

# Public Board of Education Meeting Agenda



September 26, 2023  
6:30 p.m.  
School District Office

1. Acknowledgement that the meeting is being held on the traditional and unceded territory of the Northern Secwepemc People

Welcome from WLFN and Mr. Dave Archie

- 1.1. Call to Order

2. Approval of Agenda

*THAT the agenda for the September 26, 2023, Public Meeting of the Board of Education be approved.*

- 2.1. Adoption of Minutes

*THAT the minutes of the June 27, 2023, Public Meeting of the Board of Education be approved as presented.*

- 2.2. Closed Meeting Report

*THAT the report of the June 27, 2023, In-Camera Meeting of the Board be approved as presented.*

3. Presentation(s) - Ms. Denise vandalen (PSO): Thinking Classrooms

4. Delegation - None

5. Reports

- 5.1. Secretary-Treasurer Audit report

- 5.1.1 Audited Findings Report – MNP

- 5.2. Superintendent's Report

- 5.2.1 FESL - Enhancing Student Learning Report - draft.

- 5.3. Secretary-Treasurer

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#### 5.4. Committee Reports

Linked below are the most recent Finance Documents for approval:

2023 Draft Financial Statement

2022-2023 Financial Statement Discussion and Analysis

2023 Snapshot

- **Finance & Facilities and Transportation Committee**

**THAT** the Board send the proposed amended calendar for public consultation, moving the November Remembrance Day stat from Friday (November 10) to Monday (November 13) to better align with other community and sector agencies.

**THAT** the Board accept the audited statements as presented for 2022-23.

**THAT** the Board of accept the Minor Capital submission for

**THAT** the Board approve the School Foods Infrastructure Program submission for 2023-24.

**THAT** the Board approve the proposed project allocations of operating surplus and local capital that are detailed in Note 22 of the Draft 2022-2023 Financial Statements.

- **Policy Committee**

**THAT** the Board of Education accept and send draft policy 665 for public consultation.

**THAT** the Board of Education approve updated Policy 630 for adoption.

- **Education Committee**

**THAT** the Board of Education receive and submit the Enhancing Student Learning Report.

5.5. Trustees – none

5.6. Liaison / Representation

6. Information (Reading File) – none

**7. Adjournment**

*THAT the public meeting of the Board of Education be adjourned at \_\_\_\_\_ p.m.*

**8. Public Comments**

# Public Board of Education Meeting Minutes



June 27, 2023 (6:30 p.m.)

**Trustees in Attendance:** Ciel Patenaude, Anne Kohut, Mary Forbes, Mike Franklin, Linda Martens, Angie Delainey.

**TEAMS:** Willow Macdonald.

**Regrets:**

**Staff:** Superintendent / Acting ST Chris van der Mark, Deputy Superintendent Cheryl Lenardon, Directors of Instruction Sean Cameron, Cathy van der Mark, Anita Richardson, Director of Human Resources Taryn Aumond, Director of Operations, Patrick McCarron, Executive Assistant Jodi Symmes.

## 1. Opening by Chair

### 1.1. Call to Order

Board Chair called the meeting to order at 6:31p.m. and acknowledged that the meeting was being held on the traditional and unceded territory of the Northern Secwepemc (Shuswap) People.

## 2. Agenda and Minutes

### 2.1. Approval of Agenda

***THAT** the agenda for the June 27, 2023, Public Meeting of the Board of Education be approved.*

O2023.06.27-01

Moved: Trustee Forbes  
Seconded: Trustee Franklin  
**CARRIED**

### 2.2. Adoption of Minutes

***THAT** the minutes of the May 23, 2023, Public Meeting of the Board of Education be approved as presented.*

O2023.06.27-02

Moved: Trustee Forbes  
Seconded: Trustee Franklin  
**CARRIED**

### 2.3. Receipt of In-Camera Meeting Report

***THAT** the report of the May 23, 2023, In-Camera Meeting of the Board be approved as presented.*

O2023.06.27-03

Moved: Trustee Kohut  
Seconded: Trustee Martens  
**CARRIED**

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**3. Presentation: - Tatla - Innovation**

Principal Ikebuchi presented Tatla Lake Elementary Junior Secondary Schools Innovation Grant that Ms. Peterson and the students have embraced this year. They have been incorporating strategies from “Building Thinking Classrooms.” The learning and experiences have recognized throughout the whole school, not just classes who are working with the spheros.

**4. Delegation - None**

**5. Reports**

5.1. Superintendent | Secretary-Treasurer

5.2. Committee Reports

- Finance & Facilities and Transportation Committee

***THAT the Board of Education thank the City for their consultation for these projects and advise them of the potential infrastructure limitations that may exist if the projects are part of a significant growth projections.***

O2023.06.27-04

Moved: Trustee Forbes  
Seconded: Trustee Kohut  
**CARRIED**

***THAT the Board of Education apply for capital funding to demolish McLeese Lake existing building.***

O2023.06.27-05

Moved: Trustee Patenaude  
Seconded: Trustee Forbes  
**CARRIED**

***THAT the Board of Education apply for capital funding to demolish Bridge Lake existing building.***

O2023.06.27-06

Moved: Trustee Martens  
Seconded: Trustee Kohut  
**CARRIED**

***THAT School District No. 27 (Cariboo-Chilcotin) Annual Budget Bylaw for fiscal year 2023-2024 in the amount of \$76,308,259 to be read for a third time this 27th day of June 2023.***

O2023.06.27-07

Moved: Trustee Patenaude  
Seconded: Trustee Forbes  
**CARRIED**

**THAT** the Board of Education approve the application of \$2,000,000 from Ministry surplus to support the upgrading of fire suppression/alarm systems across SD27.

O2023.06.27-08

Moved: Trustee Martens  
Seconded: Trustee Franklin  
**CARRIED**

**THAT** the Board of Education move \$3,000,000 from the operating surplus to local capital as part of the year fiscal end.

O2023.06.27-09

Moved: Trustee Martens  
Seconded: Trustee Franklin  
**CARRIED**

**THAT** the Board of Education approve the capital submission including a new Marie Sharpe school.

O2023.06.27-10

Moved: Trustee Forbes  
Seconded: Trustee Martens  
**CARRIED**

**That** the Board of Education send PSEC a letter of appreciation for the 6.7% guarantee exempt compensation lifts 2023-2024.

O2023.06.27-11

Moved: Trustee Martens  
Seconded: Trustee Kohut  
**CARRIED**

- Policy Committee  
No Policy meeting was held in June.
- Education Committee - No recommendations brought forward

**THAT** the Board of Education approve the Peter Skene Ogden - Japan field trip in principle with final approval pending confirmation of details prior to the trip.

O2023.06.27-12

Moved: Trustee Forbes  
Seconded: Trustee Franklin  
**CARRIED**

**THAT** the Board of Education approve the Lake City Italy Greece Band Tour trip in principle with final approval pending confirmation of details prior to the trip.

O2023.06.27-13

Moved: Trustee Martens  
Seconded: Trustee Delaney  
**CARRIED**

**5.3 Trustees - None**

**5.4 Liaison / Representation - None**

**6. Reading File**

**6.1 Correspondence to the Board**

**6.1.1 City Of Williams Lake**

**7. Adjournment**

The meeting adjourned at **7:28** p.m.

**8. Public Comments**

An opportunity was provided for public comments pertaining to the agenda.

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Chris van der Mark  
Acting Secretary-Treasurer

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Ciel Patenaude  
Chair

**In-Camera Meeting Notes provided pursuant to Section 72 (3) of the School Act:**

*"A board must prepare a record containing a general statement as to the nature of the matters discussed and the general nature of the decisions reached at a meeting from which persons other than trustees or officers of the board, or both, were excluded, and the record must be open for inspection at all reasonable times by any person, who may make copies and extracts on payment of a fee set by the board".*

<b>DATE:</b>	June 27, 2023
<b>TRUSTEE PRESENT:</b>	Ciel Patenaude, Angie Delainey, Anne Kohut, Mary Forbes, Linda Martens, Michael Franklin.
<b>TRUSTEE ATTENDING VIA TEAMS:</b>	Willow Macdonald.
<b>REGRETS:</b>	
<b>STAFF PRESENT:</b>	Superintendent   Acting Secretary-Treasurer Chris van der Mark, Deputy Superintendent Cheryl Lenardon, Directors of Instruction Sean Cameron, Cathy van der Mark, Anita Richardson, Director of Human Resources Taryn Aumond, Director of Operations Patrick McCarron, Executive Assistant Jodi Symmes.

1. Opening by Chair
  - 1.1. Call to Order – 5:00 p.m. and acknowledgment of traditional territory.
2. Agenda and Minutes
  - 2.1. Approval of Agenda
  - 2.2. Adoption of Minutes
3. Action Items
4. Discussion Items
  - 4.1 Superintendent /Secretary-Treasurer – Lessons Learned
5. Information Items
  - 5.1. Staffing Update
  - 5.2. Property Update
  - 5.3. Grievance Update
  - 5.4. Discipline Update
6. Adjournment – 6:15 p.m.

**“Learning, Growing, and Belonging Together”**



**TO: Board of Education**

**FROM: Chris van der Mark**

**DATE: September 26, 2023**

**RE: Superintendent's Report**

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## **WELCOME BACK**

Welcome back another year in the Cariboo-Chilcotin, where we continue to have the immense opportunity and privilege to engage students and families across the traditional and unceded territory of the Secwépemc, Tsilhqot'in, and Dakelh peoples.

We've heard many exciting stories from across the district and we look forward to an engaging year.

As we begin the new school year, we would like to welcome the new families and staff who have arrived in our communities. We also want to thank families and staff for all you do, and will continue to do, to provide the best opportunities we can for all of the children in our schools. Thank you, and all of our partners, for being part of our community. Together we can provide opportunities for children to shine and pursue their passions.

## **DISTRICT DAY**

Thank you to all of our SD27 staff for their continued engagement on our District Days of Learning, where our primary focus continues to be Truth and Reconciliation. Through this work, the district continues to make huge strides. We still have a long way to go, but together we will get there.

## **NATIONAL DAY FOR TRUTH AND RECONCILIATION**

SD27 is recognizing the Day for Truth and Reconciliation on September 29<sup>th</sup>. The National Day is on the 30 (Saturday) and usually the principle is Saturday, observed Friday and Sunday, observed Monday. Irrespective, our schools have varied activities and learning connected to and leading up to this day, including participation at the Stampede Grounds as part of the work of the Orange Shirt Society.

## **FAREWELL TO SOME SENIOR TEAM MEMBERS**

This is the last Board meeting for **Patrick McCarron** before he moves on to SD51. Patrick has done an amazing job for SD27 and has been integral and reshaping how transportations and facilities function as part of the SD.

**“Learning, Growing, and Belonging Together”**

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Similarly, **Cathy van der Mark** is attending her final Board Meeting before she officially retires. Like Patrick, Cathy has been responsible for significant, foundational, and transformational work with regards to how we view inclusion and special education. The Board has heard parts of this work through staff reflections on key processes like school-based teams. Cathy has held nearly every educational role in education prior to being a Director in SD27. She has also been an assistant superintendent and Ministry secondee. Cathy's work has been well recognized provincially and I suspect she will not be bored in "retirement".

Thank you to both Patrick and Cathy for their tremendous service to the students and staff of SD27.

## **MENTORSHIP**

Deputy Superintendent Lenardon kicked off the teacher mentorship events with a dinner hosted at signal point. This work recognizes the importance of helping teachers begin their careers with the support necessary to ensure a long, successful one, while also recognizing the value and wisdom of experienced professionals. Thank you, all, for engaging.

## **COMMUNICATING STUDENT LEARNING**

A reminder to parents that some report card information may look different this year. SD27 schools had already made this shift from k-7 a couple of years ago in preparation, with some grade 8 and 9 classes as well. Grades 10-12 continue to be letter grades. Please see the below resources and/or contact your local school administration if you have any questions.

- [K-12 Student Reporting Policy Information for Educators and School Leaders | Building Student Success - B.C. Curriculum \(gov.bc.ca\)](#)
- [Blue Dust White Simple Minimalist All Purpose Presentation PPT Template \(gov.bc.ca\)](#)
  - [K-12-student-reporting-parent-and-caregiver-letter-from-school-staff.docx \(live.com\)](#)
  - [K-12 Student Reporting Information for Parents and Caregivers Package 3 PAGER Updated \(gov.bc.ca\)](#)

## **LEARNING SERIES**

Schools have already hit the ground running with engagement opportunities in key areas. Numeracy expert and author, Carole Fullerton was part of learning rounds at both Big Lake and Marie Sharpe on Monday, September 18. Faye Brownlie, literacy and instruction expert and author spent Thursday with Horse Lake and 100 Mile Elementary. Also on Thursday, Leyton Schnellert, author, and expert, worked with teams of secondary staff at PSO and Columneetza. These learning opportunities where teachers talk about a lesson, observe the lesson, and debrief the lesson, are simply sensational.

All three were part of the Friday non-instructional day on Friday, where they were also joined by Jo Chrona.

Thanks to the CCTA for their ongoing participation and support of these learning opportunities, and to Ms. Nara Riplinger for her work coordinating these activities.

## **ENROLMENT**

SD27 student enrolment continues to move upward, and we expect to be over 4700 students by the time the 1701 “snapshot” occurs on September 29. The enrolment drives staffing levels, services, and supplies. While increased enrolment result in increased funding, it can also create additional workforce pressures. So far, HR and school administration have done a remarkable job to limit that impact.

We do have some schools with “wait-lists” and hope to have those resolved.

We will have a final overview of enrolment, class size and composition by October.

**TO: Board of Education**

**FROM: Cheryl Lenardon**

**DATE: September 26, 2023**

**RE: District Plan for Learner Success 2023 Report**

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## **BACKGROUND**

We are now in the third and final year of the District Plan for Learner Success approved by the Board in September 2021. Highlights of the report were shared at the Education Committee Meeting. The Enhancing Student Learning Report will be reviewed by the Board at the September 26 Board Meeting prior to submission to the Ministry of Education and Child Care.

## **INFORMATION**

The draft report of progress on the District Plan for Learner Success in the 2022-2023 school year for Cariboo-Chilcotin School District has been prepared using the template provided by the Ministry of Education and Child Care.

The Enhancing Student Learning Report must present, for the purpose of public transparency and assurance, the disaggregated student achievement data required in the [Enhancing Student Learning Reporting Order \(Reporting Order\)](#), include information relating to the board's approach to continuous improvement of student achievement, such as summaries of successes and strategic engagement processes and an outline of strategic and operational adaptations, and be submitted to the Ministry by September 30th as a PDF and district website link.

The template requires the inclusion of 85 graphs showing the provincial and district comparators for at least three years for a number of measures each disaggregated for all students, Indigenous students, Indigenous students on-reserve, Indigenous students off-reserve, students with disabilities and diverse abilities, and children and youth in care. Local data may be added. An analysis is to be provided of the evidence of intellectual development, human and social development, and career development. Also, to be addressed are current strategic plan priorities, successes for the past year, areas for growth, strategic engagement, next steps, and alignment for successful implementation. We have made some adjustments to the order of the elements and combined areas for growth with next steps.

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Highlights of the report include the trends in achievement data over the past three to five years which show some improvements in some areas, and some drops last year coming out of the pandemic and the prolonged disruption to learning. Some of these mirror provincial trends. There is an equity gap between the results for all students and groups of students including Indigenous students, students with disabilities and diverse abilities, and children and youth in care although there are incidences when cohorts of these students surpass average results.

A notable observation about the student learning data is the lack of alignment between provincial assessments and district and classroom assessments. The latter reflects far greater student success than the results on BC curriculum assessments with which we have reasonable alignment with provincial outcomes. This discrepancy will be something to monitor over the next few years as we continue to build instructional and assessment capacity and use the data in deeper conversations about learning by school teams.

The most compelling data set is attendance. 70% of students in the district were chronically absent missing a month or more of school last year. This will be a significant focus for the coming year as we change that pattern so we can raise achievement and improve outcomes for children and youth. School teams reviewed their student attendance data and started to make plans to connect with and engage students and strengthen relationships with caregivers. School Plans for Student Success will reflect this important work. We are assembling a district working group to ensure we are bringing everyone to the table to collaborate on solutions to this challenge.

There was a great deal of work done toward improvement in our key focus areas. These are described in the report.



The report celebrates a number of successes from the past year and some areas for growth that are continuing or emerging for the current year.

Some successes include:

- Visible Indigenous learning and culture in schools
- Increased principal leadership of, and staff engagement in, school improvement planning
- Exceptional 2022-2023 Professional Learning Series
- Rising level of formal and informal leadership
- High participation in leadership cohort including PVP, teachers, support staff
- Locating student support services positions at schools to be closer to classrooms
- Developing structures and procedures in Operations and Transportation

- Responsible fiscal management creating ability to resource priorities
- Successful bargaining with CCTA and IUOE
- Streamlined systems and processes in HR and excellent recruitment with help of PVP and CCTA members
- Redesigned school-based team (SBT) processes aligned with the district Collective Responsibility Framework

Existing and/or Emerging Areas for Growth are identified in the report including:

- Focus on attendance
- Continued intentional development of SBT in each school
- More seamless integration of push-in supports
- Enhancement of alternate school programming and capacity of high schools to support greater student diversity
- Student voice informing planning and decision-making
- Strategic recruitment strategies
- Advancement of child-care agenda
- Review of bussing and catchments
- Ongoing progress addressing deferred maintenance

In 2023-2024 we will continue the work of the current plan and engage with stakeholders, rightsholders, and community in the development of our next multi-year plan.

