106: Confidentiality and Conflict of Interest

No additional feedback was received

Policy 8600: Field Trips

These proposed new policies seem absolutely over the top. Risk is necessary for social development and these activities have been done for YEARS with little to no issues whatsoever. Were teachers or parents given adequate input? Field trips to National Parks and Nipika and lakes and rivers are part of living here and the new ratios seem ridiculous and impossible to meet- virtually canceling all education off school grounds. This is unacceptable! Our mountain kids deserve a better education than the one you're proposing ; wrapping kids in bubble wrap is NOT giving the next generation a leg up. This needs more input from parents and teachers

It seems like these policy changes are focusing what's better for the schools budget and bottom line than what is best for the children in our community. The ratio of 6-1 for walking field trips is absurd. That is significantly less than what daycares in BC for kids age to 3-5 year olds and you often see them on walking trips around this community. With proper informed consent from parents, I believe most would be willing to sign off for their kids to have these experiences rather than lose the opportunity to learn outside the classroom



POLICY 2900

NAMING OR RENAMING OF SCHOOL FACILITIES

POLICY

From time to time the Board of Education “Board” may be in a position to name a new school. There may also be times when the Board has reason to consider renaming existing schools, or when representatives of a school community request that the Board dedicate part of a school building or property in memory of a person.

The name of a school, or dedication of a portion thereof, will be decided by the Board following reasonable consultation with members of the school community.

GUIDING PRINCIPLES

1. Existing schools will not normally be renamed however we must recognize the colonial legacy in the naming of our schools- that a school or school facility may be renamed on this basis.
2. The name of a school will normally be based on geographic or community context and considers the importance of the naming protocols of the Ktunaxa, Secwépemc and Métis.
3. A school will be named in memory of a person only if the Board sees a compelling historically significant reason to do so.
4. In the Board's consideration of naming a school, reasonable consultation should include discussions with student and parent representatives, staff members of the school, members of the local community and, if a name is being considered, members of that person's family if possible.
5. The Board may, upon request, dedicate part of a school or property (e.g., library, gymnasium, field, theatre) in memory of a person or persons who held a significant long-standing connection to that location. A location may be dedicated in memory of more than one person.
6. Naming or dedicating in memory of a person will be based strictly on historical significance or strength of community connections.

DISTRICT PRACTICE <INSERT HYPERLINK>
FORM <INSERT HYPERLINK>

REFERENCES: Reference: Sections 22, 65, 85 School Act

ADOPTED: DATE
Amended:



DISTRICT PRACTICE 2900

NAMING OR RENAMING OF SCHOOL FACILITIES

DISTRICT PRACTICE

1. The following practices are necessary prior to Board approval to **re-name** a school.
 - a. The proposal to re-name a school could be initiated by the school administration, staff or students, the Parents' Advisory Council, District staff or **member of the greater community**.
 - b. It must be thoroughly discussed by each of these groups prior to formally applying to the District for review by a Re-naming Committee.
 - c. Applications to have a re-naming committee formed will be made by the school administrator to the Superintendent through the application process.
 - d. The Superintendent will forward the application to the **Director of Facilities** if the application content meets the criteria listed in 1(b) for initiating a committee.

2. In consideration of the **naming of a new school**, a School Naming Committee will be established that will be chaired by the Director of Facilities and will include:
 - A trustee
 - A member of executive staff
 - The director of facilities
 - The school principal
 - A representative of the school's teaching staff
 - A representative of the school's support staff
 - A representative of the school's Parent Advisory Council
 - An Indigenous education partner
 - A representative of the local community

The Committee will:

- ensure schools and the community are informed of the opportunity, process and criteria for the submission of names for consideration;
- establish appropriate timelines for the collection of input;
- ensure names are supportive of the District's Mission, Vision and Values, and meets criteria listed below;
- ensure alignment with the [BC Naming Privileges Policy](#);
- require a rationale in support of the name;
- present a maximum of three options, in order of preference, for final approval for the Superintendent to forward to the Board of Education;
- given the sensitive nature of this task, most naming proposal deliberations by the School Naming Committee and the Board of Education will be kept confidential;

DISTRICT PRACTICE <INSERT HYPERLINK>
FORM <INSERT HYPERLINK>

REFERENCES: Reference: Sections 22, 65, 85 School Act

ADOPTED: DATE
Amended:



DISTRICT PRACTICE 2900

NAMING OR RENAMING OF SCHOOL FACILITIES

- the Board of Education will make the final decision for the new name at a closed meeting and the new name will be announced at a regular meeting held in public.

Criteria:

- The Board may approve facility names based on people or places important to the local community or geographic area in which the facility is located.
- Wherever possible, if the building is to be named in honour of a person, the consent of the individual will be obtained. If it is to be named posthumously, except for a person of distinction, the close surviving relatives should approve.

Naming Part of a Facility:

- The Board of Education may name portions of facilities including, but not limited to, libraries, athletic fields, gymnasiums, multipurpose rooms or theatres.
- A proposal for naming part of a facility will be submitted, in writing, to the Board. Following receipt of the proposal, the Board may request the Superintendent to establish a committee as above.
- Whether initiated by the Board or by a proposal, the naming committee will review and refer the submission(s) using the process and criteria listed above.

Renaming an Existing Facility:

- Only in exceptional circumstances and after thorough study would the Board of Education consider renaming an existing school or facility. Because of the history and tradition associated with the names given to school facilities and the cost of updating documents, brochures and other literature, the Board would only consider re-naming proposals in cases where the existing name is deemed to no longer be serving the need of the school population or community.
- A proposal for re-naming an existing school facility will be submitted, in writing, to the Board. Following receipt of the proposal, the Board may request the Superintendent to establish a committee as above.
- Whether initiated by the Board or by a proposal, the re-naming committee will review and refer the submission(s) using the process and criteria listed above.

DISTRICT PRACTICE <INSERT HYPERLINK>
FORM <INSERT HYPERLINK>

REFERENCES: Reference: Sections 22, 65, 85 School Act

ADOPTED: DATE
Amended:



**DISTRICT PRACTICE 2900
FROM - RENAMING OF SCHOOL
FACILITIES**

Applicant:

Name (or organization):

Contact information:

Provide rationale for the desired name change:

A large, empty rectangular box with a black border, intended for the applicant to provide a rationale for the desired name change.

Proposed name change:

Provide rationale for the new proposed name:

Please attach evidence that you have consulted with school administration, staff or students, the Parents' Advisory Council, District Staff, and members of the greater community (ex. correspondence, emails, advertising in the newspaper, surveys, social media).



POLICY 2950

FREEDOM OF INFORMATION AND PRIVACY PROTECTION

POLICY:

The Board of Education “Board” is committed to ensuring the privacy, confidentiality and security of all personal information that it collects, uses, discloses and maintains in connection with its programs and activities. The Board complies with the *School Act* (“Act”) and the *Freedom of Information and Protection of Privacy Act* (FIPPA) in relation to the protection of privacy. This policy sets out the Board’s commitment, standards and expectations regarding the appropriate practices for the collection, use and protection personal information.

PRINCIPLES

The Board and all staff shall uphold the privacy, confidentiality and appropriate use of personal information in compliance with the *School Act*, *FIPPA* and the procedures, including by:

- being open and transparent about the purposes for which personal information may be collected and used by the Board;
- collecting and using personal information only as necessary to carry out the Board’s authorized programs and activities;
- sharing personal information internally with staff only on a need-to-know basis;
- sharing personal information with third parties with the knowledge and consent of affected individuals, unless otherwise authorized or required under *FIPPA*, the *School Act* or other applicable laws;
- ensuring personal information is protected against unauthorized access, use, disclosure, loss or destruction; and
- complying with FIPPA and all District Practices for the accuracy, protection, use, disclosure, storage, retrieval, correction and appropriate use of personal information.

TRANSPARENCY AND ACCOUNTABILITY

The Board strives to be open and transparent with the community about its programs and activities and has processes in place to support the timely response to access requests submitted under FIPPA and the proactive release of information of interest to the community.

DISTRICT PRACTICE <INSERT HYPERLINK>
FORM <INSERT HYPERLINK>

REFERENCES

Freedom of Information and Protection of Privacy Act, R.S.B.C. 1996, c. Part 3; School Act, R.S.B.C. 1996, c. 412 sections 9, 79(3)
Student Records Disclosure Order(M14/91)

ADOPTED: DATE
Amended:



POLICY 2950

FREEDOM OF INFORMATION AND PRIVACY PROTECTION

RESPONSIBILITY

The Superintendent/CEO has been designated by the Board as the “Head” of the school district for the purposes of FIPPA and has overarching responsibility for ensuring compliance with this policy, FIPPA and the requirements of the *School Act* pertaining to student records, including the implementation of administrative procedures and maintenance of a Privacy Management Program.

As permitted under section 76.1(b) of the Freedom of Information and Protection of Privacy Act, the Board authorizes the Privacy Officer, to administer the Act and make operational decisions.

COMPLAINTS

The Board will respond to and, where appropriate, investigate, all complaints that it receives under this Policy concerning its personal information management practices.

DEFINITIONS

- a) “personal information” means recorded information about an identifiable individual, but does not include an individual’s business contact information (business address, email address, telephone number);
- b) “FIPPA” means the BC *Freedom of Information and Protection of Privacy Act*;
- c) “Procedures” means the administrative procedures to this Policy;
- d) “Staff” means all employees, contractors and volunteers of the Board;

DISTRICT PRACTICE <INSERT HYPERLINK>
FORM <INSERT HYPERLINK>

REFERENCES

Freedom of Information and Protection of Privacy Act, R.S.B.C. 1996, c. Part 3; School Act, R.S.B.C. 1996, c. 412 sections 9, 79(3)
Student Records Disclosure Order(M14/91)

ADOPTED: DATE
Amended:



DISTRICT PRACTICE 2950.1

CRITICAL INCIDENT AND PRIVACY BREACH

DISTRICT PRACTICE:

The Board of Education “Board” is committed to ensuring the protection and security of all personal information within its control. That commitment includes responding effectively and efficiently to privacy breach incidents that may occur.

The purpose of this district practice is to set out the Board’s process for responding to significant privacy breaches and to complying with its notice and other obligations under the *Freedom of Information and Protection of Privacy Act* (FIPPA).

RESPONSIBILITY OF THE HEAD

The administration of this district practice is the responsibility of the Superintendent/CEO of the school district, who is the head of the Board for all purposes under FIPPA (the “Head”). The Head may delegate any of their powers under this district practice or *FIPPA* to other Board personnel by written delegation.

DEFINITIONS

- a) “Head” means the Superintendent/CEO and includes any person to whom the Head has delegated their powers by written instrument.
- b) “Personal information” means any recorded information about an identifiable individual that is within the control of the Board and includes information about any student or any staff member of the Board. Personal information does not include business contact information, such as email address and telephone number, that would allow a person to be contacted at work.
- c) “Privacy Breach” means the theft or loss of or the collection, use or disclosure of personal information not authorized by FIPPA, and includes cyber and ransomware attacks and other situations where there are reasonable grounds to believe that any such unauthorized activities have taken place or there is a reasonable belief that they will take place.
- d) “Privacy Officer” means the person designated by the Head as Privacy Officer for the school district;
- e) “Records” means books, documents, maps, drawings, photographs, letters, vouchers, papers and any other thing on which information is recorded or stored by graphic, electronic, mechanical or other means, but does not include a computer program or other mechanism that produces records;
- f) “Staff” means the employees, contractors and volunteers of the Board.

POLICY No. <INSERT HYPERLINK>
FORM <INSERT HYPERLINK>

ADOPTED: DATE
Amended:



DISTRICT PRACTICE 2950.1

CRITICAL INCIDENT AND PRIVACY BREACH

RESPONSIBILITIES OF STAFF

- a) All staff must without delay report all actual, suspected or expected privacy breach incidents of which they become aware in accordance with this district practice. All staff have a legal responsibility under *FIPPA* to report privacy breaches to the Head.
- b) Privacy breach reports may also be made to the Privacy Officer, who has delegated responsibility for receiving and responding to such reports.
- c) If there is any question about whether an incident constitutes a privacy breach or whether the incident has occurred, staff should consult with the Privacy Officer.
- d) All personnel must provide their full cooperation in any investigation or response to a privacy breach incident and comply with this district practice for responding to privacy breach incidents.
- e) Any member of staff who knowingly refuses or neglects to report a privacy breach in accordance with this district practice may be subject to discipline, up to and including dismissal.

PRIVACY BREACH RESPONSE

a) Step One – Report and Contain

- i. Upon discovering or learning of a privacy breach, all staff shall:
 - 1) Immediately report the privacy breach to the Head or to the Privacy Officer.
 - 2) Take any immediately available actions to stop or contain the privacy breach, such as by:
 - isolating or suspending the activity that led to the privacy breach; and
 - taking steps to recover personal information, records or affected equipment.
 - 3) preserve any information or evidence related to the Privacy Breach in order to support the Board's incident response.
- ii. Upon being notified of a privacy breach the Head or the Privacy Officer in consultation with the Head, shall implement all available measures to stop or contain the privacy breach. Containing the privacy breach shall be the first priority of the privacy breach response, and all staff are expected to provide their full cooperation with such initiatives.

POLICY No. <INSERT HYPERLINK>
FORM <INSERT HYPERLINK>

ADOPTED: DATE
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DISTRICT PRACTICE 2950.1

CRITICAL INCIDENT AND PRIVACY BREACH

b) Step Two – Assessment and Containment

- i. The Privacy Officer shall take steps to, in consultation with the Head, contain the privacy breach by making the following assessments:
 - 1) the cause of the privacy breach;
 - 2) if additional steps are required to contain the privacy breach, and, if so, to implement such steps as necessary;
 - 3) identify the type and sensitivity of the personal information involved in the privacy breach, and any steps that have been taken or can be taken to minimize the harm arising from the privacy breach;
 - 4) identify the individuals affected by the privacy breach, or whose personal information may have been involved in the privacy breach;
 - 5) determine or estimate the number of affected individuals and compile a list of such individuals, if possible; and
 - 6) make preliminary assessments of the types of harm that may flow from the privacy breach.
- ii. The Head, in consultation with the Privacy Officer, shall be responsible to, without delay, assess whether the privacy breach could reasonably be expected to result in significant harm to individuals (“significant harm”). That determination shall be made with consideration of the following categories of harm or potential harm:
 - 1) bodily harm;
 - 2) humiliation;
 - 3) damage to reputation or relationships;
 - 4) loss of employment, business or professional opportunities;
 - 5) financial loss;
 - 6) negative impact on credit record,
 - 7) damage to, or loss of, property,
 - 8) the sensitivity of the Personal Information involved in the privacy breach; and
 - 9) the risk of identity theft.

POLICY No. <INSERT HYPERLINK>
FORM <INSERT HYPERLINK>

ADOPTED: DATE
Amended:



DISTRICT PRACTICE 2950.1

CRITICAL INCIDENT AND PRIVACY BREACH

c) Step Three - Notification

- i. If the Head determines that the privacy breach could reasonably be expected to result in significant harm to individuals, then the Head shall make arrangements to:
 - 1) report the privacy breach to the Office of the Information and Privacy Commissioner; and
 - 2) provide notice of the privacy breach to affected individuals, unless the Head determines that providing such notice could reasonably be expected to result in grave or immediate harm to an individual's safety or physical or mental health or threaten another individual's safety or physical or mental health.
- ii. If the Head determines that the privacy breach does not give rise to a reasonable expectation of significant harm, then the Head may still proceed with notification to affected individual if the Head determines that notification would be in the public interest or if a failure to notify would be inconsistent with the Board's obligations or undermine public confidence in the Board.
- iii. Determinations about notification of a privacy breach shall be made without delay following the privacy breach, and notification shall be undertaken as soon as reasonably possible. If any law enforcement agencies are involved in the privacy breach incident, then notification may also be undertaken in consultation with such agencies.

d) Step 4 - Prevention

- i. The Head, or the Privacy Officer in consultation with the Head, shall complete an investigation into the causes of each breach Incident reported under this procedure, and shall implement measures to prevent recurrences of similar incidents.

CONTACT INFORMATION

Questions or comments about this policy may be addressed to the Privacy Officer:

PrivacyOfficer@sd6.bc.ca.

POLICY No. <INSERT HYPERLINK>

FORM <INSERT HYPERLINK>

ADOPTED: DATE

Amended:



DISTRICT PRACTICE 2950.2
FIPPA DESIGNATION OF HEAD

DISTRICT PRACTICE:

As required under section 76.1(a) of the *Freedom of Information and Protection of Privacy Act*, the Board designates the Superintendent of Schools/CEO as the official head of the school district for the purposes of the *Act*.

As permitted under section 76.1(b) of the *Freedom of Information and Protection of Privacy Act*, the Board authorizes the Privacy Officer to administer the *Act* and make operational decisions.

PROCEDURE

The following schedule outlines the responsibilities of the Superintendent/CEO (Head) and the Privacy Officer in regards to the *Freedom of Information and Protection of Privacy Act*.

TRANSACTION	SECTION(S)	DECISION-MAKING	IMPLEMENTATION
INFORMATION RIGHTS			
Decide on severing a record	4	Head/PO	PO
Decide on duty to create a record	6	Head/ PO	PO
Decide on content of a response	8	Head/ PO	PO
Decide how access will be given	9	PO	PO
Extend time limit up to 30 days	10	PO	PO
Request Commissioner's approval of extension	10	PO	PO
Transferring a request	11	PO	PO
Decide to apply exceptions	12-22	PO	PO
NOTICE TO THIRD PARTIES			
Third Party Notice	23	PO	PO
Notice of Decision	24	PO	PO
Other Notices	22, 33, 25	PO	PO
PUBLIC INTEREST PARAMOUNT			
Disclosure in the Public Interest	25	Head/ PO	PO

POLICY No. <INSERT HYPERLINK>
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DISTRICT PRACTICE 2950.2

FIPPA DESIGNATION OF HEAD

PROTECTION OF PRIVACY			
Purpose for which personal information may be collected	26	PO	PO
How personal information is to be collected	27	PO	PO
Correction of personal information	29	PO	PO
Accuracy, protection and retention of personal information	28, 30, 31	PO	PO
Uses of personal information	32	PO	PO
Disclosure of personal information	33	PO	PO
Approve disclosure of personal information for research or statistical purposes	35	Head/ PO	PO
Privacy Impact Assessments	69	PO	PO
REVIEWS & COMPLAINTS			
Make representations to Commissioner	56	PO	PO
Burden of Proof	57	Head/ PO	PO
Disclose on order of Commissioner	59	Head/ PO	PO
REPORTS			
Annual Statistical report to Information and Privacy Branch	68	PO	PO
Maintain School District 6's information in FOI Directory	69	PO	PO
Make copies of directory available	69	PO	PO
Make policy manuals available	70	PO	PO
Maintain School District No 6's Directory of Personal Information Banks	69	PO	PO
Prescribe categories of records available without request	71	PO	PO
FEES			
Assess fees, give fee estimate, require fee deposit	75	PO	PO
Approve waiver of fees	75	Head/ PO	PO

POLICY No. <INSERT HYPERLINK>
FORM <INSERT HYPERLINK>

ADOPTED: DATE
Amended:



DISTRICT PRACTICE 2950.3
FIPPA STUDENT AND EMPLOYEE
PERSONAL PRIVACY ON THE INTERNET

DISTRICT PRACTICE:

The Board of Education “Board” encourages the use of the internet and the publishing of web pages to enhance the teaching and learning process and to foster communication within and outside the school district.

Subject to *District Practice 2950.3 – Student and Employee Personal Privacy on the Internet*, schools in Rocky Mountain School District No. 6 have control over the posting of school web pages; however, the posting of web pages is a form of electronic publication, and is subject to all laws, including the *Copyright Act* and the *Freedom of Information and Protection of Privacy Act*. Also, school web pages must be designed to respond to concerns for student safety and security.

PROCEDURE

The following guidelines apply to the posting of personal information of students and employees on district and school web pages:

Students

Names – Written consent from a parent or guardian is required before a student's name may be referenced on the district or a school web page. The only exception to this is when a student is recognized publicly for an achievement, that information may also be included on a school or district web page.

Student work – Written consent from a parent or guardian is required before student work is posted on district or school web pages. When student work is posted, authorship must be acknowledged.

Photographs – To protect the privacy of students, the use of identifiable photographs of students, without written consent from a parent or guardian, is not permissible. The only exception is photographs that are taken at a public event. Such photographs may be used, provided the student(s) in the photograph are not identified by name.

Other student information: To protect the privacy of students, no personal information that would further identify a student, beyond the student name and/or photograph, may be published on the school or district web page.

POLICY No. <INSERT HYPERLINK>
FORM <INSERT HYPERLINK>

ADOPTED: DATE
Amended:



**DISTRICT PRACTICE 2950.3
FIPPA STUDENT AND EMPLOYEE
PERSONAL PRIVACY ON THE INTERNET**

Employees

Employee personal information is subject to the *Freedom of Information and Protection of Privacy Act*. Employee professional contact information is not personal information for the purposes of this administrative procedure.

DRAFT

POLICY No. <INSERT HYPERLINK>
FORM <INSERT HYPERLINK>

ADOPTED: DATE
Amended:



DISTRICT PRACTICE 2950.4

FIPPA FEE SCHEDULE

DISTRICT PRACTICE:

As permitted by the *Freedom of Information and Protection of Privacy Act*, the Board will charge fees for applicants under the Act. No fees shall be charged to individuals who are accessing their own personal information.

PROCEDURE

The maximum fees to be charged applicants under the *Freedom of Information and Protection of Privacy Act* shall be as outlined below. If the total fees charged an individual applicant for an individual request are less than \$25, the fees will be waived. Fees may also be waived under the conditions outlined in the [Act](#).

1. For applicants other than commercial applicants:
 - a) Locating and retrieving a record \$7.50 per ¼ hour after the first 3 hours
 - b) Producing a record manually \$7.50 per ¼ hour
 - c) producing a record from a school district-owned asset \$7.50 per ¼ hour
 - d) preparing a record for disclosure and handling \$7.50 per ¼ hour
 - e) for shipping copies actual costs of shipping method chosen by applicant
- For copying records
 - f) photocopies, computer printouts (black and white) \$.25 per page (8.5 x 11 or 8.5 x 14)
\$.30 per page (11 x 17)

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DISTRICT PRACTICE 2950.5
PERSONAL INFORMATION
MANAGEMENT PROGRAM

DISTRICT PRACTICE:

As a public body that is subject to the British Columbia *Freedom of Information and Protection of Privacy Act* (the “Act” or FIPPA”), the Board of Education “Board” is committed to upholding the principles of privacy, transparency, and accountability. This means that the Board recognizes the fundamental importance of maintaining the privacy and security of the personal information that it collects, uses, and discloses in the course of its operations and programs.

The Board also acknowledges and supports transparency with the community by facilitating access to Board records and information in accordance with the requirements of the Act.

DEFINITIONS

Where used in this practice, the following terms have the following meanings:

- a) “consent” means express written consent to the collection, use or disclosure of personal information;
- b) “FIPPA” means the BC *Freedom of Information and Protection of Privacy Act*, and regulations thereto;
- c) “Head” means the Superintendent/CEO, and includes any person to whom the Head has delegated (in writing) their powers to act as Head;
- d) “Personal Information” means recorded information about an identifiable individual, but excludes a person’s business contact information;
- e) “Practices” means Practices enacted by the Board under its Privacy Policy;
- f) “Records” include any paper or electronic media used to store or record information, including all paper and electronic records, books, documents, photographs, audio or visual recordings, computer files, email and correspondence;
- g) “Staff” means all persons employed or engaged by the Board to carry out its operations and includes independent contractors and volunteers.

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DISTRICT PRACTICE 2950.5
PERSONAL INFORMATION
MANAGEMENT PROGRAM

PRINCIPLES

Board Staff are responsible for:

- making reasonable efforts to familiarize themselves with this District Practice and the requirements of FIPPA, including by participating in privacy training initiatives offered by the Board;
- following responsible information management practices to ensure that the Board collects, uses and discloses Personal Information in compliance with FIPPA and other applicable laws;
- seeking at all times to protect Personal Information against unauthorized collection, use and disclosure, including by limiting the sharing of sensitive Personal Information on a need to know basis;
- cooperating with Board Practices to facilitate the appropriate release of Records within its custody or control in response to access requests received from members of the community under FIPPA;
- cooperating with Board Practices for the completion of privacy impact assessments; and
- reporting privacy breaches to the Board in accordance with the Board Practices.

ACCOUNTABILITY

The Superintendent/CEO is the “head” of the Board for the purposes of FIPPA and is responsible for the implementation of this Practice.

The Head is responsible to appoint, oversee and, if appropriate, delegate responsibility to a Privacy Officer for the Board to supervise its Personal Information management program.

COMMITMENT TO PRIVACY PROTECTION:

The Board protects the privacy of students, staff, and individuals whose personal information it collects, uses, shares, and retains, and expects all staff to follow responsible information management practices to ensure that the Board fully complies with its obligations under FIPPA and other applicable laws.

The Board and staff respect the privacy and confidentiality of personal information entrusted to them in the course of their duties, and collects, uses and discloses personal information only where authorized by FIPPA.

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DISTRICT PRACTICE 2950.5

PERSONAL INFORMATION MANAGEMENT PROGRAM

PURPOSES FOR COLLECTING PERSONAL INFORMATION

The Board communicates the purposes for which personal information is collected at or before the time the information is collected, unless otherwise permitted or required by FIPPA.

In the ordinary course of carrying out its programs and activities, the Board collects personal information of its students for purposes including:

- registration, enrollment and transfer of students;
- to provide and deliver educational programs and services;
- to accommodate students with special needs;
- to communicate with students and respond to inquiries or complaints;
- to prepare and provide assessments of student performance;
- to supervise and ensure the safety and security of the Board (such as through the use of video surveillance);
- to investigate and respond to accidents, safety events, misconduct and similar incidents;
- to ensure compliance with applicable Board bylaws, policies and other laws;
- to make all required reports and filings to the Ministry of Advanced Education; and
- for other purposes set out in the Practices or required under applicable laws.

In the ordinary course of carrying out its employment programs and activities, the Board collects the personal information of prospective, current, and former staff for purposes including:

- hiring and recruitment;
- to manage and administer the employment relationship;
- to communicate with authorized union representatives;
- to administer employment compensation and benefits;
- to evaluate performance and manage disciplinary incidents;
- to supervise and ensure the safety and security of the Board (such as through the use of video surveillance);
- to investigate and respond to accidents, safety events, misconduct and similar incidents;
- to ensure compliance with applicable Board policies and other applicable laws; and
- for other purposes set out in the Practices or required under applicable laws.

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DISTRICT PRACTICE 2950.5
PERSONAL INFORMATION
MANAGEMENT PROGRAM

COLLECTION, USE, AND DISCLOSURE OF PERSONAL INFORMATION:

The Board limits the Personal Information it collects to information to what is related to and necessary in order to carry out its programs and activities or for other purposes authorized by FIPPA.

The Board seeks to collect personal information by fair, lawful, and transparent means, including by collecting personal information directly from the individual, except where otherwise authorized by FIPPA.

The Board seeks to inform individuals from whom it collects personal information the purposes for which the information is being collected, the legal authority for collecting it and the name and contact information of someone at the Board who can answer questions about the collection and use of the information.

The Board limits the internal and external use and sharing of personal information to what is required and authorized by FIPPA or consented to by the individual.

The Board only uses or discloses Personal Information for the purpose for which it was collected, except with the individual's consent or as otherwise required or permitted by FIPPA or other laws.

SECURING PERSONAL INFORMATION:

The Board protects personal information by ensuring it has reasonable security safeguards in place which are appropriate to the sensitivity of the information. Such security safeguards shall include consideration of physical security, organizational security, and electronic security.

All Staff have a duty to protect the privacy and security of personal information collected and used by them as part of their ongoing employment responsibilities, including by complying with the terms of this practice and the FIPPA.

RETENTION:

The Board does not seek to retain personal information longer than necessary to satisfy the Board's applicable operational, instructional, financial, and legal needs.

Personal information that is no longer required for either administrative, operational, financial, legal or historical purposes shall be securely destroyed in a confidential manner in accordance with Board policies and approved record [retention practices](#).

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DISTRICT PRACTICE 2950.5
PERSONAL INFORMATION
MANAGEMENT PROGRAM

ACCURACY AND CORRECTION:

The Board shall make reasonable efforts to ensure the accuracy of the personal information that they collect and use in the course of performing their duties.

Individuals have the right to request the correction of their personal information, and the Board will receive and respond to such requests in accordance with the FIPPA and board practices.

ACCESS TO INFORMATION:

The Board supports appropriate transparency and accountability in its operations by making information available to the public as permitted or required under FIPPA.

The Head shall, on at least an annual basis, consider and designate categories of Records that will be made available to the public without the need to make a request in accordance with FIPPA.

The Board recognizes that individuals may make requests for access to records within the custody and control of the Board, and the Board will respond to such requests in accordance with FIPPA and the practices.

The Board recognizes that individuals have a right to access their own Personal Information within the custody and control of the Board and will facilitate such access in accordance with the requirements of FIPPA.

COMPLAINTS AND INQUIRIES

Questions or complaints about the Board's information management practices should be directed to the Privacy Officer at PrivacyOfficer@sd6.bc.ca.

The Board will respond to all complaints in writing.

POLICY No. <INSERT HYPERLINK>
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ADOPTED: DATE
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DISTRICT PRACTICE 2950.6

PRIVACY IMPACT ASSESSMENTS

DISTRICT PRACTICE:

The Board of Education (“Board”) is responsible for ensuring that it protects the personal information within its custody and control, including by complying with the provisions of the *Freedom of Information and Protection of Privacy Act* (“FIPPA”). FIPPA requires that the Board conduct a Privacy Impact Assessment (“PIA”) to ensure that all collection, use, disclosure, protection and processing of personal information by the Board is compliant with FIPPA.

A Privacy Impact Assessment (PIA) is an in-depth review of any new or significantly revised initiative, project, activity, or program to ensure that it is compliant with the provisions of FIPPA, to identify and mitigate risks arising from the initiative and to ensure that the initiative appropriately protects the privacy of individuals.

The purpose of this district practice is to set out the Board’s process for conducting PIAs in accordance with the provisions of FIPPA.

SCOPE AND RESPONSIBILITY

This district practice applies to all new and significantly revised Initiatives of the Board.

All employees of the Board are expected to be aware of and follow this district practice in the event that they are involved in a new or significantly revised Initiative.

Departments and management employees are responsible to plan and implement new or significantly revised Initiatives in accordance with the requirements of this district practice.

DEFINITIONS

Where used in this District Practice, the following terms have the following meanings:

- a) “Employees” means the employees, contractors and volunteers of the Board.
- b) “Head” means the Superintendent/CEO of the Board or any person to whom the Superintendent/CEO has delegated their powers under this District Practice.
- c) “Initiative” means any enactment, system, project, program or activity of the Board.
- d) Personal information means any recorded information about an identifiable individual that is within the control of the Board and includes information about any student or any Employee of the Board. Personal Information does not include business contact information, such as email address and telephone number, that would allow a person to be contacted at work.