**Recommendation:**

None. For information and discussion.



# Enhancing Student Learning Report

## September 2023

In Review of Year 3 of District Plan for Learner Success 2021-2024



Reviewed by Board on September 26, 2023

## Introduction: District Context

**Cariboo-Chilcotin School District No. 27** is a large [geographic area](#) roughly the size of New Brunswick in the beautiful interior of BC on the traditional and unceded territories of the Secwepemc, Tsilhqot'in and Dakelh Nations and the First Nation [communities](#) of Tsideldel First Nation (Alexis Creek Band), Tl'etinqox Government (Anaham Band), Yunesit'in Government (Stone Band), Tl'esqox (Toosey Band), Xenigwet'in First Nation (Nemiah Valley), ?Esdilagh (Alexandria Band), Tsq'escen' (Canim Lake Band), Stswecem'c/Xget'tem (Canoe Cree/Dog Creek Band), Esk'etemc First Nation (Alkali Lake), Xats'ull (Soda Creek First Nation), T'exelc (Williams Lake First Nation) and Ulkatchot'en (Ulkatcho First Nation).



We are proud to serve **XXXXX** learners in kindergarten to Grade 12 in 24 schools. **XXXX** students identify as having Indigenous ancestry. **XXX** students reside in 12 of the 13 First Nation communities within the district. **XXX** students are Metis. **XX**% of the student population have designations representing disabilities and diverse abilities. There are **XX** Children in Care at this time.

There are other factors that provide context for Cariboo-Chilcotin School District. The region was significantly affected by the 2017 wildfires and there have been alerts and evacuations in recent years including this season. We are one of the Ministry of Public Safety and Solicitor General's nine priority districts in relation to gangs and organized crime. During the pandemic some communities had periodic or prolonged closures during which their children were not in school. Attendance overall was very low during the pandemic and remains at concerning levels. The accumulated effect of prolonged disruption to learning is showing up in current results. Although our Human Resources team has done exceptional work in recruitment and hiring, we have not escaped the global workforce shortage issues and have had a number of non-certified teachers on letters of permission in recent years. These factors are reflected in our planning and response. We enjoy strong relationships with community service providers.

It is important to note that Cariboo-Chilcotin School District has been engaged in a comprehensive review and rebuilding of all systems, structures, and practices following the appointment by the Ministry of Education of a Special Advisor in 2018. Since then we have an almost entirely new Board of Education and a new senior leadership team with a wealth of experience from other districts and sectors. All efforts are laser focused on enhancing student learning and outcomes. The district is making significant progress toward modernization and alignment especially in the foundational systems and structures that will support us in meeting our long-term goals.

*Note: **highlighted values** will be entered prior to submission based on 1701 snapshot data.*



# Section A: Reflecting Back

## 2022-23 Student Learning Outcomes

The following information on student learning outcomes represents a large number of data sets required under the [BC Framework For Enhancing Student Learning \(FESL\)](#) and a few supplemental measures unique to the district. The complete set of [BC Education system performance data](#) is available online for the province and individual districts. Where possible links to information about the measures are provided.

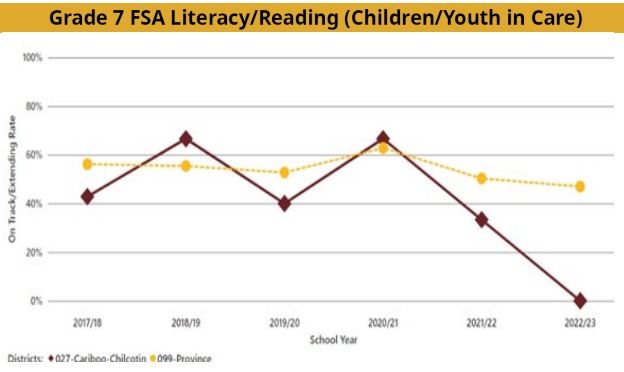
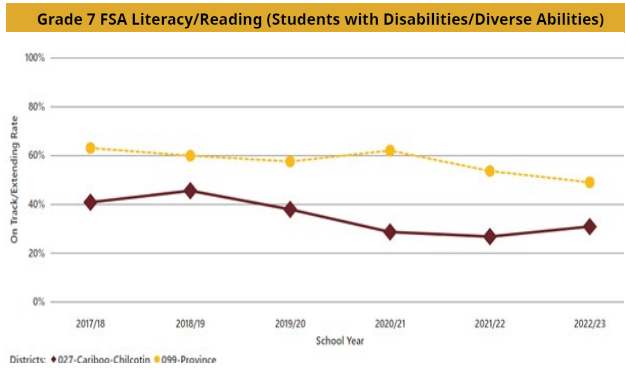
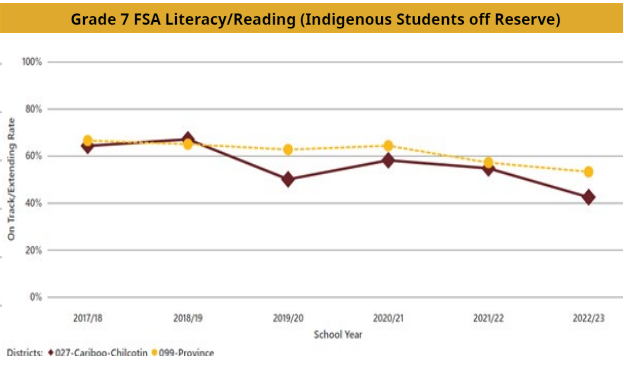
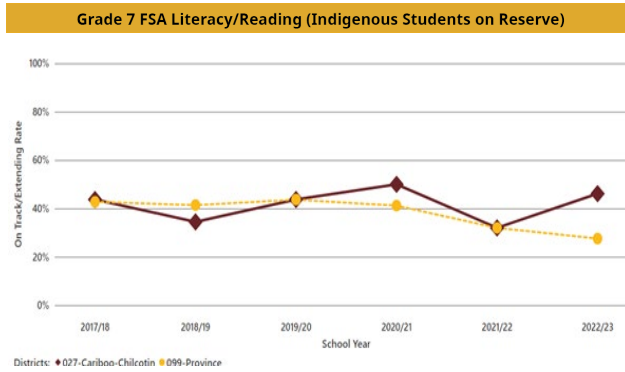
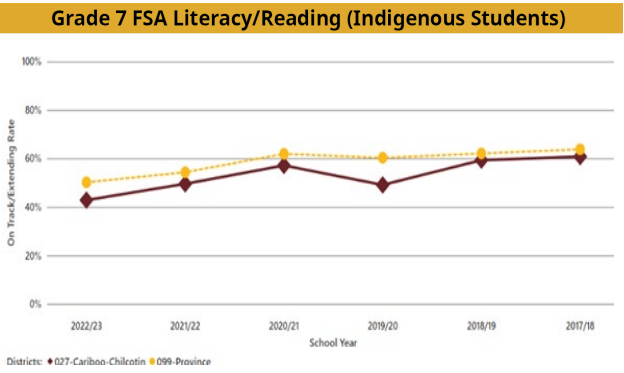
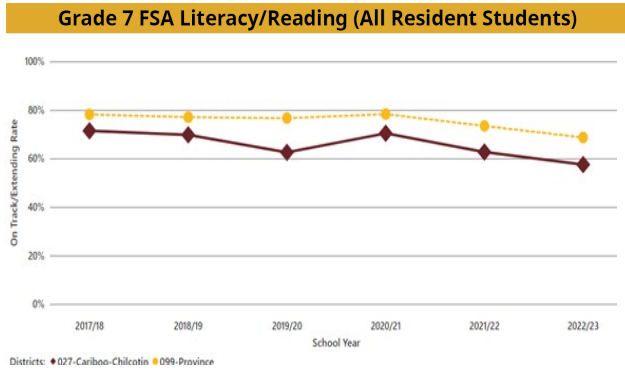
### Intellectual Development

#### Educational Outcome 1: Literacy

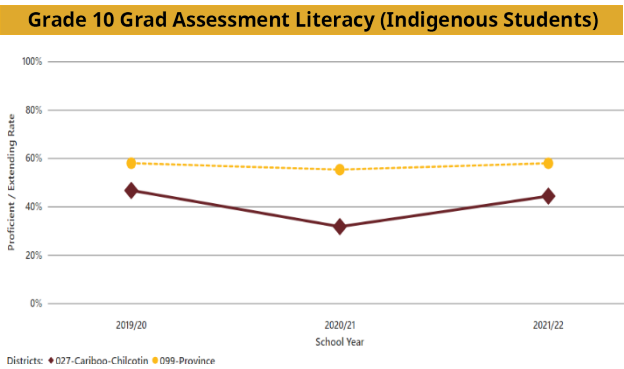
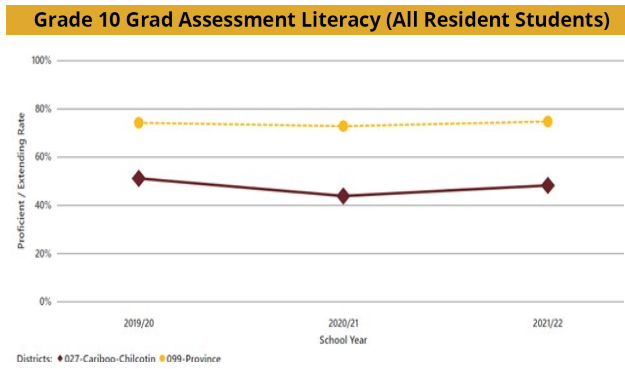
Measure 1.1: Grade 4 & Grade 7 Literacy Expectations

The [Foundational Skills Assessment \(FSA\)](#) is a provincial curriculum assessment.

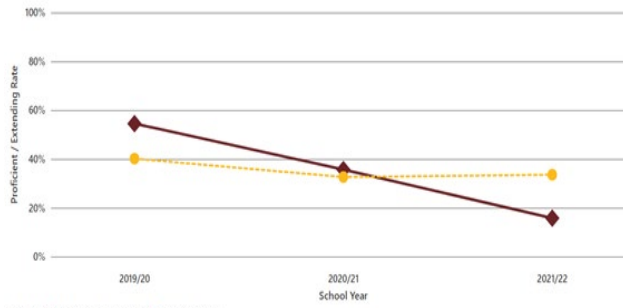




## Measure 1.2: Grade 10 Literacy Expectations

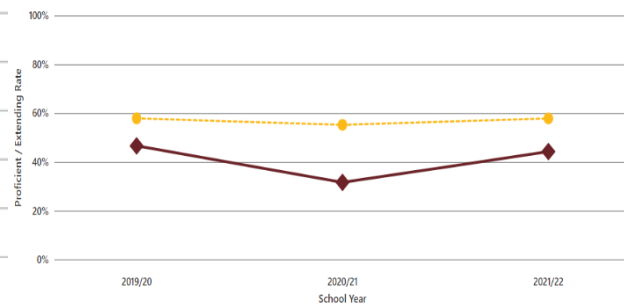


**Grade 10 Grad Assessment Literacy (Indigenous Students on Reserve)**



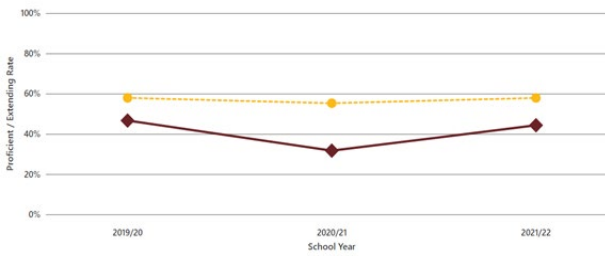
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**Grade 10 Grad Assessment Literacy (Indigenous Students off Reserve)**



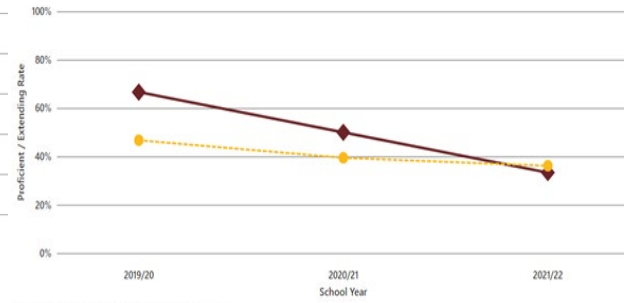
Districts: 027-Cariboo-Chilcotin 099-Province

**Grade 10 Grad Assessment Literacy (Students with Disabilities/Diverse Abilities)**



Districts: 027-Cariboo-Chilcotin 099-Province

**Grade 10 Grad Assessment Literacy (Children/Youth in Care)**

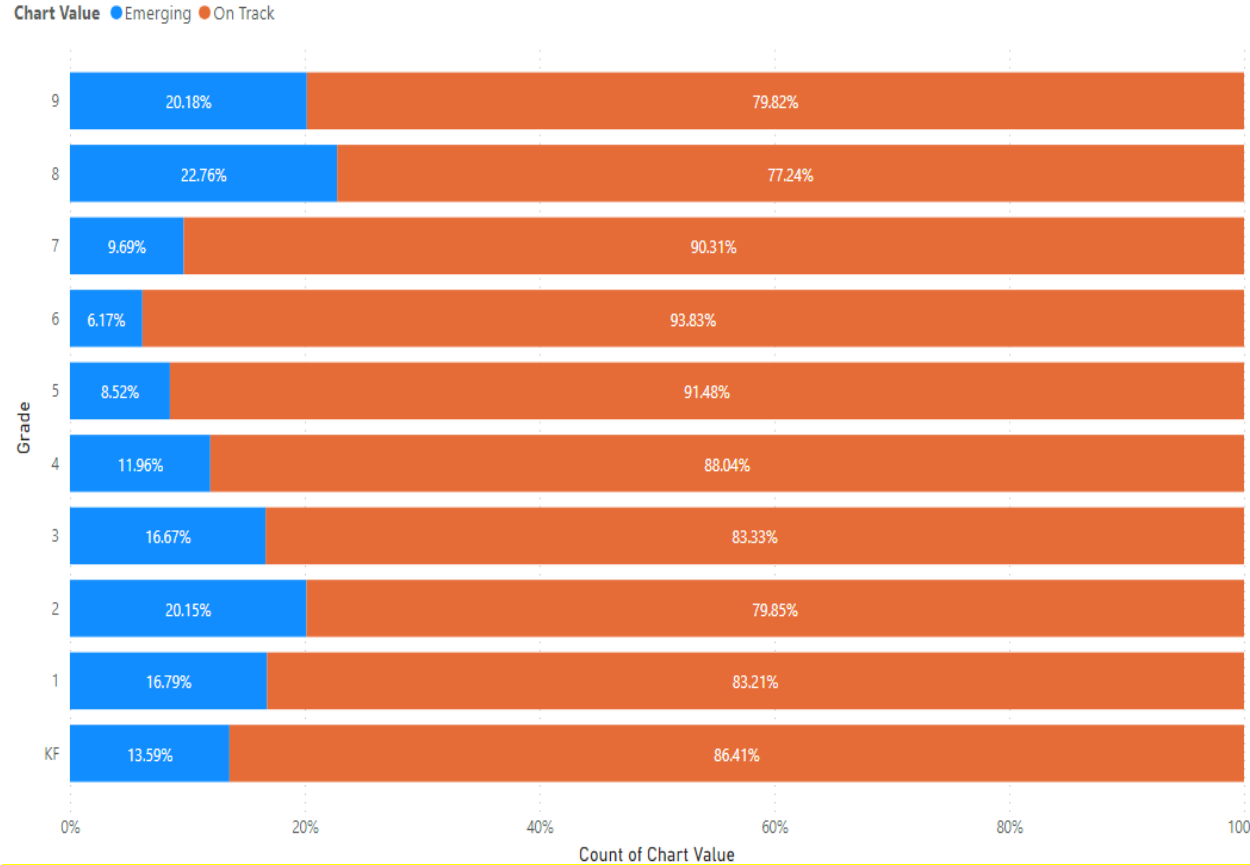


Districts: 027-Cariboo-Chilcotin 099-Province

# Relevant Additional/Local Data and Evidence

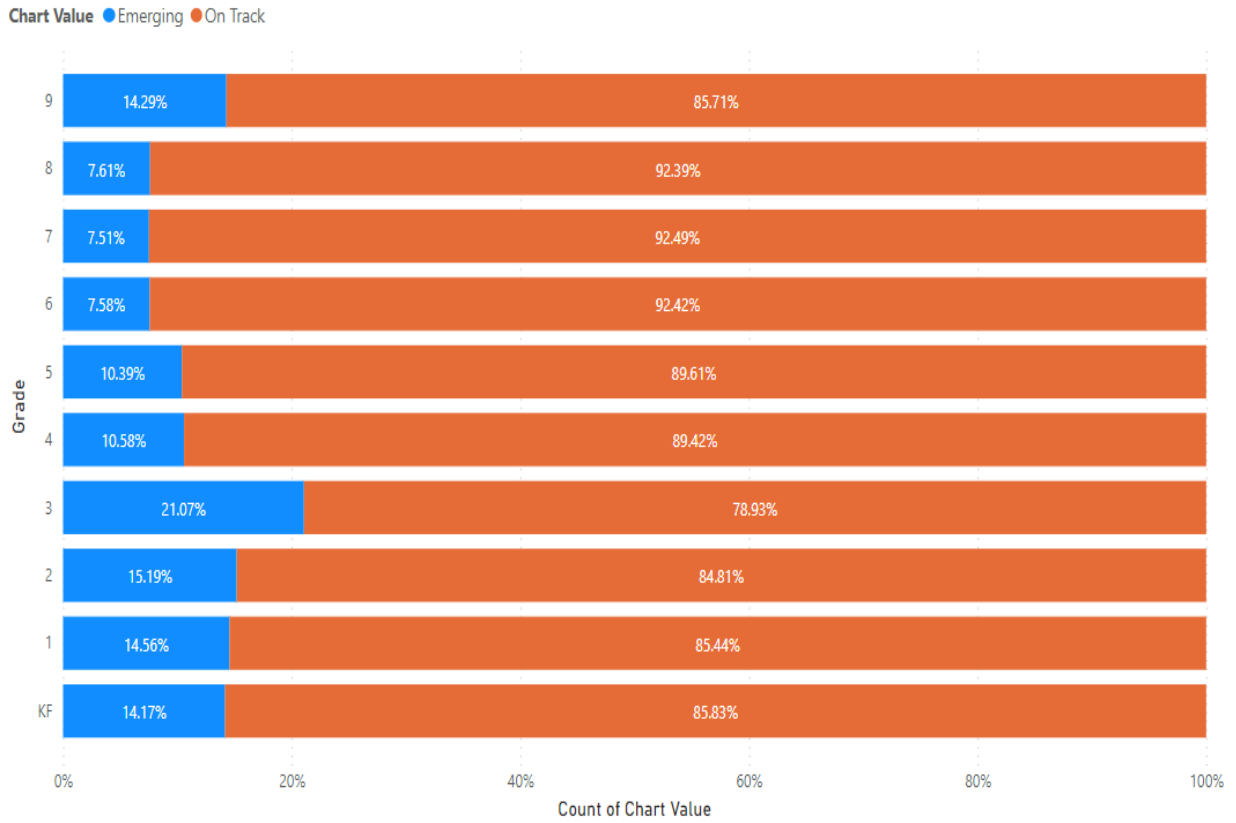
## District Reading Assessment Team (DART) K-9

[DART](#) is a reading assessment widely used in BC focused on providing information to teachers that is closer to the context of the classroom. Done in the Fall and Spring it informs instructional decisions at the classroom and school level.



## District School Wide Write K-9

The School Wide Writing Assessment is a formative assessment tool used in SD 27. It uses the BC Writing Performance Standards and is meant to assess writing from experience (Grade 1), personal writing (Grades 2 to 7), and personal views and response (Grades 8 and 9).

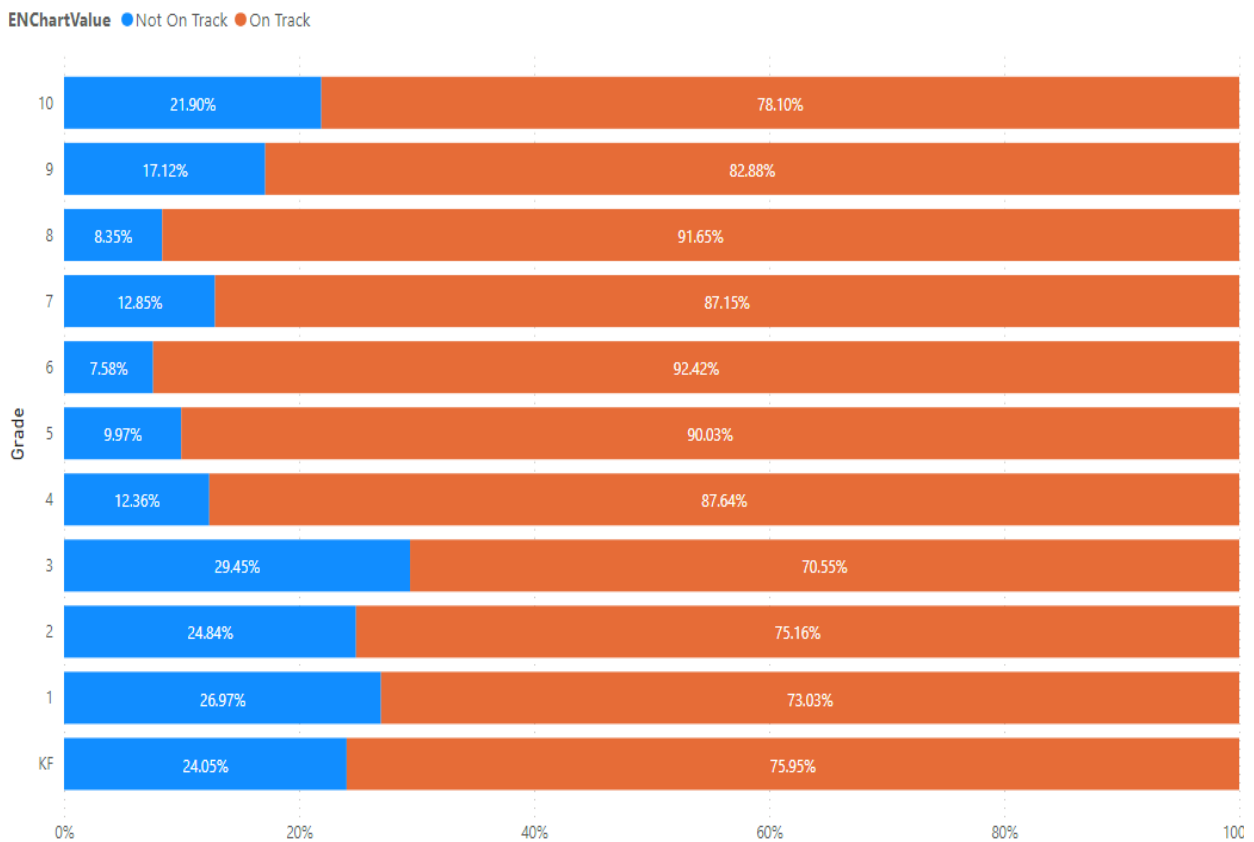


## On Track for Literacy by Grade – Report Cards K-10

On track is a local measure based on report card information. It represents teachers' professional judgement of students' achievement from the evidence of learning in the classroom over the reporting period (in this case the full year). Students are on track in literacy if they are approaching, proficient, or exceeding (K-7) or have a letter grade of C- or better (Grades 8 and 9) with respect to curricular outcomes in Language Arts/English.

Note: the Provincial Proficiency Scale will replace letter grades in Gr 8 and 9 beginning this school year)

Literacy On Track by Grade



### Analysis and Interpretation: What Does this Mean?

FSA results in Literacy are up and down over the past few years across grades and groups of students we are paying particular attention to with a drop in the most recent year. There remains a gap in achievement between Cariboo-Chilcotin students and the BC average, and Indigenous students in SD 27 and the students in general in the district. This is particularly

pronounced at Grade 4 for Indigenous students on-reserve and students with disabilities and diverse abilities. The FSA Grade 7 Literacy results for Indigenous students, Indigenous students on-reserve, and children in and youth in care are an exception where the result is up, and equal to or higher than SD 27 students and BC students in general. This may be positive, but both are small numbers of students, and the result tends to fluctuate year to year.

The percentage of students meeting expectations on the Grade 10 Literacy assessment is low provincially and our results are lower except for the small group of children and youth in care. Adolescent literacy is clearly an area requiring more attention.

While participation in high quality professional development in classroom practice and assessment initiatives are leading indicators of future improvements in student achievement, other factors such as prolonged interruption to schooling (attendance is discussed later in the report) and workforce challenges are reflected in results that we are not satisfied with.

We have work to do around FSA being administered consistently with students adequately prepared for and understanding the assessment. We see promise in the recent participation of teachers in the marking sessions, working with their school teams to make meaning from the results, and using the information to inform instruction. Having the provincial, district, and school level assessments actively used to support teaching and learning in schools will improve outcomes in literacy.

There is very little alignment between the provincial curriculum assessment (FSA), district assessments, and report card information. Classroom summative evaluation and district assessments have significantly higher results than the provincial snapshot assessments (FSA and Graduation Literacy Assessment). We will be exploring this with schools. We would not expect these to be the same but for there to be a closer association. The opportunity is for school teams to engage in rich learning conversations about the discrepancy and what it means. Teacher voice will be important in the evaluation of our assessment tools and practices as we improve our collective capacity to know what students are learning and are ready to learn next within the context of curricular outcomes and performance standards.

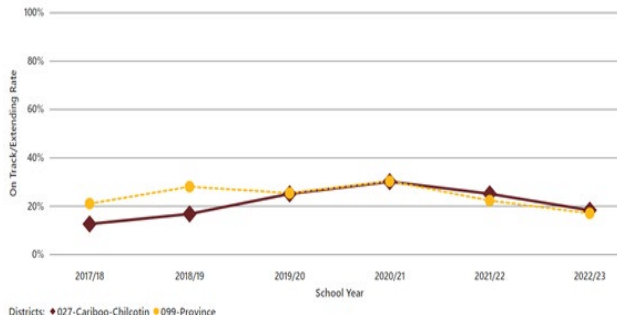
# Educational Outcome 2: Numeracy

## Measure 2.1: Grade 4 & Grade 7 Numeracy Expectations

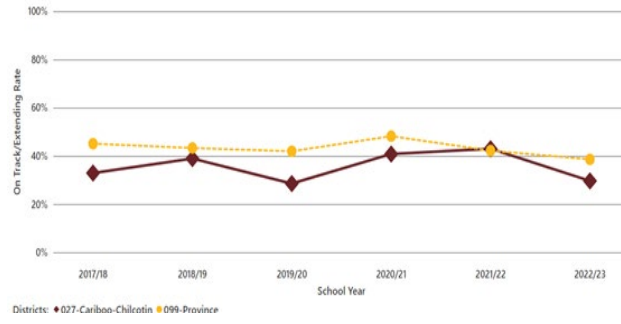




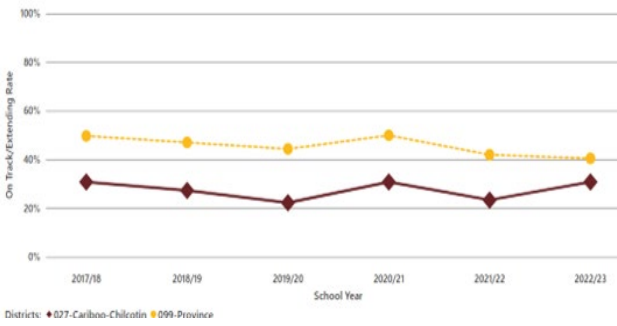
**Grade 7 FSA Numeracy (Indigenous Students on Reserve)**



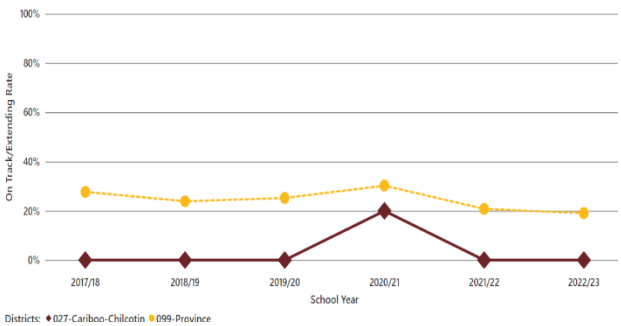
**Grade 7 FSA Numeracy (Indigenous Students off Reserve)**



**Grade 7 FSA Numeracy (Students with Disabilities/Diverse Abilities)**

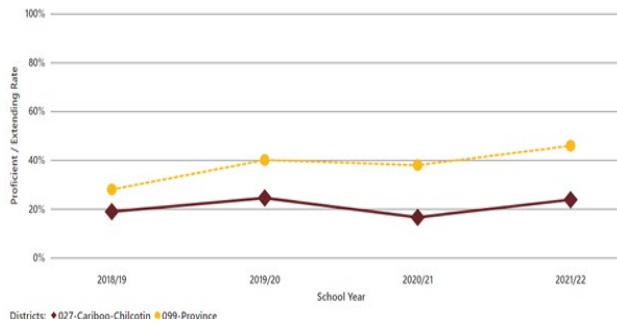


**Grade 7 FSA Numeracy (Children/Youth in Care)**

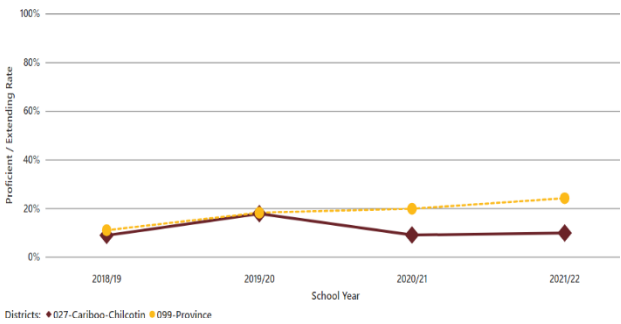


Measure 2.2: Grade 10 Numeracy Expectations

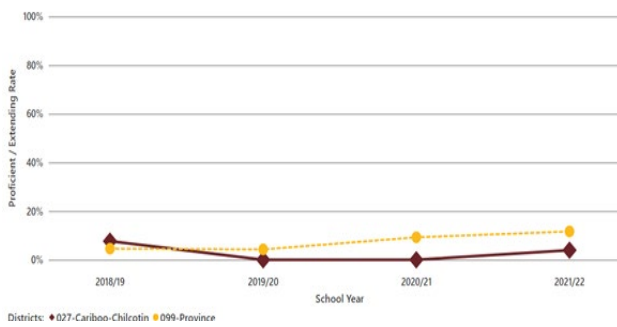
**Grade 10 Grad Assessment Numeracy (All Resident Students)**



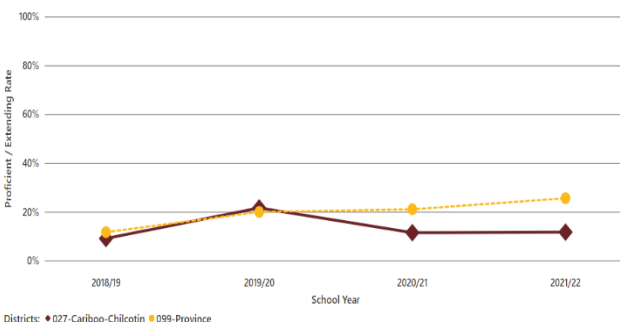
**Grade 10 Grad Assessment Numeracy (Indigenous Students)**

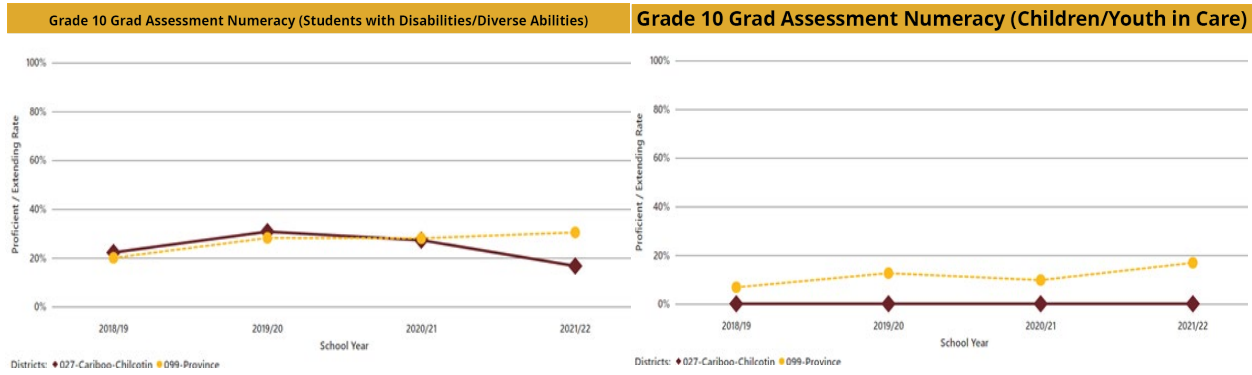


**Grade 10 Grad Assessment Numeracy (Indigenous Students on Reserve)**



**Grade 10 Grad Assessment Numeracy (Indigenous Students off Reserve)**





### Relevant Additional/Local Data and Evidence

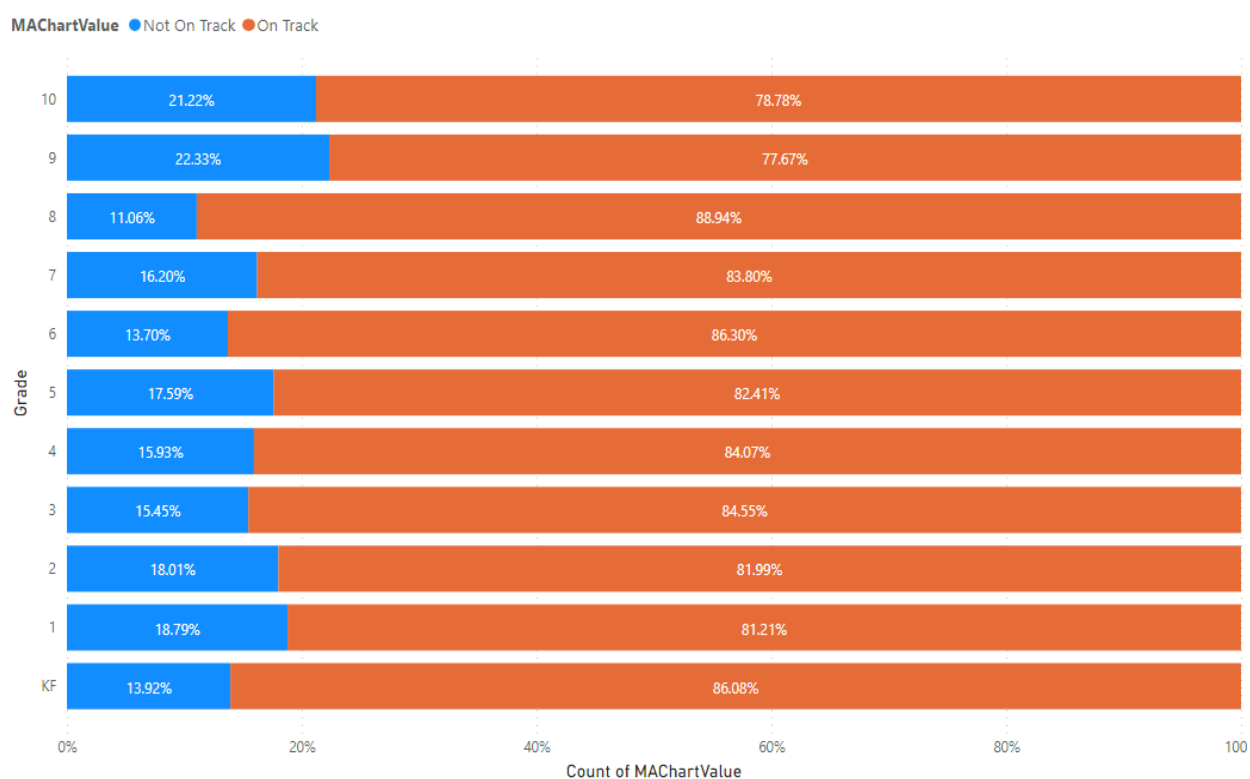
#### On Track for Numeracy by Grade – Report Cards K-10

On track is a local measure based on report card information. It represents the teachers’ professional judgement of students’ achievement from the evidence of learning in the classroom over the reporting period (in this case the full year). Students are on track in numeracy if they are approaching, proficient, or exceeding (K-7) or have letter grades of C- or better (Grades 8-10) with respect to curricular outcomes in Math.