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- e) "PIA" means a Privacy Impact Assessment performed in accordance with the requirements of FIPPA.
- f) "Privacy Officer" means the Executive Director – Communications, Privacy and Community Engagement Secretary Treasurer who has been designated by the Head as the Privacy Officer for the Board.
- g) "Responsible employee" means the Department Head or other Employee who is responsible for overseeing an Initiative, and in the event of doubt, means the Employee designated in the PIA as the Responsible Employee.
- h) "Supplemental review" means an enhanced process for reviewing the privacy and data security measures in place to protect sensitive Personal Information in connection with an Initiative involving the storage of Personal Information outside of Canada.

RESPONSIBILITIES OF THE HEAD

The administration of this district practice is the responsibility of the Superintendent/CEO, who is the "head" of the Board for all purposes under FIPPA. The Head may delegate any of their powers under this district practice or FIPPA to other Board employees by written delegation.

RESPONSIBILITIES OF THE PRIVACY OFFICER

The Privacy Officer is responsible to, in consultation with the Head, ensure that all PIAs and supplemental reviews are completed in accordance with the requirements of FIPPA and this district practice.

RESPONSIBILITIES OF ALL EMPLOYEES

Any employees responsible for developing or introducing a new or significantly revised Initiative that involve or may involve the collection, use, disclosure, or processing of personal information by the Board must report that initiative to the Privacy Officer at an early stage in its development.

All employees involved in a new or significantly revised Initiative will cooperate with the Privacy Officer and provide all requested information needed to complete the PIA.

All employees will, at the request of the Privacy Officer, cooperate with the Privacy Officer in the preparation of any other PIA that the Privacy Officer decides to perform.

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THE ROLE OF THE RESPONSIBLE EMPLOYEE

Responsible Employees are responsible for:

- a) ensuring that new and significantly revised initiatives for which they are the responsible employee are referred to the Privacy Officer for completion of a PIA;
- b) supporting all required work necessary for the completion and approval of the PIA;
- c) being familiar with and ensuring that the initiative is carried out in compliance with the PIA; and
- d) requesting that the Privacy Officer make amendments to the PIA when needed and when significant changes to the initiative are made.

INITIATIVES INVOLVING THE STORAGE OF PERSONAL INFORMATION OUTSIDE OF CANADA

- a) Employees may not engage in any new or significantly revised initiative that involves the storage of personal information outside of Canada until the Privacy Officer has completed and the Head has approved a PIA and any required supplemental review.
- b) The responsible employee or department may not enter into a binding commitment to participate in any initiative that involves the storage of personal information outside of Canada unless any required supplemental review has been completed and approved by the Head.
- c) It is the responsibility of the Privacy Officer to determine whether a supplemental review is required in relation to any Initiative, and to ensure that the supplemental review is completed in accordance with the requirements of FIPPA.
- d) The Head is responsible for reviewing and, if appropriate, approving all supplemental reviews and in doing so must consider risk factors including:
 - i. the likelihood that the Initiative will give rise to an unauthorized, collection, use, disclosure or storage of personal information;
 - ii. the impact to an individual of an unauthorized collection, use, disclosure, or storage of personal information;
 - iii. whether the personal information is stored by a service provider;
 - iv. where the personal information is stored;
 - v. whether the supplemental review sets out mitigation strategies proportionate to the level of risk posted by the Initiative.
- e) Approval of a supplemental review by the Head shall be documented in writing.

CONTACT INFORMATION

Questions or comments about this Policy may be addressed to the Privacy Officer at PrivacyOfficer@sd6.bc.ca

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DISTRICT PRACTICE 2950.7

STUDENT'S PERSONAL RECORDS

DISTRICT PRACTICE:

A student record is defined in the *School Act* as any record of information in written or electronic form pertaining to (a) a student, or (b) a child registered with a school but receiving a home education.

Under the *Freedom of Information and Protection of Privacy Act*, a student record includes anything on which information is recorded or stored. This includes electronic files, handwritten files, photographs, and audio and video recordings.

Section 79 of the *School Act* requires that Boards of Education establish and maintain a record for each student and each child registered with the Board's schools. The Board is also required to permit a person providing health services, social services, or other support services to obtain from the records information that is required to carry out those services.

The *School Act* says that school districts must establish written procedures regarding storage, retrieval, and appropriate use of student records, with provisions to ensure confidentiality and privacy for students and their families. In the case of students with special needs, this section is particularly important because of the sensitivity of the information contained in students' files. Districts are also required to ensure that practices for the collection, use and disclosure of personal student information comply with the *Freedom of Information and Protection of Privacy Act*.

Section 9 of the *School Act* entitles a student and his or her parents "to examine all student records kept by a Board pertaining to the student while accompanied by the principal or a person designated by the principal to interpret the records." Individuals through the *Freedom of Information and Protection of Privacy Act*, subject to the exceptions allowed by the Act, may also request copies of the student records.

Records maintained for students with special education needs will typically include information related to identification and assessment, an Individual Education Plan and relevant follow-up and review data and information related to monitoring of progress or placement.

In accordance with the *School Act* and the *Freedom of Information and Protection of Privacy Act*, students' personal records shall be maintained in a manner that ensures the confidentiality of information and the privacy of students and their families. Students and authorized parents/legal guardians shall have access to all information in the student record.

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PROCEDURE

The student's personal record consists of all information collected or maintained by the district pertaining to the student. A student's school file shall be maintained by the school, but student records may exist in other locations. Student records shall be subject to the following guidelines regarding content, access and storage.

A. CONTENT OF STUDENT RECORDS

1. The Principal is responsible for the establishment and maintenance of both a Permanent Record Card and a school file for each student registered in their school.
2. Notes prepared by and for the exclusive use of a teacher or administrator are not considered part of the student's school file but are subject to the requirements of the *Freedom of Information and Protection of Privacy Act*.
3. The student's school file may contain, but not be limited to the following:
 - (a) school progress and achievement history
 - (b) individual educational plans
 - (c) medical information as provided at the option of the parent or public health
 - (d) a summary of interpretive tests and/or interpretive reports based on such tests. All such entries shall include the name of the person conducting the test and the entry date.
 - (e) professional assessment reports from staff and/or from outside agencies
 - (f) demographic information including legal name, birthdate, legal guardianship, citizenship and visa information if applicable, and other information required by the Ministry of Education
4. The student's school file shall contain a reference to the location of any information that is being maintained outside the central file.

B. ACCESS TO STUDENT RECORDS

1. A student or parents or guardians shall have the right to review the student's records by arrangement through the school principal.
2. Achievement records will be forwarded to prospective employers, or others, only upon the written request of the student or former student or parent or guardian.

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FORM <INSERT HYPERLINK>

ADOPTED: DATE
Amended:



DISTRICT PRACTICE 2950.7

STUDENT'S PERSONAL RECORDS

C. REMOVAL OR CORRECTION OF STUDENT RECORDS

1. As permitted in Section 29 of the *Freedom of Information and Protection of Privacy Act*, students, parents or guardians may request the Board to correct or remove entries in a student record. Such a request must be made in writing, either on forms provided or in a letter.
2. The principal, upon receiving such a request, should make a recommendation to the Information and Privacy Coordinator, who may consult with the Superintendent/CEO before making a final decision.
3. If the district denies the request, the applicant shall be informed of the right to appeal to the Commissioner of Information and Privacy.

D. SECURITY, RETENTION, AND DESTRUCTION OF STUDENT RECORDS

1. All employees working with student records must ensure the security and confidentiality of those records, including security of access to records.
2. The student's Permanent Record Card and Senior Secondary School Transcript shall be retained permanently.
3. No other student record shall be kept beyond its useful life. Before school files are transferred to another school, the student data should be reviewed and any information no longer considered relevant should be discarded.
4. One year after the year the student leaves the school system the student's records, with the exception of the Permanent Record Card and Senior Secondary School Transcript, may be destroyed in a manner which retains the confidentiality of the records.

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STUDENT RECORDS: USE AND MANAGEMENT

COLLECTING STUDENT INFORMATION

- A school is authorized to collect information that relates directly to the school's mandate of providing educational programs and services supporting the student's educational progress.
- Collect only that information which is required for the purpose for which it is collected.
- Information must be collected, with the express written consent of the parent/guardian, guided by the Consent for Release of Information form.

GUIDELINES REGARDING FILE NOTES

- Write your notes with the expectation that others will read them with a critical eye.
- Don't alter the record after the fact. Strike out the comment and replace it with correction.
- Be as specific and precise as possible.
- Focus on objective, observable behaviours and statements.
- Avoid jargon or diagnostic labels.
- Do not state opinion, or hearsay.
- State only the facts.

TEAM MEETING MINUTES

The minutes of a team meeting for one child can be maintained in the student's file and shall be specific to that student.

- Meeting minutes that contain the names of other children should not be maintained in student files.
- School-based team (S-BT) minutes shall be maintained by the school for a period of two years after the meeting and then destroyed in an appropriate manner. S-BT minutes are best organized in a binder and stored in a secure location.

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DISTRICT PRACTICE 2950.7

STUDENT'S PERSONAL RECORD

APPENDIX A

DOCUMENTATION REGARDING SUICIDE AND/OR CHILD ABUSE AND NEGLECT

Notes and documentation regarding possible suicide and/or abuse/neglect must be stored securely and confidentially. Such documentation **is not to be retained/placed**:

- On a clipboard on a wall
- In the official student file or the designation file
- In the counsellor's file
- In caseload records
- In teacher/specialist teacher files

Because these documents are based on an alleged event or suspicion that may be unfounded, they should be treated with the utmost confidentiality.

As per district practice 2950, all forms and documents will be stored securely and confidentially by the school principal.

SHARING INFORMATION ABOUT STUDENTS

Student information **CAN** be shared under the following circumstances:

- With the written **consent** of the parent/guardian; utilizing the Consent for Release of Information form, or
- To avert or minimize imminent danger to the health or safety of any person; or
- To report a child who might need protection under the *Child, Family and Community Service Act*; or
- To public health or social services if they are planning services for that student; or
- By order of the court; or
- As under the *Youth Criminal Justice Act (Canada)* to facilitate the rehabilitation of a young person; or
- To cooperate with a police and/or child welfare investigation

ASK THE ASSISTANT SUPERINTENDENT IF YOU HAVE QUESTIONS RELATED TO THE FOLLOWING CIRCUMSTANCES:

- There may be a health or safety issue for any individual or group(s);
- To report criminal activity to police (pursuant to FIPPA);
- Where there is a demand or request to produce information for a legal proceeding; and/or
- You have questions about how a professional code of ethics may limit disclosure.

POLICY No. <INSERT HYPERLINK>
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ADOPTED: DATE
Amended:



DISTRICT PRACTICE 2950.7

STUDENT'S PERSONAL RECORD

APPENDIX A

Information can **NEVER** be shared if there is:

- A legislative requirement barring disclosure;
- No consent and no need to know; nor overriding health/safety concerns

REQUESTS FOR STUDENT INFORMATION FROM NON-CUSTODIAL PARENT

If a student's parents are separated or divorced, school staff may receive requests from the non-custodial parent for student record information or for visits with the student at school. In these cases, school officials should confirm the entitlement of the non-custodial parent to obtain such information or to have contact with the student. This will include reviewing applicable court orders respecting custody of, and access to, the student and other relevant documents.

The custodial parent should be notified of a non-custodial parent's request for student information or for contact with the student at the school. If the school is unsure as to the legal entitlement of the non-custodial parent, or if there is serious conflict between the parents with respect to the request, obtain advice from the school district's information and privacy coordinator.

PROVIDING RECORDS WITHIN ROCKY MOUNTAIN SCHOOL DISTRICT (SD6) AND TO OTHER SCHOOL DISTRICTS

- When a student transfers to another school within SD6, the official student file and designation file are sent to that school upon receipt of the appropriate request for records.
- In the case of transfer to other public schools in British Columbia, the official student file will be transferred upon receipt of a written request from the principal of the receiving school; however, the designation file is never sent out of district. Upon receipt of the appropriate request for records, the school will send a copy of the most recent IEP, Behaviour Support Plan, Employee Safety Plan, copies of SD6 generated assessments and copies of third party documents (copies of copies) can be provided to the parent upon request.
- In the case of a student transferring to an independent school or an educational institution outside of British Columbia, a **copy** only of the official student file will be transferred upon receipt of a written request from the principal of the receiving school. The original official student file is to be maintained at the school and the designation file is never sent out of district. Upon receipt of the appropriate request for records, the school will send a copy of the most recent IEP, Behaviour Support Plan, and/or copies of SD6 generated assessments. Copies of third party documents (copies of copies) can be provided to the parent upon request.
- No records are to be provided to 'schools' that are not public schools or independent schools, as defined in the *Independent Schools Act* and in British Columbia, listed in the Ministry document Public and Independent Schools Book.

POLICY No. <INSERT HYPERLINK>
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ADOPTED: DATE
Amended:



DISTRICT PRACTICE 2950.7

STUDENT'S PERSONAL RECORD

APPENDIX A

PLEASE NOTE:

Prior to a student's transfer, the principal must review the official student file to ensure that extraneous material is removed and that only material necessary to enable the receiving school to provide an appropriate educational program, including all content requirements of the Ministry of Education and Child Care, is included. (Note that the *Freedom of Information and Protection of Privacy Act* requires that any document used to make a decision that directly affects a student must be retained for one year.) Letters of suspension should remain in the student's file.

REMOVAL OR CORRECTION OF STUDENT RECORDS

- As permitted in Section 29 of the *Freedom of Information and Protection of Privacy Act*, students, parents or guardians may request the district to correct or remove entries in a student record. Such a request must be made in writing, either on forms provided or in a letter.
- The Principal, upon receiving such a request, should make a recommendation to the Privacy Officer, who may consult with the Superintendent/CEO before making a final decision.
- If the district denies the request, the applicant shall be informed of the right to appeal to the Commissioner of Information and Privacy.

RETENTION AND DESTRUCTION OF STUDENT RECORDS

- As long as a student is enrolled in a school in the district, the official student file and designation file remain at the student's current school.
- One year after a student graduates, the school may dispose of the student's official student file and designation file. The Permanent Record Card and Transcript of Grades must be kept permanently.
- If a student withdraws from school, the student's official file and designation file should be kept until at least one year after when the student would have normally graduated. The Permanent Record Card and Transcript of Grades (if there is one) must be kept permanently.

SECURITY OF STUDENT RECORDS

All employees working with students records must ensure the security and confidentiality of those records, including security of access to records.

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FORM <INSERT HYPERLINK>

ADOPTED: DATE
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Student Name:		Date of Birth:
School:	Grade:	Teacher:

I hereby authorize Rocky Mountain School District No. 6 to:

Initial	Obtain information and/or records from Name of Agency or Organization:
Initial	Release information and/or records to Name of Agency or Organization:
Initial	Discuss information pertinent to student programming with Name of Agency or Organization:

All information will be held or disclosed on a strictly confidential basis. I understand why I have been asked to disclose this information and am aware of the benefits of consenting or refusing to consent this information.

This consent will expire one (1) year after the date of my signature below, or on the following earlier date, condition, or event _____

 Name and Relationship of Consenting Person

 Signature of Consenting Person

 Date



POLICY 4106

CONFIDENTIALITY AND CONFLICT OF INTEREST

POLICY

Confidentiality, all employees, employees of other agencies working on a school site, or volunteers shall keep confidential, personal information regarding staff, students, families, district operations, or Board business unless permitted under legislation.

1. It is essential that employees recognize their responsibility to ensure confidential information, received as a result of employment with the district, remains confidential. Confidential information is not divulged to anyone other than individuals authorized to receive such information. Disclosure of confidential information may put employees in a position of conflict of School District No. 6 (Rocky Mountain) policies and practices or may be a breach of the public's expectation of privacy as described in legislation.

A breach of confidentiality could result in the discipline of an employee, refusal of services from an outside agency, or refusal to allow access for a volunteer to students, school grounds, school buildings or school activities.

Policy 4106 is supported through other provincial ethics documents, such as, the British Columbia Teachers' Federation Code of Ethics which states:

The member respects the confidential nature of information concerning students and may give it only to authorized persons or agencies directly concerned with their welfare. The member follows legal requirements in reporting child protection issues.

And the British Columbia Teachers' Council Standards for Educators which states:

Educators act ethically and maintain the integrity, credibility, and reputation of the profession.

The Canadian Union of Public Employees describes the roles and responsibilities of Education Assistants and Youth Care Workers:

Follow the guidelines established by the school or district to protect the safety and well-being of children and youth

DISTRICT PRACTICE <INSERT HYPERLINK>
FORM <INSERT HYPERLINK>

ADOPTED: DATE
Amended:



POLICY 4106

CONFIDENTIALITY AND CONFLICT OF INTEREST

Conflict of interest is a delicate one that must be handled with the utmost care and consideration for employees while adhering to an unwavering commitment to high standards of employee conduct including but not limited to the following:

2. District employees have a duty of loyalty to the district as their employer. This duty requires employees to provide services to the best of their ability regardless of their own personal opinion of Board direction or policy. Honesty and integrity of district employees is above reproach and coupled with impartiality in the conduct of their duties. The actions and conduct of employees must be such as to maintain a high public trust and confidence in the district.

The intent of this policy is not intended to conflict with authentic whistleblower cases as contemplated in policy 2800.

DISTRICT PRACTICE <INSERT HYPERLINK>
FORM <INSERT HYPERLINK>

ADOPTED: DATE
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DISTRICT PRACTICE 4106
CONFIDENTIALITY AND CONFLICT OF INTEREST

DISTRICT PRACTICE:

In accordance with policy 4106, school principals and business managers within the district will review the expectations of policy 4106 with:

1. Staff at the beginning of each school year.
2. New staff at their site based orientation.
3. Volunteers during their orientation.
4. Contractors during their orientation to the work site.

For all contractors, expectations of confidentiality will be included in the contract for services.

For all volunteers, the expectations of confidentiality will be printed on the volunteer information form.

POLICY No. <INSERT HYPERLINK>
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ADOPTED: DATE
Amended:



POLICY 8600 FIELD TRIPS

BACKGROUND

The District is bound by legislation and policy to ensure a safe and healthy work environment.

In accordance with the *Workers Compensation Act*, it is the duty of the District, as the employer, to ensure the health and safety of all workers (<https://www.worksafebc.com/en/law-policy/occupational-health-safety/searchable-ohs-regulation/workers-compensation-act/part-2-occupational-health-and-safety#SectionNumber:Part2Div4Sec21>)

Policy 10000, Occupational Health and Safety, states,

The Board of Education (“Board”) is committed to providing a safe and healthy environment for its workers. To achieve this, our District has established and will maintain an occupational health and safety program designed to prevent injuries and disease. It is also a belief of the Board that the focus on health and safety will also benefit students and the general public by providing a safe and healthy environment for all.

Under the *Workers Compensation Act*, any field trip location is considered the “workplace”. Workplace is defined as “any place where a worker is or is likely to be engaged in any work and includes any vessel, vehicle or mobile equipment used by a worker in work” (*Workers Compensation Act* Part 2 Division 1 s. 13).

Given that field trip locations are workplaces, the employer, supervisors, and workers must be made aware of all known or reasonably foreseeable health and safety hazards to which they are likely to be exposed. The field trip proposal form identifies potential health and safety hazards for staff and students, and provides assurance to staff and families that all reasonable foreseeable hazards have been assessed and risks have been mitigated.

This policy, district practice, and accompanying forms demonstrates [due diligence](#).

POLICY:

The Board of Education “Board” affirms the educational value of well-planned and supervised outdoor classroom activities, curricular, and extra-curricular field trips. The primary purpose of these trips should be to enhance the educational experiences of the participants. These experiences enrich the

REFERENCES: [Youth Safe Outdoors](#)

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FORM 8600.2 PARENT GUARDIAN INFORMED CONSENT AND ACKNOWLEDGEMENT OF RISK FOR LOW RISK FIELD TRIPS

FORM 8600.3 PARENT GUARDIAN INFORMED CONSENT AND ACKNOWLEDGMENT OF RISK FOR HIGHER CARE OUTDOOR, OPEN WATER ACTIVITIES, AND TRAVEL EXCURSIONS

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curriculum and provide opportunities for young people to develop their academic, intellectual, social and physical capabilities. Such trips will supplement the curricular and extra-curricular programs in schools.

In utilizing time from the instructional day, the public must be assured that the activities undertaken:

- (a) are, or can be, directly related to the tasks the public school is expected to perform in a relatively short school year;
- (b) cannot be more appropriately undertaken in out-of-school time;
- (c) have been planned to achieve specific curricular outcomes or educational aims.

For field trips to be of educational benefit to all students, it is necessary to ensure that all students demonstrate the ability to participate safely and abide by the expectations set out in the School and District Codes of Student Conduct.

The Board of Education supports outdoor classroom activities, low risk and higher care field trips and travel excursions.

FIELD TRIP COMMITTEE OF THE BOARD

The Field Trip Committee is made up of one trustee from each community. The committee meets once per month to review higher risk field trip applications and applications for travel excursions (international travel).

The field trip committee is committed to supporting student experiences outside of the classroom. The review process is rigorous to always ensure student and staff safety in all locations.

REFERENCES: [Youth Safe Outdoors](#)

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DEFINITIONS

OUTDOOR CLASSROOM ACTIVITIES

A local extension of the classroom or similar activities of a very low risk nature, occurring close to the school (e.g., short off-site walks) and at the discretion of the principals. Teacher/leader to student ratio is at the discretion of the principal.

BACKCOUNTRY

Semi-remote to remote location out of the community (e.g. river, wilderness lake, complex terrain with multiple junctions, long steep climbs/descents, rough trail terrain) with limited or no cell phone service or bus radio service; lack of clear boundaries for activity, potentially far from support services, buildings and/or vehicles not immediately accessible; more than 30 minutes from a facility with available physician and lifesaving measures and/or more than 30 minutes from emergency support services (e.g., EMS, Search and Rescue, first responders) arriving on site.

FIELD TRIP

A field trip is an activity held outside of the school grounds and is not a travel excursion. It is a trip to a specified location and applies to both curricular and extracurricular activities. There are two types of field trips: low risk and higher care. Field trips require advance planning and permission. Information regarding lower risk field trips should be forwarded to your principal at least three weeks prior to the date of the anticipated event and information regarding higher care field trips should be forwarded to the Superintendent at least two (2) months prior to the date of the anticipated event.

Low risk field trip

- The trip shall not involve any special safety considerations (e.g. does not include skiing, mountain biking, open water activities, outdoor rock or ice climbing, or back country activities).
- Granting final approval for low risk field trips shall be the responsibility of the principal unless supervision ratios are less than the guidelines provided below.
- The principal of each school shall formulate procedures for approval and supervision of low risk field trips.
- In all cases, such approval must be obtained prior to the commencement of detailed planning or

REFERENCES: [Youth Safe Outdoors](#)

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fundraising.

- Once the principal approves the low risk field trip, the plans need to be forwarded to the District Administration Building. No further approvals are required.
- Low risk field trip information will be consolidated into a report to the Board of Education in the following September.

Examples of low risk field trips

- See Appendix A

Higher care field trip

- Higher care field trips require special safety considerations (e.g. skiing, mountain biking, open water activities, outdoor rock or ice climbing, or back country activities).
- Higher care field trips that require special safety considerations require the teacher/leader and/or a third party provider to be certified in the activity (e.g. taking students rock climbing require the teacher/leader to be ACMG certified or hire a certified professional and provide their certification. Evidence of certification is not required for well-established third party business vendors).
- Once the principal approves the higher care field trip, the plans need to be forwarded to the District Administration Building for Superintendent review and approval. Final approval resides with the Field Trip Committee, a committee of the Board of Education.
- Once final approval is received by the Field Trip Committee, the approved package will be sent back to the school.
- Higher care field trip information will be consolidated into a report to the Board of Education in the following September.

Examples of Higher Risk Field Trips

- See Appendix B

NOTE: Downhill skiing is considered a higher risk trip and as such the district will offer this activity beginning at grade 4.

REFERENCES: [Youth Safe Outdoors](#)

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TRAVEL EXCURSIONS

Travel excursions are overnight event/activities held outside of the school's boundary. Overnight travel excursions will be considered for students in grades 4-12. These include curricular and extracurricular activities. There are two types of excursions: low care and higher care. Travel excursions require advance planning and permission. Information regarding these trips should be forwarded to the Superintendent at least two (2) months prior to the date of the anticipated event.

Lower care travel excursions

- The destination for these trips shall not be beyond British Columbia or Alberta;
- The trip shall not be more than two (2) days (i.e. one overnight) in duration
- The trip shall not involve any special safety considerations (e.g. skiing, mountain biking, open water activities, outdoor rock or ice climbing, or back country activities).
- Once approval is granted by the principal, the lower care travel excursion planning package is required to be sent to the District Administration Building. No further approvals are required.
- Low risk travel excursion information will be consolidated into a report to the Board of Education in the following September.

Examples of lower care travel excursions

- One night overnight for a sport tournament

Higher care travel excursions

Higher care travel excursions may include one or all of the bullets below:

- The destination for these trips is beyond British Columbia and Alberta or
- The trip is within BC and in excess of two(2) days (i.e. two overnight) in duration; or
- The trip may involve special safety considerations (e.g. skiing, mountain biking, open water activities, outdoor rock or ice climbing, or back country activities or international travel, etc.).
- Whenever possible such trips should be planned around holidays in order to minimize the number of instructional days lost.
- Higher care travel excursions that require special safety considerations require the teacher/leader and/or a third party provider to be certified in the activity. (e.g. taking students rock climbing

REFERENCES: [Youth Safe Outdoors](#)

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require the teacher/leader to be ACMG certified or hire a third party provider with certification).

- The Field Trip committee may grant up to a total of five (5) Teacher-on-Call days for a higher care trip. Trips requiring more than five (5) Teacher-on-Call days need to be forwarded to the Board by the Field Trip Committee.
- For trips outside Canada, parents are required to ensure medical coverage and a passport for their child, and will be required to sign a consent and waiver form which is recommended by the Schools Protection Program.
- Under certain circumstances where it is impossible to foresee higher care trips special consideration will be given without the usual two (2) month notice.
- Once the principal approves the higher care travel excursion, the plans need to be forwarded to the District Administration Building for Superintendent review and approval. Final approval resides with the Field Trip Committee.
- Once final approval is received by the Field Trip Committee, the approved package will be sent back to the school.
- This information will be consolidated into a report to the Board of Education in the following September.

Examples of higher care travel excursions

- Two or more overnights for a sport tournament
- Group touring post secondary facilities for two or more nights
- Provincials for two or more nights
-

NOTE: all field trip and travel excursion requests must include a curricular connection to be considered for approval. Extracurricular field trips and travel excursions must be noted as such in the forms.

GENERAL CONSIDERATIONS:

School District No. 6 (Rocky Mountain) is located in the Columbia Valley which offers teachers and students an environment rich with learning opportunities. The area boasts many lakes, rivers, ski hills, hiking and biking and trails to explore. Many of these locations are without cellular service which makes these areas higher risk. The Board of Education supports outdoor learning opportunities but puts student safety at the centre of all decision making.

There are three types of field trips:

REFERENCES: [Youth Safe Outdoors](#)

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Curricular field trips are trips that are directed towards students achieving specific learning outcomes for which students are assessed. (Examples of field trips are that are connected to curricular outcomes such as science and math and involve the entire class and are during the school day). Fees are not charged for curricular field trips.

Co-curricular activities supplement the instructional program normally occurring during school time. (Examples of this type of involvement include an extension of classroom activities, activity days and special events such as skiing).

Extra-curricular activities are those activities normally held outside of school time. (Inter-school sport activities, club and cultural travel are examples of this type of student participation). Fees are charged for these trips

- Student participation in a field trip which involves extra-curricular or co-curricular activities is optional and there may be a charge to cover the costs of transportation, accommodation, meals, entrance fees and equipment rentals. However, a field trip shall not be considered optional if it is required for students to complete specified learning outcomes or assessment requirements for a course.
- An alternative delivery for the required learning outcomes could be managed by the parent after discussion with the principal.
- In the case of optional field trips, alternate activities shall be provided to students who choose not to participate in the field trip. Students attending an optional field trip are not to be charged for the cost of providing a teacher on call for the students who choose not to participate in the field trip. Furthermore, the principal shall facilitate the inclusion of students who might otherwise be excluded due to financial hardship.
- Extended or out of province field trips shall normally be scheduled during vacation breaks in the school year. School field trips need to be managed to minimize the disruption to student learning of those on the trip and for the students at the school level.

When planning outdoor classroom activities, a field trip or travel excursion, the field trip/travel excursion leader will carefully consider the implications for student safety and the requirements for student conduct.

REFERENCES: [Youth Safe Outdoors](#)

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Should a teacher determine that, in considering the responsibility for safety for all students, a student’s conduct may jeopardize personal safety or the safety of others, the teacher will, as soon as possible:

- Communicate with the principal, the student’s parents, and, as appropriate, may consult with the other staff involved in the student’s program.
- School rules will be adhered to on all outdoor classroom activities, field trips and travel excursions.
 - The field trip/travel excursion leader is responsible for the arrangement and supervision of the travel. The principal must ensure that the transportation of pupils is in accordance with Board policy and district practice; and to ensure that any special requirements connected with the trip are met.
- Collect volunteer emergency information prior to field trip or travel excursion

The decision to proceed with/not proceed with a field trip is at the discretion of the field trip organizer. This is to be respected by our school communities and the Board of Education will support that decision.

SUPERVISION RATIOS:

The table below be used as a general guideline to help teacher/leader to student ratios.

Overall Trip Risk Rating	Suggested Minimum Ratio		
Outdoor classroom activities	At the discretion of the principal		
Low Risk*	Ages 5-8 (1:6)*	Ages 9-12 (1:10)*	Age 13+ (1:15)*
Moderate Risk	Ages 5-8 (1:6)	Ages 9-12 (1:8)	Age 13+ (1:10)
Higher Care	Ages 5-8 (1:4)	Ages 9-12 (1:6)	Age 13+ (1:8)

*For low risk field trips, excluding low risk travel excursions, ratios may be lowered based on circumstances, locations, and experience of teacher/leader. Rationale for lower ratios must be in writing to the principal on the field trip form and approved by the Superintendent.

NOTE: Education Assistants who provide assigned and specific support for one student are NOT considered in the supervision ratios.

REFERENCES: [Youth Safe Outdoors](#)

- DISTRICT PRACTICE 8600 FIELD TRIPS
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NOTE: International travel excursions adult to student ratios may be subject to tour company regulations varying from the risk assessment and supervision ratio calculation too. If there is a discrepancy between the two, the number of supervisors will be the higher of the two.

Schools and field trip leaders will make professionally appropriate decisions when assigning supervisors to groups of students to be supervised.