Note: the Provincial Proficiency Scale will replace letter grades in Gr 8 and 9 beginning this school year)

## Numeracy On-Track Based on Report Cards

Numeracy On Track by Grade



### Analysis and Interpretation: What Does this Mean?

Provincial assessment results in numeracy are far lower than for literacy in general. Our district results have dropped overall since the update to the FSA to match the redesigned curriculum. This suggests we have more work to do toward fully implementing the shift in focus of Math to more numeracy and application. We saw a higher than historical or provincial result last year for Grade 4 Indigenous students on-reserve. We will see what that means for this cohort into the future. Overall there is a gap between the achievement of all students and Indigenous students in the district. The results for the small cohorts of children in care and students with disabilities is highly variable. The percentage of students meeting expectations on the Grade 10 Numeracy assessment is well below an acceptable level provincially and in our district.

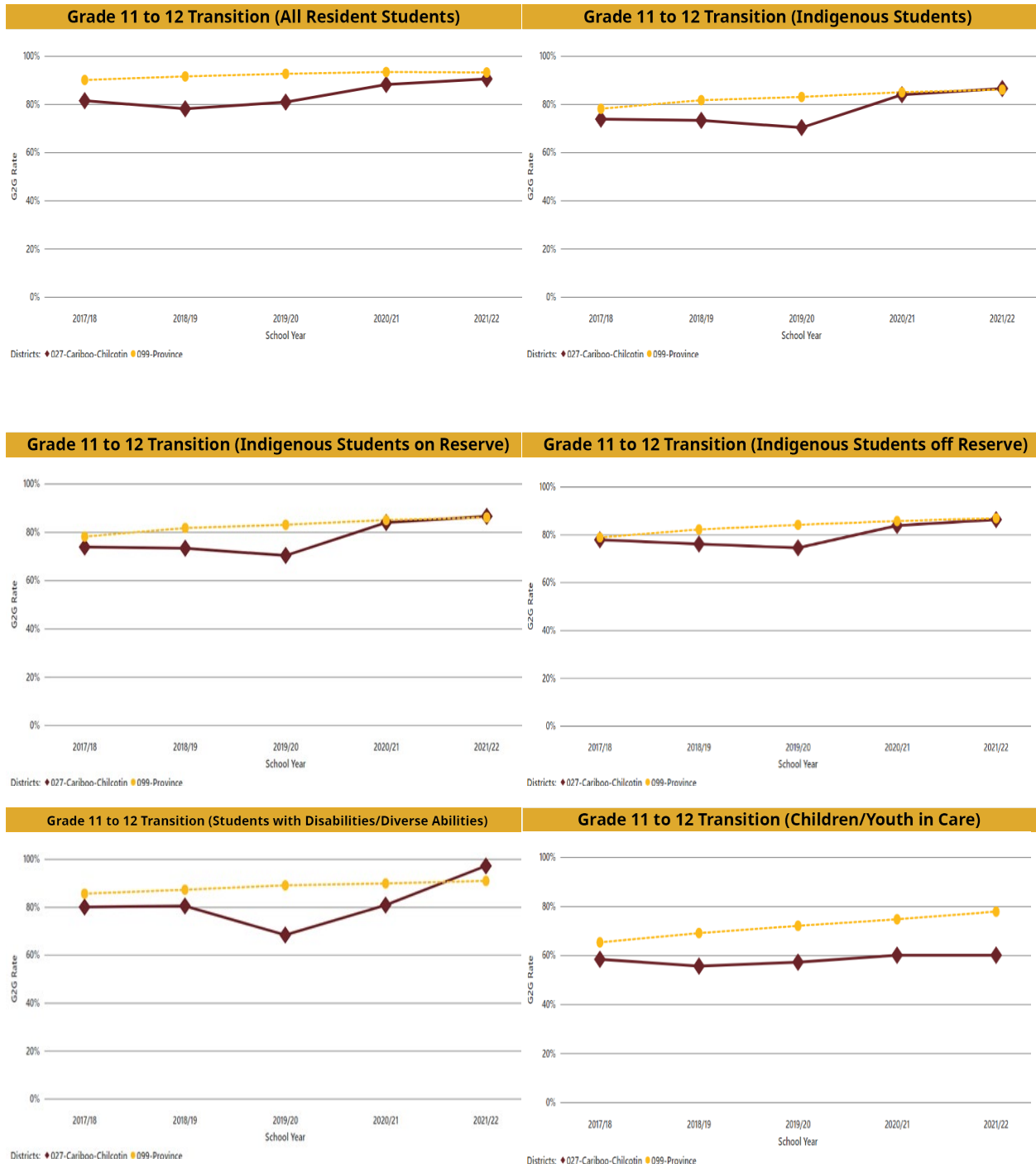
There is very low alignment between the provincial curriculum assessments (FSA and Graduation Numeracy Assessment) and report card information. Classroom summative evaluation is significantly higher than results on the provincial snapshot assessments. This will be the subject of ongoing exploration with schools.

As discussed for literacy, meaningful teacher engagement in marking the FSA and reflecting on the information from the results is expected to make a positive difference. Participation in professional development workshops and classroom-embedded learning rounds continues to

grow. We are piloting a numeracy assessment this year that is directly connected to the professional learning teachers are doing and this will provide a third level of data for triangulation of results as well as give useful information for teachers to inform planning and instructional decisions.

## Measure 2.3: Grade-to-Grade Transitions





### Analysis and Interpretation: What Does this Mean?

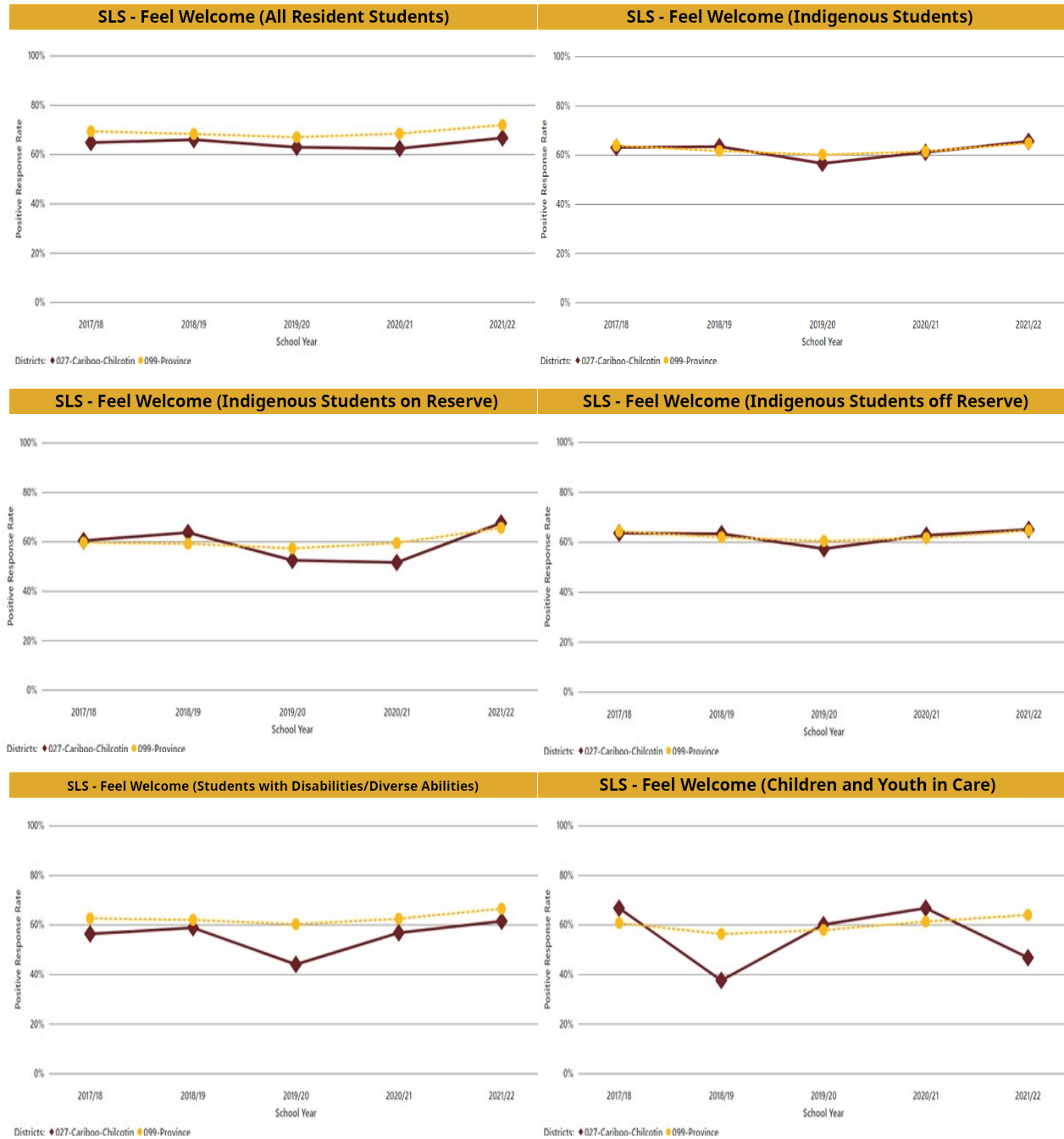
We are not emphasizing this data set at this time. Our current results in transition from grade to grade in the graduation program years is on par with provincial average apart from children and youth in care. Recent changes may reflect improvements in district administrative practice rather than actual outcomes for students. This is a data set that may have low validity as there are

different criteria across schools and districts for how students are assigned to secondary grade levels. Our schools are now consistently keeping students tracked with their cohorts even when some courses may be out of synch with that grade level. In future years we will be able to reliably track drop out and retention of students through each year of the graduation program with transition data.

# Human and Social Development

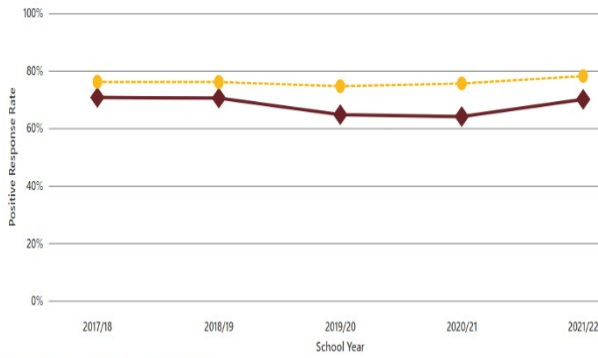
## Educational Outcome 3: Students Feel Welcome, Safe, and Connected

### Measure 3.1: Student Sense of Belonging



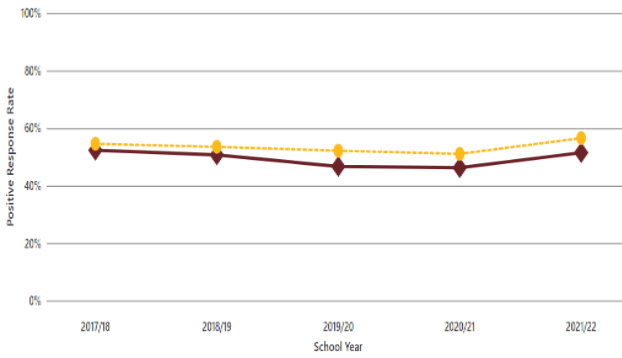


### SLS - Feel Safe (All Resident Students)



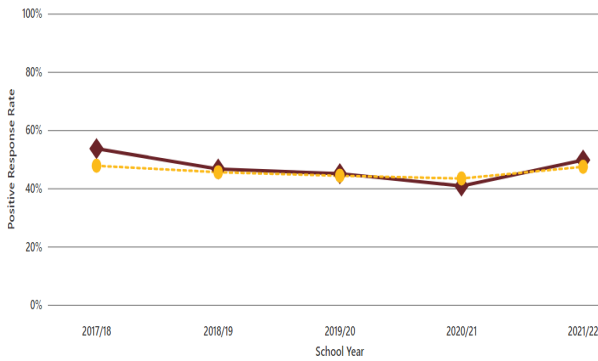
Districts: 027-Cariboo-Chilcotin 099-Province

### SLS - School Belong (All Resident Students)



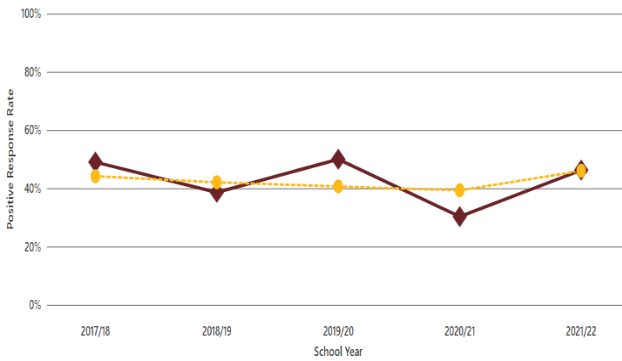
Districts: 027-Cariboo-Chilcotin 099-Province

### SLS - School Belong (Indigenous Students)



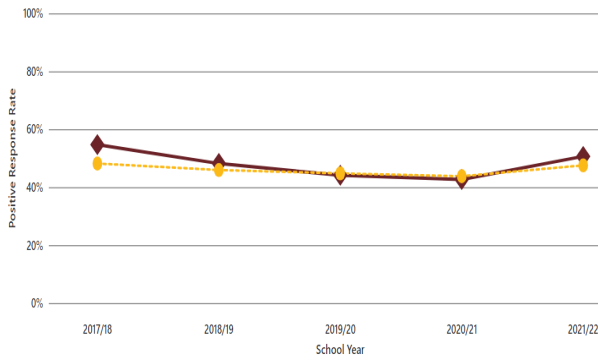
Districts: 027-Cariboo-Chilcotin 099-Province

### SLS - School Belong (Indigenous Students on Reserve)



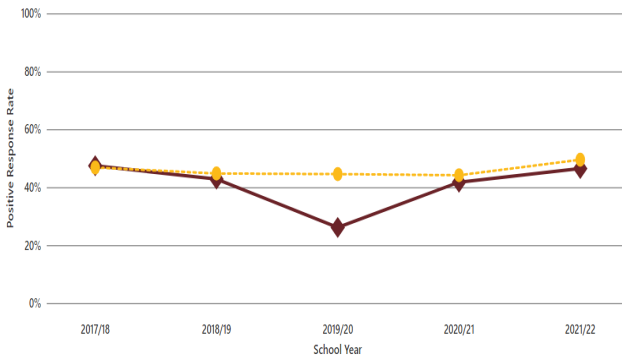
Districts: 027-Cariboo-Chilcotin 099-Province

### SLS - School Belong (Indigenous Students off Reserve)



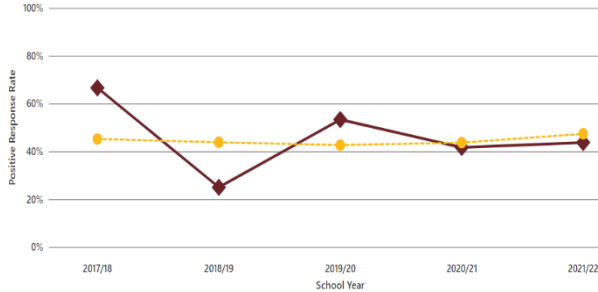
Districts: 027-Cariboo-Chilcotin 099-Province

### SLS - School Belong (Students with Disabilities/Diverse Abilities)



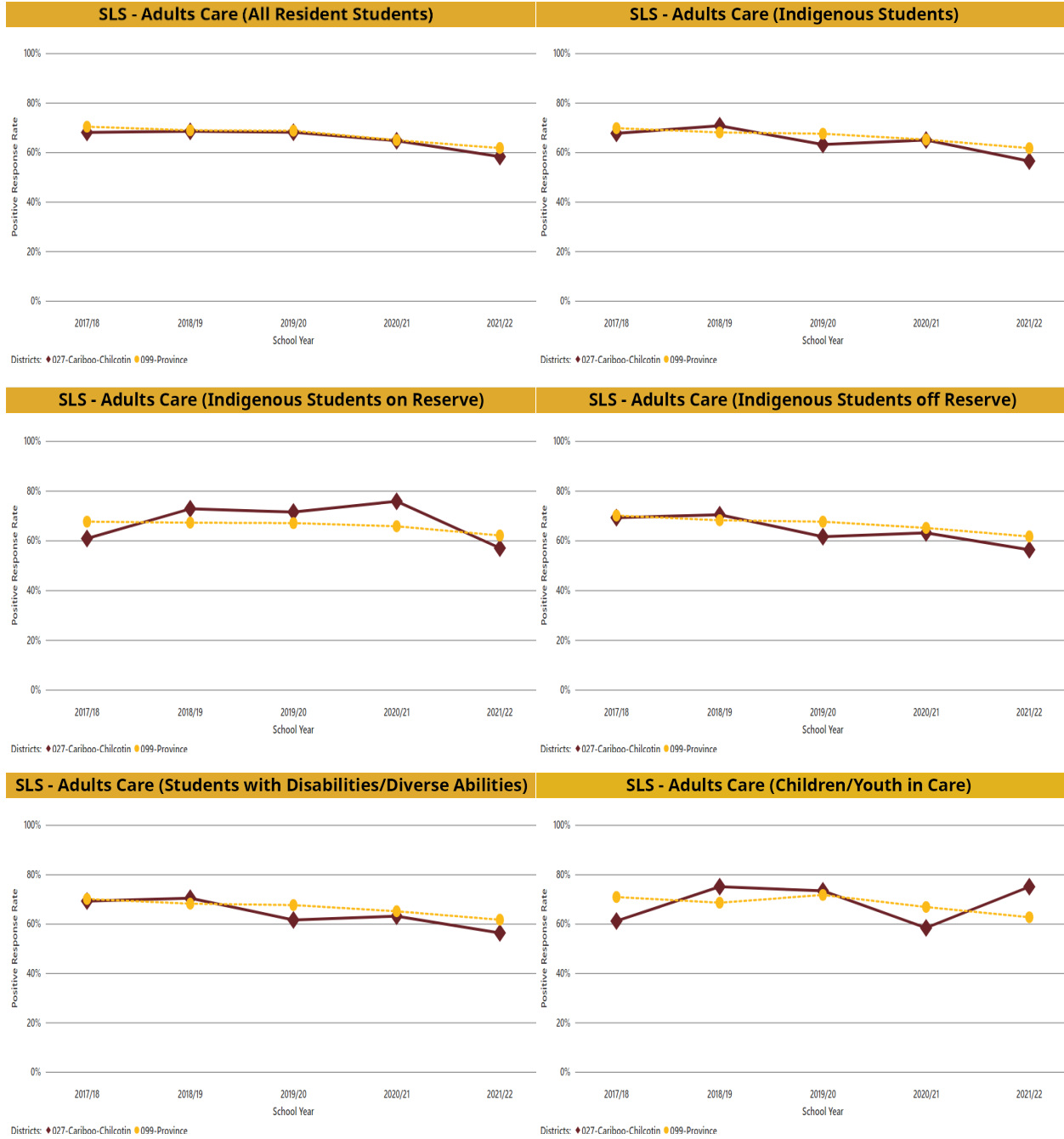
Districts: 027-Cariboo-Chilcotin 099-Province

### SLS - School Belong (Children/Youth in Care)



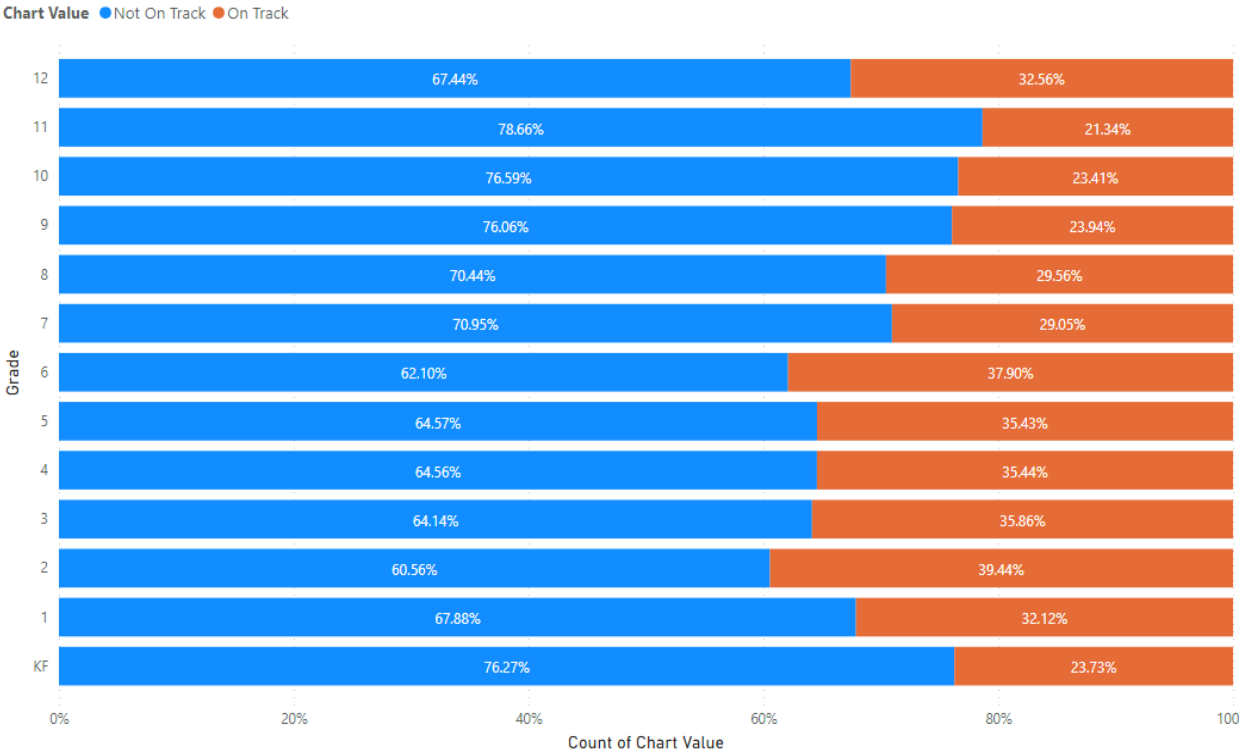
Districts: 027-Cariboo-Chilcotin 099-Province

## Measure 3.2: Two or More Adults who Care About Them



# Relevant Additional/Local Data and Evidence

Attendance On Track By Grade



## Analysis and Interpretation: What Does this Mean?

Most of our student learning survey results around feeling safe, welcome, and connected are consistent with other students in BC. There is a slight increase from the previous year in student sense of belonging and decrease in their belief that two or more adults in the school care about them. There is less variability in the results between all students and the groups of students we are paying particular attention than for other measures. These are important protective factors and belonging is an explicit focus of school plans for learner success in Cariboo-Chilcotin School District. How students know we care was a theme of the district planning day session with Jo Chrona as we began this school year with all staff. This is data we will be watching closely to see the effects of our collective efforts within schools and with community partners.

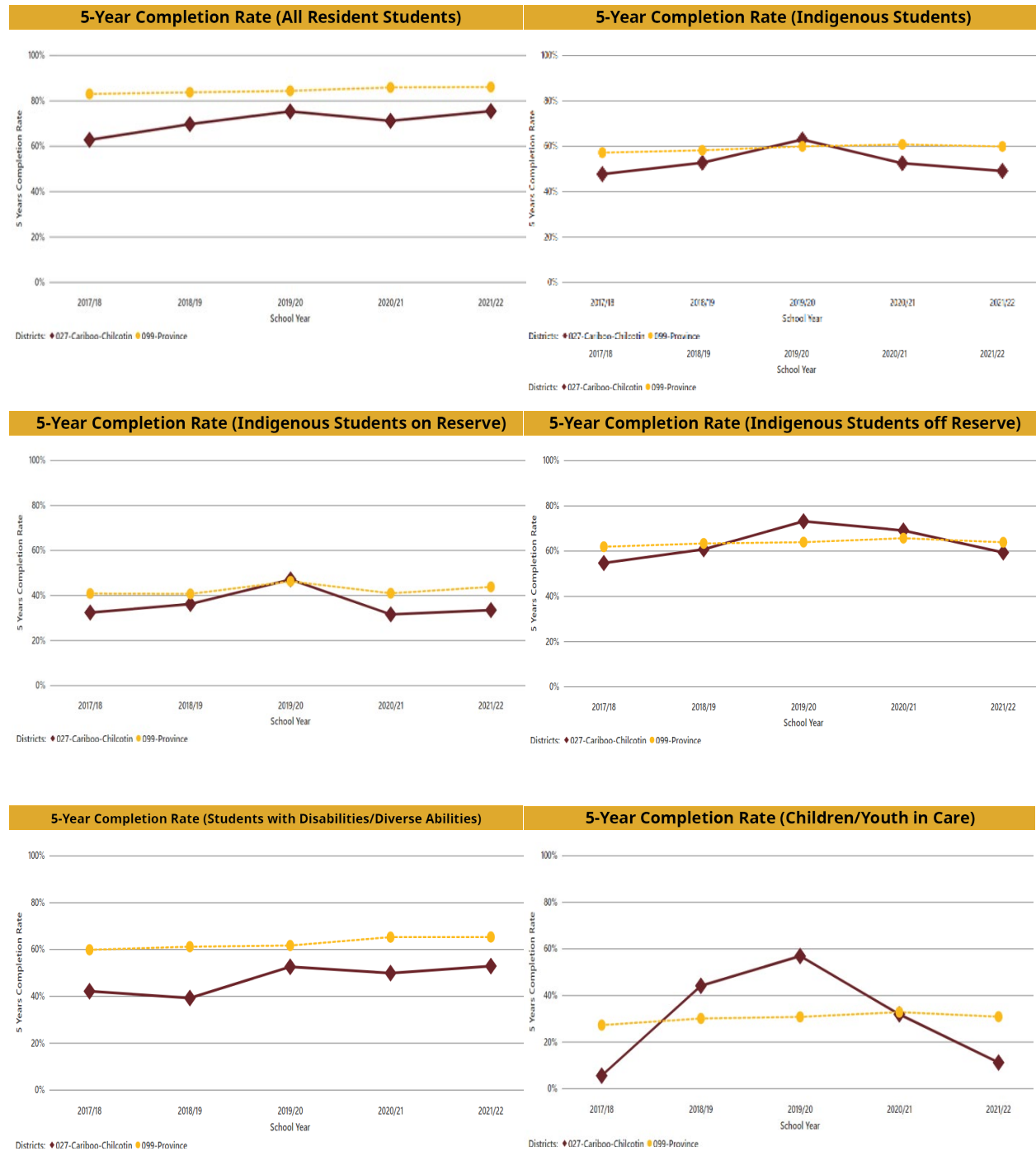
A local data set that is closely related to school connectedness is attendance. It was shocking for leadership and school teams to learn that 70% of students in Cariboo-Chilcotin School District were chronically absent last year, missing more than a month of school. This is probably the most important data point for us at this time. Until we have children and youth regularly attending school it will be difficult to positively affect their well-being and learning. We now have a district data system that provides schools with ready access to attendance data in a user-friendly format. Alerts draw attention to students with high cumulative absences and absences during the current two-week window to ensure individual student attendance patterns are

noticed and can be pro-actively responded to. Attendance will be a frequently reviewed data set.

## Career Development

### Educational Outcome 4: Students will Graduate

#### Measure 4.1: Achieved Dogwood Within 5 Years

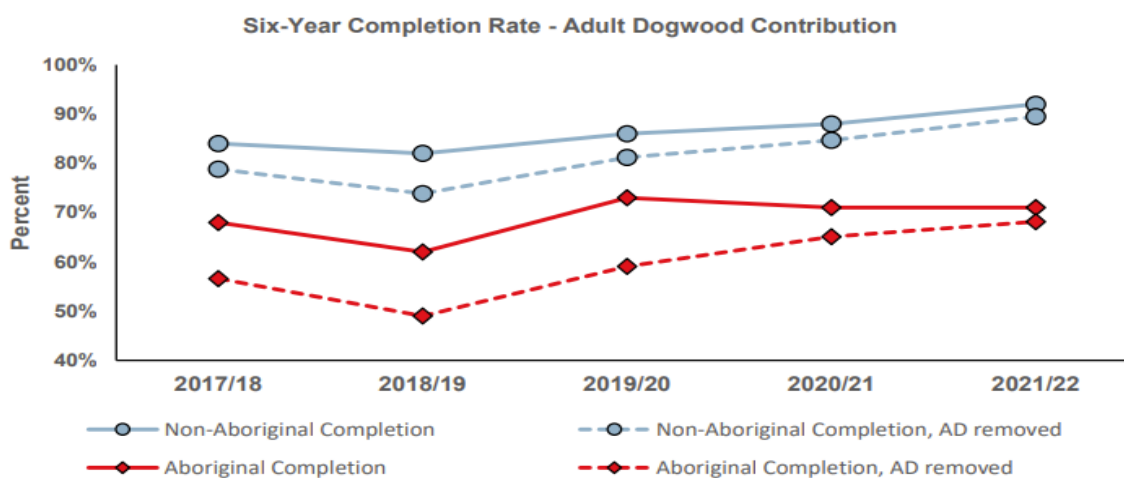


## Relevant Additional/Local Data and Evidence

### SIX-YEAR COMPLETION RATE, ADULT DOGWOOD CONTRIBUTION

Adult Dogwood recipients are removed from the success count (numerator) only. They are kept in the denominator.

School Year	Aboriginal			Non-Aboriginal		
	Completion Rate	Adult Dogwood removed	Adjusted Rate	Completion Rate	Adult Dogwood removed	Adjusted Rate
2017/18	68	-11	57	84	-5	79
2018/19	62	-13	49	82	-8	74
2019/20	73	-14	59	86	-5	81
2020/21	71	-6	65	88	-3	85
2021/22	71	-3	68	92	-3	89



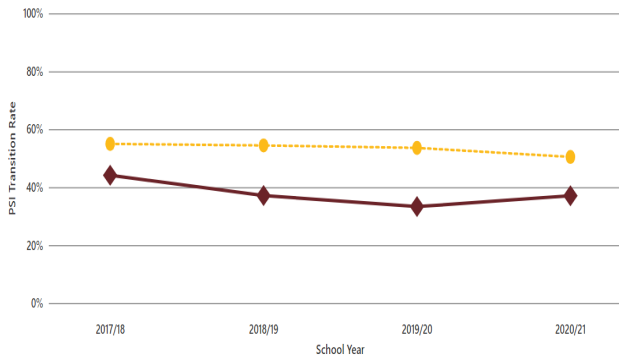
### STUDENTS IN ALTERNATE PROGRAMS

School Year	All Students #	District						Province *			
		Aboriginal			Non-Aboriginal			Aboriginal		Non-Aboriginal	
		Female #	Male #	Total #	Female #	Male #	Total #	Female #	Male #	Female #	Male #
2017/18	178	57	57	114	30	34	64	1,519	1,535	1,990	2,389
2018/19	125	38	34	72	24	29	53	1,513	1,457	1,952	2,330
2019/20	43	11	17	28	Msk	Msk	15	1,576	1,506	2,122	2,537
2020/21	64	20	21	41	12	11	23	1,423	1,323	1,786	1,846
2021/22	90	39	23	62	16	12	28	1,442	1,255	1,778	1,651

# Educational Outcome 5: Life and Career Core Competencies

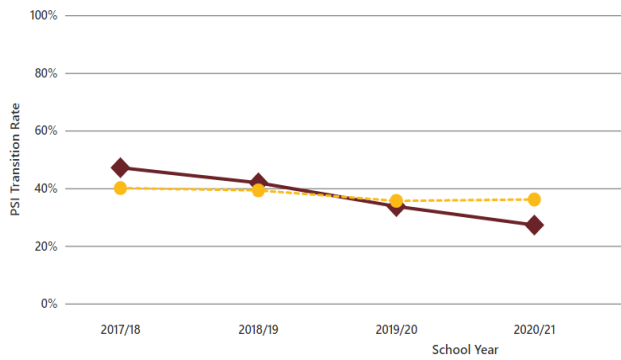
## Measure 5.1: Transitioning to Post-Secondary

**Post Secondary Transition - Immediate (All Resident Students)**



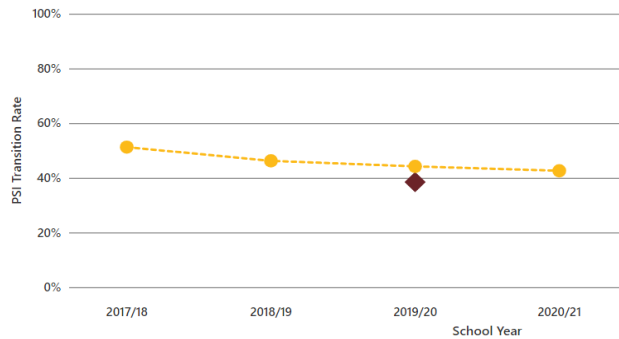
Districts: 027-Cariboo-Chilcotin 099-Province