Schools will communicate to parents, information regarding supervision arrangements, including the names of the supervisors. Any changes should be communicated to parents in as timely a fashion as possible.

TRANSPORTATION:

- All transportation practices shall adhere to the regulations and requirements of the [Motor Vehicle Act](#).
- When a group of more than fourteen (14) students is being transported, a school bus or commercial vehicle and a professional driver must be considered.
- If private passenger vehicles are being utilized, the principal must ensure that policy and district practice are being followed.
- The Board of Education will not be responsible for physical damage or repairs to the individual's vehicle or for the loss of use or safe driver discount resulting from the use of the vehicle on school business.

FORMS

OUTDOOR CLASSROOM ACTIVITY

- 1) Complete Form 8600.1, Annual Parent/Guardian Informed Consent for Outdoor Classroom Activities.
- 2) These forms are to remain at the school.

LOW RISK FIELD TRIPS

- 1) Complete Form 8600.4, the Proposal for Local Low Risk Field Trip form (includes Risk

REFERENCES: [Youth Safe Outdoors](#)

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- Assessment and Supervision Calculation Tool and Checklist for Local Low Risk)
- 2) Complete parent/guardian consent and waiver (This does not need to be submitted with field trip package to the District Administration Building).
 - 3) Principal approval required.
 - 4) Submit to the District Administration Building. Information will be collated into a report to the Board of Education in the following September.

HIGHER CARE FIELD TRIPS

- 1) Complete Form 8600.5, Proposal for Higher Care Outdoor and Open Water Activities and Travel Excursions
- 2) Complete Risk Assessment and Supervision Ratio Calculation Tool.
- 3) Complete a Risk Management Plan (Provide an itinerary card if involved in backcountry or water based travel (e.g. canoe excursions with map attached.)
- 4) Complete teacher/leaders readiness form for higher care activities if you are instructing and leading activity OR/ provide contractor information including certifications/licensing.
- 5) Complete Parent/Guardian consent, permission form, and waiver for children participating in a higher care activity.
- 6) Complete Volunteer Application, Consent, Permission form and waiver, and Health Form for higher care activities.
- 7) Complete Checklist for Higher Care Activities.
- 8) Email the checklist with proposal, detailed trip plan, risk management plan, teacher/leader readiness form, volunteer forms to the District Administration Building for review no later than two months prior to the planned event.
- 9) The package will be sent to the Superintendent for review and approval. Final approval resides with the Field Trip committee.
- 10) Once approved, the approved field trip will be sent back to the school. Information will be collated into a report to the Board of Education in the following September

LOW RISK/HIGHER CARE TRAVEL EXCURSIONS

1. Complete the Proposal for Local Low Risk Field Trip form.
2. Complete Risk Assessment and Supervision Ratio Calculation Tool.
3. Complete a Risk Management Plan (Provide an itinerary card if involved in backcountry or water

REFERENCES: [Youth Safe Outdoors](#)

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- based travel i.e. canoe excursions with map attached.)
4. Complete teacher/leaders readiness form for low risk/higher care travel excursions if you are instructing and leading activity OR/ provide contractor information including certifications/licensing.
 5. Complete Parent/Guardian consent, permission form, and waiver for children participating in higher care activity.
 6. Complete Volunteer Application, Consent, Permission form and waiver, and Health Form for higher care activities.
 7. Complete Checklist for Low Risk/Higher Care Travel Excursions.
 8. Email the checklist with proposal, detailed trip plan, risk management plan, teacher/leader readiness form, volunteer forms to the District Administration Building for review no later than two months prior than then planned event.
 9. The package will be sent to the Superintendent for review and approval. Final approval resides with the Field Trip committee.
 10. Once approved, the approved field trip will be sent back to the school. Information will be collated into a report to the Board of Education in the following September

NOTE: Low risk travel excursions only require principal approval.

REFERENCES: [Youth Safe Outdoors](#)

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FIELD TRIPS APPENDIX A – Examples of common lower care field trips and supervision ratios

This is not an exhaustive list of field trips but it is intended to provide quick information for field trip organizers. It is up to teachers and principals to determine how best to meet their curricular objectives.

Student Grade	Number of Supervisors to Students
K – 3	1:6 / 2:12
4 – 7	1:10 / 2:20
8 – 12	1:15 / 2:30

- Playgrounds
- Short off-site walks
- Walking/sightseeing
- Educational site/Attraction visits (e.g., museums, art galleries, zoos, botanical gardens, science centres, aquariums, observations, planetariums, and other similar centres)
- Cultural and performing arts
- Sport event outings
- Industry visits
- Farm visits
- Neighbourhood/park/highway clean-ups
- Special events
- Sports and games
- Day hiking (simple terrain, local, within cell phone range, minimal fitness required, clear boundaries, close to emergency services – less than 20 minutes from EMS arrival on-site)

REFERENCES: [Youth Safe Outdoors](#)

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FIELD TRIPS APPENDIX A – Examples of common lower care field trips and supervision ratios

-
- Orienteering
 - Cross country running
 - Cycling (simple terrain, local, within cell phone range, minimal fitness required, clear boundaries, close to emergency services – less than 20 minutes from EMS arrival on-site)
 - Small wheel activities (i.e. inline skating, roller skating, scootering, skateboarding, longboarding, roller skiing, heelies)
 - Wide games (small to large group game activities that involve moving [generally running] through a semi-natural to natural environment)
 - Initiative tasks/Trust activities
 - Camping (near buildings and/or vehicles)
 - Local camping pitching camp in the schoolyard or at a local park or other well supported local site.
 - Residential camping –staying at a camp/outdoor centre with dorm/cabin/wall tent or other permanent or semi-permanent accommodations.
 - Front country camping – staying in a relatively nearby established public or private campground, with vehicle support on-site-less than 20 minutes from EMS arrival on-site.
 - Mountain biking/Fat Biking/BMX Biking (simple terrain, local, within cell phone range, minimal fitness required, clear boundaries, close to emergency services – less than 20 minutes from EMS arrival on-site)
 - Ropes Courses / Challenge Courses
 - Bouldering
 - Artificial Wall Climbing (Indoor or Outdoor)
 - Horseback Riding (simple terrain, local, within cell phone range, minimal fitness required, clear boundaries, close to emergency services – less than 20 minutes from EMS arrival on-site)

REFERENCES: [Youth Safe Outdoors](#)

DISTRICT PRACTICE 8600 FIELD TRIPS

FORM 8600.1 ANNUAL PARENT GUARDIAN INFORMED CONSENT FOR OUTDOOR CLASSROOM ACTIVITIES

FORM 8600.2 PARENT GUARDIAN INFORMED CONSENT AND ACKNOWLEDGEMENT OF RISK FOR LOW RISK FIELD TRIPS

FORM 8600.3 PARENT GUARDIAN INFORMED CONSENT AND ACKNOWLEDGEMENT OF RISK FOR HIGHER CARE OUTDOOR, OPEN WATER ACTIVITIES, AND TRAVEL EXCURSIONS

FORM 8600.4 PROPOSAL FOR LCOAL LOW RISK OFF-SITE ACTIVITIES

FORM 8600.5 HIGHER CARE OUTDOOR AND AQUATIC ACTIVITIES, AND TRAVEL EXCURSIONS PROPOSAL

ADOPTED: February 1999

Amended: June 2003, February 2005, October 2008, June 2011, June 2013, November 2013, December 2017, October 11, 2022



DISTRICT PRACTICE 8600

FIELD TRIPS APPENDIX A – Examples of common lower care field trips and supervision ratios

- Wilderness steambaths
- Aquatics (i.e swimming pool with certified lifeguards, hotel pool with appropriate adult supervision)
- Tobogganing/sledding/tubing
- Ice skating
- Cross country skiing (simple terrain, local, within cell phone range, minimal fitness required, clear boundaries, close to emergency services – less than 20 minutes from EMS arrival on-site)
- Snowshoeing (simple terrain, local, within cell phone range, minimal fitness required, clear boundaries, close to emergency services – less than 20 minutes from EMS arrival on-site)
- Ice fishing

REFERENCES: [Youth Safe Outdoors](#)

DISTRICT PRACTICE 8600 FIELD TRIPS

FORM 8600.1 ANNUAL PARENT GUARDIAN INFORMED CONSENT FOR OUTDOOR CLASSROOM ACTIVITIES

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FORM 8600.5 HIGHER CARE OUTDOOR AND AQUATIC ACTIVITIES, AND TRAVEL EXCURSIONS PROPOSAL

ADOPTED: February 1999

Amended: June 2003, February 2005, October 2008, June 2011, June 2013, November 2013, December 2017, October 11, 2022



DISTRICT PRACTICE 8600

FIELD TRIPS APPENDIX B – Examples of common higher care field trips and supervision ratios

This is not an exhaustive list of field trips but it is intended to provide quick information for field trip organizers. It is up to teachers and principals to determine how best to meet their curricular objectives.

Student Grade	Number of Supervisors to Students
K – 3*	1:4/2:8
4 – 7	1:6/2:12
8 – 12	1:8 / 2:16

- Travel excursion is two or more nights away from home community.
- Day hiking (complex terrain, multiple junctions, long steep climbs/descents, rough terrain, semi- remote or remote location, limited or no cell phone range, significant fitness required, lack of clear boundaries, not close to emergency services – more than 20 minutes from EMS arrival on-site)
- Camping (more that .5km from buildings or vehicles; not close to emergency services – more than 20 minutes from EMS arrival on-site)
- Mountain biking/Fat Biking/BMX Biking (complex terrain, multiple junctions, steep rough terrain, semi- remote or remote location, limited or no cell phone range, significant fitness required, lack of clear boundaries, not close to emergency services – more than 20 minutes from EMS arrival on-site, certification required)
- Rock Climbing (Outdoor: top rope, fixed face, certification required)
- Rappelling/abseiling

REFERENCES: [Youth Safe Outdoors](#)

- DISTRICT PRACTICE 8600 FIELD TRIPS
- FORM 8600.1 ANNUAL PARENT GUARDIAN INFORMED CONSENT FOR OUTDOOR CLASSROOM ACTIVITIES
- FORM 8600.2 PARENT GUARDIAN INFORMED CONSENT AND ACKNOWLEDGEMENT OF RISK FOR LOW RISK FIELD TRIPS
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ADOPTED: February 1999

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DISTRICT PRACTICE 8600

FIELD TRIPS APPENDIX B – Examples of common higher care field trips and supervision ratios

-
- Horseback Riding (distant from buildings or vehicles, multiple junctions, steep ups and downs, significant water crossings or other hazards, more than 20 minutes from EMS arrival on-site)
 - Aquatics (i.e swimming in lake area with no lifeguards, lack of clear boundaries, more than 20 minutes from EMS arrival on-site)
 - Canoeing/kayaking/multiple paddler craft/rafting/rowing/sailing/paddleboarding/ snorkeling (substantial body of water, semi-remote to remote location, lack of clear boundaries, more than 20 minutes from EMS arrival on-site, certification required)
 - Cross country skiing (including Nordic Centers - complex terrain, multiple junctions, long steep climbs/descents, rough terrain, semi- remote or remote location, limited or no cell phone range, significant fitness required, lack of clear boundaries, not close to emergency services – more than 20 minutes from EMS arrival on-site)
 - Snowshoeing (including Nordic Centers - complex terrain, multiple junctions, long steep climbs/descents, rough terrain, semi- remote or remote location, limited or no cell phone range, significant fitness required, lack of clear boundaries, not close to emergency services – more than 20 minutes from EMS arrival on-site)
 - Winter camping
 - Alpine (Downhill) Skiing / Snowboarding (Grades 4+)

REFERENCES: [Youth Safe Outdoors](#)

DISTRICT PRACTICE 8600 FIELD TRIPS

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ADOPTED: February 1999

Amended: June 2003, February 2005, October 2008, June 2011, June 2013, November 2013, December 2017, October 11, 2022



DISTRICT PRACTICE 8600

FIELD TRIPS APPENDIX B – Examples of common higher care field trips and supervision ratios

Commonly visited locations that require higher care field trip approvals:

Any location that is 30 minutes or more from emergency response services being on-site

All ski resorts

All Nordic centres

All open bodies of water (lakes and rivers)

All outdoor climbing areas

All National Parks

Nipika Mountain Resort

Columbia Outdoor School and Blue Lake Camp

*Note – High risk activities require field trip organizers to critically assess the activity and determine if there are options to mitigate the risks to a point that minimizes risk to students. This may include increasing supervision, changing a location, specialized training, certified instructors, equipment, or not proceeding with the field trip etc.

REFERENCES: [Youth Safe Outdoors](#)

DISTRICT PRACTICE 8600 FIELD TRIPS

FORM 8600.1 ANNUAL PARENT GUARDIAN INFORMED CONSENT FOR OUTDOOR CLASSROOM ACTIVITIES

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ADOPTED: February 1999

Amended: June 2003, February 2005, October 2008, June 2011, June 2013, November 2013, December 2017, October 11, 2022



POLICY 2350

RESEARCH IN SCHOOLS

POLICY:

The Board of Education recognizes that the value of sound research, both specific to educational practice and having a more general impact on members of the Community, is worthwhile and potentially beneficial to all involved. The Board also recognizes that the school structure and environment provides a suitable opportunity by which to conduct such research. However, the facilitation of such research studies must be in keeping with existing district standards and responsibilities, and participation shall always remain voluntary.

Therefore, it is the Board's policy that:

The Board may approve research requests that are deemed to be sound in nature and that do not negatively impact student learning, school operations, school climate, or members of the school community.

In considering proposals to conduct research in Rocky Mountain schools, the Board will ensure that the proposed research

1. Furthers the goals of public education;
2. Is mutually beneficial to both the researcher and the school or district; and
3. Seeks to contribute to a body of relevant knowledge.
4. Is developmentally and age appropriate.

DEFINITIONS

“Research” shall be defined as data-based investigation involving individuals or groups of individuals that adheres to the empirical principles of:

- systematic design and process;
- freedom from bias;
- structured analysis; and
- yielding interpretation consistent with findings.

DISTRICT PRACTICE <INSERT HYPERLINK>
FORM <INSERT HYPERLINK>

REFERENCES: LIST AND HYPERLINK APPROPRIATE REFERENCES

ADOPTED: DATE
Amended:



POLICY 2350

RESEARCH IN SCHOOLS

Research activities shall include the use of tests or other forms of assessment, checklists, surveys or questionnaires, interviews, audio or video tapes, and observation when these are not part of classroom instruction and evaluation.

DISTRICT PRACTICE <INSERT HYPERLINK>
FORM <INSERT HYPERLINK>

REFERENCES: LIST AND HYPERLINK APPROPRIATE REFERENCES

ADOPTED: DATE
Amended:



POLICY 2850

PUBLIC INTEREST DISCLOSURE

POLICY:

PURPOSE

The Board of Education of School District No. 6 (“School District”) is committed to honesty, integrity and accountability in its operations, programs and services, and to promoting a culture of openness and transparency. The School District encourages and supports all personnel in bringing forward reports of unlawful acts and acts of wrongdoing in a manner consistent with the provisions of the British Columbia *Public Interest Disclosure Act* (“PIDA”).

The purpose of this Policy and related Procedures is to establish a process, in compliance with PIDA, for employees and trustees to report, in good faith, wrongful or unlawful conduct without fear of retaliation or reprisal.

SCOPE OF POLICY

This Policy applies to alleged wrongdoing related to the School District’s operations or personnel. This Policy does not displace other mechanisms set out in School District Policy for addressing and enforcing standards of conduct, disputes, complaints, or grievances, including issues of discrimination, bullying and harassment, occupational health and safety, or disputes over employment matters or under collective agreements.

DEFINITIONS

In this Policy and the District Practice, the following capitalized terms are defined as indicated:

Advice means advice that may be requested in respect of making a Disclosure or a complaint about a Reprisal under this Policy or PIDA;

Discloser means an Employee or Trustee who makes a Disclosure or seeks Advice or makes a complaint about a Reprisal;

Disclosure means a report of Wrongdoing made under this Policy and includes allegations of Wrongdoing received by the School District from the Ombudsperson or another government institution for investigation in accordance with PIDA;

Employee refers to a past and present employee of the School District;

FIPPA means the *Freedom of Information and Protection of Privacy Act*, and all regulations thereto;

DISTRICT PRACTICE 2850: PUBLIC INTEREST DISCLOSURE
FORM 2850: DISCLOSURE REPORT

REFERENCES: [Public Interest Disclosure Act \(PIDA\)](#)

ADOPTED: DATE

Amended:



POLICY 2850

PUBLIC INTEREST DISCLOSURE

Investigation means an investigation undertaken by the School District under this Policy or by the Ombudsperson under PIDA;

Personal Information has the same meaning set out in FIPPA, namely “recorded information about an identifiable individual”, and includes any information from which the identity of the Discloser or any person who is accused of Wrongdoing or participates in an Investigation can be deduced or inferred;

PIDA means the *Public Interest Disclosure Act* of British Columbia, and all regulations thereto;

District Practice means the School District’s administrative procedure associated with this Policy, as amended;

Reprisal means the imposition of, and any threat to impose, discipline, demotion, termination or any other act that adversely affects employment or working condition of an Employee or Trustee because they made a Disclosure, sought Advice, made a complaint about a Reprisal or participated in an Investigation;

Trustee means a past or present member of the School District’s Board of Education; and

Wrongdoing refers to:

- a. a serious act or omission that, if proven, would constitute an offence under an enactment of British Columbia or Canada;
- b. an act or omission that creates a substantial and specific danger to the life, health or safety of persons, or to the environment, other than a danger that is inherent in the performance of an employee’s duties or functions;
- c. a serious misuse of public funds or public assets;
- d. gross or systematic mismanagement;
- e. knowingly directing or counselling a person to commit any act or omission described in paragraphs (a) to (d) above.

DISTRICT PRACTICE 2850: PUBLIC INTEREST DISCLOSURE
FORM 2850: DISCLOSURE REPORT

REFERENCES: [Public Interest Disclosure Act \(PIDA\)](#)

ADOPTED: DATE
Amended:



POLICY 2850

PUBLIC INTEREST DISCLOSURE

STATEMENT OF PRINCIPLES

1. The School District is committed to supporting ethical conduct in its operations, and seeks to foster a culture in which Employees and Trustees are encouraged to disclose Wrongdoing, including by receiving, investigating and responding to Disclosures and by providing information and training about PIDA, this Policy and the Procedures.
2. The School District will investigate Disclosures that it receives under this Policy. Investigations under this Policy will be carried out in accordance with the principles of procedural fairness and natural justice.
3. The School District will not commit or tolerate Reprisals against any Employee or Trustee who, in good faith, makes a request for Advice, makes a Disclosure, participates in an Investigation or makes a complaint under this Policy.
4. The School District is committed to protecting the privacy of Disclosers, persons accused of Wrongdoing and those who participate in Investigations in a manner that is consistent with its obligations under PIDA and FIPPA.

PRIVACY AND CONFIDENTIALITY

All Personal Information that the School District collects, uses or shares in the course of receiving or responding to a Disclosure, a request for Advice, a complaint of a Reprisal, or conducting an Investigation will be treated as confidential and will be used and disclosed as described in this Policy, the Procedures, PIDA or as otherwise permitted or required under FIPPA and other applicable laws.

REPORTING

Each year, the Superintendent shall prepare, in accordance with the requirements of PIDA, and make available, a report concerning any Disclosures received, Investigations undertaken and findings of Wrongdoing. All reporting under this Policy will be in compliance with the requirements of FIPPA.

RESPONSIBILITY

The Superintendent is responsible for the administration of this Policy and shall ensure that training and instruction is available to all Employees and Trustees concerning this Policy, the Procedures and PIDA.

In the event that the Superintendent is unable or unavailable to perform their duties under this Policy, the Superintendent may delegate their authority in writing to the Secretary-Treasurer or other senior members of the School District.

DISTRICT PRACTICE 2850: PUBLIC INTEREST DISCLOSURE
FORM 2850: DISCLOSURE REPORT

REFERENCES: [Public Interest Disclosure Act \(PIDA\)](#)

ADOPTED: DATE
Amended:



DISTRICT PRACTICE 2850

PUBLIC INTEREST DISCLOSURE

DISTRICT PRACTICE:

1. DEFINITIONS

Capitalized terms in this district practice have the meanings set out in the Policy, and the following additional terms shall have the following meanings.

- 1.1 **Designated Officer** means the Superintendent and any other senior member of the School District designated by the Superintendent from time to time, which includes, in accordance with section 5 of this district practice, the Secretary Treasurer, Assistant Superintendent and the Chair of the Board of Education;
- 1.2 **Disclosure Form** means the form attached to this district practice.
- 1.3 **Ombudsperson** means the Ombudsperson of British Columbia;
- 1.4 **Policy** means the School District's Public Interest Disclosure Policy;
- 1.5 **Protection Official** means:
 - a. in respect of a health-related matter, the provincial health officer;
 - b. in respect of an environmental matter, the agency responsible for the *Emergency Program Act*; or
 - c. in any other case, a police force in British Columbia.
- 1.6 **Respondent** means a person against whom allegations of Wrongdoing or a complaint of reprisal is made;
- 1.7 **School** means:
 - a. a body of students that is organized as a unit for educational purposes under the supervision of a principal, vice principal or director of instruction;
 - b. the teachers and other staff members associated with the unit, and
 - c. the facilities associated with the unit;and includes a provincial resource program and a distributed learning school operated by a board.
- 1.8 **Supervisor** includes:
 - a. an employee's direct management supervisor;
 - b. for School-based Employees, the Principal or any Vice-Principal at the school where the employee is assigned; and
 - c. for Trustees, the Board Chair or the Superintendent.
- 1.9 **Urgent Risk** arises there is a reasonable belief that a matter constitutes an imminent risk of a substantial and specific danger to the life, health or safety of persons or to the environment.

POLICY 2850 PUBLIC INTEREST DISCLOSURE
FORM <INSERT HYPERLINK>

ADOPTED: DATE
Amended:



DISTRICT PRACTICE 2850

PUBLIC INTEREST DISCLOSURE

2. WHO MAY MAKE A DISCLOSURE

- 2.1 Any Employee may report Wrongdoing under this Policy and district practice if the alleged Wrongdoing occurred or was discovered while the Employee was employed or engaged by the School District.
- 2.2 Any Trustee may report Wrongdoing under this Policy and district practice if the alleged wrongdoing occurred or was discovered while the Trustee was holding office.
- 2.3 Reports received from members of the public or from Employees or Trustees who were not employed by or held office with the School District at the time that the alleged Wrongdoing occurred or was discovered are outside the scope of the Policy and this district practice.

3. HOW TO MAKE A DISCLOSURE

- 3.1 An Employee or Trustee who reasonably believes that a Wrongdoing has been committed or is about to be committed may make a Disclosure to any of the following:
 - a. that person's Supervisor;
 - b. the Superintendent;
 - c. a Designated Officer other than the Superintendent; or
 - d. The Ombudsperson.
- 3.2 A Disclosure should be submitted in writing using the Disclosure Form or in other written form, and include the following information if known:
 - a. a description of the Wrongdoing;
 - b. the name of the person(s) alleged to be responsible for or to have participated in the Wrongdoing;
 - c. the date or expected date of the Wrongdoing;
 - d. if the Wrongdoing relates to an obligation under a statute or enactment, the name of that statute or enactment; and
 - e. whether the Wrongdoing has already been reported, and if so, to whom and a description of the response received.



DISTRICT PRACTICE 2850

PUBLIC INTEREST DISCLOSURE

- 3.3 A Disclosure may be submitted to the School District on an anonymous basis but must contain sufficient information to permit the School District to conduct a full and fair investigation into the alleged Wrongdoing. If a Disclosure does not contain sufficient detail to permit investigation, the School District may take no action with respect to the Disclosure. Any notices required to be given to a Discloser under this Policy or PIDA will not be provided to an anonymous Discloser, except at the discretion of the Designated Officer and where the Disclosure has provided contact information.
- 3.4 A Discloser who is considering making a Disclosure may request Advice from any of their union representative or employee association representative, a lawyer, their Supervisor, a Designated Officer, or the Ombudsperson.
- 3.5 A Discloser should not make a Disclosure to a person if the allegations relate, in whole or in part, to alleged Wrongdoing by that person, and any person who receives a Disclosure and reasonably believes that the allegations of Wrongdoing relate to their own acts or omissions must refer the allegations of Wrongdoing to another person under this Policy with responsibility for receiving a Disclosure.

4. HOW TO MAKE A DISCLOSURE ABOUT URGENT RISK

- 4.1 PIDA permits Employees and Trustees to make public disclosures if the Employee or Trustee reasonably believes that a matter poses an Urgent Risk. An Urgent Risk only arises if there is reasonable and credible evidence of an imminent risk of a substantial and specific danger to the life, health or safety of persons or to the environment.
- 4.2 Before making a public disclosure of an Urgent Risk the Employee or Trustee must:
- consult with the relevant Protection Official (public health officer, Emergency Management BC, or police);
 - receive and follow the direction of that Protection Official, including if the Protection Official directs the Employee not to make the public disclosure;
 - refrain from disclosing, publishing or otherwise sharing Personal Information except as necessary to address the Urgent Risk;
 - refrain from disclosing any information that is privileged or subject to a restriction on disclosure under PIDA or any other enactment of British Columbia or Canada, including legal advice privilege, litigation privilege or another ground of common law privilege; and
 - seek appropriate advice if uncertain about what Personal Information, privileged or other information may be disclosed as part of a public disclosure.



DISTRICT PRACTICE 2850

PUBLIC INTEREST DISCLOSURE

- 4.3 An Employee or Trustee who makes a public disclosure in relation to an Urgent Risk is expected to provide timely notification to their Supervisor or the Superintendent about the public disclosure or submit a Disclosure in accordance with section III. above.
- 4.4 If the Employee or Trustee decides not to make a public disclosure or is directed by a Protection Official not to do so, the Employee or Trustee is nevertheless expected to report Urgent Risks without delay to the Superintendent or a Designated Officer.

5. REFERRAL TO DESIGNATED OFFICER

- 5.1 Each Supervisor and any other Employee or Trustee who receives a Disclosure under this Policy must promptly refer it, including all Disclosures Forms and other materials supplied, to the appropriate Designated Officer as follows:
 - a. Unless the allegations concern alleged Wrongdoing by the Superintendent, the Disclosure shall first be referred to the Superintendent who may delegate their duties under the Policy and this Procedure to any other Designated Officer;
 - b. If the allegations concern alleged Wrongdoing by the Superintendent, then the Disclosure should be referred to Office of the Ombudsperson.

6. RESPONSIBILITIES OF THE DESIGNATED OFFICER

- 6.1 The Designated Officer is responsible to:
 - a. Receive and respond to any Disclosure;
 - b. Receive and respond to reports made about Urgent Risks;
 - c. If the Designated Officer reasonably believes that an Urgent Risk exists, the Designated Officer may make a report to the relevant Protection Official;
 - d. Review allegations of Wrongdoing in a Disclosure and determine if they fall within the scope of PIDA or the Policy;
 - e. Refer disclosures or allegations falling outside the scope of PIDA or this Policy to the appropriate authority or dispute resolution process, as applicable;
 - f. If a Disclosure relates to Wrongdoing at another government body that is subject to PIDA, refer the Disclosure to that institution;
 - g. Seek clarification of the allegations of Wrongdoing from the Discloser or referring institution as needed;
 - h. If appropriate, initiate an Investigation into allegations of Wrongdoing in accordance with section 8 below;
 - i. Assess the risk of any Reprisal to the Discloser, and take appropriate action, if any, to mitigate that risk;
 - j. Manage communications with the Discloser and Respondent;
 - k. Notify the Discloser and the Respondent of the outcome of the Investigation in accordance with section VIII. 8.; and

POLICY 2850 PUBLIC INTEREST DISCLOSURE
FORM <INSERT HYPERLINK>

ADOPTED: DATE
Amended:



DISTRICT PRACTICE 2850

PUBLIC INTEREST DISCLOSURE

- i. Ensure that, in accordance with section IX. of this Procedure, all Personal Information received by the School District related to the Disclosure, request for Advice or any Investigation is appropriately protected against such risks as unauthorized access, collection, use, disclosure, theft or loss in accordance with FIPPA and PIDA.

7. RESPONSIBILITIES OF EMPLOYEES AND TRUSTEES

- 7.1 All Employees and Trustees are responsible to:
 - a. make any Disclosures in good faith and on the basis of a reasonable belief that Wrongdoing has or is expected to occur;
 - b. refrain from engaging in Reprisals and report all Reprisals in accordance with this Procedure and PIDA;
 - c. maintain the confidentiality of Personal Information received in connection with a Disclosure, request for Advice or Investigation in accordance with the Policy, this Procedure, and PIDA;
 - d. provide their reasonable cooperation with investigations by the School District or the Ombudsperson;
 - e. seek appropriate advice if uncertain about whether to make a Disclosure or a public disclosure of an Urgent Risk; and
 - f. comply with the requirements of this Procedure and PIDA concerning Urgent Risks.

8. INVESTIGATIONS

- 8.1 Every person involved in receiving, reviewing and investigating Disclosures must carry out those function in an expeditious, fair and proportionate manner as appropriate in the circumstances and as required under PIDA.
- 8.2 The School District shall seek to complete all Investigations within 90 calendar days of receipt of a Disclosure, but the Designated Officer may shorten or extend this time period depending on the nature and complexity of the allegations.
- 8.3 The Designated Officer may expand the scope of any Investigation beyond the allegations set out in the Disclosure to ensure that any potential Wrongdoing discovered during an Investigation is investigated.
- 8.4 All Investigations shall be conducted by an internal or external investigator with sufficient qualifications and experience to carry out the Investigation, though overall responsibility and accountability for the Investigation remains with the Designated Officer.



DISTRICT PRACTICE 2850

PUBLIC INTEREST DISCLOSURE

- 8.5 The Designated Officer may consult with the Ombudsperson regarding a Disclosure or refer allegations of Wrongdoing in whole or in part to the Ombudsperson, provided that notice of the referral is provided to the applicable Discloser.
- 8.6 The Designated Officer may refuse to investigate or postpone or stop an Investigation if the Designated Officer reasonably believes that:
- a. the Disclosure does not provide adequate particulars of the Wrongdoing;
 - b. the Disclosure is frivolous or vexatious, has not been made in good faith, has not been made by a person entitled to make a Disclosure under the Policy or PIDA, or does not deal with Wrongdoing;
 - c. the Investigation would serve no useful purpose or could not reasonably be conducted due to the passage or length of time between the date of the alleged Wrongdoing and the date of the Disclosure;
 - d. the investigation of the disclosure would serve no useful purpose because the subject matter of the disclosure is being, or has been, appropriately dealt with;
 - e. the Disclosure relates solely to a public policy decision;
 - f. the allegations are already being or have been appropriately investigated by the Ombudsperson, the School District or other appropriate authority;
 - g. the Investigation may compromise another investigation; or
 - h. PIDA otherwise requires or permits the School District to suspend or stop the Investigation.
- 8.7 Subject to the School District's obligations under FIPPA and section III. 3. above, the Discloser and the Respondent(s) will be provided with a summary of the School District's findings, including:
- a. notice of any finding of Wrongdoing;
 - b. a summary of the reasons supporting any finding of Wrongdoing;
 - c. any recommendations to address findings of Wrongdoing.