**Post Secondary Transition - Immediate (Indigenous Students)**



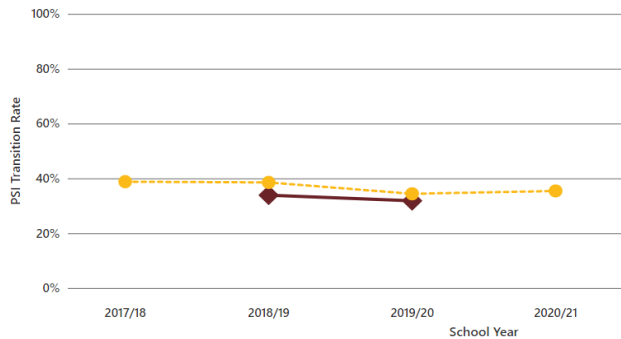
Districts: 027-Cariboo-Chilcotin 099-Province

**Post Secondary Transition - Immediate (Indigenous Students on Reserve)**



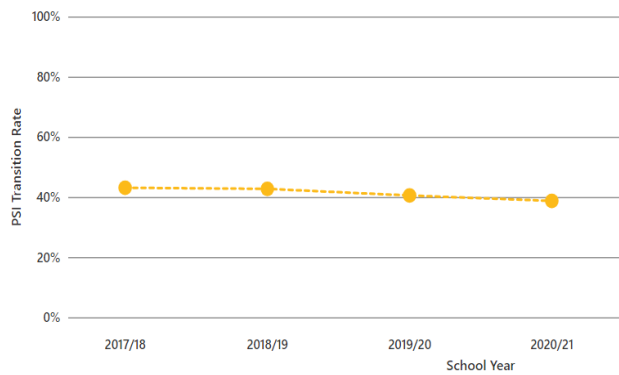
Districts: 027-Cariboo-Chilcotin 099-Province

**Post Secondary Transition - Immediate (Indigenous Students off Reserve)**



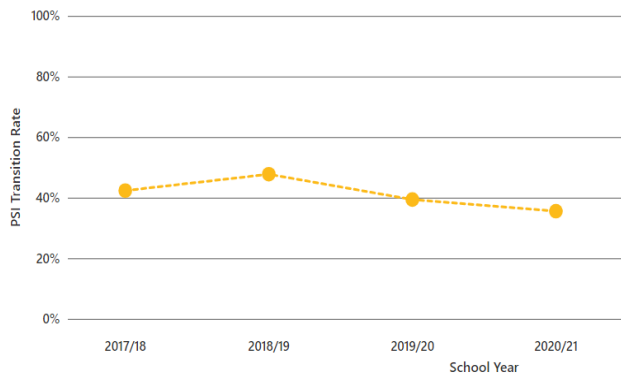
Districts: 027-Cariboo-Chilcotin 099-Province

**Post Secondary Transition - Immediate (Students with Disabilities/Diverse Abilities)**



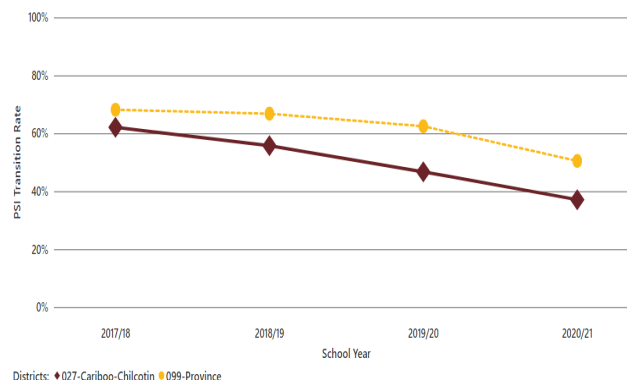
Districts: 027-Cariboo-Chilcotin 099-Province

**Post Secondary Transition - Immediate (Children/Youth in Care)**

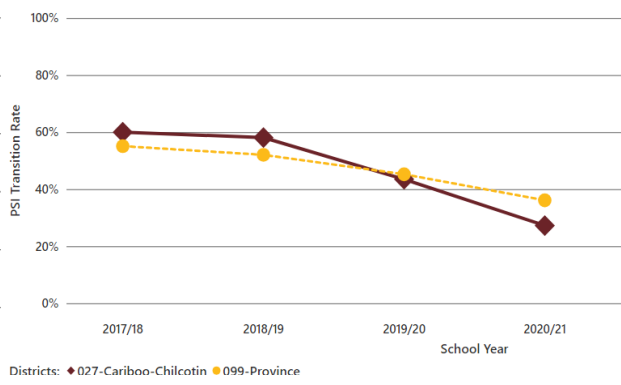


Districts: 027-Cariboo-Chilcotin 099-Province

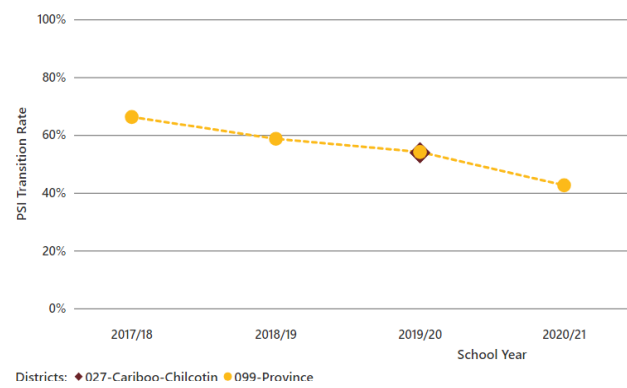
**Post Secondary Transition - 3-Year (All Resident Students)**



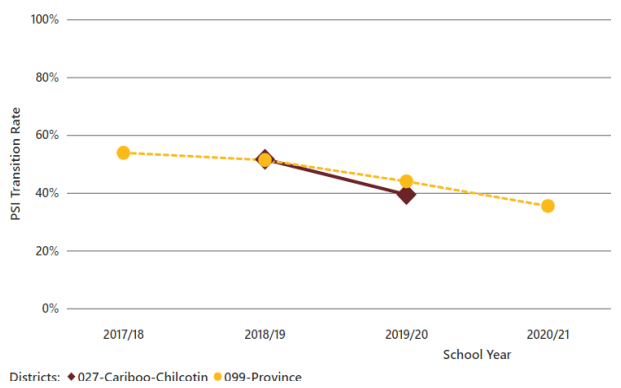
**Post Secondary Transition - 3-Year (Indigenous Students)**



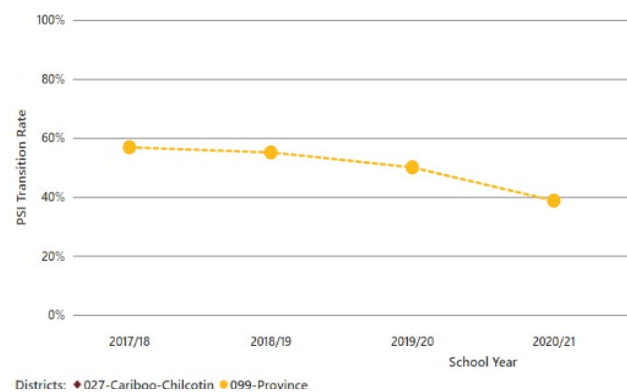
**Post Secondary Transition - 3-Year (Indigenous Students on Reserve)**



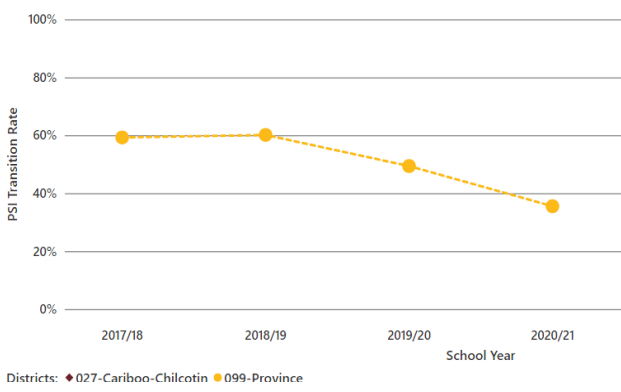
**Post Secondary Transition - 3-Year (Indigenous Students off Reserve)**



**Post Secondary Transition - 3-Year (Students with Disabilities/Diverse Abilities)**



**Post Secondary Transition - 3-Year (Children/Youth in Care)**



### Analysis and Interpretation: What Does this Mean?

The 5-year grad rate has replaced the 6-year result as the focus for improvement planning because of the inequity it reveals with the lower rates of completing on time for Indigenous students. While the overall rate for Cariboo-Chilcotin students is gradually improving, the gap between all and Indigenous students has not closed. An important step toward improved graduation success is the transition of students from alternate programs in the district to the regular high school where the graduation success is far more likely. Indigenous students have been overly represented in alternate programs and the shift will have a proportionately higher

positive impact on Indigenous students. At the same time, we have greatly reduced the number of students graduating with an adult dogwood diploma, which is a credential that affords fewer options. In this measure we have closed the gap between Indigenous and all students. As we are improving the rate and quality of graduation, we will also achieve equity for all learners.

Additional data to support higher success will come from the new graduation progress report in MyEd. This will inform Local Enhancement Agreement meeting monitoring of individual student graduation status. A district-created grad tracking system will be in place this year to provide alerts based on specific missing graduation requirements of individual students. This will be a powerful tool for timely and targeted response.

Much of the disaggregated data for transition to post-secondary is masked for our district due to small numbers of students. There is room for improvement. With more students graduating and with transcripts that afford more options, and a return to more engagement with post-secondary programs through visits and other collaborations, we will see this climb.



## Section B: Moving Forward

### *Planning and Adjusting for Continuous Improvement*

#### Current Strategic Plan Priorities



Seven key focus areas for growth in our district emerged from review of student achievement and school experience data, reflections on the findings and recommendations of the Equity Scan, stakeholder and community input, and examination of our internal processes and practices. These are **collective responsibility, instructional capacity, leadership capacity, systems thinking, Indigenous learning and culture, inclusive learning communities, and place-based learning**. These are high leverage improvement areas that will make a difference across our district and remain priorities in this third year of our plan. Our approach is to build capacity in our staff, systems, and infrastructure so we can engage in more effective practices and, because of those better ways of doing things, students will have enhanced experiences and services and their outcomes will improve. We have specific action planned around each focus and are regularly reviewing progress. We will continue to celebrate examples and success stories on our website.

#### **Collective Responsibility**

We are working more collaboratively and seamlessly to support student needs. We are ALL responsible for working together for the success of ALL students. Improving communication and access to common information, establishing effective instructional and support teams, and focusing on wrapping around and strengthening the core relationship of teacher-student-caregivers will improve student success. We have developed a Framework for Collective Responsibility that helps guide the work we do from creating, implementing, and monitoring School Plans for Learner Success, Local Education



Agreements with First Nation communities, Individual Education Plans (IEP), and interventions by School Based Teams (SBT). Common district assessments, with results made available in a timely and user-friendly format in our district data system, support collaborative learning conversations by teams. Collective responsibility is a theme that emerges across all the other focus areas as we all do our parts toward common goals.

Some examples:

- Improved School-Based Team (SBT) processes
- Meaningful engagement of schools and district in Local Education Agreements (LEA) (regular meetings, frequent communication, data sharing, individual student learning plans, staff education on LEA purpose and commitments)

### **Instructional Capacity**

The highest leverage strategy of educational improvement efforts is development of staff capacity. We are making significant investments in quality professional learning for educators in current, research-based practice to increase knowledge and confidence. The BC curriculum was redesigned several years ago. We have more work to do for the changes to be fully realized in all our classrooms in the district. There are promising practices that are coming to life in pockets but there is more to be done to ensure every student is receiving effective instruction to meet their individual and collective needs.

Some examples:

- Shifting from one-off workshops to a robust learning series with successive sessions, time to practice and reflect in between, and a participant group as a community of practice to support one another
- 2023/24 Learning Series features renowned presenters on reconciliation and Indigenous learning, assessment, engaging all learners, literacy, and numeracy.
- Helping Teachers for side-by-side professional development in the classroom (co-planning, co-teaching)
- Continuing to support the shift from use of externally developed programs to responsive teaching
- Common district assessments with support for learning how to administer them, analyze results, and use what is learned to plan for instruction
- Common standards and staff learning about reporting and communicating student learning
- Mentoring program for new teachers in their first three years

### **Leadership Capacity**

We are intentional about supporting the development of formal and informal leadership. We are ensuring the direction we are headed is understood and we are equipping staff at all levels with knowledge, skills, and efficacy to take action to improve our system and success for students.

Some examples:

- Dedicated time to meet with Principals and Vice-Principals
- Deepening understanding of school leadership
- Connecting moral imperative and collective responsibility

- Developing and fostering initiative and provide project opportunities
- Explicitly connecting student outcomes and school leadership
- Yearlong Leadership Series for all interested principals, vice-principals, teachers, and support staff
- Engagement of leaders in Learning Series to enhance instructional leadership capacity

### **Systems Thinking**

We are creating consistency, predictability, and efficiency by setting up systems for accomplishing our work in the District so individual staff members, sites, and departments are not duplicating efforts, dividing resources, and potentially working at cross-purposes. With planning based on the big picture and consideration of how all the pieces fit together, staff, students, and parents/guardians will be able to rely on a similar experience and level of service across the district. Some examples:

- School Plans for Learner Success redesigned to align with the goals and structure of District Plan
- Development of administrative and operating procedures for schools and departments
- Technology review and roadmap for ensuring reliable, modern and equitable infrastructure, hardware, software, and IT support
- Fully integrated online systems for Finance and Human Resources
- District data system to provide information for instruction and planning
- Senior Leadership Team communication and collaborative planning
- Budgeting and staffing intentionally planned to align with District Plan goals and strategy
- Capital and Annual Facility Grant planning developed in alignment with District Plan

### **Inclusive Learning Communities**

We are developing district-wide understanding and capacity so that all students are members of classrooms that are inclusive learning communities. We are becoming better able to grow the strengths and meet the needs of students in their classrooms with their peers. We will provide appropriate supports and interventions whether a student has a diagnosis connected to a special education category or not. We are creating learning environments that enable students to develop a sense of belonging and ensure they see themselves in the curriculum. We know the improvements we make for vulnerable students or students with different interests and talents will benefit all students.

Some examples:

- Fostering a growth mindset: all students can be successful
- Shift from pull-out to push-in supports so learning happens with peers in the context of the classroom learning
- Shift from pre-designed programs to universal design for effective instruction for all students.
- Shift from finding the right place for students to creating classroom communities for all students

- Updated policies and administrative procedures to ensure accountability and transparency
- Community-wide protocols and partnerships for supporting students (Violence Threat Risk Assessment, Suicide Risk Assessment, Situation Table, Integrated Case Assessment Team, Suicide and Sudden Death Committee, Communities That Care, other)
- District mental health plan that integrates learning about mental health, building community, and Indigenous and place-based learning

## Indigenous Learning and Culture

We strive for equity of outcomes for Indigenous students and Indigenous learning for all students and staff. We are intentionally directing attention, resources, and effort to improve outcomes and act for Truth and Reconciliation. We will continue to examine our environments, structures, and practices to identify and address barriers to the success of Indigenous students. We are committed to continuing to strengthen relationships with First Nation communities and community partners. We will embed learning about Indigenous culture, perspectives, and language in the daily experience of learners in our schools.

Some examples: District-wide staff learning about Truth and Reconciliation including District Day (for all staff), learning series, Four Seasons of Reconciliation year-long course, Ripple Effect of Resiliency modules, and Wayi Wah! Activities for staff.

- Increased visible language and culture across schools (Elders in schools, welcome signage, elders posters, indoor and outdoor Indigenous spaces, drumming, dance, other)
- Intentional embedding of the First Peoples Principles of Learning by schools
- Review of school libraries and resource collections and additional funding for Authentic First Peoples Resources
- Recognizing cultural learning in community with graduation program IDS credits (local Independent Directed Study framework)
- Expectation of raising the bar and narrowing the gap versus the racism of low expectations



## Place-based Learning

Place-based learning uses the local environment and community as the starting point for teaching the objectives of the curriculum. We provide resources and create opportunities for cross-curricular learning on the land and in and around local communities while fostering relationships between school and community partners and members. Teachers are expected and supported to take more learning outdoors for all the health and learning benefits that come with spending time outside and in nature.

Some examples:

- Outdoor learning structures at all schools
- Investment in equipment for outdoor activities and learning
- Ensuring all students have access to clothing and footwear for outdoor activities
- Participation in the year-long Take Me Outside For Learning Challenge
- Support for educator participation in learning opportunities to build capacity for outdoor learning (Cariboo-Chilcotin Teachers Association workshops and Outdoor Learning Network, Environmental Education Provincial Specialist Association (EEPSA) partnerships, Open Learning Store webinars, Outdoor Council of Canada certification, other)
- Relationships with community educators, organizations, and facilities to bring community educators into the classroom and students out into community settings
- Independent Directed Study (IDS) framework to honour community and cultural learning with graduation program credits.

## Strategic Engagement

Cariboo-Chilcotin School District has a Board of Education with a strong governance approach. The Board hired the current Superintendent to lead rapid systemic change for improvement. The Board was actively engaged in setting the strategic priorities of the current three-year plan and supportive of the staff's operational planning to achieve significant growth in those priority areas. Through the budget process the Board has ensured resources are targeted to high leverage initiatives and priorities to achieve plan goals and enhance student learning and success. The Board has fully reviewed and updated policy to create the conditions for the effective operation of the district in alignment with planning.