9. PRIVACY AND CONFIDENTIALITY

- 9.1 All Personal Information that the School District collects, uses or shares in connection with a Disclosure, request for Advice, or an Investigation shall be treated as confidential and shall be used and disclosed by the School District only as described in the Policy, the Procedures and PIDA unless otherwise permitted or required under FIPPA or other applicable laws.



DISTRICT PRACTICE 2850

PUBLIC INTEREST DISCLOSURE

- 9.2 Personal Information that is collected, used or shared by the School District in the course of receiving, responding to or investigating a Disclosure or a request for Advice Reprisal shall be limited to the Personal Information that is reasonably required for these purposes.
- 9.3 Any person who, in their capacity as an Employee or Trustee, receives information about the identity of a Discloser shall maintain the identity of the Discloser in confidence, and may only use or share that information for the purposes described in this Policy or PIDA, except with the consent of the Discloser or as authorized or required by PIDA or other applicable laws.
- 9.4 The School District shall ensure there are reasonable security measures in place to protect all Personal Information that the School District collects or uses in the course of receiving or responding to a Disclosure, a request for Advice, or conducting an Investigation, including by ensuring that such information is subject to appropriate controls to ensure that it is only shared by its employees and trustees internally on a need to know basis.

10. REPRISALS

- 10.1 The School District will not tolerate Reprisals against Employees or Trustees.
- 10.2 Any Employee or Trustee who believes that they have been the subject of a Reprisal may make a complaint to the Ombudsperson, who may investigate in accordance with the procedures set out in PIDA.
- 10.3 Any person who engages in any Reprisals shall be subject to disciplinary action up to and including, for an Employee, dismissal for cause.



POLICY 3800

EXPENSES ON BOARD OF EDUCATION BUSINESS

POLICY:

The Board of Education (“Board”) recognizes that there are occasions when Trustees and other personnel in the School District are required to travel within and outside the School District in the performance of their duties. Where a Trustee, an employee, or other persons, approved by the Board or its senior leadership team, incur out-of-pocket expenses in the performance of such duties, the Board agrees to make reimbursement consistent with the regulations contained herein. The rate will be updated in accordance with the Rocky Mountain Teachers’ Association collective agreement.

[DISTRICT PRACTICE 3800 EXPENSES ON BOARD OF EDUCATION BUSINESS](#)
[FORM 3800 EXPENSE CLAIM FORM](#)

ADOPTED: February 1996

Amended: March 2001, March 2003, June 2006, April 2011, April 2016, January 2017, April 2017, May 2018, April 2019, March 2020, June 2020, September 14, 2021, April 12, 2022



DISTRICT PRACTICE 3800

EXPENSES ON BOARD OF EDUCATION BUSINESS

DISTRICT PRACTICE:

1. Information Regarding Claiming Expenses When Traveling:

Receipts

The School District will provide reimbursement for the expenses incurred in the course of District business. The School District will not provide reimbursement for alcoholic beverages. **Receipts are required for all expenses except meals where the meal allowance is claimed** (meal allowances cannot be claimed when meals are provided during the event/activity). All receipts must indicate that the amount claimed has been paid including the detail of the items consumed. Personal expenses must not be included on receipts. If paid by credit card, the receipt or comparable proof of payment (i.e. copy of credit card statement) must be attached. Do not include expenses which were paid for other persons accompanying the individual. Each person must claim their own expenses.

Tips

Tips ~~to a maximum of 15%~~ of no more than 20% of the cost of the meal, ~~as per the cost limits outlined in section 4 below,~~ may be claimed with proof of payment. If there is a desire to tip more than 20% the additional cost will be covered by the individual personally.

2. Mode of Transportation

The most economical method must be utilized considering travel time during the workday and other allowances eligible within this policy. If an individual opts to use their own vehicle rather than travel by commercial transport, they will claim the equivalent airfare if the cost is less. Meals, overnight costs and any other charges may only be claimed in accordance with what they would have been if they had travelled by air. Travelers must minimize interruption to learning when making travel arrangements.

2.1 By Car

Reimbursement is set at the rate per kilometer as defined the BCTF/RMTA collective agreement. Where possible, carpooling should be used. Receipted parking charges will be reimbursed.

2.2 By Air

Receipts or tickets must be attached for airfare.

2.3 By Ferry

Receipts are required when vehicles are used. (Walk-on passengers do not need to submit a receipt.)

POLICY 3800 EXPENSES ON BOARD OF EDUCATION BUSINESS
FORM 3800.1 EXPENSE CLAIM FORM – STAFF
FORM 3800.2 EXPENSE CLAIM FORM – SENIOR LEADERSHIP TEAM

ADOPTED: February 1996

Amended: March 2001, March 2003, June 2006, April 2011, April 2016, January 2017, April 2017, May 2018, April 2019, March 2020, June 2020, September 14, 2021, April 12, 2022



DISTRICT PRACTICE 3800

EXPENSES ON BOARD OF EDUCATION BUSINESS

2.4 By Taxi

The most economical method of transportation should be used where possible (e.g. airport bus). If taxis must be used, please attach receipts.

3. Accommodation

- Individuals who stay with a friend or relative may claim \$30.00 per night without a receipt.
- Please ask for government rates when making hotel reservations.
- Hotel bills are required as proof of payment.
- If family is travelling with the individual, only the single rate will be reimbursed for hotel stays.

4. Meals When Traveling for Board Business

Employees are only eligible to claim meals when they are traveling for Board business outside of their regular duties.

FULL DAY	\$60.00
Breakfast	\$16.00
Lunch	\$19.00
Dinner	\$25.00

4.1 On the Day of Departure (out of zone travel only):

- To claim breakfast - leave before 6:30 a.m. and be away for more than 4 consecutive hours.
- To claim lunch - leave before 11:00 a.m. and be away for more than 4 consecutive hours
- To claim dinner - leave before 4:00 p.m. and be away for more than 4 consecutive hours

* for Kimberley Zone-based employees, travel to Cranbrook is considered to be “in-zone”.

5. Miscellaneous Expenses

Telephone calls, internet charges, courier bills, photocopying charges, etc. may be claimed if they are directly related to district business.

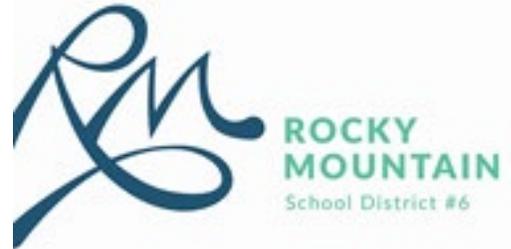
6. Trustee Travel in District

Trustees will only be able to claim for travel within the District which occurs when travelling outside of their zone.

POLICY 3800 EXPENSES ON BOARD OF EDUCATION BUSINESS
FORM 3800.1 EXPENSE CLAIM FORM – STAFF
FORM 3800.2 EXPENSE CLAIM FORM – SENIOR LEADERSHIP TEAM

ADOPTED: February 1996

Amended: March 2001, March 2003, June 2006, April 2011, April 2016, January 2017, April 2017, May 2018, April 2019, March 2020, June 2020, September 14, 2021, April 12, 2022



DATE: September 6, 2023

TO: Finance and Audit Committee

FROM: Alan Rice, Secretary Treasurer

SUBJECT: Audited Financial Statements

ORIGINATOR: Alan Rice, Secretary Treasurer

REFERENCE: 22/23 Audited Financial Statements; Multi-Year Operating Surplus Planning and Reporting

ISSUE

This report informs the Board with respect to the status of the 2022-23 annual audit and related documents.

BACKGROUND

The Finance and Audit Committee met with Angela Spencer, audit partner from BDO Canada LLP on September 6, 2023. Mr. Rice provided a detailed review of the financial statements and answered questions. Ms. Spencer discussed the clean audit opinion and reviewed the audit plan and results with the Committee.

CURRENT SITUATION

The District has successfully completed the audit procedures and the financial statements are recommended by the Finance and Audit Committee to be approved by the Board. Ms. Spencer will provide a high level overview of the audit report and answer questions that the Board may have. Overall, the District is in a healthy financial position with an accumulated operating surplus of 2.6% of operating budget which is in line with the District policy of 1-3%. The revenue was greater than budgeted and the prior year due mainly to enrolment increase and funding for increases to salaries for employees. Expenses were greater than budgeted and prior year mainly due to the enrolment increases and increases for employee salaries. There were also inflationary pressures on supplies and services.

RECOMMENDATION

The Board of Education Finance and Audit Committee recommends that The Board of Education approve the 2022/23 audited financial statements, the Multi-Year Operating Surplus Planning and Reporting and FS D&A.

POSSIBLE MOTION

THAT the Board accepts the auditors' report and approves the audited Financial Statements for the year ended June 30, 2023 as per the recommendation from the Finance and Audit Committee of the Board.

THAT the Board approve the June 30, 2023 transfers and final balances of the Multi-Year Operating Surplus Planning and Reporting, as per the recommendation from the Finance and Audit Committee of the Board.

THAT the Board approve the June 30, 2023 financial statements discussion and analysis, as per the recommendation from the Finance and Audit Committee of the Board.



Audited Financial Statements of

School District No. 6 (Rocky Mountain)

And Independent Auditors' Report thereon

June 30, 2023

Draft - Subject to Change

School District No. 6 (Rocky Mountain)

June 30, 2023

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School District No. 6 (Rocky Mountain)

MANAGEMENT REPORT

DRAFT

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 6 (Rocky Mountain) 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. 6 (Rocky Mountain) (called the "Board") is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial statements on a monthly basis and externally audited financial statements yearly.

The external auditors, BDO Canada LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of School District No. 6 (Rocky Mountain) 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. 6 (Rocky Mountain)

DRAFT

Signature of the Superintendent of the Board of Education Date Signed

Signature of the Superintendent Date Signed

Signature of the Secretary Treasurer

Date Signed

Independent Auditor's Report

To the Board of Trustees of School District No. 6 (Rocky Mountain)

Opinion

We have audited the financial statements of School District No. 6 (Rocky Mountain) (the "School District"), which comprise the statement of financial position as at June 30, 2023, and the statements of operations, changes in net debt, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements of the School District as at and for the year ended June 30, 2023 are prepared, in all material respects, in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia (the Act).

Basis for Opinion

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

Emphasis of Matter - Basis of Accounting

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

Emphasis of Matter - Restated Comparative Information

Without modifying our conclusion, we draw attention to Note 25 to the financial statements, which describes that certain comparative information presented for the year ended June 30, 2022 has been restated.

Other Matters

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

Other Information

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

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

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

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. But not for the purpose of expressing an opinion on the effectiveness of the School District's internal control.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School District's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However future events or conditions may cause the School District to cease to continue as a going concern.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the School District to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the School District audit. We remain solely responsible for our audit opinion.

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

Chartered Professional Accountants

Salmon Arm, British Columbia
September 12, 2023

Draft - Subject to Change

School District No. 6 (Rocky Mountain)

Statement of Financial Position

As at June 30, 2023

	2023 Actual \$	2022 Actual \$
Financial Assets		
Cash and Cash Equivalents	17,599,634	10,670,302
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	75,418	252,431
Due from First Nations	2,758	21,787
Other (Note 3)	217,505	246,254
Portfolio Investments (Note 4)	1,229,782	2,505,772
Total Financial Assets	19,125,097	13,696,546
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 5)	4,064,640	3,572,669
Unearned Revenue (Note 6)	2,580,683	3,116,362
Deferred Revenue (Note 7)	1,290,966	1,393,415
Deferred Capital Revenue (Note 8)	39,738,462	32,012,046
Employee Future Benefits (Note 9)	667,933	671,000
Asset Retirement Obligation (Note 10)	4,786,000	4,786,000
Capital Lease Obligations (Note 11)	685,490	556,092
Total Liabilities	53,814,174	46,107,584
Net Debt	(34,689,077)	(32,411,038)
Non-Financial Assets		
Tangible Capital Assets (Note 12)	60,114,975	58,463,746
Restricted Assets (Endowments) (Note 14)	54,031	54,031
Prepaid Expenses	91,252	88,505
Total Non-Financial Assets	60,260,258	58,606,282
Accumulated Surplus (Deficit)	25,571,181	26,195,244
Accumulated Surplus (Deficit) is comprised of:		
Accumulated Surplus (Deficit) from Operations	25,571,181	26,195,244
Accumulated Remeasurement Gains (Losses)	25,571,181	26,195,244

Approved by the Board

Signature of the Chairperson of the Board of Education

Signed

Signature of the Superintendent

Signed

Signature of the Secretary Treasurer

Date Signed

DRAFT

School District No. 6 (Rocky Mountain)

Statement of Operations
Year Ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	47,385,602	50,749,089	47,796,254
Tuition	4,451,850	4,044,272	4,448,985
Other Revenue	1,198,320	1,602,186	1,159,164
Rentals and Leases	47,140	88,569	84,022
Investment Income	106,700	404,937	103,512
Amortization of Deferred Capital Revenue	1,991,138	2,018,032	1,964,819
Total Revenue	<u>55,180,750</u>	<u>58,907,085</u>	<u>55,556,756</u>
Expenses			
Instruction	42,721,349	45,214,998	41,457,594
District Administration	2,009,771	2,322,306	1,955,085
Operations and Maintenance	9,379,681	9,630,078	9,293,276
Transportation and Housing	2,275,259	2,327,148	2,233,267
Debt Services	17,600	36,618	16,504
Total Expense	<u>56,403,660</u>	<u>59,531,148</u>	<u>54,955,726</u>
Surplus (Deficit) for the year	<u>(1,222,910)</u>	<u>(624,063)</u>	<u>601,030</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		26,195,244	25,594,214
Accumulated Surplus (Deficit) from Operations, end of year		<u><u>25,571,181</u></u>	<u>26,195,244</u>

School District No. 6 (Rocky Mountain)

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
Surplus (Deficit) for the year	(1,222,910)	(624,063)	601,030
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(4,496,403)	(5,202,834)	(3,805,215)
Amortization of Tangible Capital Assets	3,429,279	3,551,605	3,432,309
Total Effect of change in Tangible Capital Assets	(1,067,124)	(1,651,229)	(372,906)
Acquisition of Prepaid Expenses	(50,000)	(91,252)	(88,505)
Use of Prepaid Expenses	50,000	88,505	85,715
Total Effect of change in Other Non-Financial Assets	-	(2,747)	(2,790)
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	(2,290,034)	(2,278,039)	225,334
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		(2,278,039)	225,334
Net Debt, beginning of year		(32,411,038)	(32,636,372)
Net Debt, end of year		(34,689,077)	(32,411,038)

School District No. 6 (Rocky Mountain)

Statement 5

Statement of Cash Flows

Year Ended June 30, 2023

	2023 Actual \$	2022 Actual \$
Operating Transactions		
Surplus (Deficit) for the year	(624,063)	601,030
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	224,791	305,316
Prepaid Expenses	(2,745)	(2,790)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	491,969	(447,400)
Unearned Revenue	(535,679)	36,804
Deferred Revenue	(102,449)	(166,979)
Employee Future Benefits	(3,067)	23,801
Amortization of Tangible Capital Assets	3,551,605	3,432,309
Amortization of Deferred Capital Revenue	(2,018,032)	(1,964,819)
Recognition of Deferred Capital Revenue Spent on Sites	(283,206)	(155,394)
Total Operating Transactions	699,124	1,661,878
Capital Transactions		
Tangible Capital Assets Purchased	(4,646,226)	(3,463,428)
Capital Lease Purchases	(556,608)	(341,787)
Total Capital Transactions	(5,202,834)	(3,805,215)
Financing Transactions		
Capital Revenue Received	10,027,654	2,277,431
Capital Lease Proceeds	556,608	341,787
Capital Lease Payments	(427,210)	(318,460)
Total Financing Transactions	10,157,052	2,300,758
Investing Transactions		
Proceeds on Disposal of Portfolio Investments	1,450,990	2,770,622
Investments in Portfolio Investments	(175,000)	(2,007,649)
Total Investing Transactions	1,275,990	762,973
Net Increase (Decrease) in Cash and Cash Equivalents	6,929,332	920,394
Cash and Cash Equivalents, beginning of year	10,670,302	9,749,908
Cash and Cash Equivalents, end of year	17,599,634	10,670,302
Cash and Cash Equivalents, end of year, is made up of:		
Cash	10,161,473	7,393,322
Cash Equivalents	7,438,161	3,276,980
	17,599,634	10,670,302

SCHOOL DISTRICT NO. 6 (ROCKY MOUNTAIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

1. AUTHORITY AND PURPOSE

The School District, established on December 2, 1996, operates under authority of the *School Act* of British Columbia as a corporation under the name of "The Board of Education of School District No. 6 (Rocky Mountain)", and operates as "School District No. 6 (Rocky Mountain)". 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 (the "Ministry"). School District No. 6 (Rocky Mountain) is exempt from federal and provincial corporate income taxes.

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 British Columbia*. This Section requires that the financial statements be prepared in accordance with Canadian public sector accounting standards except in regard to the accounting for government transfers as set out in Notes 2 (f) and 2 (m).

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

As noted in Notes 2 (f) and 2 (m), Section 23.1 of the *Budget Transparency and Accountability Act* and its related regulations require the School District to recognize government transfers for the acquisition of capital assets into revenue on the same basis as the related amortization expense. As these transfers do not contain stipulations that create a liability, Canadian public sector accounting standards would require that:

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

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

Year-ended June 30, 2022 – decrease in annual surplus by \$398,599

June 30, 2022 – increase in accumulated surplus and decrease in deferred capital revenue by \$32,012,046

Year-ended June 30, 2023 – decrease in annual surplus by \$7,726,416

June 30, 2023 – increase in accumulated surplus and decrease in deferred capital revenue by \$39,738,461

SCHOOL DISTRICT NO. 6 (ROCKY MOUNTAIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(Continued)

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

d) Portfolio Investments

The School District has investments in guaranteed investment certificates and term deposits that have a maturity of greater than three months at the time of acquisition. Guaranteed investment certificates and term deposits not quoted in an active market are reported at cost. *(Detailed information regarding portfolio investments is disclosed in Note 4).*

e) Unearned Revenue

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

f) Deferred Revenue and Deferred Capital Revenue

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

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

g) Employee Future Benefits

The School District provides certain post-employment benefits including vested and non-vested benefits for certain employees pursuant to certain contracts and union agreements. The School District accrues its obligations and related costs including both vested and non-vested benefits under employee future benefit plans. Benefits include

SCHOOL DISTRICT NO. 6 (ROCKY MOUNTAIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(Continued)

g) Employee Future Benefits *(continued)*

vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime and death benefits. The benefits cost is actuarially determined using the projected unit credit method pro-rated on service and using management's best estimate of expected salary escalation, termination rates, retirement rates and mortality. The discount rate used to measure obligations is based on the cost of borrowing. The cumulative unrecognized actuarial gains and losses are amortized over the expected average remaining service lifetime (EARSL) of active employees covered under the plan.

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

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

h) Liability for Contaminated Sites

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

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

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

i) Tangible Capital Assets

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.
- Donated tangible capital assets are recorded at their fair market value on the date of donation, except in circumstances where fair value cannot be reasonably determined, which are then recognized at nominal value. Transfers of capital assets from related parties are recorded at carrying value.
- Work in progress is recorded as an acquisition to the applicable asset class at substantial completion.

SCHOOL DISTRICT NO. 6 (ROCKY MOUNTAIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(Continued)

i) Tangible Capital Assets *(continued)*

- 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 and commences the year following acquisition. 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 lives are as follows:

Buildings	40 years
Furniture & Equipment	10 years
Furniture & Equipment Under Capital Lease	5 years
Vehicles	10 years
Computer Software	5 years
Computer Hardware	5 years
Computer Hardware Under Capital Lease	3-5 years

j) Capital Leases

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

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

k) Prepaid Expenses

Prepaid insurance, maintenance fees, permits and other costs included as prepaid expenses are stated at acquisition cost and are charged to expense over the periods expected to benefit from them.

l) Funds and Reserves

Certain amounts, as approved by the board, are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund when approved (see Note 15 – Interfund Transfers and Note 22 – Internally Restricted Surplus – Operating Fund).

SCHOOL DISTRICT NO. 6 (ROCKY MOUNTAIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(Continued)

m) Revenue Recognition

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

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

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

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

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

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

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

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

n) Expenditures

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

Categories of Salaries

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

Allocation of Costs

- Operating expenses are reported by function, program, and object. Whenever possible, expenditures are determined by actual identification. Additional costs pertaining to specific instructional programs, such as special and aboriginal education, are allocated to these programs. All other costs are allocated to related programs.

SCHOOL DISTRICT NO. 6 (ROCKY MOUNTAIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(Continued)

n) Expenditures *(continued)*

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

o) Endowment Contributions

Endowment contributions are reported as revenue on the Statement of Operations when received. Investment income earned on endowment principal is recorded as deferred revenue if it meets the definition of a liability and is recognized as revenue in the year related expenses (disbursements) are incurred. If the investment income earned does not meet the definition of a liability, it is recognized as revenue in the year it is earned. Endowment assets are reported as restricted non-financial assets on the Statement of Financial Position.

p) Financial Instruments

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

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

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

Interest and dividends attributable to financial instruments are reported in the Statement of Operations.

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

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

SCHOOL DISTRICT NO. 6 (ROCKY MOUNTAIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(Continued)

q) Measurement Uncertainty

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

r) 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 (Note 2(i)). Assumptions used in the calculations are reviewed annually.

s) Future Changes in Accounting Policies

PS 3400 Revenue issued November 2018 establishes standards on how to account for and report on revenue and is effective July 1, 2023. Specifically, it differentiates between revenue arising from transactions that include performance obligations, referred to as "exchange transactions", and transactions that do not have performance obligations, referred to as "non-exchange transactions".

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

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

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

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

**SCHOOL DISTRICT NO. 6 (ROCKY MOUNTAIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

3. ACCOUNTS RECEIVABLE – OTHER RECEIVABLES

	2023	2022
Due from Federal Government	\$ 100,397	\$ 72,821
Other	117,108	173,433
	\$ 217,505	\$ 246,254

4. PORTFOLIO INVESTMENTS

	2023	2022
Investments in the cost and amortized cost category:		
Guaranteed investment certificates	\$ 229,782	\$ 1,277,592
Term deposits	1,000,000	1,228,180
	\$ 1,229,782	\$ 2,505,772

The guaranteed investment certificates (GICs) and term deposits earn interest annually. The GIC's have interest rates that range from 0.73% to 2.5% with maturity dates ranging from September 2023 to April 2024. Term deposit has a 4.45% interest rate and mature on November 4, 2023.

Draft - Subject to Change

**SCHOOL DISTRICT NO. 6 (ROCKY MOUNTAIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

5. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER

	2023	2022
Trade payables	\$ 2,447,263	\$ 2,137,654
Salaries and benefits payable	1,224,003	1,098,665
Accrued vacation pay	393,374	336,350
	\$ 4,064,640	\$ 3,572,669

6. UNEARNED REVENUE

	2023	2022
Balance, beginning of year	\$ 3,116,362	\$ 3,079,557
Changes for the year:		
Increase:		
Tuition fees	3,508,593	3,116,362
Decrease:		
Tuition fees	(4,044,272)	(3,079,557)
Net changes for the year	(535,679)	36,805
Balance, end of year	\$ 2,580,683	\$ 3,116,362

7. DEFERRED REVENUE

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

	2023	2022
Deferred revenue		
Balance, beginning of year	\$ 1,393,415	\$ 1,560,394
Changes for the year		
Increases:		
Provincial grants - Ministry of Education and Child Care	5,370,246	4,893,902
Other	1,373,866	722,182
Investment income	9,500	2,111
Decrease:		
Allocated to revenue	(6,856,061)	(5,785,174)
Net changes for the year	(102,449)	(166,979)
Balance, end of year	\$ 1,290,966	\$ 1,393,415

**SCHOOL DISTRICT NO. 6 (ROCKY MOUNTAIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

8. DEFERRED CAPITAL REVENUE

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

	2023	2022
Deferred capital revenue - spent		
Balance, beginning of year	\$ 31,543,284	\$ 31,089,203
Increase:		
Capital additions	3,206,217	2,177,519
Transferred from work in progress	-	241,381
Decrease:		
Amortization	(2,018,032)	(1,964,819)
Net increase for the year	1,188,185	454,081
Balance, end of year	\$ 32,731,469	\$ 31,543,284
	2023	2022
Deferred capital revenue - unspent		
Balance, beginning of year	\$ 468,762	\$ 524,244
Increases:		
Provincial grants - Ministry of Education and Child Care	9,892,135	2,270,095
Columbia Basin Trust	100,000	-
Investment Income	35,520	7,336
Decrease:		
Transfer to deferred capital revenue - capital additions	(3,206,218)	(2,177,519)
Transfer to revenue - site additions	(283,206)	(155,394)
Net increase (decrease) for the year	6,538,231	(55,482)
Balance, end of year	7,006,993	468,762
Total deferred capital revenue balance, end of year	\$ 39,738,462	\$ 32,012,046

**SCHOOL DISTRICT NO. 6 (ROCKY MOUNTAIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

9. EMPLOYEE FUTURE BENEFITS

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

	2023	2022
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	\$ 654,100	\$ 604,671
Service Cost	50,262	49,716
Interest Cost	21,457	15,660
Benefit Payments	(43,760)	(45,808)
Actuarial (Gain) Loss	(54,030)	29,861
Accrued Benefit Obligation – March 31	<u>\$ 628,029</u>	<u>\$ 654,100</u>

Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation – March 31	\$ 628,029	\$ 654,100
Market Value of Plan Assets – March 31	-	-
Funded Status – Surplus (Deficit)	(628,029)	(654,100)
Employer Contributions After Measurement Date	24,583	-
Benefits Expense After Measurement Date	(18,552)	(17,930)
Unamortized Net Actuarial (Gain) Loss	(45,935)	1,031
Accrued Benefit Asset (Liability) – June 30	<u>\$ (667,933)</u>	<u>\$ (670,999)</u>

Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability – July 1	\$ 670,999	\$ 647,198
Net expense for Fiscal Year	65,276	59,926
Employer Contributions	(68,342)	(36,125)
Accrued Benefit Liability – June 30	<u>\$ 667,933</u>	<u>\$ 670,999</u>

Components of Net Benefit Expense		
Service Cost	\$ 49,760	\$ 49,853
Interest Cost	22,582	17,109
Amortization of Net Actuarial (Gain)/Loss	(7,065)	(7,036)
Net Benefit Expense (Income)	<u>\$ 65,276</u>	<u>\$ 59,926</u>

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

Discount Rate – April 1	3.25%	2.50%
Discount Rate – March 31	4.00%	3.25%
Long Term Salary Growth – April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth – March 31	2.50% + seniority	2.50% + seniority
EARSL – March 31	11.3	11.3

**SCHOOL DISTRICT NO. 6 (ROCKY MOUNTAIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

10. ASSET RETIREMENT OBLIGATION

Legal liabilities exist for the removal and disposal of asbestos and other environmentally hazardous materials, such as asbestos, within some district owned buildings that will undergo major renovations or demolition in the future. A reasonable estimate of the fair value of the obligation has been recognized using the modified retroactive approach as at July 1, 2022. The obligation 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, 2022	\$ 4,786,000
Settlements during the year	-
Asset Retirement Obligation, closing balance	\$ 4,786,000

11. CAPITAL LEASE OBLIGATIONS

The School District has entered into capital leases for photocopier equipment from RCAP Leasing Inc. and for computer hardware from Macquarie Equipment Finance Ltd. with implicit interest rates of 4.42% to 11.01%, expiring July 31, 2023 to May 1, 2027.

Repayments are due as follows:

2024	\$ 337,650
2025	267,436
2026	164,983
Total minimum lease payments	\$ 770,069
Less amounts representing interest	(84,579)
Present value of net minimum capital lease payments	\$ 685,490

Total interest on leases for the year was \$34,802 (2022: \$16,504)

12. TANGIBLE CAPITAL ASSETS

Net Book Value:

	Net Book Value 2023	Net Book Value 2022
Sites	\$ 9,036,613	\$ 8,753,407
Buildings	46,104,391	45,759,682
Furniture & equipment	1,460,204	1,365,159
Furniture & equipment under capital lease	49,060	110,357
Vehicles	1,697,033	1,265,363
Computer software	429,488	202,287
Computer hardware	541,110	457,099
Computer hardware under capital lease	797,076	550,392
Total	\$ 60,114,975	\$ 58,463,746

SCHOOL DISTRICT NO. 6 (ROCKY MOUNTAIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

12. TANGIBLE CAPITAL ASSETS

(Continued)

JUNE 30, 2023

	Opening Cost	Additions	Disposals	Total 2023
Sites	\$ 8,753,407	\$ 283,206	\$ -	\$ 9,036,613
Buildings	108,337,209	2,702,398	-	111,039,607
Furniture & equipment	2,572,560	355,686	(287,991)	2,640,255
Furniture & equipment – under capital lease	306,487	-	-	306,487
Vehicles	3,059,677	738,149	(727,920)	3,069,906
Computer software	424,689	324,926	(197,056)	552,559
Computer hardware	724,327	241,861	(112,015)	854,173
Computer hardware – under capital lease	1,056,768	556,608	(141,192)	1,472,184
Total	\$125,235,124	\$ 5,202,834	\$(1,466,174)	\$128,971,784

	Opening Accumulated Amortization	Additions	Disposals	Total 2023
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	62,577,527	2,357,689	-	64,935,216
Furniture & equipment	1,207,401	260,641	(287,991)	1,180,051
Furniture & equipment under capital lease	196,130	61,297	-	257,427
Vehicles	1,794,314	306,479	(727,920)	1,372,873
Computer software	222,402	97,725	(197,056)	123,071
Computer hardware	267,228	157,850	(112,015)	313,063
Computer hardware under capital lease	506,376	309,924	(141,192)	675,108
Total	\$ 66,771,378	\$ 3,551,605	\$ (1,466,174)	\$ 68,856,809

SCHOOL DISTRICT NO. 6 (ROCKY MOUNTAIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

12. TANGIBLE CAPITAL ASSETS

(Continued)

JUNE 30, 2022

	Opening Cost	Additions	Disposals	Transfers (WIP)	Total 2022
Sites	\$ 8,588,793	\$ 164,614	\$ -	\$ -	\$ 8,753,407
Buildings	105,506,165	2,510,417	-	320,627	108,337,209
Buildings – work in progress	320,627	-	-	(320,627)	-
Furniture & equipment	2,357,745	332,761	(117,946)	-	2,572,560
Furniture & equipment – under capital lease	287,363	19,124	-	-	306,487
Vehicles	3,020,459	155,044	(115,826)	-	3,059,677
Computer software	346,042	130,052	(96,005)	44,600	424,689
Computer software – work in progress	44,600	-	-	(44,600)	-
Computer hardware	683,248	170,542	(260,762)	131,299	724,327
Computer hardware – work in progress	131,299	-	-	(131,299)	-
Computer hardware – under capital lease	1,514,591	322,662	(780,485)	-	1,056,768
Total	\$122,800,932	\$ 3,805,216	\$(1,371,024)	\$ -	\$125,235,124

	Opening Accumulated Amortization (Restated)	Additions	Disposals	Total 2022
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	60,298,919	2,278,608	-	62,577,527
Furniture & equipment	1,078,832	246,515	(117,946)	1,207,401
Furniture & equipment under capital lease	136,745	59,385	-	196,130
Vehicles	1,606,133	304,007	(115,826)	1,794,314
Computer software	241,334	77,073	(96,005)	222,402
Computer hardware	387,233	140,757	(260,762)	267,228
Computer hardware under capital lease	976,226	310,635	(780,485)	506,376
Total	\$ 64,725,522	\$ 3,416,980	\$(1,371,024)	\$ 66,771,378

**SCHOOL DISTRICT NO. 6 (ROCKY MOUNTAIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

13. EMPLOYEE PENSION PLANS

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits provided are based on a formula. As at December 31, 2021 the Teachers' Pension Plan has about 50,000 active members and approximately 40,000 retired members. As at December 31, 2021 the Municipal Pension Plan has about 227,000 active members, including approximately 29,000 from school districts.

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

The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2020 indicated a \$1,584 million surplus for basic pension benefits on a going concern basis.

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

School District No. 6 (Rocky Mountain) paid \$3,727,000 for employer contributions to the plans for the year ended June 30, 2023 (2022: \$3,512,000).

The next valuation for the Teachers' Pension Plan will be as at December 31, 2023, with results available in the last quarter of 2024. The next valuation for the Municipal Pension Plan will be as at December 31, 2024, with results available in the last quarter of 2025.

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, plan assets and cost to individual employers participating in the plans.

14. RESTRICTED ASSETS - ENDOWMENT FUNDS

Donors have placed restrictions on their contributions to the endowment funds of the School District. One restriction is that the original contribution should not be spent. Another potential restriction is that any investment income of the endowment fund that is required to offset the eroding effect of inflation or preserve the original value of the endowment should also not be spent.

Name of Endowment	Balance June 30, 2022	Transfers June 30, 2023	Balance June 30, 2023
J. Alfred and Mollie Laird Bursaries	\$ 43,161	-	\$ 43,161
Other scholarships and bursaries	10,870	-	10,870
Total	\$ 54,031	\$ -	\$ 54,031

**SCHOOL DISTRICT NO. 6 (ROCKY MOUNTAIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

15. INTERFUND TRANSFERS

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

- Operating funds transferred to capital funds - \$634,438
- Special purpose funds transferred to capital funds - \$83,358

16. 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.

17. CONTRACTUAL OBLIGATIONS

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

	2024
Contractual obligations:	
Marysville Childcare Centre – architect fees	\$ 237,015
Invermere Childcare Centre – architect fees	174,580
Blarchmont Learning Centre roofing upgrade	179,690
Lindsay Park Elementary roofing upgrade	153,800
Maryville Elementary roofing upgrade	172,400
	\$ 917,485

18. CONTRACTUAL RIGHTS

Contractual rights are rights to economic resources arising from contracts or agreements that will result in revenues and assets in the future. The School District’s contractual rights arise because of contracts entered into for ongoing rental agreements. The School District has the right to receive annual rental revenue of \$84,022 for the foreseeable future.

19. CONTINGENT LIABILITIES

Liabilities may exist for the remediation of one contaminated School District site. The fair value of the liabilities for remediation will be recognized in the period in which a reasonable estimate can be made. As of June 30, 2023 the liability is not reasonably determinable and the School District has accordingly not made any provision in the financial statements to reflect the future remediation costs.

20. BUDGET FIGURES

Budget figures included in the financial statements are audited. They were approved by the board through the adoption of an annual budget on June 14, 2022.

**SCHOOL DISTRICT NO. 6 (ROCKY MOUNTAIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

21. EXPENSE BY OBJECT

	2023	2022
Salaries and benefits	\$ 45,323,770	\$ 42,372,927
Services and supplies	10,619,155	9,133,986
Interest	36,618	16,504
Amortization	3,551,605	3,432,309
	\$ 59,531,148	\$ 54,955,726

22. INTERNALLY RESTRICTED SURPLUS – OPERATING FUND

Internally restricted (appropriated) by board for:

School operating surpluses	\$ 740,140
Unrestricted operating surplus	548,902
Total available for future operations	\$ 1,289,042

23. ECONOMIC DEPENDENCE

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

24. RISK MANAGEMENT

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

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

a) Credit risk:

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

The School District is exposed to credit risk in the event of non-performance by a debtor. This risk is mitigated as, throughout the year, the accounts receivable are primarily due from the Province and the Federal Government, and are collectible.

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

SCHOOL DISTRICT NO. 6 (ROCKY MOUNTAIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

24. RISK MANAGEMENT

(continued)

b) Market risk:

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

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

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

c) Liquidity risk:

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

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

Risk management and insurance services for all school districts in British Columbia are provided by the Risk Management Branch of the Ministry of Finance. There have been no changes to risk exposure from 2021 related to credit, market or liquidity risks.

25. PRIOR PERIOD ADJUSTMENT – CHANGE IN ACCOUNTING POLICY

On July 1, 2022 the School District adopted Canadian public sector accounting standard PS 3280 Asset Retirement Obligations. This new standard addresses the recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of certain tangible capital assets such as asbestos removal in buildings that will undergo major renovation or demolition in the future (see Note 27). This standard was adopted using the modified retroactive approach.

On July 1, 2022 the School District recognized an asset retirement obligation relating to several owned buildings that contain asbestos and other hazardous materials [*enter district specifics here*]. The liability has been measured at current cost as the timing and amounts of future cash flows cannot be estimated. The associated costs have been reported as an increase to the carrying value of the associated tangible capital assets. Accumulated amortization has been recorded from the later of, the date of acquisition of the related asset or April 1, 1988 (effective date of the *Hazardous Waste Regulation (April 1, 1988) – Part 6 – Management of Specific Hazardous Wastes*).

**SCHOOL DISTRICT NO. 6 (ROCKY MOUNTAIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

25. PRIOR PERIOD ADJUSTMENT – CHANGE IN ACCOUNTING POLICY

(Continued)

The impact of the prior period adjustment on the June 30, 2022 comparative amounts is as follows:

	Increase (Decrease)
Asset Retirement Obligation (liability)	\$ 4,786,000
Tangible Capital Assets – cost	4,786,000
Tangible Capital Assets – accumulated amortization	4,699,825
Operations & Maintenance Expense – Asset amortization (2022)	15,329
Accumulated Surplus – Invested in Capital Assets	\$(4,684,496)

Draft - Subject to Change

School District No. 6 (Rocky Mountain)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2023

Schedule 1 (Unaudited)

	Operating Fund	Special Purpose Fund	Capital Fund	2023 Actual	2022 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	1,456,961	54,031	24,684,252	26,195,244	30,278,710
Prior Period Adjustments					(4,684,496)
Accumulated Surplus (Deficit), beginning of year, as restated	1,456,961	54,031	24,684,252	26,195,244	25,594,214
Changes for the year					
Surplus (Deficit) for the year	466,519	83,358	(1,173,940)	(624,063)	601,030
Interfund Transfers					
Tangible Capital Assets Purchased		(83,358)	83,358	-	
Local Capital	(170,610)		170,610	-	
Other	(463,828)		463,828	-	
Net Changes for the year	(167,919)	-	(456,144)	(624,063)	601,030
Accumulated Surplus (Deficit), end of year - Statement 2	1,289,042	54,031	24,228,108	25,571,181	26,195,244

School District No. 6 (Rocky Mountain)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	42,687,184	45,043,773	42,560,252
Tuition	4,451,850	4,044,272	4,448,985
Other Revenue	193,320	402,352	458,822
Rentals and Leases	47,140	88,569	84,022
Investment Income	100,000	287,489	55,397
Total Revenue	47,479,494	49,866,455	47,607,478
Expenses			
Instruction	37,248,774	38,702,816	36,122,074
District Administration	2,002,271	2,321,306	1,951,785
Operations and Maintenance	6,224,717	6,368,285	6,138,690
Transportation and Housing	1,974,277	2,007,529	1,930,882
Total Expense	47,450,039	49,399,936	46,143,431
Operating Surplus (Deficit) for the year	29,455	466,519	1,464,047
Budgeted Appropriation (Retirement) of Surplus (Deficit)	368,545		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased			(254,976)
Local Capital		(170,610)	(1,104,878)
Other	(398,000)	(463,828)	(334,964)
Total Net Transfers	(398,000)	(634,438)	(1,694,818)
Total Operating Surplus (Deficit), for the year	-	(167,919)	(230,771)
Operating Surplus (Deficit), beginning of year		1,456,961	1,687,732
Operating Surplus (Deficit), end of year		1,289,042	1,456,961
Operating Surplus (Deficit), end of year			
Internally Restricted		740,140	834,452
Unrestricted		548,902	622,509
Total Operating Surplus (Deficit), end of year		1,289,042	1,456,961

School District No. 6 (Rocky Mountain)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	41,653,009	42,787,725	42,035,861
ISC/LEA Recovery	(109,320)	(68,950)	(108,936)
Other Ministry of Education and Child Care Grants			
Pay Equity	207,823	207,823	207,823
Funding for Graduated Adults	-	1,257	314
Student Transportation Fund	369,399	369,399	369,399
Support Staff Benefits Grant	45,759	46,822	45,759
FSA Scorer Grant	8,187	8,187	8,187
Early Learning Framework (ELF) Implementation	-	514	1,845
Labour Settlement Funding		1,662,043	
Projected Enrolment Increase	512,327		
SEB transition from BCTF Agreement	-	23,499	-
Transition Experience Recognition	-	5,454	-
Total Provincial Grants - Ministry of Education and Child Care	42,687,184	45,043,773	42,560,252
Tuition			
International and Out of Province Students	4,451,850	4,044,272	4,448,985
Total Tuition	4,451,850	4,044,272	4,448,985
Other Revenues			
Other School District/Education Authorities	-	34,920	38,790
Funding from First Nations	109,320	68,950	108,936
Miscellaneous			
Donations	9,000	64,350	112,430
Other	67,800	234,132	198,666
Artists in Education	7,200		
Total Other Revenue	193,320	402,352	458,822
Rentals and Leases	47,140	88,569	84,022
Investment Income	100,000	287,489	55,397
Total Operating Revenue	47,479,494	49,866,455	47,607,478

School District No. 6 (Rocky Mountain)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
Salaries			
Teachers	14,813,964	15,479,612	15,068,828
Principals and Vice Principals	3,585,141	3,632,546	2,984,514
Educational Assistants	3,023,361	3,215,403	3,039,392
Support Staff	4,155,474	4,482,688	4,174,652
Other Professionals	4,099,498	4,313,693	4,025,138
Substitutes	1,775,747	2,020,531	1,643,268
Total Salaries	31,453,185	33,144,473	30,935,792
Employee Benefits	7,350,567	7,596,957	7,027,464
Total Salaries and Benefits	38,803,752	40,741,430	37,963,256
Services and Supplies			
Services	1,251,604	1,444,757	1,211,189
Student Transportation	473,300	507,670	392,335
Professional Development and Travel	844,862	790,634	605,417
Rentals and Leases	106,421	63,563	94,628
Dues and Fees	2,674,150	2,461,044	2,499,202
Insurance	147,500	139,598	130,921
Supplies	2,210,750	2,292,484	2,290,832
Utilities	937,700	958,756	955,651
Total Services and Supplies	8,646,287	8,658,506	8,180,175
Total Operating Expense	47,450,039	49,399,936	46,143,431

School District No. 6 (Rocky Mountain)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	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	14,303,648	716,377	519	742,853	316,646	1,604,880	17,684,923
1.03 Career Programs							-
1.07 Library Services	164,559			110,822		1,471	276,852
1.08 Counselling	261,657						261,657
1.10 Special Education	741,939	121,129	3,116,945	12,570	525,288	193,132	4,711,003
1.20 Early Learning and Child Care							-
1.30 English Language Learning	7,809						7,809
1.31 Indigenous Education		76,451	97,939		667,309	2,711	844,410
1.41 School Administration		2,711,277		361,199		29,723	3,102,199
1.61 Continuing Education		7,312					7,312
1.62 International and Out of Province Students				48,824	558,852		607,676
Total Function 1	15,479,612	3,632,546	3,215,403	1,276,268	2,068,095	1,831,917	27,503,841
4 District Administration							
4.11 Educational Administration					278,907		278,907
4.20 Early Learning and Child Care							-
4.40 School District Governance					133,494		133,494
4.41 Business Administration					1,065,645	3,608	1,069,253
Total Function 4	-	-	-	-	1,478,046	3,608	1,481,654
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					332,327	3,301	335,628
5.50 Maintenance Operations				2,323,993	244,263	100,256	2,668,512
5.52 Maintenance of Grounds				58,778		1,223	60,001
5.56 Utilities							-
Total Function 5	-	-	-	2,382,771	576,590	104,780	3,064,141
7 Transportation and Housing							
7.41 Transportation and Housing Administration					73,520		73,520
7.70 Student Transportation				823,649	117,442	80,226	1,021,317
Total Function 7	-	-	-	823,649	190,962	80,226	1,094,837
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	15,479,612	3,632,546	3,215,403	4,482,688	4,313,693	2,020,531	33,144,473

School District No. 6 (Rocky Mountain)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Actual	2023 Budget	2022 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	17,684,923	4,085,737	21,770,660	1,472,008	23,242,668	22,293,439	21,502,392
1.03 Career Programs	-	-	-	-	-	500	167
1.07 Library Services	276,852	68,580	345,432	92,724	438,156	452,537	443,785
1.08 Counselling	261,657	61,592	323,249	13,104	336,353	449,773	468,320
1.10 Special Education	4,711,003	1,192,039	5,903,042	316,133	6,219,175	5,811,439	5,828,376
1.20 Early Learning and Child Care	-	-	-	-	-	-	-
1.30 English Language Learning	7,809	1,838	9,647	-	9,647	14,933	45,088
1.31 Indigenous Education	844,410	199,655	1,044,065	138,696	1,182,761	1,177,321	1,163,802
1.41 School Administration	3,102,199	646,521	3,748,720	98,695	3,847,415	3,444,638	3,216,687
1.61 Continuing Education	7,312	1,461	8,773	-	8,773	8,200	8,218
1.62 International and Out of Province Students	607,676	114,063	721,739	2,696,129	3,417,868	3,595,994	3,445,239
Total Function 1	27,503,841	6,371,486	33,875,327	4,827,489	38,702,816	37,248,774	36,122,074
4 District Administration							
4.11 Educational Administration	278,907	59,426	338,333	53,359	391,692	299,631	289,855
4.20 Early Learning and Child Care	-	-	-	-	-	-	-
4.40 School District Governance	133,494	6,433	139,927	113,297	253,224	261,590	236,865
4.41 Business Administration	1,069,253	229,010	1,298,263	378,127	1,676,390	1,441,050	1,425,065
Total Function 4	1,481,654	294,869	1,776,523	544,783	2,321,306	2,002,271	1,951,785
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	335,628	75,919	411,547	150,923	562,470	462,427	483,888
5.50 Maintenance Operations	2,668,512	592,524	3,261,036	1,164,115	4,425,151	4,373,128	4,314,807
5.52 Maintenance of Grounds	60,001	9,771	69,772	220,273	290,045	276,342	255,028
5.56 Utilities	-	-	-	1,090,619	1,090,619	1,112,820	1,084,967
Total Function 5	3,064,141	678,214	3,742,355	2,625,930	6,368,285	6,224,717	6,138,690
7 Transportation and Housing							
7.41 Transportation and Housing Administration	73,520	18,080	91,600	14,643	106,243	131,131	118,390
7.70 Student Transportation	1,021,317	234,308	1,255,625	645,661	1,901,286	1,843,146	1,812,492
Total Function 7	1,094,837	252,388	1,347,225	660,304	2,007,529	1,974,277	1,930,882
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	33,144,473	7,596,957	40,741,430	8,658,506	49,399,936	47,450,039	46,143,431

School District No. 6 (Rocky Mountain)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	4,698,418	5,422,110	5,080,608
Other Revenue	1,005,000	1,199,834	700,342
Investment Income	4,500	4,403	4,224
Total Revenue	<u>5,707,918</u>	<u>6,626,347</u>	<u>5,785,174</u>
Expenses			
Instruction	5,472,575	6,512,182	5,335,520
District Administration	7,500	1,000	3,300
Operations and Maintenance	16,667	16,667	16,667
Transportation and Housing	10,000	13,140	7,995
Total Expense	<u>5,506,742</u>	<u>6,542,989</u>	<u>5,363,482</u>
Special Purpose Surplus (Deficit) for the year	<u>201,176</u>	<u>83,358</u>	421,692
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(201,176)	(83,358)	(421,692)
Total Net Transfers	<u>(201,176)</u>	<u>(83,358)</u>	<u>(421,692)</u>
Total Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	-
Special Purpose Surplus (Deficit), beginning of year		54,031	54,031
Special Purpose Surplus (Deficit), end of year		<u>54,031</u>	<u>54,031</u>
Special Purpose Surplus (Deficit), end of year			
Endowment Contributions		54,031	54,031
Total Special Purpose Surplus (Deficit), end of year		<u>54,031</u>	<u>54,031</u>

School District No. 6 (Rocky Mountain)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2023

Schedule 3A (Unaudited)

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
Deferred Revenue, beginning of year	\$ 73,115	\$ 8,814	\$ 18,731	\$ 79,877	\$ 987,648	\$ 38,723	\$ 43,654	\$ 4,621	\$ 14,652
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	195,843	147,079				96,000	19,600	121,716	411,601
Provincial Grants - Other					1,143,038				
Other				2,587	3,408				
Investment Income	3,505								
	199,348	147,079	-	2,587	1,146,446	96,000	19,600	121,716	411,601
Less: Allocated to Revenue	100,025	155,893	-	1,000	1,203,237	108,066	45,523	100,290	426,253
Deferred Revenue, end of year	172,438	-	18,731	81,464	930,857	26,657	17,731	26,047	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	100,025	155,893				108,066	45,523	100,290	426,253
Other Revenue					1,199,834				
Investment Income				1,000	3,403				
	100,025	155,893	-	1,000	1,203,237	108,066	45,523	100,290	426,253
Expenses									
Salaries									
Teachers								26,803	48,962
Principals and Vice Principals									
Educational Assistants		120,038							72,234
Support Staff									
Other Professionals									211,062
Substitutes		3,154					28,955	9,699	
	-	123,192	-	-	-	-	28,955	36,502	332,258
Employee Benefits		32,701					5,301	7,877	86,652
Services and Supplies	16,667			1,000	1,203,237	108,066	11,267	55,911	7,343
	16,667	155,893	-	1,000	1,203,237	108,066	45,523	100,290	426,253
Net Revenue (Expense) before Interfund Transfers	83,358	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(83,358)								
	(83,358)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 6 (Rocky Mountain)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2023

Schedule 3A (Unaudited)

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Federal Safe Return to Class / Ventilation Fund	Student & Family Affordability	JUST B4	SEY2KT (Early Years to Kindergarten)
	\$	\$	\$	\$	\$	\$	\$	\$	
Deferred Revenue, beginning of year	-	-	14,292	-	-	85,431	-	-	23,857
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	200,706	3,463,603	9,576	55,000	11,250	-	417,507	26,765	19,000
Provincial Grants - Other							1,114		
Other									
Investment Income									
	200,706	3,463,603	9,576	55,000	11,250	-	417,507	27,879	19,000
Less: Allocated to Revenue	200,706	3,463,603	13,140	55,000	10,949	85,431	417,507	21,867	42,857
Deferred Revenue, end of year	-	-	10,728	-	301	-	-	6,012	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	200,706	3,463,603	13,140	55,000	10,949	85,431	417,507	21,867	42,857
Other Revenue									
Investment Income									
	200,706	3,463,603	13,140	55,000	10,949	85,431	417,507	21,867	42,857
Expenses									
Salaries									
Teachers		2,799,872		34,066					
Principals and Vice Principals									21,386
Educational Assistants				1,259					
Support Staff							4,081		
Other Professionals	48,564						14,169		
Substitutes	124,302			1,029			349		2,019
	172,866	2,799,872	-	36,354	-	-	-	18,599	23,405
Employee Benefits	27,840	663,731		8,401				2,129	4,792
Services and Supplies			13,140	10,245	10,949	85,431	417,507	1,139	14,660
	200,706	3,463,603	13,140	55,000	10,949	85,431	417,507	21,867	42,857
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 6 (Rocky Mountain)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2023

	ECL (Early Care & Learning)	TOTAL
	\$	\$
Deferred Revenue, beginning of year		1,393,415
Add: Restricted Grants		
Provincial Grants - Ministry of Education and Child Care	175,000	5,370,246
Provincial Grants - Other		1,114
Other		1,143,038
Investment Income		9,500
	<u>175,000</u>	<u>6,523,898</u>
Less: Allocated to Revenue	175,000	6,626,347
Deferred Revenue, end of year	<u><u>-</u></u>	<u><u>1,290,966</u></u>
Revenues		
Provincial Grants - Ministry of Education and Child Care	175,000	5,422,110
Other Revenue		1,199,834
Investment Income		4,403
	<u>175,000</u>	<u>6,626,347</u>
Expenses		
Salaries		
Teachers		2,909,703
Principals and Vice Principals		21,386
Educational Assistants		193,531
Support Staff		4,081
Other Professionals	136,961	410,756
Substitutes		169,507
	<u>136,961</u>	<u>3,708,964</u>
Employee Benefits	33,952	873,376
Services and Supplies	4,087	1,960,649
	<u>175,000</u>	<u>6,542,989</u>
Net Revenue (Expense) before Interfund Transfers	<u>-</u>	<u>83,358</u>
Interfund Transfers		
Tangible Capital Assets Purchased		(83,358)
	<u>-</u>	<u>(83,358)</u>
Net Revenue (Expense)	<u><u>-</u></u>	<u><u>-</u></u>

School District No. 6 (Rocky Mountain)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2023

	2023 Budget	2023 Actual			2022 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
Provincial Grants					
Ministry of Education and Child Care	-	283,206		283,206	155,394
Investment Income	2,200		113,045	113,045	43,891
Amortization of Deferred Capital Revenue	1,991,138	2,018,032		2,018,032	1,964,819
Total Revenue	1,993,338	2,301,238	113,045	2,414,283	2,164,104
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	3,138,297	3,245,126		3,245,126	3,137,919
Transportation and Housing	290,982	306,479		306,479	294,390
Debt Services					
Capital Lease Interest	17,600		36,618	36,618	16,504
Total Expense	3,446,879	3,551,605	36,618	3,588,223	3,448,813
Capital Surplus (Deficit) for the year	(1,453,541)	(1,250,367)	76,427	(1,173,940)	(1,284,709)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	201,176	83,358		83,358	676,668
Local Capital			170,610	170,610	1,104,878
Capital Lease Payment	398,000		463,828	463,828	334,964
Total Net Transfers	599,176	83,358	634,438	717,796	2,116,510
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		1,073,445	(1,073,445)	-	
Principal Payment					
Capital Lease		427,210	(427,210)	-	
Total Other Adjustments to Fund Balances		1,500,655	(1,500,655)	-	
Total Capital Surplus (Deficit) for the year	(854,365)	333,646	(789,790)	(456,144)	831,801
Capital Surplus (Deficit), beginning of year		21,578,371	3,105,881	24,684,252	28,536,947
Prior Period Adjustments					
To Recognize Asset Retirement Obligation					(4,684,496)
Capital Surplus (Deficit), beginning of year, as restated		21,578,371	3,105,881	24,684,252	23,852,451
Capital Surplus (Deficit), end of year		21,912,017	2,316,091	24,228,108	24,684,252

School District No. 6 (Rocky Mountain)

Tangible Capital Assets
Year Ended June 30, 2023

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	8,753,407	103,551,209	2,879,047	3,059,677	424,689	1,781,095	120,449,124
Prior Period Adjustments							
To Recognize Asset Retirement Obligation		4,786,000					4,786,000
Cost, beginning of year, as restated	8,753,407	108,337,209	2,879,047	3,059,677	424,689	1,781,095	125,235,124
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw	283,206	2,008,315		587,177			2,878,698
Deferred Capital Revenue - Other		610,725					610,725
Special Purpose Funds		83,358					83,358
Local Capital			355,685	150,972	324,927	241,861	1,073,445
Assets acquired by Lease						556,608	556,608
	283,206	2,702,398	355,685	738,149	324,927	798,469	5,202,834
Decrease:							
Deemed Disposals			287,991	727,920	197,056	253,207	1,466,174
	-	-	287,991	727,920	197,056	253,207	1,466,174
Cost, end of year	9,036,613	111,039,607	2,946,741	3,069,906	552,560	2,326,357	128,971,784
Work in Progress, end of year							-
Cost and Work in Progress, end of year	9,036,613	111,039,607	2,946,741	3,069,906	552,560	2,326,357	128,971,784
Accumulated Amortization, beginning of year		57,877,702	1,403,531	1,794,314	222,402	773,604	62,071,553
Prior Period Adjustments							
To Recognize Asset Retirement Obligation		4,699,825					4,699,825
Accumulated Amortization, beginning of year, as restated		62,577,527	1,403,531	1,794,314	222,402	773,604	66,771,378
Changes for the Year							
Increase: Amortization for the Year		2,357,689	321,938	306,479	97,725	467,774	3,551,605
Decrease:							
Deemed Disposals			287,991	727,920	197,056	253,207	1,466,174
			-	287,991	197,056	253,207	1,466,174
Accumulated Amortization, end of year		64,935,216	1,437,478	1,372,873	123,071	988,171	68,856,809
Tangible Capital Assets - Net	9,036,613	46,104,391	1,509,263	1,697,033	429,489	1,338,186	60,114,975

School District No. 6 (Rocky Mountain)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2023

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	30,275,503	1,267,781	-	31,543,284
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	2,595,492	610,725		3,206,217
	2,595,492	610,725	-	3,206,217
Decrease:				
Amortization of Deferred Capital Revenue	1,955,399	62,633		2,018,032
	1,955,399	62,633	-	2,018,032
Net Changes for the Year	640,093	548,092	-	1,188,185
Deferred Capital Revenue, end of year	30,915,596	1,815,873	-	32,731,469
Work in Progress, beginning of year				-
Changes for the Year				
Net Changes for the Year	-	-	-	-
Work in Progress, end of year	-	-	-	-
Total Deferred Capital Revenue, end of year	30,915,596	1,815,873	-	32,731,469

Draft - Subject to Change

School District No. 6 (Rocky Mountain)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2023

Schedule 4D (Unaudited)

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
Balance, beginning of year	\$ 1,063	\$ 467,699	\$ -	\$ -	\$ -	\$ 468,762
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	2,878,595					2,878,595
Provincial Grants - Other			7,013,539			7,013,539
Other					100,000	100,000
Investment Income			35,520			35,520
	2,878,595	-	7,049,059	-	100,000	10,027,654
Decrease:						
Transferred to DCR - Capital Additions	2,595,492	467,699	143,026		-	3,206,217
Transferred to Revenue - Site Purchases	283,206					283,206
	2,878,698	467,699	143,026	-	-	3,489,423
Net Changes for the Year	(103)	(467,699)	6,906,033	-	100,000	6,538,231
Balance, end of year	960	-	6,906,033	-	100,000	7,006,993



ROCKY MOUNTAIN SCHOOL DISTRICT NO. 6 BOARD OF EDUCATION

FINANCIAL STATEMENT DISCUSSION & ANALYSIS

For the Year Ended June 30, 2023

The following Financial Statement Discussion and Analysis should be read in conjunction with the audited financial statements and accompanying notes for School District No. 6 (Rocky Mountain) (the “District”) for the year ended June 30, 2023. The purpose of the Financial Statement Discussion and Analysis (“FS D&A”) 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.

This FS D&A contains forward-looking information such as the planned use of local capital funds and accumulated surplus. The purpose of the forward-looking information is to provide management’s expectations regarding results of operations, performance, and it may not be appropriate for other purposes.

The FS D&A information has not been audited.

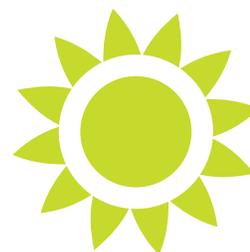


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Land Acknowledgment Rocky Mountain School District No. 6 is honoured and grateful to be able to work, learn, and grow on the traditional unceded territories of the Secwépemc and the Ktunaxa Peoples and the chosen home of the Métis People of British Columbia.



OVERVIEW OF SCHOOL DISTRICT NO. 6

School District 6 Rocky Mountain serves all communities from Golden to Kimberley. There are 14 schools and three alternate schools in three zones: Golden, including the community of Nicholson; Windermere, including Edgewater, Invermere, and Canal Flats; and Kimberley, including Marysville.

The District serves approximately 3,500 students, employs approximately 550 staff. Nine Trustees make up the Board of Education; three from each major community. The Board of Education engaged in the development of a strategic plan, building the vision, mission, values and priorities that will set the stage for the next four years. The four priorities of the Board of Education, Equity and Inclusion, Success for Each Learner, Growing the Capacity of Self and Others, and Stewardship for the Future lay a solid foundation for continuous improvement.

School District 6 is committed to true and lasting reconciliation with Indigenous peoples. Our Indigenous partnerships are essential to the success of this plan and together we will journey toward a better future that acknowledges the past and paves the way for better future. The mission, vision and values guide all decisions, made by the Board of Education.

VISION

Limitless Potential



MISSION

To support,
nurture and empower
each student.

VALUES



Relationships

Connections with the land, self, and others develops compassion, safety, and well-being.

Equity

Support and opportunity to reach potential.