The Board has reviewed FESL and local data on an ongoing basis over the life of the plan to monitor progress. The same information is reviewed at the district [First Nations Education Council \(FNEC\)](#) table. The data review cycle of the District Plan for Learner Success aligns with *BCSTA Improving Student Outcomes: A Guide for Boards of Education* and will be updated for the current target dates for Ministry data to be made available. Each School Plan for Learner Success includes a specific timeline for what data the school team will review and when to monitor and adjust actions.

The Board has invited presentations by school administration and teachers throughout the year to share their goals, initiatives, and stories of success. Leadership from the Cariboo-Chilcotin Teachers Association and International Union of Operating Engineers (IUOE) participate in committee meetings of the Board and liaison meetings with senior staff. There is Board representation on the FNEC Council which meets monthly. There are Local Education Agreements (LEAs) setting out the agreed upon engagement between the School District and the communities of Stswecem'c/Xget'tem (Canoe Cree/Dog Creek Band), Esk'etemc First Nation (Alkali Lake), Tsideldel First Nation (Alexis Creek Band), Ulkatchot'en (Ulkatcho First Nation), T'exelc (Williams Lake First Nation), Xats'ull (Soda Creek First Nation), and Yunesit'in Government (Stone Band).

This Fall the Board will plan engagement with school district community, partners, and rightsholders over the course of the school year to determine the strategic priorities for the next plan. The existing plan was developed during the pandemic and this round will have far greater opportunity to meet and have good conversations.

## Celebrating our Successes for the Past Year

We have had another year of tremendous growth as a district and there is much to celebrate.

**Indigenous learning and culture** has been a visible priority like never before. We are in our third year of start up with the entire staff – all levels and departments - involved in a day learning about Truth and Reconciliation to ground our preparation for the year. There has been uptake by hundreds of staff members in learning offerings including the courses Ripple Effect of Resiliency and Seasons of Reconciliation and webinars on Indigenous learning. The professional development series led by the First Nations curriculum support teacher was fully subscribed once again. School staff have spent time hosted by and learning in First Nations communities. Secondary school staff have begun to go into community for information sharing, course selection, and other events. Indoor and outdoor Indigenous learning spaces have been created at schools with more planned. Coming out of the pandemic schools are enjoying having elders and knowledge keepers visit schools to share teachings and connect with students and adults. The LEA process is yielding richer communication and collaboration between schools and Band education staff. The visible signs in schools of respect for local First Nations Culture are throughout the district now and growing. They include welcome signage in First Nation language appropriate to the traditional territories, students being drummed in as they return to school after breaks and at graduation ceremonies, artwork, song, and students learning traditional skills. The Cariboo-Chilcotin School District Role Models have been active in the region at events. We are making progress here. We will build on some of the very successful LEA working relationships to strengthen communication and collaboration with other communities.



**Principal leadership of and staff engagement in school improvement planning** has been a success. This past year the quality of the learning conversations and intentionality around the goals has been encouraging. The plans are much more meaningful and as a result will have more impact than they previously did.

**Professional learning** is a highlight again. The 2022-2023 District Learning Series was exceptional, and teachers engaged in non-instructional day workshops, after-school sessions, and classroom learning rounds to work with leaders in BC education to improve teaching and

learning. Feedback from participants was extremely positive. Collaboration with the CCTA has allowed phenomenal access for teachers to high quality professional learning.

The rising level of **formal and informal leadership** is a success. We have a strong senior leadership team with members who have been involved in initiatives and held leadership roles at the regional and provincial levels and been consulted or seconded by the Ministry. We have a number of new principals and vice-principals who have come from within the district and from other jurisdictions to enhance our pool. There is increased ownership and leadership by school administrators who have been provided with procedures and guidance to streamline and create systemic consistency in the day-to-day work, and at the same time empowered and resourced to make decisions with their school communities about the best way to meet the needs at their school. The team is embracing and growing into this model. We have begun a mentorship program for new principals and vice-principals this year.

The open-invitation to staff to participate in a year-long **leadership cohort** to engage in learning and dialogue about big picture directions in Cariboo-Chilcotin School District attracted more than forty participants including teachers, support staff and principals.

**Inclusive Learning Communities** have been enhanced by physically locating positions that support school teams and students at school sites and connecting their work directly to school-based teams under the supervision of the principal. This has been transformational in bringing services closer to the classroom where they need to be happening. The revitalization of school-based teams has shifted them from ad hoc mechanisms to facilitate referrals for external services to support teams focused on strengthening the teacher-student-family working relationship and supporting learning in the classroom environment for all students. This is a powerful shift that is a cornerstone of the responsive planning and teaching we will need to make the next leap in student success. Our work with a team of school districts in the region to meet the tight timelines and requirements of the Accessible BC Act is to be celebrated. This collaboration will help us move from compliance to vibrancy next.

**Human Resources** had success in some very important areas. Bargaining was successfully concluded with both the CCTA and IUOE. The agreements reached represented improved relationships where interests on a given issue are not always the same but there is mutual respect and willingness to have the dialogue. The HR department staff did an incredible job of recruitment for postings across employee groups. More than 60 teacher positions alone have been filled since Spring. Modernized and streamlined hiring processes with an earlier timeline, and days dedicated to participation in face to face and virtual job fairs made a difference. The enthusiastic promotion by HR, principals, and members of CCTA of our district as a great place to live and work was invaluable.

Ongoing re-culturing of the **Operations and Transportation** departments is creating a greater commitment to working within **structures and procedures** established for more consistent service levels and better use of time and resources. New route management and registration

software with integration with a parent app has **improved bussing processes**. Cross departmental cooperation between IT and Operations continues to reduce duplication of work and improve compatibility of building of and network systems.

**Responsible fiscal management** has allowed us to direct more resources to schools including growth funds, and additional funds for collaboration and extra-curricular activities and field trips. The finance department made great headway moving antiquated paper-based processes into digital systems and supporting school leaders to manage their budgets and make decisions to better meet the needs in their building. Payroll and Human Resource departments improved communication and workflow for greater effectiveness. We are in much better shape with efficiencies and controls as well as strategic budgeting.

### Existing and/or Emerging Areas for Growth and Next Steps

**Attendance** is possibly the most pressing challenge for schools to address in the current year. Schools are making intentional plans to communicate the importance of attendance, build stronger relationships with students and families, and respond through school-based teams working within the district framework for collective responsibility with individual students. We are assembling a district working group to collaborate on our approach.



There has been a positive response to and engagement with the redesigned **school-based team (SBT) processes** and the district Collective Responsibility Framework, but we will need to ingrain those in the daily way of doing things in all schools to realize the full potential for improving outcomes student by student. This will remain a focus.

The re-imagining of our response in the case of students who have higher than typical social-emotional, behavioural, and substance use support needs is underway but there is some resistance to a new model. We will improve our collective understanding of and ability to operate along a **continuum of inclusive programming, alternate programs, and outreach**. This means high schools building capacity to meet the needs of more diverse learners. This is expected to be visible in School Plans for Learner Success. Alternate programming is being redesigned to build student belonging, generosity, independence, and mastery, lead to graduation, and create paths with greater options for youth. Both alternate sites are going to work together this year to continue to reshape their programs in these ways.

**Student voice** is a largely missing piece of our improvement efforts to date. Schools will be challenged and supported to actively incorporate student input across decision-making to improve environments and plans and understand the stories of the students and families we are working with.



We have an opportunity to move forward in a big way on the **child-care agenda** with the new role of Director of Instruction for Early Learning, Child Care and Inclusive Education on the senior leadership team. With the foundational work done with Student Support Services over the past three years we are also poised to see more **seamless integration of push-in supports** for students with disabilities and diverse abilities.

We continue to experience **workforce pressures** associated with the reality of the provincial and national labour market. Lack of qualified teachers is particularly problematic for our efforts to improve instructional capacity as a system. Human Resources has a recruitment strategy centered on a few universities with potential to supply some of our demand over time. We have targeted non-certified teachers on letters of permission for classroom-embedded support by district helping teachers to co-assess, co-plan, and co-teach. We have the good fortune to have had a great response to the call for experienced teachers to mentor new teachers and the new teacher mentor program started in September.

We set out last year to review some historic catchment anomalies causing problems with bussing and discovered a multi-layered set of bussing practices that have grown into an unwieldy transportation system that is well-beyond the scope of our district policy. We also have space issues overall and particularly at some schools. A **comprehensive review of bussing and catchments** will be required to plan a way forward. This is underway.

A final challenge worth noting is the legacy of **deferred maintenance** in the tens of millions of dollars with projects being prioritized and planned to be addressed over time. Critical building systems beyond our existing capital budgets and grants will need to be budgeted for and scheduled.

### Alignment for Successful Implementation



We are [aligning](#) our attention, efforts, and financial and human resources from the Ministry mandate through the values, priorities, and needs at the district and school community levels, to the planning and supports for individual learners. We can draw a line through all the levels to show how they connect.



[School Plans for Learner Success](#) are designed to reflect the Framework For Enhancing Student Learning and target the focus areas of the District Plan for Learner Success. Common assessments and data sets allow for dialogue and collaboration within and across schools. The School Based Team (SBT) role, function, and referral process has been redesigned and is fully aligned with the [Framework for Collective Responsibility](#) adopted by SD 27. The framework is the basis of our work with partners and service providers.



There is more and more breakdown of silos across the district and commitment to doing things considering the system implications and connections. There are common themes across Indigenous learning, place-based learning, and mental health support planning, for example, that staff are noticing. We are seeing a shift from changes being seen as

add-ons to understood as adjustments and streamlining of existing processes for the better, as in the case of school-based teams.

Capital and operations planning is explicitly aligned with the strategic plan and this connection is communicated in presentations to Board and public. There is involvement by the full senior leadership team in the budget and staffing processes to ensure financial and human resources are directed at the highest priority areas of the strategic plan.

We make intentional reference to our strategic plan and focus areas in communications and meetings to ensure the school district community is aware of the direction we are going and how the pieces of the plan fit together. The “bricks” graphic of our key focus areas for growth is becoming well recognized by staff and partners as we are being explicit about everything connecting to them. There is less a feeling of drinking from the firehose than in previous years as we start to catch up to where we should be and can start to go deeper in areas that matter.

## Conclusion

As we begin the final year of our three-year [District Plan for Learner Success](#) we have made significant improvements in our capacity, structures and systems, and practices. Student achievement gains will follow but will lag behind the changes that will enable them. There is still much work to do in each of the seven focus areas of our plan to [raise the bar of achievement](#) in our district and level it so achievement is on par with the most successful places in BC and all of our students share in that success equitably.

We look forward to current year [School Plans for Learner Success](#) being presented to the Board in October and shared on school websites. We will expand our use of the district website to publicly celebrate success in our focus areas and the student achievement gains that result. We will continue to engage with staff, students, families, First Nations rights holders, and community partners to bring our plan to life in Cariboo-Chilcotin School District.



**TO: Board of Education**

**FROM: Brenda Hooker**

**DATE: September 26, 2023**

**RE: Secretary-Treasurer Report**

---

## **INTRODUCTION**

I am thrilled to join SD27 as your new Secretary Treasurer (ST). I would like to thank Chris for being willing to undertake the dual role. Having been an ST for the last 7 years, I know that was no easy task under what must have been a crippling workload. He has left large shoes to fill.

I just wanted to take a few words to introduce myself. I grew up around Prince George and points north. My previous work history includes banking, a business owner, and an auditor. I have also served 1 term as a Municipal Counsellor and 2 terms as a School Trustee for SD57. I joined SD60 as Controller in 2015 and was appointed as their ST in 2017. I accepted the ST role in SD71 in 2020 before joining SD27 this August.

I am grateful to be back in the north and thankful for the opportunity to serve the SD27 students and staff. I am very impressed by the student-centered, progressive culture in the District and look forward to being an active member in our Cariboo communities.

## **COLUMNEETZA FIRE UPDATE**

Facilities staff are working with the Ministry capital branch and School Protection Program to restore the affected cafeteria and classrooms. The project stalled over the summer months due to impacts from the wildfires but is now moving forward. The District is thankful for the support of the Ministry as we undertake the work to permit, design, replace and construct the assets lost in the fire.

## **DIRECTOR OF FACILITIES**

The District has accepted the resignation of Patrick McCarron as Director of Facilities. Patrick is relocating to the Grande Forks area and has accepted a role in the Facilities department for SD51 – Boundary. We wish Patrick and his family all the best. The District is actively recruiting for a replacement.

Overall, the Operations department undertook many projects while staff and students were on summer break. Our Facilities and Custodial staff did an amazing job getting schools ready for September and we express sincere appreciation for those efforts.

**“Learning, Growing, and Belonging Together”**

---

## **2022-2023 ACCOUNTING CYCLE**

The District is pleased to bring forward a clean audit report and a healthy set of financials for the Board to consider approving tonight. We thank the Finance department for their hard work in tracking the District books and records and preparing the draft statements. The Finance department has made a number of technological and process improvements over the last year which resulted in a very smooth audit.

## **2023-2024 ACCOUNTING CYCLE**

The new fiscal started on July 1, 2023 with the Board approved 23-24 Annual Budget. The September 30<sup>th</sup> enrollment count will trigger revised funding from the Ministry and the development of the 23-24 Amended Annual Budget. The amended budget is due to the Ministry by February 28<sup>th</sup>, 2024. Then work begins on the 23-24 Year-End and the 24-25 Accounting Cycle.

## **NEW SPACES/DAYCARE PROJECT HAS BEGUN**

There is lots of work happening both inside and outside at the former dorm site. Outside, ground prep for the play areas and parking. Inside, the construction phase is well underway. Massive thanks to all partners for helping make this project a reality for the School District and the communities we serve! We are on track to open in the late spring of 2024.



# FINANCE AND FACILITIES & TRANSPORTATION COMMITTEE AGENDA



**September 12, 2023 – 3:00 p.m.**

## **WELCOME AND ACKNOWLEDGEMENT**

*This meeting is being held on the traditional and unceded territory of the Secwépemc People.*

1. June 13, 2023, Meeting Report
2. District Calendar Briefing
3. Annual Facilities Grant and Summer Projects Update
4. Audit Update 2022-23
5. 2024-25 Minor Capital
6. Bussing Update
7. Marie Sharpe, Partner Consultation
8. Approved Restricted Capital Submission Update
9. Enrollment Update
10. Future Meeting Dates:

MEETING	DATE	TIME	LOCATION
Finance/Facilities Committee	October 10, 2023	3:00 p.m.	Board Office
Finance/Facilities Committee	November 7, 2023	3:00 p.m.	Board Office
Finance/Facilities Committee	December 5, 2023	3:00 p.m.	Board Office
Finance/Facilities Committee	January 9, 2024	3:00 p.m.	Board Office
Finance/Facilities Committee	February 6, 2024	3:00 p.m.	Board Office
Finance/Facilities Committee	February 28, 2024	3:00 p.m.	Board Office
Finance/Facilities Committee	April 9, 2024	3:00 p.m.	Board Office
Finance/Facilities Committee	May 14, 2024	3:00 p.m.	Board Office
Finance/Facilities Committee	June 11, 2024	3:00 p.m.	Board Office

**“Learning, Growing, and Belonging Together”**

# Finance and Facilities & Transportation Committee Meeting Report



June 13, 2023 (3:00 p.m. – 4:36 p.m.)

**Trustees in Attendance:** Angie Delainey (Chaired Mtg.), Ciel Patenaude, Mike Franklin, Willow Macdonald, Anne Kohut.

**TEAMS:** Linda Martens.

**Regrets:** Mary Forbes

**Staff:** Superintendent / Acting ST Chris van der Mark, Deputy Superintendent Cheryl Lenardon, Director of Instruction Sean Cameron, Cathy van der Mark, Anita Ricardson, Director of Human Resources, Taryn Aumond, Director of Operations McCarron, Executive Assistant Jodi Symmes.

Agenda Item	Notes	Action
Acknowledgment of Traditional Territory		
1. May 9, 2023, Committee Report	The committee reviewed the report and recommended no changes.	None.
2. City Development	Superintendent van der Mark reviewed the City of Williams Lake applications for proposal of proposed changes to the Official Community Plan.	THAT the Board of Education thank the City for their consultation for these projects and advise them of the potential infrastructure limitations that may exist if the projects are part of a significant growth projections.
3. Feeding Futures Update	Deputy Superintendent Lenardon provided an update on the districts Feeding Futures program as we wind the year to an end.	None. Information only.
4. Trustee Remuneration	Superintendent van der Mark reviewed the Trustee remuneration for the 2023-2024 year based on CPI for 2022.	None. As per Policy 160.
5. Capital Projects - McLeese Lake Demolition	Director of Operations, Patrick McCarron provided an update on the Districts McLeese Lake property.	THAT the Board of Education apply for capital funding to demolish McLeese Lake existing building.

“Learning, Growing, and Belonging Together”

Agenda Item	Notes	Action
6. Capital Projects - Bridge Lake Demolition	Director of Operations, Patrick McCarron provided an update on the Districts Bridge Lake property.	THAT the Board of Education apply for capital funding to demolish Bridge Lake existing building.
7. Transportation	Directors of Instruction and Operations, Sean Cameron and Patrick McCarron provided an update on the busing and catchment planned updates the district have been working on.	None. Information only.
8. Budget	Superintendent van der Mark reviewed the district ongoing Budget Development as we come to the end of the school session.	THAT the Board of Education proceed with the third and final reading of the Annual Budget Bylaw at the June 27, 2023, Board Meeting.
9. MECC	Superintendent van der Mark provided a review on the request for Ministry Restricted Surplus.	THAT the Board of Education approve the application of \$2,000,000 from Ministry surplus to support the upgrading of fire suppression/ alarm systems across SD27.
10. Operating Surplus	Superintendent van der Mark reviewed the district Operating surplus as we come to fiscal end June 30, 2023	THAT the Board of Education move \$3,000,000 from the operating surplus to local capital as part of the year fiscal end.
11. Marie Sharpe Concept	Superintendent van der Mark updated the committee members with the on-going discussions the district has been having with partners from WLFN, City of Williams Lake, CRD and the MLA's office exploring potential design for a new Marie Sharpe School in the future with options for sports facilities.	THAT the Board of Education approve the capital submission including a new Marie Sharpe school.