Integrity

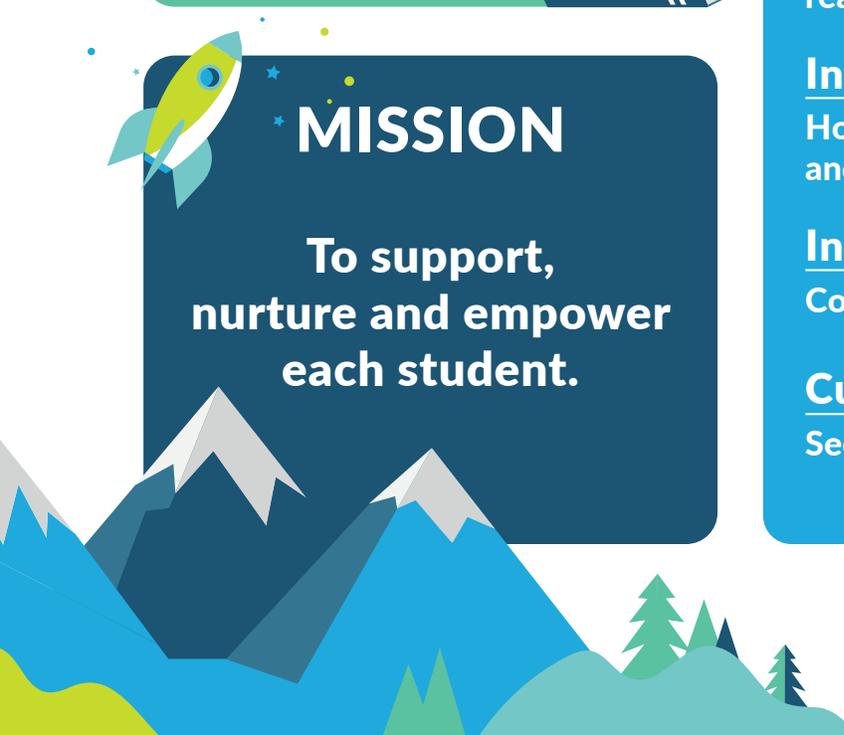
Honesty and responsibility in respect and care for others.

Innovation

Courageously pursue continuous growth.

Curiosity

Seek to understand.



UNDERSTANDING THE FINANCIAL STATEMENTS

The District uses fund accounting and deferral accounting and each of its funds has specific 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 resources are allocated in the most efficient way possible to achieve the goals for students.

The two key audited statements are:



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

A Statement of Changes in Net Debt, Statement of Cash Flows and the Notes to the Financial Statements are also audited and provide further analysis of the financial situation of the District.

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

- **Schedule 1: Accumulated Surplus** – summarizes the surplus for the year and accumulated surplus amounts from each of the three funds.
- **Schedule 2: Operating** – accounts for District grants and other operating revenues as well as the District operating expenses. As the District must present a balanced Operating Fund budget, any surplus is carried forward to future years or deficits are reduced from unrestricted surplus.
- **Schedule 3: Special Purpose** – accounts for grant and other contributions whereby spending is for specified activities. As these are targeted funding, any unspent funds are accounted as deferred revenue, not accumulated surplus. They carryforwards are typically available for the same purpose in the following year, although there are some amounts which are recovered back to the Ministry.
- **Schedule 4: Capital** – accounts for District investment in capital assets, local capital as well as bylaw capital and Ministry of Education restricted capital.



SUMMARY OF SIGNIFICANT EVENTS

During the year, the District managed several large capital projects and annual maintenance including:

- David Thompson Secondary – Refinish Gym Floor
- Golden Secondary School – Refinish Gym Floor
- J. Alfred Laird Elementary – Sprinkler Replacement
- Lindsay Park Elementary – Breezeway Construction
- Alexander Park Elementary – Refinish Gym Floor
- Lady Grey Elementary – Refinish Gym Floor
- Marysville Elementary – Hazardous Tree removal
- Windermere Operations Building – Rooftop Unit Replacement
- Multiple building component renewal upgrades throughout the District
- Continuous investment in technology



The COVID 19 outbreak was declared a pandemic by the World Health Organization in March 2020 and has had a significant financial, market and social dislocating impact worldwide. The ongoing impact of the pandemic presents uncertainty over future cash flows, may have a significant impact on future operations including decreases in revenue, impairment of receivables, reduction in investment income and delays in completing capital project work. As the situation is dynamic and the ultimate duration and magnitude of the impact are not known, an estimate of the future financial effect on the District is not practicable at this time.

Overall as of June 30, 2023, the District has strong financial health. This strong financial health can be contributed to sound financial management, planning and governance and is illustrated throughout this report.



ENROLMENT & STAFFING

The operations of the District are dependent on continued grant funding from the Ministry primarily based on student enrolment, students identified with special needs and other demographic and geographical factors. Expenditures are primarily associated with staffing and related compensation and benefits. Student enrolment and staffing levels are reflected below.



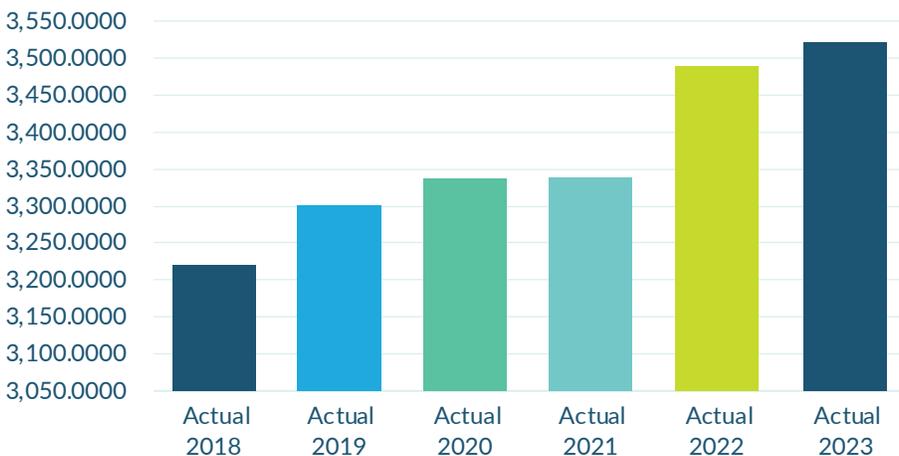
Enrolment

Provincial grant funding is primarily based on student enrolment, unique student needs, and unique geographical requirements, with additional funding for adult and summer school education. The District continues to see a growth in enrolment, as illustrated in the chart below.

Forecasting Enrolment

The District uses local knowledge to forecast enrolment based on the information available. Up until 2021, the District encountered minimal growth. In 2022, the District realized a large growth in enrolment largely due to net migration to the area. This was a result of a combination of factors which included: a large, multiyear capital project near Golden along Highway 1 where hundreds of workers (and families) moved to the area; and a trend caused mainly from COVID-19 where smaller communities realized movement of people from larger cities such as Kelowna and Calgary. The enrolment growth in 2023 was more in line with historical changed. The District is assessing the long term impact to the capacity of the facilities through the update of the long range facility plan expected to be completed in Spring 2024. The District continues to advocate for the replacement of Eileen Madson Primary (Invermere). Refer to the District website ([Capital Planning](#)) for more information on the current capital plans approved by the Board of Education.

ENROLMENT





Staffing

Staffing is the most significant operational expenditure of school districts. During the Spring, the Administrators work with Finance and Human Resources to configure the schools for the following September. This process derives the number of classroom Teachers required. In addition, the configuration and student needs of each classroom are reviewed and additional supports are allocated (Learning Services Teachers, Educational Assistants, Youth Care Workers and Indigenous Education Workers). This process determines a large part of the staffing compliment and is finalized once enrolment numbers are confirmed in September.

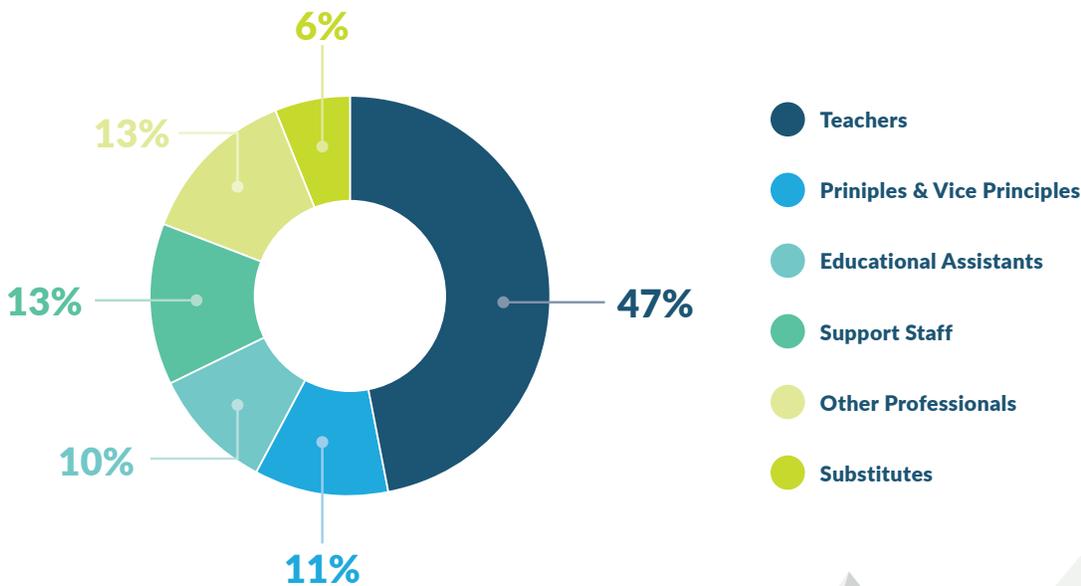
The Staffing budget is summarized below:



STAFFING BUDGET

	Fiscal 2022/23		Fiscal 2021/22	Variance from Budget		Variance from Prior Year	
	Budget	Actual	Actual	\$	%	\$	%
Teachers	14,813,964	15,479,612	15,068,828	691,966	4.67%	437,102	2.82%
Principals & Vice Principals	3,585,141	3,632,546	2,984,514	47,405	1.32%	648,032	17.84%
Educational Assistants	3,023,361	3,215,403	3,039,392	192,042	6.35%	176,011	5.47%
Support Staff	4,155,474	4,482,688	4,174,652	327,214	7.87%	308,036	6.87%
Other Professionals	4,099,498	4,313,693	4,025,138	214,195	5.22%	288,555	6.69%
Substitutes	1,775,747	2,020,531	1,643,268	244,784	13.78%	377,263	18.67%
Total Salaries	31,453,185	33,144,473	30,935,792	1,717,606	5.46%	2,234,999	6.74%

SALARIES



STATEMENT OF FINANCIAL POSITION

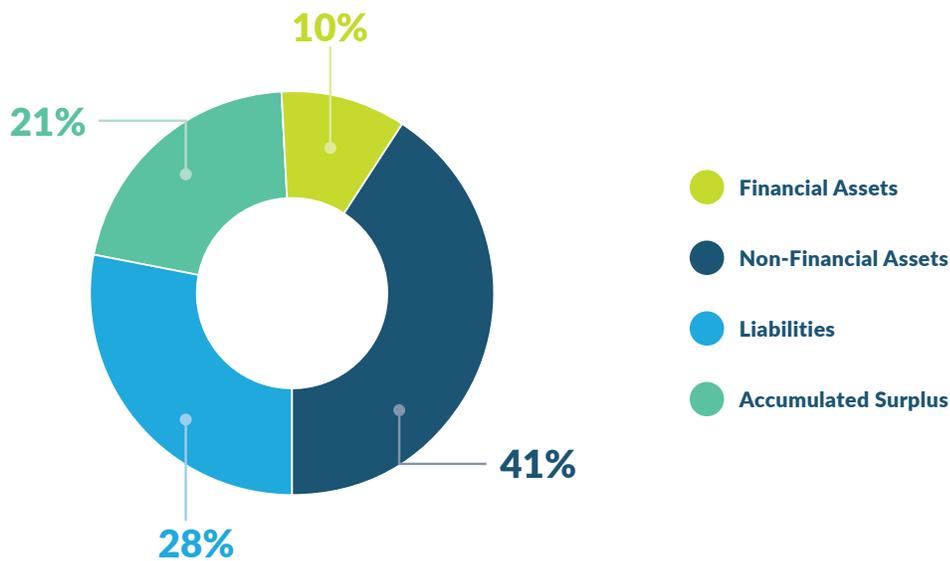
The following table provides a comparative analysis of the District's Net Financial Position for the fiscal years ended June 30, 2023 and 2022 with a review of the more significant year over year changes discussed below.



	2023	2022	Variance \$	Variance %
FINANCIAL ASSETS				
Cash and Cash Equivalents	17,599,634	10,670,302	6,929,332	65%
Accounts Receivable				
Due from Ministry of Education	75,418	252,431	(177,013)	-70%
Due from LEA/Direct Funding	2,758	21,787	(19,029)	100%
Other	217,505	246,254	(28,749)	-12%
Portfolio Investments	1,229,782	2,505,772	(1,275,990)	-51%
Total Financial Assets	19,125,097	13,696,546	5,428,551	40%
Liabilities				
Trade Accounts and Other Payables	4,064,640	3,572,669	491,971	14%
Unearned Revenue	2,580,683	3,116,362	(535,679)	-17%
Deferred Revenue	1,290,966	1,393,415	(102,449)	-5%
Deferred Capital Revenue	39,738,462	32,012,046	7,726,416	24%
Employee Future Benefits	667,933	671,000	(3,067)	0%
Capital Lease Obligations	685,490	556,092	129,398	23%
Asset Retirement Obligations	4,786,000	4,786,000	0	0%
Total Liabilities	53,814,174	46,107,584	7,706,590	17%
Net Debt	(34,689,077)	(32,411,038)	(2,278,039)	7%
Non-Financial Assets				
Tangible Capital Assets	60,114,975	58,463,746	1,651,229	3%
Restricted Assets	54,031	54,031	0	0%
Prepaid Expenses	91,252	88,505	2,747	3%
Total Non-Financial Assets	60,260,258	58,606,282	1,653,976	3%
Accumulated Surplus	25,571,181	26,195,244	(624,063)	-2%



FINANCIAL POSITION ALLOCATION



Financial Assets are assets that can be used to discharge liabilities and provide working capital funds in the normal course of operations. The increase in financial assets from prior year resulted mainly from cash received from the New Spaces Fund for development of facilities in Marysville and Invermere. The projects will commence in 2023/24 and the cash is anticipated to draw down to historical levels.

Liabilities are obligations of the District to others arising from prior transactions, the settlement of which will require the use of current and future financial assets. The increase in liabilities from 2021/22 resulted from changes in the following accounts:

- Increase to accounts payable and accrued liabilities due to the timing of year end payroll cutoff.
- Decrease to unearned revenue as a result of the utilization of special purpose funds.
- Increase in deferred capital revenue related to receipt of New Spaces funds for the development of childcare centres as noted above in cash.

The current ratio is a liquidity ratio that measures the District's ability to pay off its current liabilities with current assets. A ratio greater than one is desirable as it means the District has the ability to pay current liabilities as they become due. A ratio of less than one indicates that the District would have to borrow to meet short term obligations. The current ratio is calculated as current assets divided by current liabilities. The District's current ratio is healthy and well above 1:1 (2023 – 2.2:1; 2022 – 1.5:1).



Tangible capital assets (TCA) are non-financial assets used in providing the services of the District and include buildings, equipment, furniture, technology and vehicles purchased, constructed or contributed to the District. The balance in the financial statements is the historical cost of the assets less accumulated amortization to June 30. The increase in TCA is comprised of new assets purchased totaling \$5.2M less amortization of \$3.5M and a prior period adjustment of \$86K (see below).

Public Sector Accounting Board (PSAB) PS 3280 – Asset Retirement Obligations (ARO) is effective for school districts beginning July 1, 2022. An ARO were recognized when the following criteria were met:

- 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 (acquisition, construction, development or normal use of a TCA);
- c. it is expected that future economic benefits will be given up; and
- d. a reasonable estimate of the amount can be made.



As a result of the retroactive adjustment to the ARO the following entry was completed to recognize a \$4.8M ARO obligation: increase to building asset of \$4.7M; increase to building accumulated amortization of \$4.7M; increase to ARO obligation of \$4.8M; decrease to opening accumulated amortization of \$4.7M.

Prepaid expenses result from the District making advanced payments for goods or services to be received in the future. The amount is initially recorded as an asset, but their value is expensed over time onto the income statement.

Accumulated surplus or deficit represents the net assets or debt of the District. The District had a deficit for the 2022/23 fiscal year and continues to be in an accumulated surplus position.

	2022	2022
Accumulated Surplus, beginning of the year	26,195,244	25,594,214
Net Changes for the year	(624,063)	601,030
Accumulated Surplus, end of the year	25,571,181	26,195,244
Comprised of:		
Capital fund	24,228,108	24,684,252
Special Purpose fund	54,031	54,031
Operating fund	1,289,042	1,456,961
Total	25,571,181	26,195,244



CAPITAL OPERATIONS

The Capital fund surplus is comprised of \$21.9M invested in capital assets and \$2.3M of local capital. Invested in capital assets in the net book value of the tangible capital assets less the balance of the deferred capital revenue.



Local capital is money that is set aside for future capital purchases. A number of projects were delayed or postponed during the year due to availability of labour, materials or inflationary pressures on the cost of projects. There were also delays in receiving permits where environmental approval was required from the Ministry of Environment and Climate Change Strategy. The District plans to complete these projects in 2023/24, subject to similar conditions as noted above.

The balance of the local capital is as follows:

MULTI-YEAR LOCAL CAPITAL SURPLUS PLANNING AND REPORTING (in 000's)

Local Capital	June 30, 2023	Budgeted for 2024	Planned for 2025	Planned for 2026	Planned for 2027
Opening Balance	\$ 3,106	\$ 2,316	\$ 1,215	\$ 840	\$ 655
Total Sale of Property	-	-	-	-	-
Transfer from Operating	634	850	850	850	850
Investment Income	113	50	30	20	10
Uses of Local Capital					
Operations Capital Projects	303	510	320	120	120
School Use	377	150	150	150	150
Capital Lease Payment	427	335	350	350	350
Capital Lease Interest	37	37	35	35	35
Vehicles / Equipment	-	350	100	100	100
ERP System	151	159	-	-	-
IT	242	460	300	300	300
Total Assets Purchased	1,537	2,001	1,255	1,055	1,055
Closing Balance	\$ 2,316	\$ 1,215	\$ 840	\$ 655	\$ 460



The planned used for local capital is as follows (in 000's):

Schools	\$	232	\$	150
IT				
Capital Leases		372		372
Wireless		150		150
Switches		150		150
Phone System		100		100
Data Centre / Site Servers		200		-
IT Projects		50		50
Hardware		10		10
Kimberley Bus Barn		450		450
Vehicles / Machinery		340		340
ERP / District		159		159
Sites		93		\$60
Equipment and other		10		10
	\$	2,316	\$	2,001



The operating surplus and planned use for the next three years is as follows:

MULTI-YEAR OPERATING SURPLUS PLANNING AND REPORTING (in 000's)

Schedule of Accumulated Operating Surplus	Opening Balance	Planned Use	Actual Use	Additions	Closing Balance	Planned	Planned	Planned	Expected Balance
	July 1, 2023	Current Year	Current Year		June 30, 2024	2025	2026	2027	
Internally Restricted Due to the Nature of Constraints on the Funds					\$ -				\$ -
School Surpluses	\$ 590				\$ 590	\$ (60)	\$ (60)	\$ (60)	\$ 410
International Program	\$ 150	\$ -		\$ -	\$ 150	\$ -	\$ -	\$ -	\$ 150
	\$ 740	\$ -	\$ -	\$ -	\$ 740	\$ (60)	\$ (60)	\$ (60)	\$ 560
% of Operating Budget	\$ 49,900	1.5%			1.5%				1.1%
Internally Restricted for Operations Spanning Multiple School Years					\$ -				\$ -
Internally Restricted Operating Fund	\$ 740	\$ -	\$ -	\$ -	\$ 740	\$ (60)	\$ (60)	\$ (60)	\$ 560
Unrestricted Operating Surplus	\$ 549	\$ -	\$ -	\$ -	\$ 549	\$ -	\$ -	\$ -	\$ 549
% of Operating Budget	\$ 49,900	1.1%			1.1%				1.1%
Total Operating Fund Surplus	\$ 1,289	\$ -)	\$ -	\$ -	\$ 1,289	\$ (60)	\$ (60)	\$ (60)	\$ 1,109
% of Operating Budget	\$ 49,900	2.6%			2.6%				2.2%

Per District Practice 3200, the unrestricted operating surplus should be no less than 1% and no more than 3%.

The District is within the Board approved parameters of the surplus guidelines.



Capital Fund Balances are as follows:

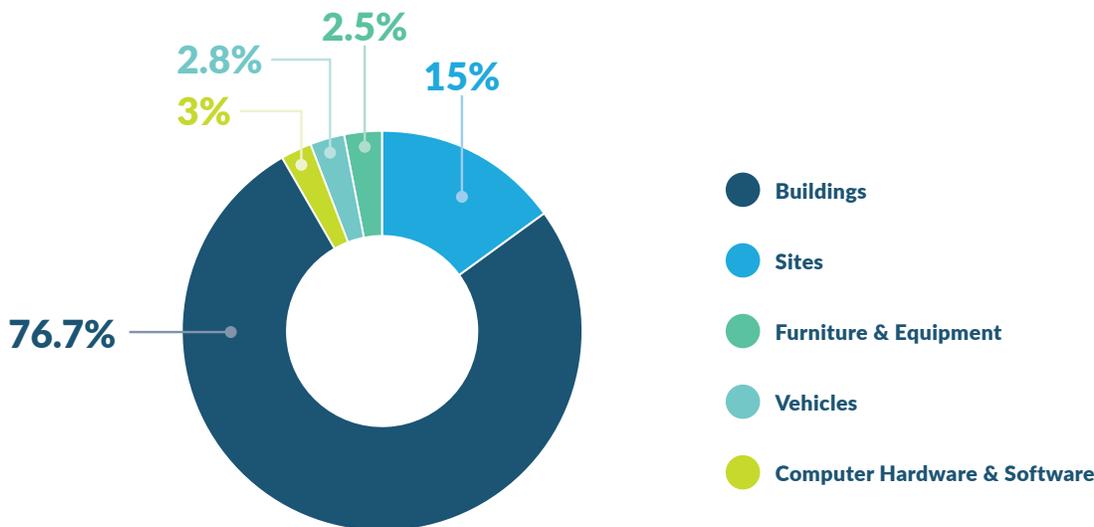
Capital Funds	June 30, 2023	June 30, 2022	Variance
Restricted Capital Balance	-	467,699	(467,699)
Tangible Capital Assets	60,114,975	58,377,570	1,737,405
Other Provincial Capital	1,815,873	1,267,781	548,092
Local Capital Balance	2,316,091	3,105,881	(789,790)



(Ministry) Restricted Capital are funds held on behalf of the Ministry of Education and require approval from the Ministry to be used. The balance at June 30, 2023 is \$nil and the District utilized these funds to complete roof upgrades at Selkirk Secondary School.

Tangible Capital Assets are non-financial assets used in providing the services of the District and include sites, buildings, equipment, furniture, vehicles and technology purchased or constructed by the District. The balance in the financial statements is the historical cost of the assets less accumulated amortization to June 30.

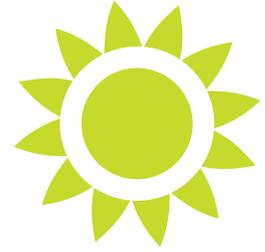
TANGIBLE CAPITAL ASSETS



Other Provincial Capital are funds provided by the Ministry of Jobs, Tourism and Skills Training to purchase trades training equipment in support of Industrial Training Authority Youth Trades programs.



OPERATING OPERATIONS

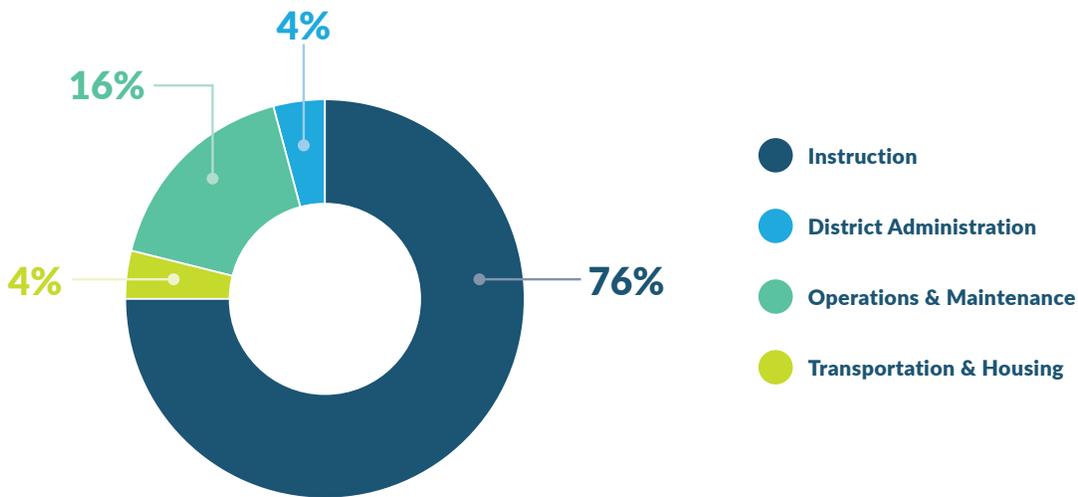


The District’s revenue is heavily reliant upon the Operating Grant from the Ministry. 90% of District operating revenue comes in the form of an operating grant which is based on enrolment levels and other student and geographical factors. 8% of revenue is generated from International Education programs and the balance through other revenue programs such as special purpose funding, facility rental and lease income, investment income and donations.

82% of District expenditures are associated with salaries and benefits. The balance of expenditures are related to supplies and services including utilities, professional development, transportation and maintenance.

	Budget	2023	2022	Variance
Revenue	55,180,750	58,907,085	55,556,756	3,222,300
Expenses	56,403,660	59,531,148	54,955,726	4,473,711
Surplus (Deficit) for the year	(1,222,910)	(624,063)	601,030	(1,251,411)
Accumulated Surplus - Opening		26,195,244	25,594,214	
Total Accumulated Surplus		25,571,181	26,195,244	

EXPENSES BY FUNCTION



	Fiscal 2022/23		Fiscal 2021/22	Variance from Budget		Variance from Prior Year	
	Budget	Actual	Actual	\$	%	\$	%
Instruction	42,721,349	45,214,998	41,457,594	2,391,938	5.30%	3,655,693	8.10%
District Administration	2,009,771	2,322,306	1,955,085	312,535	13.46%	367,221	15.81%
Operations and Maintenance	9,379,681	9,630,078	9,293,276	250,397	2.60%	336,802	3.50%
Transportation and Housing	2,275,259	2,327,148	2,233,267	51,889	2.23%	93,881	4.03%
Debt Services	17,600	36,618	16,504	19,018	51.94%	20,114	54.93%
Total Expense	56,403,660	59,531,148	54,955,726	3,025,777	5.09%	4,473,711	7.53%

Instruction expenses increased from 2021/22 mainly due to increases to staff wages and increases due to inflationary costs for supplies.

District Administration costs increased from prior year due to increases in wages, additional supports targeted at supportive the development of child care within the district, and professional services and travel required for Ministry and association meetings.

Operations and Maintenance costs increased from prior year and budget due to a variety of factors including:

- Wage increases across all employee groups
- Increase of supplies and materials due to inflationary pressures.

Transportation costs increased from prior year and budgeted amounts due to salary increases across all employee groups. This was partially offset by lower than anticipated repairs to the bus fleet.



MULTI-YEAR OPERATING SURPLUS PLANNING AND REPORTING (in 000's)

Schedule of Accumulated Operating Surplus		Opening Balance	Planned Use	Actual Use	Additions	Closing Balance	Planned	Planned	Planned	Expected Balance
		July 1, 2022	Current Year	Current Year		June 30, 2023	2024	2025	2026	
Internally Restricted Due to the Nature of Constraints on the Funds										
School surpluses		\$ 622	\$ (32)	\$ -	\$ -	\$ 590	\$ (60)	\$ (60)	\$ (60)	\$ 410
International Program		150	-	-	-	150	-	-	-	150
Projects		\$ 63	\$ (63)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 835	\$ (95)	\$ -	\$ -	\$ 740	\$ (60)	\$ (60)	\$ (60)	\$ 560
% of Operating Budget	\$ 49,900	1.7%				1.5%				1.1%

Internally Restricted for Operations Spanning Multiple School Years										
Internally Restricted Operating Fund		\$ 835	\$ (95)	\$ -	\$ -	\$ 740	\$ (60)	\$ (60)	\$ (60)	\$ 560

Unrestricted Operating Surplus		\$ 622	\$ (73)	\$ -	\$ -	\$ 549	\$ -	\$ -	\$ -	\$ 549
% of Operating Budget	\$ 49,900	1.2%				1.1%				1.1%

Total Operating Fund Surplus		\$ 1,457	\$ (168)	\$ -	\$ -	\$ 1,289	\$ (60)	\$ (60)	\$ (60)	\$ 1,109
% of Operating Budget	\$ 49,900	2.9%				2.6%				2.2%



DATE: September 5, 2023
TO: Capital Committee
FROM: Karen Shipka, Superintendent of Schools
SUBJECT: Local Capital Plan
ORIGINATOR: Alan Rice, Secretary Treasurer, Al Ure, Director of Operations
REFERENCE: Multi-Year Local Capital Surplus Planning and Reporting

ISSUE

This report informs the Capital Committee of the Local Capital spending and planned use.

BACKGROUND

Local capital is money that is set aside for future capital purchases. A number of projects were delayed or postponed during the year due to availability of labour, materials or inflationary pressures on the cost of projects. There were also delays in receiving permits where environmental approval was required from the Ministry of Environment and Climate Change Strategy. The District plans to complete these projects in 2023/24, subject to similar conditions as noted above.

CURRENT SITUATION

The District has approximately \$2.3M set aside for future capital projects. The attachment details the usage for 22/23 and also the plan for future years.

RECOMMENDATION

The Board of Education Capital Committee recommends that The Board of Education approve the 2022/23 transfer from operations and the remaining balance for future years.

POSSIBLE MOTION

THAT the Board approve the June 30, 2023 transfers and final balances of the Multi-Year Local Capital Surplus Planning and Reporting as presented, as per the recommendation from the Capital Committee of the Board.



MULTI-YEAR LOCAL CAPITAL SURPLUS PLANNING AND REPORTING (in 000's)

Local Capital	June 30, 2023	Budgeted for 2024	Planned for 2025	Planned for 2026	Planned for 2027
Opening Balance	\$ 3,106	\$ 2,316	\$ 1,215	\$ 840	\$ 655
Total Sale of Property	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Operating	\$ 634	\$ 850	\$ 850	\$ 850	\$ 850
Investment Income	\$ 113	\$ 50	\$ 30	\$ 20	\$ 10
Uses of Local Capital					
Operations Capital Projects	\$ 303	\$ 510	\$ 320	\$ 120	\$ 120
School Use	\$ 377	\$ 150	\$ 150	\$ 150	\$ 150
Capital lease payment	\$ 427	\$ 335	\$ 350	\$ 350	\$ 350
Capital lease interest	\$ 37	\$ 37	\$ 35	\$ 35	\$ 35
Vehicles/equipment	\$ -	\$ 350	\$ 100	\$ 100	\$ 100
ERP System	\$ 151	\$ 159	\$ -	\$ -	\$ -
IT	\$ 242	\$ 460	\$ 300	\$ 300	\$ 300
Total Assets Purchased	\$ 1,537	\$ 2,001	\$ 1,255	\$ 1,055	\$ 1,055
Closing Balance	\$ 2,316	\$ 1,215	\$ 840	\$ 655	\$ 460

	22/23	23/24
	Available	Planned
Schools	\$ 232	\$ 150
IT		
Capital leases	\$ 372	\$ 372
Wireless	\$ 150	\$ 150
Switches	\$ 150	\$ 150
Phone system	\$ 100	\$ 100
Data Centre/Site servers	\$ 200	\$ -
IT Projects	\$ 50	\$ 50
Hardware	\$ 10	\$ 10
Kimberley Bus Barn	\$ 450	\$ 450
Vehicles/Machinery	\$ 340	\$ 340
ERP/District	\$ 159	\$ 159
Sites	\$ 93	\$ 60
Equipment and other	\$ 10	\$ 10
	<u>\$ 2,316</u>	<u>\$ 2,001</u>

DATE: September 5, 2023
TO: Capital Committee
FROM: Karen Shipka, Superintendent of Schools
SUBJECT: Columbia Valley Elementary School
ORIGINATOR: Al Ure, Al Rice
REFERENCE: Disposal of Land or Improvements Order; Q & A Disposal of Land or Improvements Order; Real Property Disposal Checklist; Real Property Disposal Information Checklist (Updated)



ISSUE

Determining the future for Columbia Valley Elementary School (“CVES”).

BACKGROUND

The CVES, which operated in Parson, has been closed for the last 20 years. The property presently consists of four classrooms, administrative offices, and general shared spaces. The bulk of the building was constructed in 1996 as an addition to a pre-existing gymnasium; while it has potential, many mechanical and structural systems are reaching the end of their current lifecycle. An appraisal was conducted in 2023 which valued the property at \$600,000 - \$700,000.

On June 13, 2023, the Board visited the site with stakeholders from the Parson community. That same day, during the in-camera meeting of the Board, the following resolution was made:

“That the Board of Education seek a recommendation from the Capital Committee on the future of the Columbia Valley Elementary School at the September 2023 Public Board meeting.”

CURRENT SITUATION

Presently, the property costs the District approximately \$4,000 annually to heat and maintain at a basic level. CVES has been used for storage by the District since its closure in 2002. Since then, the building has been maintained to meet minimum requirement.

Below is a list of expenses that the District would have to incur to bring the CVES up to operating code:

- 1) Roof is at end life; estimated replacement cost of \$1,000,000
- 2) Water system upgrades will be required as the water presently comes from the creek. A Chlorine or UV system would likely need to be installed and would require further consultation with Interior Health. Estimated cost of installation is approximately \$200,000
- 3) Interior renovation and repairs inclusive of doors, ceiling system, flooring, and painting and intrusion system would be required. Estimated cost \$250,000



- 4) Improvements and replacements for current HVAC system. Estimated cost of \$200,000
- 5) Lighting Upgrade to LED estimated at \$80,000

The District has confirmed with its insurance provider that the building needs to be up to code before the District is able to allow occupancy in this facility. This requires completion of items 2-4 at approximately \$650,000 with the additional \$1M as a planned capital expense within the next few years.

Currently, the demographic in the community of Parson has not changed since the school was closed. Many of the families in the community choose to home school their children. Reopening the school at this time would not be financially viable. Using the registration data available to the District, the number of students who may attend a reopened Columbia Valley Elementary School can be predicted. The bus manifests from an area 15 km north of Parson and south to Harrogate, there are a total number of bus riders of 36. The District also registers one student in the Learn at Home program in that area. Of these students, 15 attend GSS and would continue to do so regardless of a school option in Parson. 3 students attend Confluence School in SD 93 – The Francophone school. 4 students are courtesy riders who have chosen to attend APES or LGES for the program options there and these students are unlikely to leave those programs to attend school in Parson. This leaves 14 potential students in the District who would potentially take advantage of attending a school in Parson.

It is difficult to say with certainty, which families in the area who do not currently register their children in SD 6 (home schoolers) would choose to register with an SD 6 school in the community. The District is not able to cast a wide search net for students whose parents drive them to in town schools – but this number should be considered under 6 given the distance and the existence of school bus runs into town.

It is also of note for the Board to consider the financial viability of all schools when reviewing these numbers. When considering revenue available from student enrolment at a school in Parson, one must also take into account the financial deficit and impact to the school from which the students have come.

The option of a viable school is not realistic in considering options for this asset given the cost to rehabilitate the building considering the very small number of students the school would serve.

OTHER OPTIONS

Going forward the Board has a few options to consider.

The District could continue to use the space for storage at an annual operating cost of \$4,000, with the knowledge that in the near future the roof will need to be replaced at an estimated cost of \$1,000,000.

The District could consider donating the property. In the 2007 valuation of the property, the appraiser noted the unique location as a prime space for wildlife and conservation groups such as the Nature Conservancy, Ducks Unlimited, or other such groups.

The District has a responsibility to consider selling the property. Due to the current state of the building and the rising costs of construction, the sale of the property must be considered in order to reduce or eliminate the looming financial burden required in maintenance and upkeep.



DISPOSAL OF LAND OR IMPROVEMENTS ORDER

Authority: *School Act*, sections 96(3) and 168(2)(t)

{ Ministerial Order M193/08 (M193/08) Effective September 3, 2008
{ Repeals 233/07

Interpretation

1 In this Order:

“**a lease of 10 years or more**” means a lease of 10 years or more, including the cumulative total of all options and rights to extend or renew the lease,

“**alternative community use**” means a use by a community agency or organization for land or improvements owned by a board, other than for the educational purposes of the board,

“**board**” means a board as defined in the *School Act* and includes a francophone education authority,

“**dispose**” means dispose as defined in the *Interpretation Act*,

“**independent school**” means an independent school as defined in the *Independent School Act*.

Application

2 This Order does not apply to grants of Crown land described in section 99 of the *School Act*.

Disposal of land or improvements

3 Boards must not dispose of land or improvements by sale and transfer in fee simple or by way of a lease of 10 years or more unless such disposal is to another board or an independent school for educational purposes or is approved by the Minister in accordance with section 5.

4 Boards may dispose of land or improvements by way of lease, other than a lease of 10 years or more, if such disposition is to an agency or organization for an alternative community use.

5 Despite section 3 and 4, the Minister may approve, with any terms and conditions, a disposition of land or improvements.

Policies and procedures

6 Boards must develop and implement policies and procedures with respect to the disposal of land or improvements under section 96(3) of the *School Act*, consistent with this Order, and make these policies and procedures publicly available.

Bylaws

7 A board’s bylaw made pursuant to section 65(5) of the *School Act* relating to a disposition in accordance with sections 3, 4 or 5, must include:

- (a) confirmation that the board will not require the land or improvements for future educational purposes,

DISPOSAL OF LAND OR IMPROVEMENTS ORDER

- (b) the name and the facility number, if any, and
- (c) the address and legal description.

8 A copy of a bylaw referred to in section 7 must be provided to the Minister without delay.

Notification

9 When a board disposes of land or improvements, the board must, without delay, provide the Minister with written notification of the disposition and allocation of the proceeds as required under section 100(2) of the *School Act*.

10 This Order comes into effect on September 3, 2008.



Ministry of Education
Capital Management Branch

Questions and Answers

Disposal of Land or Improvements Order (M193/08)

School Building Closure and Disposal Policy

1. What is the meaning of “broad consultation” regarding the disposal of land or improvements?

Just like consultation undertaken around school closures, a board must consult with local government, community organizations and the general public regarding alternative community uses and the disposal of land.

Such consultation should be in accordance with the board’s policies and procedures established for its school district with respect to the disposal of land or improvements.

Boards of education are in the best position to determine the type of community consultation that would be required for site-specific cases.

2. What are “community agencies or organizations” with respect to “alternative community use”?

Boards of education should consider the type of users that might be interested in leasing a board-owned property for a period of less than 10 years for a use other than the educational purposes of the board.

A board may define such agencies and organizations and acceptable alternative uses in the policies and procedures established for its school district with respect to the disposal of land or improvements through lease agreements.

3. Who has legal ownership of property?

A board of education is the owner of all school district property that is held in its own name. The exception is any school site being used for education purposes that is the subject of a Crown Land grant, as described under s. 99 of the *School Act*.

4. Is vacant land (i.e., no school was ever built) subject to the new Order?

Yes. All real property (land) owned by the board is affected by the Order, whether vacant or with a school or other building on it, except if the land is the subject of a Crown grant in trust for educational purposes.

5. Does this new order replace previous orders regarding property disposals?

The Disposal of Land or Improvements Order (Ministerial Order M193/08) repeals the previous Disposal of Land or Improvements Order (Ministerial Order M233/07), effective September 3, 2008.

6. What is the role, if any, of ARES in our projects?

ARES involvement with Ministry of Education projects, as per the previous Ministerial Order M233/07, was rescinded under the new Ministerial Order M193/08.

7. If a board has a sale agreement that was signed prior to September 3, 2008, is ministerial approval required to complete the transaction?

Ministerial approval is not required in cases where a legal commitment between the board and a purchaser was made prior to September 3, 2008, the date that the new Order came into effect.

8. Do the provisions of the new Order apply where a sales agreement in-principal has been reached, but not signed off, by the board and a purchaser?

The new Ministerial Order applies to any situation where there is no legally-binding agreement in place as at September 3, 2008.

9. How will disposals that are part of a Project Agreements signed by the Minister be affected?

Each of these situations will be considered on a case-by-case basis. A board will need to request ministerial approval before proceeding to disposal, as per section 5 of the Disposal of Land or Improvements Order. These requests should detail the situation, including the boards' consideration of the disposal in terms of an expanded mandate for early learning and the potential for alternative community uses.

Future project agreements may explicitly include ministerial approval of a related property disposal, providing that the provisions of the Order have been met.

10. What are the steps in the approval process?

A board of education must make a formal request to the Minister of Education for approval to dispose of a property by sale, exchange or lease of 10 years or more, unless that disposal is to another board or an independent school authority for educational purposes. That request must address the following issues:

- For schools, verification that the school closure was completed in accordance with the provisions under the current or a former School Opening and Closure Order
- Description of exceptional circumstances compelling the board to request ministerial approval for the disposal of the property
- Confirmation that the property will not be required for future educational purposes, including K-12 programming and new educational initiatives, such as early learning programs.
- Description of broad consultation that was undertaken with respect to the proposed disposal
- Description of how the property was first acquired for educational purposes by the board
- Confirmation that the property is owned by the board and not the subject of a Crown Land grant, as evidenced by the following documents obtained from the Land Title Office:
 - i. State of Title Certificate (certified copy of title); or
 - ii. Title Search Print (computer generated printout of a comprehensive title search, which must include a Parcel Identifier number)
- Address and legal description of the property
- Site plan showing the subject property clearly outlined in bold or in colour
- Property appraisal by two licensed property appraisers. In situations where it is not practical to obtain two comprehensive appraisals, the latest property assessment notice may be acceptable as one of the appraisals
- Statement of expected purchase price

A board's bylaw, as described under section 7 of the Disposal of Land or Improvements Order, is not required as part of a board's request for ministerial approval of a disposition of a property by sale or lease of 10 years or more. The adoption of such a bylaw by the board only becomes necessary after ministerial approval has been granted.

11. When do you ask for the Minister’s approval, before or after consultation?

Broad consultation with respect to the disposition of a particular school property must be completed prior to requesting the Minister’s approval.

12. Is a board of education able to enter into an agreement-to-sell prior to receiving Ministerial approval?

No. Ministerial approval is required before entering into any such agreements for the sale, exchange or lease of 10 years or more of school property, except where the purchaser is another board of education or an independent school authority.

13. There is a public consultation process required for school closures under the School Opening and Closing Order (M194/08) and a broad consultation required for the disposition of school property under the School Building Closure and Disposal Policy. Can these consultations be the same?

No, these consultations must be undertaken separately and sequentially by a board.

As provided under s. 5 of the School Opening and Closure Order, the public consultation process for the closure of a school must include:

- (a) a fair consideration of the community’s input and adequate opportunity for the community to respond to a board’s proposal to close the school permanently;
- (b) consideration of future enrolment growth in the district of persons of school age, persons of less than school age and adults; and
- (c) consideration of possible alternative community use for all or part of the school.

As established by recent court decisions, a public consultation process with respect to surplus or underutilized school space must be completed prior to any final decision on closing a school being rendered by a board. Only after a decision to close a school has been finalized and the school has been properly closed in accordance with s. 5 of the School Opening and Closure, should the question of the potential disposition of the property be appropriately considered.

Similarly, procedural fairness would dictate that a predetermined decision regarding the disposal of a school property should not be made prior to considering the results of broad consultation.

As such, the school closure consultation and property disposal consultation should not be done simultaneously.

14. Will the Land Titles Office require a “certificate of disposal”?

Yes. The Ministry and Land Title Office will be re-introducing a process similar to that used in the past when Minister of Education approval was required for the disposal of land or improvements by boards.

15. What types of disposals are affected by the Order?

The Order applies to the disposition of land or improvements by sale and transfer in fee simple (where there is a change in legal ownership), or by way of a lease of 10 years or more (including the cumulative total of all options and rights to extend or renew the lease).

The Order does not apply to situations where there is a transfer of interest in a board property, such as rights-of-way and easements, which may be registered as a charge on title of the property, and leases of less than 10 years.

16. Do transactions such as partial sales, transfers of property or land swaps require broad consultation and ministerial approval?

Under the *Interpretation Act*, “dispose” means to transfer by any method and includes assign, give, sell, grant, charge, convey, bequeath, devise, lease, divest, release and agree to do any of those things.

As partial sale, transfers of property or land swaps can be deemed to be property disposals, the provisions under the Order apply.

17. Does this Order pertain to Crown Land grants?

School sites that are the subject of a Crown Land grant are not affected by the Disposal of Land or Improvements Order. Crown Land grants no longer required for educational purposes revert to the Crown as per s. 99 of the *School Act*.

18. Will boards be required to sell/lease surplus school space to independent schools, which could result in further decreases in public education enrolment?

Boards are not required to sell or lease, for more than 10 years, any surplus schools to independent schools, but would be expected to consider the needs of other learners in their communities, including francophone and independent school students.

Under the Order, boards may dispose of land or improvements to another board or an independent school authority for educational purposes without seeking ministerial approval.

Such transactions would be in accordance with the board’s policies and procedures established for its school district with respect to the disposal of land or improvements.

19. Why would government allow public land to be sold or leased to independent schools at less than market value? Do independent schools have priority over other community groups?

Boards are not required to sell surplus property to independent schools. The Order simply provides boards with the authority to dispose of land or improvements, which will continue to be used for educational purposes, without ministerial approval.

Whereas the previous land disposal Order required any sale of surplus property to be at fair market value, the current policy does not place this condition on the disposal of surplus property to an independent school, another board of education, local government or community organization.

The value, as well as the priority, of such dispositions would be in accordance with policies and procedures established by a board for its school district with respect to the disposal of land or improvements. Those policies and procedures may consider the disposition of a board-owned property for an amount less than fair market value.

20. Are there Ministry expectations regarding prioritization of groups vying for surplus school space (e.g., daycare vs. independent school)?

Boards of education are in the best position to determine the types of alternative community uses or other educational purposes that might be suited for surplus school space available in their school districts.

Any decisions regarding prioritization of uses should be based on the results of broad community consultation and in accordance with the policies and procedures that must be developed by a board with respect to the disposal of land or improvements.

21. Will the change in the Order affect the allocation of proceeds from disposition under s. 100 of the *School Act*?

There are no impacts on the allocation of money between the minister and the board under s. 100 of the *School Act*.

22. Will the change in the Order affect the allocation of money received in respect of a lease to operating or capital expenditures under s. 100.1 of the *School Act*?

There are no impacts on the allocation of money under s. 100 of the *School Act*.



Updated Procedures for the Disposal of School District Real Property

Under its Surplus Property Program (SPP), the Province continues to promote the re-purposing of surplus public property in support of high-priority social infrastructure needs, such as education, housing, health, and childcare. The SPP applies to all Ministries and Broader Public Sector entities (BPS entities) that own real property and are involved with the disposal of surplus properties. Boards of education are included as BPS entities under the SPP and represented by the Ministry of Education.

One key component of the SPP is the Enhanced Referral Process (ERP), which is managed by Real Property Division, Ministry of Citizens' Services. The ERP is a mandatory 90-day procedure that provides for the matching of ministry/BPS entity real property demands with available surplus public properties. The ERP must be undertaken prior to a property being approved for sale by an owning ministry or BPS entity on the open real estate market.

For boards of education, the Disposal of Land or Improvements Order continues to require that the Minister of Education, or designate, approve the proposed disposal of any board-owned property, either through a sale, exchange, or lease of greater than 10 years. School districts must provide certain documentation to the Ministry in support of a request for ministerial approval. The checklist for required information is located at:

https://www2.gov.bc.ca/assets/gov/education/administration/resource-management/capital-planning/real_property_disposal_information_checklist_-_march_2020.pdf

In consideration of Government's SPP, ministerial approval may now be granted either:

- when another ministry or BPS Entity has been identified through the ERP to acquire a surplus school district property; or
- after no interest is expressed by another ministry or BPS Entity through the ERP.

In the latter case, the granting of ministerial approval will allow a board of education to then undertake a disposal process for its surplus property. This process would follow the school district policies and procedures in place with respect to the disposal of land or improvements.

Please contact Travis Tormala at: Travis.Tormala@gov.bc.ca or 778 678-7516 with any questions on how the Surplus Property Program (SPP); Enhanced Referral Process (ERP); or Disposal of Land or Improvements Order may apply to a surplus school district property being considered for disposal.



Real Property Disposal - Required Information Checklist

The [Disposal of Land or Improvements Order](#) requires that a board of education must obtain ministerial approval prior to pursuing the disposal of board-owned real property, either by sale or long-term lease.

To enable an appropriate consideration of whether ministerial approval may be recommended, the Ministry of Education requires the submission of specific information in support of a board of education's request for approval.

A letter requesting ministerial approval and the following required documentation should be emailed to Travis Tormala, Regional Director at: Travis.Tormala@gov.bc.ca with a copy provided to the Capital Management Branch at: capitalmanagementbranch@gov.bc.ca.

PROPERTY BACKGROUND:

- 1. Confirmation the property is surplus to the current needs of the school district and will not be required by the board of education for a future purpose.
- 2. For **schools**: verification of the board of education's decision to permanently close a school in compliance with the [School Opening and Closure Order](#), including a copy of the board-adopted School Closure Bylaw and/or a copy of the written notification of the school closure decision provided to the Ministry.
- 3. Description of how the property was first acquired by the board of education and the availability of corroborating property acquisition records, as may be required to establish the allocation of disposition proceeds between restricted capital funds and local capital funds to be held by the board.

PROPERTY DESCRIPTION:

- 4. Provision of the primary civic address for the property, including the name of the local government in which the property is located.
- 5. Provision of a site plan that:
 - shows the property outlined in bold or in colour;
 - identifies all parcels comprising the property; and
 - notes the total area of the property, in both acres and hectares.

LAND TITLE INFORMATION:

- 6. Provision of the Title Search print-out, and Parcel Information and Miscellaneous Notes print-out for each parcel comprising the property, as may be obtained through a Land Title Office, Land Title and Survey Authority of BC.
- 7. Confirmation that the property is not the subject of a Crown land grant. (Note: Any parcels comprising the property that are the subject of a Crown land grant must be individually identified. However, these parcels will not be considered as part of the request for ministerial approval to pursue disposal of the property, as grants of Crown land granted under the *School Act* or any of its predecessors are exempted under section 2 of the [Disposal of Land or Improvements Order](#).)

PROPERTY DISPOSAL INFORMATION:

- 8. Description of the circumstances leading the board of education to make a request for ministerial approval to allow it to pursue disposal of the property.
- 9. Description of the broad public consultation undertaken by the board of education to seek input from the education community, general public, local government, community organizations, the Conseil scolaire francophone (CSF), local independent school authorities, and local First Nations regarding the potential disposal of the property.

Boards of education must address the following matters as part of the broad public consultation process regarding the potential disposal of the property:

- Disposing of the property by sale or long-term lease to another board (including the Conseil scolaire francophone) or an independent school for a continued educational purpose, potentially at less than fair market value;
- Disposing of the property by sale or long-term lease to a local government, community agency or community organization for an alternate community use, potentially at less than fair market value; and
- Disposing of the property to a private interest at fair market value.

Any specific sensitivities or objections raised during the public consultation process must be identified.

PROPERTY EVALUATION INFORMATION:

- 10. Copy of the latest annual BC Assessment Property Assessment Notice.
- 11. For properties with an Assessed Value of less than \$300,000, at least one Estimate made by a licensed real estate agent or licensed commercial appraiser within 12 months prior to the board of education making its ministerial approval request to the Ministry of Education.

For properties with an Assessed Value of equal to or greater than \$300,000, at least one comprehensive Appraisal completed by a licensed commercial appraiser within 12 months prior to the board of education making its ministerial approval request to the Ministry of Education.

- 12. Statement of net proceeds expected from the disposition of the property.
- 13. Statement of expected percentages and amounts of net disposition proceeds to be allocated as restricted capital funds and local capital funds, in accordance with the [Allocation of Proceeds from the Disposition of Capital Assets Policy](#).
- 14. Statement of the estimated Net Book Value of the property.

PUBLIC BOARD MEETING

DATE: September 12, 2023
TO: Board of Trustees
FROM: Karen Shipka, Superintendent of Schools
SUBJECT: Enrollment Report



ORIGINATOR: Trent Dolgopol, Director of Instruction

REFERENCE: [School and Student Data Collection Order \(School Act, Sections 81 and 168 \(2\)\)](#), data from schools

ISSUE

That the Board of Education receive the Student Enrollment report as information.

BACKGROUND

The 1701 enrollment and programming report data is obtained from MyEdBC at the end of September each year. Student enrollment and programming on September 29, 2023 is the basis for determining school district funding from the Ministry of Education and Child Care.

The 1701 report is pulled at the end of September each year and then districts go through a validation process to ensure accuracy. Final District numbers are submitted to the Ministry in early October.

CURRENT SITUATION

The student enrollment count is based on the students who were registered and accounted for on September 6th, 2023 (inclusive of international students). Schools have provided information about current student attendance. Based on early indicators, it appears as though total enrollment headcount is down by approximately 30 students for the 2023-2024 school year, compared to the previous year. However, a decrease in enrollment was projected and we are currently seeing enrollment greater than what was projected in the spring.

IMPLICATIONS

Since enrollment appears to be greater than projected in the spring, additional teachers may be hired to address the increased enrollment and, in some cases, will result in reconfiguration of classes and staffing allocations at school sites.

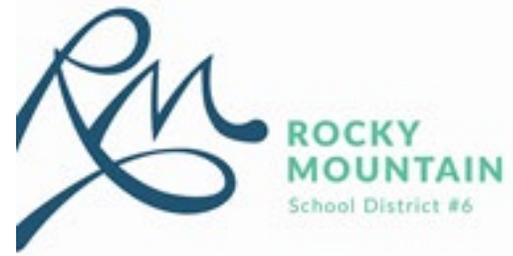
CONCLUSION

Schools will adapt organization and staffing to meet the needs of student enrollment as required. Additional enrollment data will be gathered in the coming weeks and final data will be presented in the October Enrollment Report.



PUBLIC BOARD MEETING

DATE: September 5, 2023
TO: Board of Trustees
FROM: Karen Shipka, Superintendent of Schools
SUBJECT: Accessibility Plan Update
ORIGINATOR: Sharon Collin, Director of Instruction
REFERENCE: [Accessible British Columbia Act](#)



ISSUE

That the Board of Education receive a report on the requirements of the *Accessible British Columbia Act* specific to the organization.

BACKGROUND

In April 2022 the Accessible British Columbia Regulation required that all prescribed organizations within the province create an Accessibility Committee to develop and monitor an Accessibility Plan specific to that organization.

The Accessibility Plan will outline how the district will identify and remove barriers to accessibility for those individuals with a disability interacting with the organization.

CURRENT SITUATION

On June 21 the Accessibility Committee, comprised of eight individuals from the organization, met to review the Accessibility framework for the district plan. Reconvening on June 27 the Committee was able to develop a draft plan for consideration. Finally, on August 30, the Committee completed an Accessibility Plan to be submitted to the Board for adoption.

The Plan includes the implementation of a feedback mechanism to inform the Committee, moving forward, on the social, physical, sensory, and other barriers that prevent people from fully participating in all aspects of school community life. [Report an Accessibility Barrier](#) will allow members of the community to comment on accessibility experiences with the district. This information will be reviewed and considered by the Accessibility Committee twice a year.

FINANCIAL IMPLICATIONS

Accessibility barriers identified by the Accessibility Committee must be addressed within current levels of funding.

RECOMMENDATION/POSSIBLE MOTION

That the Board of Education of School District No. 6 (Rocky Mountain) adopt the Accessibility Plan as presented.



Introduction

About Our School District Community

Rocky Mountain School District No. 6 serves communities in the East Kootenay region of British Columbia in communities from Golden to Kimberley. There are 18 schools including three alternate schools and one online school in three zones, Golden, including the community of Nicholson, Windermere, including Edgewater, Invermere, and Canal Flats, and Kimberley, including Marysville.

The district serves approximately 3500 students and employs approximately 700 staff. Nine Trustees make up the Board of Education

Our district provides many different school programs that enrich or complement our students' educational studies. We host Rocky Mountain International Program, early learning programs, and a French Immersion program. As well, we support our students with disabilities through District and School-Based Inclusive Education Programs.

A Message from the Superintendent

At Rocky Mountain School District No. 6 we are committed to providing a learning and work environment that supports all students and staff and provides equitable opportunities to support our diverse community. A key element to supporting our community is the development of a Three-Year Accessibility Plan. This plan identifies system needs, priorities, and action plans, and draws on feedback from our school community and the work of the Accessibility Committee to enhance equity of access to programming and our facilities.

Our Accessibility Committee is a diverse and multi-disciplinary team that meets regularly to affirm our commitment to identify priorities and develop and monitor action plans highlighted in the Three-Year Accessibility Plan. The plan identifies actions across the pillars of the Accessibility Act, supporting equal opportunity for persons with disabilities by identifying, removing, and preventing barriers of access.

We recognize the importance of accessibility for not only those with disabilities, but also for the benefit of the entire community. We are committed to advancing the efforts of the Accessibility Committee to improve equity and ease of access to services, as well as access to our facilities. Through the actions in this Three-Year Accessibility Plan, we commit to continuous improvements in developing an environment that supports all students, staff, and the larger school community.

Territorial Acknowledgement

Rocky Mountain School District No. 6 is located on the traditional unceded shared territory of the Ktunaxa and Secwépmeç peoples and the chosen home of the Métis.

Definitions

- **Accessibility:** The state of having programs, services and environments that allow all individuals to participate fully in society without encountering barriers.
- **Accessibility Committee:** An official group formed by one or more organizations in collaboration with people with disabilities, to create an accessibility plan and feedback mechanism.
- **Accessibility Plan:** A plan developed by an Accessibility Committee that identifies challenges and solutions for addressing accessibility barriers.
- **Barrier:** Anything that prevents a person with a disability from fully participating in all aspects of society because of their disability. This includes physical/environmental, attitudinal, information, communications, policy or practice, and technological barriers. Types of barriers include:
 - a) **Physical/Environmental Barrier:** A barrier resulting from building design, smells/sounds, lighting, the area adjacent to the building, shape of rooms, the size of doorways, and so on.
 - b) **Attitudinal Barrier:** A barrier that arises from the attitudes of staff, students, and the school community, including discriminatory behaviours and a lack of disability awareness.
 - c) **Communication Barrier:** A barrier that arises from difficulties receiving information in person, by telephone or online, interacting with teachers, peers, receptionists, or other staff, and receiving training.
 - d) **Information Barrier:** A barrier that arises from inadequate or incomprehensible signage, difficulties reading brochures, forms, manuals, websites, fax transmissions, equipment labels, computer screens, and soon.
 - e) **Policy or Practice Barrier:** Rules, regulations and protocols that prevent a person from performing their job satisfactorily or participating in society. Policy, practice, and procedures that prevent a student from accessing the curriculum and fully participating in the school community.

f) Technological Barrier: Barriers resulting from computers, photocopiers, fax machines, telephones, and switches, including the limited use of assistive technologies.

- **Disability:** The state of being unable to participate fully and equally in society as a result of the interaction between an impairment and a barrier.
- **Impairment:** A physical, sensory, mental, intellectual, cognitive limitation, whether permanent, temporary, or episodic.

Framework Guiding our Work

The Rocky Mountain School District No. 6 Accessibility Plan builds on global, national, provincial and school district specific actions to promote and support accessibility.

Global Context – United Nations

In recent years, there has been an emphasis on increasing diversity, equity, and inclusion within the workplace and within the larger community. The United Nations has been instrumental in leading the importance of disability as a global health issue. In 2006, the United Nations led efforts to adopt the Convention on the Rights of Persons with Disabilities (CRPD). In 2010, Canada ratified the CRPD and described the CRPD as follows:

“The Convention on the Rights of Persons with Disabilities is an international human right treaty aimed at protecting the rights and dignity of persons with disabilities without discrimination and on an equal basis with others. Parties to the Convention on the Rights of Persons with Disabilities are required to promote and ensure the full enjoyment of human rights of persons with disabilities including full equality under the law.”

Canadian Context and Legislation – Canadian Charter of Rights and Freedoms

Canada-wide, around one in five people had some form of disability in 2017. Nationally, Canadian accessibility legislation started in 1985 where disability was included in the Canadian Charter of Rights and Freedoms and in 1986, Persons with Disabilities (PWDs) were included in the new federal Employment Equity Act. The Accessible Canada Act (ACA) came into force in 2019, with the overarching goal to realize a barrier-free Canada by 2040. This act applies to federally regulated entities. The ACA has seven focus areas, and was developed based on the following guiding principles:

1. All persons must be treated with dignity regardless of their disabilities.
2. All persons must have the same opportunity to make for themselves the lives that they are able and wish to have regardless of their disabilities.

3. All persons must have barrier-free access to full and equal participation in society, regardless of their disabilities.
4. All persons must have meaningful options and be free to make their own choices, with support if they desire, regardless of their disabilities.
5. Laws, policies, programs, services, and structures must take into account the disabilities of persons, the different ways that persons interact with their environments and the multiple and intersecting forms of marginalization and discrimination faced by persons.
6. PWDs must be involved in the development and design of laws, policies, programs, services, and structures.
7. The development and revision of accessibility standards and the making of regulations must be done with the objective of achieving the highest level of accessibility for PWDs.

B.C. Context and Legislation - Accessible B.C. Act

The Accessible British Columbia Act was enacted in June 2021. Initially the accessibility planning requirements only applied to provincial government organizations.

The Accessible British Columbia Regulation, under the Accessible British Columbia Act, came into force on September 1, 2022. These regulations identify schools and school districts as accessible organizations, required to have an Accessibility Committee, an Accessibility Plan, and a tool to receive feedback on accessibility by September 1, 2023. The goal of the act is to improve opportunities for people with disabilities and involve them in identifying, removing, and preventing barriers to their full participation in the life of the province.

The Accessible B.C. Act includes a list of principles that must be considered as organizations develop an accessibility plan. The Definitions are adapted from the foundational document [BC Framework for Accessibility Legislation](#).

- a. **Adaptability:** Accessibility plans should reflect that disability and accessibility are evolving concepts that change as services, technology, and attitudes change.
- b. **Collaboration:** Promoting accessible communities is a shared responsibility and everyone has a role to play. Accessibility plans should create opportunities for Organizations and communities to work together to promote access and inclusion.
- c. **Diversity:** Every person is unique. People with disabilities are individuals with varied backgrounds. Individual characteristics including race, gender, sexual orientation, religion, and lived experience greatly inform the experiences of individuals. Accessibility plans should acknowledge the principle of intersectionality and the diversity within the disability community.
- d. **Inclusion:** All British Columbians, including persons with disabilities, should be able to participate fully and equally in their communities.

- e. **Self-Determination:** Accessibility plans should seek to empower people with disabilities to make their own choices and pursue the lives they wish to live.
- f. **Universal Design:** The Centre for Excellence in Universal Design defines Universal Design as “the design and composition of an environment so that it can be accessed, understood, and used to the greatest extent possible by all people regardless of their age, size, ability or disability.” An accessibility plan should be designed to meet the needs of all people who interact with the Organization.

Our Commitment to Accessibility

Accessibility refers to the degree of ease with which people with disabilities can use and enjoy something such as a device, service, or place. At Rocky Mountain School District No. 6, we are committed to providing an environment that is accessible and practical for all members of our diverse community. We recognize the importance of conscious planning, design, and effort in ensuring that barriers are removed, and accessibility is increased.

Our school district is committed to working collaboratively with the community to provide equitable treatment for people with disabilities in a way that respects their dignity. To achieve this goal, we have outlined the following commitments:

- Engage with staff, community members and people with disabilities in the development and review of its accessibility plan.
- Ensure that our school board policies and procedures align with the principles of accessibility.
- Improve access to facilities, policies, programs, practices, and services for students, staff, parents/guardians, volunteers, and community members.
- Continually improve accessibility for people with disabilities in our school community.

Our Approach

At Rocky Mountain School District, we believe that all members of our community have the right to be treated with dignity, given an opportunity to participate, and provided with access to learning and community. Our approach is grounded in the core provincial principles of accessibility, including adaptability, collaboration, diversity, inclusion, self-determination and universal design.

In April 2023, we began the process of establishing an accessibility committee and identifying barriers to accessibility in our school district community. This process involved:

- Calling for applications for members of the Accessibility Committee
- Assessing the current physical and architectural accessibility of our schools
- Developing a district-wide feedback tool
- Prioritization of actions to be taken

- Establishing a monitoring and evaluation process

Our approach is designed to recognize the gaps and opportunities to improve accessibility in our community. By engaging in thoughtful planning, meaningful engagement, training, and direct action, we aim to deliver lasting accessibility improvements for all members of our community.

About our Committee

Purpose of the Accessibility Committee

Under the Accessible B.C. Act, organizations must establish an Accessibility Committee to assist with identifying and preventing barriers to individuals in or interacting with the organization. The purpose of the accessibility committee is to work collaboratively to assess and improve accessibility within our organization, focusing on the experiences of individuals with disabilities while encompassing the whole community. The Accessibility Committee also advises the district on strategies to reduce social, physical, sensory and other barriers that prevent people from fully participating in all aspects of school community life.

Recruitment of the Accessibility Committee Members

As guided by the Accessible B.C. Act, the accessibility committee is comprised of:

- At least half the members are persons with disabilities (PWD), or individuals who support or are from organizations that support PWDs;
- At least one member is an Indigenous person; and
- Members who reflect the diversity of persons in B.C.
- Individuals who are members of Rocky Mountain School District as staff, parents, students or Trustees.

A callout for applications to the Accessibility Committee was conducted in March, 2023 to recruit a diverse representation as outlined above. The Accessibility Committee was formally constituted in May, 2023.

Accessibility Committee Membership

We would like to thank the following committee members for their time and commitment to accessibility and inclusion:

Rhonda Smith, Trustee, RMSD
Marla Norquay, Teacher, RMSD

Bridget McGuire, Teacher, RMSD
Alan Frogley, Community Link Student Support Worker, RMSD
Kristin Insull, District Vice Principal, RMSD
Al Ure, Director of Operations, RMSD
Surrena Craig, District Health and Safety Officer, RMSD
Michelle Porteous, Human Resources Coordinator, RMSD
Sharon Collin, Director of Instruction, RMSD

Barrier Identification Methodologies

The Accessibility Committee used the following methods to identify barriers:

- Audit of policies and practices - A review of current policies and practices that promote accessibility and inclusion was conducted by key staff members. Completion date: April, 2023
- Physical Accessibility Audit - An Assessment for our school's physical accessibility was completed by key staff members. Completion date: April, 2023
- District Accessibility Feedback Tool - A feedback tool was developed and posted to the district website. Information about the tool was shared with district and school stakeholders (i.e., students, staff, outside professionals and parents/guardians).
- Accessibility Committee - The Accessible Committee reviewed the input and feedback from the district audits and feedback tool. The Committee collaborated to suggest priority areas to target in the Accessibility Plan. This was shared with administrators and the Board, who gave the final approval of priority areas for the plan.

Feedback Mechanism

Feedback Mechanism Development

Rocky Mountain School District No. 6 has developed an online feedback tool that includes a series of questions about accessibility experiences that students, staff and members of the school district community can complete. The tool is posted to the main page of the district website and an information announcement about the tool has been provided to students, staff, and parents/guardians. Feedback can be anonymous, or people can add their name and contact information if they wish to be contacted.

Report an Accessibility Barrier

At Rocky Mountain School District, we want to learn about specific barriers that people face when they are trying to:

- *Access a school program, building or school information.*
- *Receive a service or support.*

Your responses to the questions below will be reviewed by the Rocky Mountain School District Accessibility Committee for their consideration. This information can be submitted anonymously, or you can provide your contact details at the bottom of this form if you wish to be contacted.

1. *Please provide the date the barrier was experienced.*
2. *Please select the location the barrier was experienced.*
3. *What were you or someone you know trying to access?*
4. *Accessibility Barrier Details (Be as specific as possible).*
5. *Do you have any recommendations for what would make it better?*
6. *Please provide your name and email or phone number if you would like to be contacted. (optional)*

Thank you for providing your valuable feedback! You will be contacted shortly if you have provided your contact details.

Accessibility Accomplishments and Barriers

Accessibility Accomplishments

The guiding principles of inclusive practice inform the Rocky Mountain School District No. 6 programs, policies, practices, and services to reduce and minimize barriers to accessibility for people with disabilities. We strive to create an environment that is accessible and to ensure continuous improvement in accessibility.

There are several initiatives at Rocky Mountain School District No. 6 currently underway to identify, remove and prevent barriers for people with disabilities.

A. Information and Communication

1. Shared information on the accessibility act with district/school staff, students, and parents/guardians.
2. Our school's libraries maintain a suite of documents accessible to school staff outlining the various methods by which the librarian can support student and staff requests for accessible library resources such as audiobooks, high interest/low vocabulary books, and closed-captioned videos.

B. School Policies and Practices

1. Adaptations for Students:
 - The district and schools continue to assess student accommodation requirements on a case-by-case basis and use all relevant information to respond to each scenario.

- The district has established practices and procedures by which adaptations are offered throughout our schools.

2. Mental Health and Well-being Supports

- The district recognizes the importance of mental health and well-being of its students and staff. Initiatives have taken place to assess and improve the mental health and well-being of students and staff to ensure support and positive outcomes.
- Training programs are offered to staff to promote student mental health and improve personal mental health and well-being and reduce stigma associated with mental illness.

3. Accessibility Awareness Training

- Ongoing training continues to be provided to staff and students that supports accessibility awareness, obligations, and inclusive environments.

C. Physical and Architectural Environment

1. The district conducted a Physical and Architectural Environment Audit of all of our schools.
2. The district has invested in several upgrades to existing facilities to new standards that support accessible school communities. Investments have been targeted to upgrade washroom accessibility, ramps and door operators, elevator renewal and upgrades as well as new elevators, upgraded fire alarms complete with strobes, and parking and curb cut enhancements to support main entrance access improvements. Lighting in classrooms has been selected to support individuals with visual impairments.

Accessibility Barriers

A. Information and Communication Barriers

1. Some community members identified that it was difficult to navigate the school and district websites and to locate information they hoped to access. Several people with low vision and with English as a second language had to rely on family members to read or translate information on the websites.
2. Email communication to parents/guardians and staff were not always written in language that was easy to understand or had directions that were sometimes confusing.
3. Communication with students and parents/guardians about assignments was provided inconsistently in various classes, resulting in some students not knowing or understanding what they needed to do for homework.

4. Some staff indicated they needed more training to help them interact with students with specific disabilities.

B. Physical and Architecture Environment Barriers

1. Many classrooms have noise issues that make it difficult for some students due to auditory sensitivities.
2. Most classrooms do not have sound fields to support students with hearing impairments or attention issues.
3. Some larger spaces within our schools have sound echo issues.

C. Attitudinal Barriers

1. Some students identified that they felt misunderstood by staff who made assumptions that they were lazy or uncooperative or lacked motivation.

D. Technology Barriers

1. Teachers and students are not familiar with the accessibility features on district/school laptops/computers such as voice to text, text to voice, web readers and other features.

E. School Policy and Practice Barriers

1. Parents/guardians and staff identified a gap in staff training on a variety of disabilities and accessibility issues.
2. Systematic transition planning processes are not evident for all students with disabilities.
3. Emergency evacuation protocols, individual plans and evacuation equipment are not in place for students with various disabilities.

Our Three-Year Plan

Overview

This Accessibility Plan outlines the measures that Rocky Mountain School District No. 6 will take to remove and prevent barriers and to promote inclusion for individuals with disabilities in our school district community. The plan is based on the Accessibility Principles of adaptability, collaboration, diversity, inclusion, self-determination, and universal design, as set out in the Accessible B.C. Act.

Accessibility Priorities

Based on the feedback gathered from staff, parents/guardians, and students, and the physical environment Audit, the Accessibility Committee has identified the following areas as the top priority for improving accessibility in the school district community.

Priority #1: Information and Communication

Rocky Mountain School District No. 6 will enhance the accessibility of information and communication for all individuals, including those with disabilities, through the following actions:

- Ensure that all communication to staff, students, and parents/guardians is written in plain language and is available in alternate formats upon request.
- Survey parents/guardians to determine their preferred method of communication and format.
- Develop guidelines and examples for communication to all stakeholders.
- Improve the number and type of accessible format resources for students with disabilities.
- Librarians will provide accessible book and website suggestions for class units of study.
- Increase training in the use of accessible format materials for classroom teachers and educational assistants.
- Provide staff training on the various types of accessible materials available and how to use them.

Priority #2: Physical and Architectural

Rocky Mountain School District No. 6 will seek to improve the accessibility of the physical and architectural environment for all individuals, including those with disabilities through the following actions:

- Develop a standard for both vision and hearing impairment related accessibility issues (including sound and light sensitivities).
- Provide sound fields in classrooms to support students with hearing impairments and attention issues.
- Assess noise issues and determine solutions in classrooms and other areas of our schools.
- Provide alternative learning spaces for students with diverse needs and disabilities.
- Determine the current needs of students who may require alternate learning spaces from time to time.
- Conduct an audit of current alternate learning spaces that can meet the identified needs.

- Create a plan and budget for the provision of additional alternative learning spaces or accommodations to address the needs identified.

Priority #3: School Policy and Practice

Rocky Mountain School District No. 6 will review and revise policies and practices to ensure they align with the principles of accessibility, and to address any identified gaps in staff training or knowledge on accessibility issues.

- Summarize and celebrate current accessibility practices within the district.
- Provide information to staff about current accessibility practices within the district.
- Identify areas needed for further staff training on accessibility issues.
- Develop priorities for staff accessibility training.
- Develop an implementation plan to provide the accessibility training needed for current staff and new staff induction.
- Develop Emergency Plans for people with disabilities.
- Develop evacuation procedures for students and staff who encounter various barriers (including mobility, vision, hearing, learning).
- Provide staff training and practice the plans in emergency drills by January 2024.
- Improve transition planning for students with diverse needs and disabilities.
- Collaborate with MCFD navigators to develop transition plans starting in grade 9 for students with developmental disabilities.
- Develop a transition planning process for all students in grades 9-12 by October 2023.
- Develop a transition planning process for all students transitioning to a new school by October 2023.

Priority #4: Technology

RMSD will increase awareness and training on assistive technology for students with disabilities.

- Increase awareness of specific assistive technology needs for students with disabilities.
- Conduct school reviews of technology needs for students.
- Provide training for staff on the various technology needs of students.
- Provide access and training for the various technology tools needed.

Monitoring and Evaluation

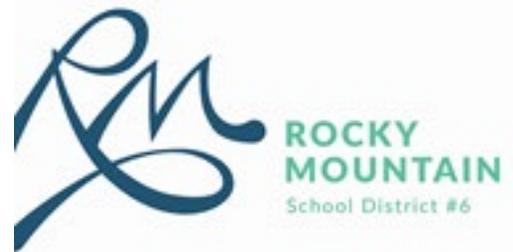
The Accessibility Planning Committee meets biannually to review progress and evaluate the effectiveness of the plan's implementation as well as plan for increased accessibility throughout the school. The committee will ensure the following steps are taken regarding the Three-Year Accessibility Plan:

1. Prepare an annual status report on the progress of the measures taken to implement the plan.
2. Review and update the Three-Year Accessibility Plan every three years in consultation with persons with disabilities and other relevant community members.

How to Give Us Feedback

In addition to the public availability of the plan, Rocky Mountain School District No. 6 will continue to post an annual status report on the progress of the Three-Year Accessibility Plan on the district website. Accessible formats of the plan will be made available upon request. Questions, comments or feedback regarding the Accessibility Plan may be directed to: Sharon Collin - Director of Instruction.

DRAFT



DATE: September 12, 2023

TO: Board of Trustees

FROM: Karen Shipka, Superintendent of Schools

SUBJECT: Childcare Projects Update

ORIGINATOR: Al Rice, Secretary Treasurer and Steve Jackson, SBJ Project Management Ltd.

REFERENCE: New Spaces Fund – Childcare Projects

ISSUE

This report is to update the Trustees regarding the status of current Childcare new space projects.

BACKGROUND

Since launching in July 2018, the Childcare BC New Spaces Fund has accelerated the creation of new licensed childcare, helping families who want or need to access affordable, quality childcare and strengthening communities across BC.

Government funding will continue to support childcare space creation projects that maximize the number of spaces in high-need areas across the province through the New Spaces Fund. The program provides funding for long-term community investments run by public and not-for-profit organizations (societies), increasing availability of infant toddler care, and supporting accessible and inclusive facilities that welcome children with diverse needs.

To date two projects have been approved:

- ✓ Rocky Mountain Childcare – Marysville
 - Public announcement January 24th, 2023
 - Provincial funding \$8,880,000.00
 - Columbia Basin Trust funding \$300,000
 - Construction location – north portion of Marysville Elementary school site

- ✓ Rocky Mountain Childcare – Invermere
 - Public announcement – TBD
 - Provincial funding \$8,653,849.00
 - Columbia Basin Trust funding \$300,000
 - Construction location – north portion of the new Invermere school site, directly south of Eileen Madson Primary school



CURRENT SITUATION

1. Marysville Elementary Childcare
 - Design completed.
 - Tender package prepared and completed.
 - Project was released August 15, 2023 for Public tender.
 - Project is advertised on Bids&Tenders, British Columbia Construction Association's Bid Central and BC Bid web sites.
 - Bids must be received through Bids&Tenders website prior to 2:00pm September 14th, 2023.

2. Invermere Childcare
 - Notice of Intent posted on BC Bid to utilize the same Architectural firm as used for Marysville childcare facility.
 - MQN Architects awarded design of Invermere Childcare project. The same design team of sub-consultants has been engaged by MQN.
 - Topographical survey and Geotechnical assessment in progress.
 - Conceptual site planning will commence once the topographical survey is received.
 - Marysville childcare facility design will be used for the Invermere childcare facility.
 - Development application to be submitted to the District of Invermere once conceptual design is complete.
 - Targeting late Fall to mid-winter to tender project.

FINANCIAL IMPLICATIONS

The Secretary Treasurer will be able to provide further updates as construction costing becomes available.

CONCLUSION

We will continue to provide updates as the projects progress.

STRATEGIC ALIGNMNET

The work to seek funding for new childcare spaces and to construct new childcare spaces aligns with the strategic direction of the Ministry of Education and Childcare and the strategic direction of School District No. 6 (Rocky Mountain).



PUBLIC BOARD MEETING

DATE: September 12, 2023
TO: Board of Trustees
FROM: Karen Shipka, Superintendent of Schools
SUBJECT: 2022-2023 Field Trip Summary
ORIGINATOR: Stacey Ursulescu
REFERENCE: Policy and District Practice 8600



ISSUE

As per Policy and District Practice 8600, the Board of Education receive an annual report on field trips taken.

BACKGROUND

In 2022, the Board of Education approved changes to the Field Trip policy and district practice. One of the amendments was to provide an annual report on field trips.

There are three categories of field trips: Outdoor classroom activities (also known as walking field trips), lower care field trips, and higher care field trips. These field trips may be curricular, co-curricular, or extra curricular.

OUTDOOR CLASSROOM ACTIVITIES

A local extension of the classroom or similar activities of a very low risk nature, occurring close to the school (e.g., short off-site walks) and at the discretion of the principals. Teacher/leader to student ratio is at the discretion of the principal. The school district does not require schools to submit field trip proposals to the student vault and cannot comment on the number of these trips taken in a year.

LOWER CARE FIELD TRIP

- The trip shall not involve any special safety considerations (e.g. does not include skiing, mountain biking, open water activities, outdoor rock or ice climbing, or back country activities).
- Granting final approval for low risk field trips shall be the responsibility of the principal unless supervision ratios are less than the guidelines provided below.
- The principal of each school shall formulate procedures for approval and supervision of low risk field trips.
- In all cases, such approval must be obtained prior to the commencement of detailed planning or fundraising.
- Once the principal approves the low risk field trip, the plans need to be forwarded to the District Administration Building. No further approvals are required.
- Lower care travel excursions shall not be beyond British Columbia or Alberta and shall not be more than two (2) days (i.e. one overnight) in duration



PUBLIC BOARD MEETING

HIGHER CARE FIELD TRIP

- Higher care field trips require special safety considerations (e.g. skiing, mountain biking, open water activities, outdoor rock or ice climbing, or back country activities).
- Higher care field trips that require special safety considerations require the teacher/leader and/or a third-party provider to be certified in the activity (e.g. taking students rock climbing require the teacher/leader to be ACMG certified or hire a certified professional and provide their certification. Evidence of certification is not required for well-established third-party business vendors).
- Once the principal approves the higher care field trip, the plans need to be forwarded to the District Administration Building for Superintendent review and approval. Final approval resides with the Field Trip Committee, a committee of the Board of Education.
- Higher care travel excursion is beyond British Columbia and Alberta, or the trip is within BC and in excess of two (2) days (i.e. two overnight) in duration.

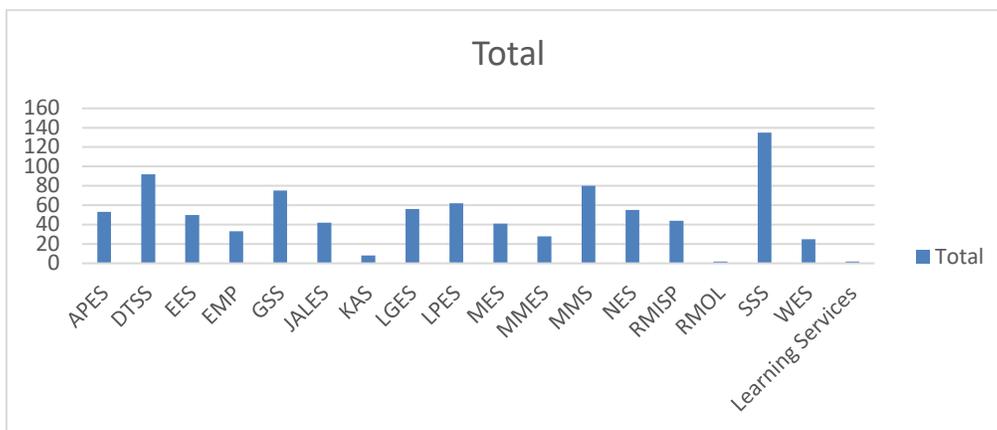
CURRENT SITUATION

The 2022-2023 school year was the first year that field trips were required to be saved to the Student Data Vault to collect and analyze data systematically. There were almost 900 lower care and higher care field trips taken in Rocky Mountain School District No. 6. This number does not include outdoor classroom activities.

Of the 883 field trips taken, 125 were higher care (14%) and 758 were lower care (86%). The majority of the field trips, 74%, were co-curricular (403) and curricular (251).

Other positive outcomes of the updated policy include being able to quickly access information about location of students and staff in areas experiencing emergencies (ex. avalanche near Panorama, and highway closures). There has also been a reduction in staff workplace injuries that occurred on field trips.

Field trips by school



Field trip by category (Curricular, Co-Curricular, Extra Curricular)

Category of field trip	Number
Co-Curricular	403
Curricular	251
Extra Curricular	189
RMISP	40



PUBLIC BOARD MEETING

Row Labels	Count of School	Count of Curricular, Co- Curricular, Extra Curricular
APES	53	53
Co-Curricular	43	43
Curricular	10	10
DTSS	92	92
Co-Curricular	4	4
Curricular	28	28
Extra Curricular	60	60
EES	50	50
Co-Curricular	27	27
Curricular	21	21
Extra Curricular	2	2
EMP	33	33
Co-Curricular	19	19
Curricular	14	14
GSS	75	75
Co-Curricular	7	7
Curricular	35	35
Extra Curricular	33	33
JALES	42	42
Co-Curricular	30	30
Curricular	10	10
Extra Curricular	2	2
KAS	8	8
Co-Curricular	6	6
Curricular	2	2
Learning Services	2	2
Co-Curricular	1	1
Curricular	1	1
LGES	56	56
Co-Curricular	49	49
Curricular	6	6
Extra Curricular	1	1
LPES	62	62
Co-Curricular	38	38
Curricular	23	23
Extra Curricular	1	1
MES	41	41
Co-Curricular	26	26
Curricular	15	15



PUBLIC BOARD MEETING

MMES	28	28
Co-Curricular	20	20
Curricular	8	8
MMS	80	80
Co-Curricular	59	59
Curricular	12	12
Extra Curricular	9	9
NES	55	55
Co-Curricular	38	38
Curricular	16	16
Extra Curricular	1	1
RMISP	44	44
Co-Curricular	4	4
RMISP	40	40
RMOL	2	2
Curricular	2	2
SSS	135	135
Co-Curricular	13	13
Curricular	42	42
Extra Curricular	80	80
WES	25	25
Co-Curricular	19	19
Curricular	6	6
Grand Total	883	883

CONCLUSION

Rocky Mountain School District No. 6 students experienced many and various field trips throughout the year including visiting lakes, rivers, parks, community organizations, and museums; as well as swimming, skiing, viewing cultural performances, and participating in extra curricular sporting field trips. They traveled abroad to France through RMISP, inter-provincially to Alberta and Ontario, and travelled extensively in British Columbia.

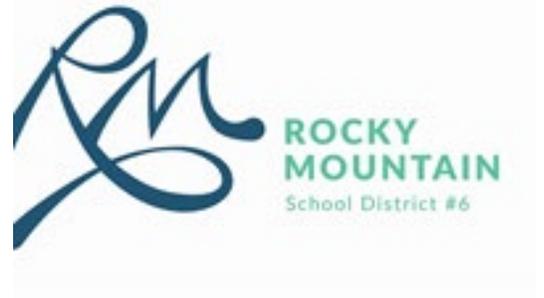
Many classes participated in Indigenous learning opportunities such as going to St. Eugene's Ktunaxa Interpretive Centre, visiting the Stevens ranch in Wilmer for a Shuswap cultural day, and participating in National Day for Truth and Reconciliation ceremonies and National Indigenous Peoples' Day celebrations. This addresses priority four of the Strategic Plan. Stewardship for the Future.

KEY MESSAGES

- The Board of Education supports learning outside the classroom
- Field trips are occurring frequently.
- Students are participating in many activities
- Outdoor learning was identified as a priority in feedback received during strategic plan consultations.



DATE: September 7, 2023
TO: Board of Trustees
FROM: Al Ure, Director of Operations
SUBJECT: Open Doors Renovation
ORIGINATOR: Al Ure



PUBLIC BOARD MEETING

BACKGROUND

In 2022 the Operations team began planning to renovate Open Doors, with most of the work occurring over the past 6 months.

CURRENT SITUATION

The first contract for the exterior renovation was awarded at \$993,000. The scope of the first contract was focused on improving the building envelope which included the following:

- New insulation
- New windows
- New doors
- New siding
- The addition of a front vestibule
- The addition of an elevator
- New concrete stairs at the front of the building

All of the work under the first contract was completed over the summer of 2023.

The addendum to the initial contract was for \$378,000. The scope of the addendum was on interior renovations which included:

- The addition of 3 new offices
- 4 new washrooms with wheelchair accessibility on both floors
- New cabinetry throughout
- New T-Bar ceiling throughout
- LED lighting throughout
- Baseboard and Trim replaced
- Interior paint throughout
- New furniture throughout

Work on the main floor is complete and the basement is 95% complete as well and it anticipated to be completed by the end of September.

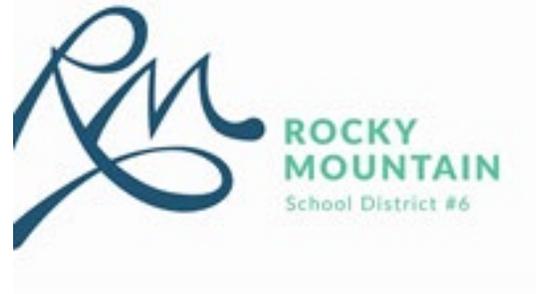


PUBLIC BOARD MEETING

CONCLUSION

The majority of the work on this project is complete and students and staff began the school year in the renovated space. We are waiting on CDI Spaces to ship the furniture to site, at which time we can relocate the older furniture and install the new items. Further, we are looking to install a new sidewalk and a small retaining wall around the front of the school and round out the project with some landscaping inclusive of a new sign, flag poles and the installation of a Gazebo. This additional work is anticipated to be completed in the summer of 2024.





DATE: September 7, 2023
TO: Board of Trustees
FROM: Al Ure, Director of Operations
SUBJECT: Highway 1 Fall 2023 Closure
ORIGINATOR: Al Ure

PUBLIC BOARD MEETING

BACKGROUND

We have been notified that highway 1 will have a full closure in effect for 24 hours a day beginning September 18 at noon. The highway will re-open September 22nd for the weekend and then close again for 24 hours a day from September 25th to October 6th.

CURRENT SITUATION

In light of the traffic pressure that will be on the Town of Golden once again, SD6 has arranged the following:

- A pilot car will follow the Harrogate bus for the duration of the closure (3 weeks).
- We will once again have the transfer bus available to and from Lady Grey and Alexander Park.
- The fire department will be assisting students at the pedestrian crossing at 11th street and 10th avenue.
- The RCMP and CVSE have both been contacted and they have agreed to have a stronger presence on highway 95 and 10th avenue to monitor traffic travelling through Golden.

CONCLUSION

While the closure is not ideal, steps have been taken by the Operations team to mitigate the risk to children on their way to and from school.





June 22, 2023

Amber Byklum, Chairperson
Board of Education
Rocky Mountain School District No. 6
PO Box 6
Invermere BC V0A 1K0

Reference: 317207

Dear Amber Byklum:

Re: School Bus Route on Kicking Horse Trail

Thank you for your letter about establishing a school bus route on Kicking Horse Trail to Kicking Horse Mountain Resort.

The ministry recognizes the importance of maintenance to keeping our roads safe and reliable, especially in winter. Maintenance service levels are based on the classification of each road, including school bus routes. Numbered routes with higher traffic volumes and speeds are given the highest classification, followed by school bus routes, which would include Kicking Horse Trail. In fact, I am pleased to inform you that Kicking Horse Trail is already classified as a 4B road, which receives a higher level of service than other regularly maintained school bus routes.

Should you have questions or concerns about our maintenance specifications or the performance of our maintenance contractor, please contact Val Visotzky, District Operations Manager, at 250 805-6773 or at Val.Visotzky@gov.bc.ca. He would be pleased to work with you and answer any questions you may have about maintenance along this road.

Regarding the rail crossing, I am glad that you contacted Minister Alghabra about this matter, as rail crossings are a federal responsibility.

Thank you again for taking the time to write.

Sincerely,

A handwritten signature in blue ink that reads "Rob Fleming". The signature is fluid and cursive, with the first name "Rob" being more prominent than the last name "Fleming".

Rob Fleming
Minister

.../2

Copy to: Honourable Rachna Singh
Minister of Education and Child Care
MLA, Surrey-Green Timbers

Val Visotzky, Operations Manager
Rocky Mountain District

September 2023

Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1	2
3	4 Labour Day – No school	5 First Day of School Labour Relations Committee Virtual 12:30	6	7	8	9
10	11	12 Board of Education Meeting, McKim Middle School 6:00 pm In-Camera 7:00 pm Regular	13	14	15	16
17	18	19	20	21	22 BCSTA KBB AGM Grand Forks	23 BCSTA KBB AGM Grand Forks
24	25 Non-Instructional Day, No school for students	26 Policy Committee Virtual at 4:30	27 Field Trip Committee Virtual at 4:30	28	29	30 National Day for Truth and Reconciliation

October 2023

◀ September							November ▶
Sun	Mon	Tue	Wed	Thu	Fri	Sat	
1	2 Observe National Day for Truth and Reconciliation – No school	3 Labour Relations Committee Virtual 12:30	4	5	6	7	
8	9 Thanksgiving – No school	10 Board of Education Meeting, Lady Grey Elementary School 6:00 pm In-Camera 7:00 pm Regular	11	12	13	14	
15	16	17	18	19	20	21	
22	23	24	25 Field Trip Committee Virtual at 4:30	26	27	28	
29	30	31 Policy Committee Virtual at 4:30					