Agenda Item	Notes	Action
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**12. Proposed Future Meeting Dates**

MEETING	DATE	TIME	LOCATION
Finance/Facilities Committee	September 12, 2023	3:00 p.m.	Board Office
Finance/Facilities Committee	October 10, 2023	3:00 p.m.	Board Office
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Finance/Facilities Committee	June 11, 2024	3:00 p.m.	Board Office



**TO: Finance, Facilities and Transportation Committee**

**FROM: Chris van der Mark**

**DATE: September 12, 2023**

**RE: 2023-24 Calendar Stat Placement**

---

## **BACKGROUND**

Through our annual calendar consultation, SD27 placed days of recognition on Friday, September 29 for the National Day for Truth and Reconciliation and Friday, November 10 for Remembrance Day. Unfortunately, it appears this is conflicting with what the broader public sector planned, taking the respective days of recognition on the Monday.

## **INFORMATION**

SD#27 planned around the National Day for Truth and Reconciliation (Saturday, September 30) by working with schools to ensure there was a week of learning and activities leading up to the 30<sup>th</sup>, including the day of recognition on the 29<sup>th</sup>. There have even been coordinated efforts for planning around events hosted by the Orange Shirt Society on September 28. Unfortunately, it turns out, this has not aligned with other sectors or government in general. This misalignment may create problems with respect to childcare.

Our consultation process received considerable feedback with regards to the placement of Christmas Break and Spring Break, and even school end dates. Unfortunately, it did not occur to us, or others, that this might be a possible conflict, and it has only recently been discovered.

Under the School Act, *“a board must make publicly available proposed amendments to a school calendar at least one month before making the amendments.”*

As such, we are unable to amend the September day. Moreover, even if we could, we would likely disrupt those who have made existing plans based on our advertised calendar.

However, since this issue will emerge once again in November, we do have time to consult as to consideration of moving the Remembrance Day stat from the Friday, November 10, to Monday, November 13.

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## **RECOMMENDATION**

**THAT** the Board of Education send a proposed amended calendar for consultation moving the November Remembrance Day stat from Friday (November 10) to Monday (November 13) to better align with other community and sector agencies.

**TO: Finance and Facilities & Transportation Committee**

**FROM: Brenda Hooker**

**DATE: September 12, 2023**

**RE: AUDIT 2022-23**

---

## **BACKGROUND**

In 2021, the SD put audit services out to tender. MNP was the company selected and they are continuing as the auditor for the district and are finalizing the 2022-2023 Financial statements.

## **DISCUSSION**

Our finance and payroll team have worked hard to wrap up the previous year end in preparation for the audit. Over the past year, Mr. Wallin's expertise has been outstanding in updating financial systems, processes, and documentation. MNP spent a week in August on site and the feedback to date is that they are pleased with the improvements in the District's financial records. The audit has gone smoothly as a result of the hard work by Mr. Wallin and his team.

MNP will provide a report to the Board at the in-camera meeting of September 26<sup>th</sup> before attending the public meeting and public report.

We are anticipating a clean audit with recommendations to continue improving our processes, protection, and efficiency.

Some information to highlight:

- The 22/23 consolidated surplus is \$1.58 M. The operating surplus is expecting to show approximately \$2.64 M.
- Note on accounting for capital multi-year lease of computers (\$1.2 m).
- Note 12 outlines the proceeds from the sale of Poplar Glade.
- Any potential liabilities (land, legal).
- Management letter relating to other processes.
- New PSAB regulations requires districts to record a liability for Asset Retirement Obligations (ARO) relating to our buildings and hazardous material abatement. Thus the 2022 statements have been restated to reflect a liability of \$5.3 M as determined by a professional review of our facilities.

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- As per the Board motions in September 2022 and June 2023, we have moved the \$1.2 M and \$3.0 M from Operating into Local Capital (see Note 21). The \$1.2 M transfer was approved last fall but due to the timing of the motion, the transfer could not be recorded until this set of financial statements.
- The Accumulated Operating Surplus totals \$4.4 M which is split into Unrestricted and Internally Restricted categories (also Note 21).

**Policy 630** (Accumulated Operating Surplus) sets guidelines for reserve fund levels:

- Accumulated Operating Surplus may be subject to internal restrictions as directed by the Board. The target Accumulated Operating Surplus balance, net of internal restrictions, is established in the range of 2-4% of operating expenses.

Consistent with policy, the 22/23 Unrestricted Surplus is 1.3 M which is approximately 2.5% of operating expenses. The Internally Restricted Surplus is \$3.0 M and is allocated 1<sup>st</sup> to statutory commitments and then to high priority projects as identified by the SLT.

New in the notes is a list with the proposed allocation of the Local Capital funds. We have broken the Local Capital out for transparency, accountability and to reflect the application of resources to the strategic priorities of the Board. With the 2 transfers into Local Capital, the balance is now \$7.5 M. The largest proposed usage is \$4.1 M for upgrading the building envelope would include new siding, upgraded insulation, and windows for 5 schools.

## **RECOMMENDATION**

**THAT** the Board approve the proposed allocations of operating surplus and local capital.

We would like to thank and acknowledge the audit team from MNP.

Also special thanks to Mr. Wallin, Mr. Cameron, and the entire team in finance. They have had an extremely busy year modernizing systems and processes, which has been successful as evidenced by how seamless the audit process was.

# Snapshot 2022-2023

## SCHOOL DISTRICT #27 Financial Statements

**Operating Revenue - \$ 59.74 million**  
**Less: Operating Expenses - \$ 57.01 million**  
**Net Revenue (Deficit) - \$ 2.64 million**

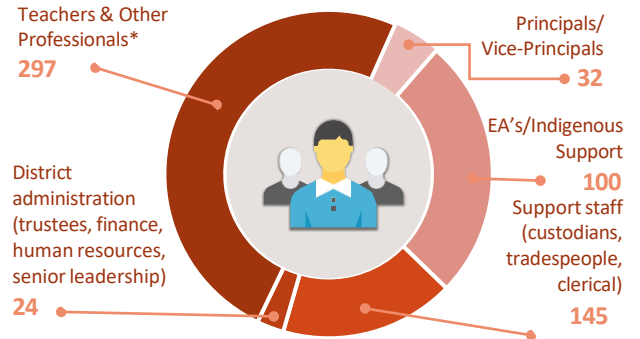
### Where the money comes from

#### Revenues



### Our staff team

#### 598 FTEs



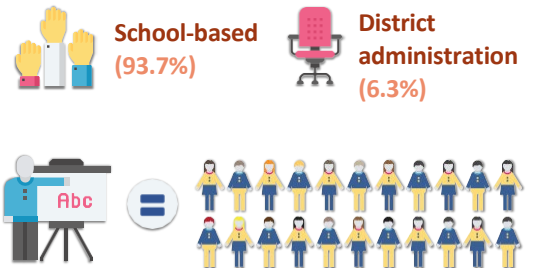
### Where the money goes

#### Expenditures

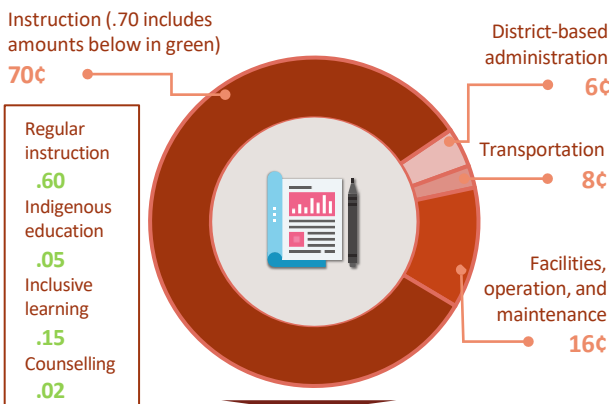


The total # of employees includes P/T, TTOC's & casual

#### \$57.1 million of operating expenses



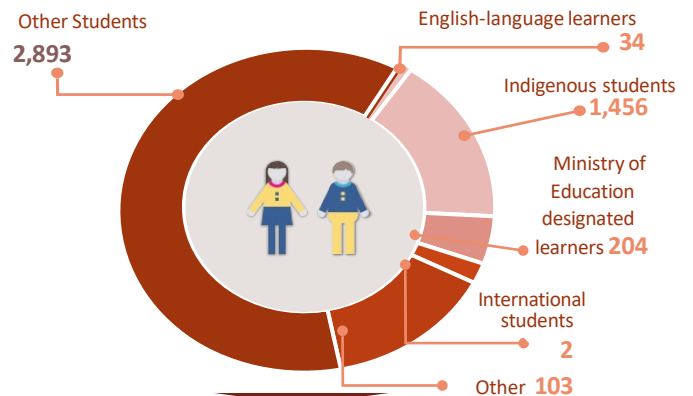
### How each dollar is spent



Regular instruction	.60
Indigenous education	.05
Inclusive learning	.15
Counselling	.02

**one student** = **\$12,169 total spent**

### FTE Students 4692



• Enrollment is projected to have negative or low growth over next 10 years

## Our schools

## Core French & Immersion

Bonjour!

**1684 FTE students** are enrolled in French programming



**VIVE LE FRANCAIS!!**

## Inclusive learning



**\$5.94 million spent** (2022-2023)



Fluid and flexible learning spaces in schools; including several unique programs

## Regular program completion rates



**85% approx.** High School graduation levels holding steady within our five-year range.

## Post Secondary pathways



**198 students** participated in pathways & partnerships programs in 2021-2022

## Class size-composition



**\$4.17 million** to restore collective agreement class size and composition language in 2022-2023 resulting in 24 additional teachers to enhance learning.



- 12** Elementary schools
- 7** Elementary/Junior Secondary Schools
- 1** Middle School
- 2** Secondary schools
- 2** Continuing/alternate education centers

*School District #27 has 12 urban schools and 12 rural schools.*

## Upcoming planned capital investments



**\$ 550,000** Security/PA Upgrades



**\$1,200,000** School Roof Replacements



**\$ 500,000** Accessibility Upgrade

**\$4,100,000** Building Envelope retrofit

*The above improvements are suggested projects that will be considered in the 23/24 Financial Statement approval process.*

## Engaging our community



Public Board of Education and committee meetings

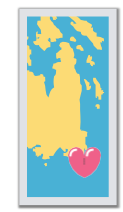


Website visitors



Parent Advisory Councils

*Ongoing community partnerships and consultation for budgets, LRF, strategic planning, boundary, and catchment consultations*



Providing public education to students in:  
**3 larger municipalities and 6 outlying areas** (Williams Lake, 100 Mile House, 150 Mile House, Anahim Lake, Alexis Creek, Big Lake, Horsefly, Likely, Lac La Hache and Tatla Lake)  
**First Nation Communities** (Secwépemc, Tsilhqot'in & Dakelh First Nations)

[www.sd27.bc.ca](http://www.sd27.bc.ca)  
School District 27: Cariboo-Chilcotin  
350 North 2<sup>nd</sup> Ave, Williams Lake, BC V2G 1Z9  
250-398-3800

**Our Mission:**  
Ensuring all students have meaningful learning experiences, empowering them to succeed in an ever-changing world

Audited Financial Statements of

# **School District No. 27 (Cariboo-Chilcotin)**

And Independent Auditors' Report thereon

June 30, 2023

# School District No. 27 (Cariboo-Chilcotin)

June 30, 2023

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# School District No. 27 (Cariboo-Chilcotin)

## MANAGEMENT REPORT

**DRAFT**

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 27 (Cariboo-Chilcotin) 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. 27 (Cariboo-Chilcotin) (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 bi-annual basis and externally audited financial statements yearly.

The external auditors, MNP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of School District No. 27 (Cariboo-Chilcotin) 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. 27 (Cariboo-Chilcotin)

**DRAFT**

Signature of the Comptroller of Education \_\_\_\_\_ Date Signed \_\_\_\_\_  
Signature of the Superintendent \_\_\_\_\_ Date Signed \_\_\_\_\_

Signature of the Secretary Treasurer \_\_\_\_\_ Date Signed \_\_\_\_\_

# School District No. 27 (Cariboo-Chilcotin)

## Statement of Financial Position

As at June 30, 2023

	2023 Actual	2022 Actual (Restated - Note 25)
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	24,486,035	19,115,831
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	113,899	532,856
Due from First Nations	723,347	490,736
Other (Note 4)	227,936	681,910
Portfolio Investments	-	467
<b>Total Financial Assets</b>	<b>25,551,217</b>	<b>20,821,800</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities		
Other (Note 5)	4,703,049	4,045,880
Unearned Revenue (Note 6)	6,858	2,800
Deferred Revenue (Note 7)	1,688,190	2,334,586
Deferred Capital Revenue (Note 8)	53,980,645	49,948,151
Employee Future Benefits (Note 9)	2,428,456	2,538,674
Asset Retirement Obligation (Note 24)	5,281,239	5,281,239
Capital Lease Obligations (Note 10)	1,216,578	581,990
Other Liabilities	651,912	386,365
<b>Total Liabilities</b>	<b>69,956,927</b>	<b>65,119,685</b>
<b>Net Debt</b>	<b>(44,405,710)</b>	<b>(44,297,885)</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 11)	67,672,182	65,964,355
Restricted Assets (Endowments) (Note 14)	15,000	15,000
Prepaid Expenses	53,914	96,205
Supplies Inventory	26,425	7,172
Other Assets	-	-
<b>Total Non-Financial Assets</b>	<b>67,767,521</b>	<b>66,082,732</b>
<b>Accumulated Surplus (Deficit) (Note 21)</b>	<b>23,361,811</b>	<b>21,784,847</b>
<b>Accumulated Surplus (Deficit) is comprised of:</b>		
Accumulated Surplus (Deficit) from Operations	23,361,811	21,784,847
Accumulated Remeasurement Gains (Losses)	-	-
	<b>23,361,811</b>	<b>21,784,847</b>

Contractual Obligations (Note 17)

Contingent Liabilities (Note 18)

Approved by the Board

Signature of the Chairperson of the Board

Date Signed

Signature of the Superintendent

Date Signed

Signature of the Secretary Treasurer

Date Signed

DRAFT

# School District No. 27 (Cariboo-Chilcotin)

Statement 2

Statement of Operations  
Year Ended June 30, 2023

	2023 Budget (Note 19) \$	2023 Actual \$	2022 Actual (Restated - Note 25) \$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	62,710,531	<b>62,988,462</b>	59,831,883
Other	172,853	<b>159,000</b>	294,212
Tuition	14,000	<b>4,650</b>	33,183
Other Revenue	4,061,534	<b>4,112,973</b>	4,243,149
Rentals and Leases	99,000	<b>88,360</b>	116,352
Investment Income	525,300	<b>885,761</b>	157,141
Gain (Loss) on Disposal of Tangible Capital Assets (Note 12)	30,707	<b>30,707</b>	
Amortization of Deferred Capital Revenue	2,930,058	<b>2,846,005</b>	2,737,372
<b>Total Revenue</b>	<u>70,543,983</u>	<u><b>71,115,918</b></u>	<u>67,413,292</u>
<b>Expenses</b>			
Instruction	49,637,402	<b>47,936,566</b>	45,694,693
District Administration	2,696,850	<b>3,587,621</b>	3,145,983
Operations and Maintenance	12,311,245	<b>12,359,766</b>	11,588,188
Transportation and Housing	5,897,759	<b>5,652,808</b>	5,668,287
Debt Services	12,000	<b>2,193</b>	4,855
<b>Total Expense</b>	<u>70,555,256</u>	<u><b>69,538,954</b></u>	<u>66,102,006</u>
<b>Surplus (Deficit) for the year</b>	<u>(11,273)</u>	<u><b>1,576,964</b></u>	<u>1,311,286</u>
<b>Accumulated Surplus (Deficit) from Operations, beginning of year</b>		<b>21,784,847</b>	20,473,561
<b>Accumulated Surplus (Deficit) from Operations, end of year</b>		<u><u><b>23,361,811</b></u></u>	<u>21,784,847</u>

# School District No. 27 (Cariboo-Chilcotin)

## Statement of Changes in Net Debt

Year Ended June 30, 2023

	2023 Budget (Note 19) \$	2023 Actual \$	2022 Actual (Restated - Note 25) \$
<b>Surplus (Deficit) for the year</b>	(11,273)	<b>1,576,964</b>	1,311,286
<b>Effect of change in Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets	(7,256,151)	<b>(5,885,251)</b>	(4,043,152)
Amortization of Tangible Capital Assets	3,951,832	<b>3,939,384</b>	3,631,885
Net carrying value of Tangible Capital Assets disposed of (Note 12)	238,040	<b>238,040</b>	
<b>Total Effect of change in Tangible Capital Assets</b>	<b>(3,066,279)</b>	<b>(1,707,827)</b>	(411,267)
Acquisition of Prepaid Expenses		<b>(510,068)</b>	(22,248)
Use of Prepaid Expenses		<b>552,359</b>	61,687
Acquisition of Supplies Inventory		<b>(103,379)</b>	(43,733)
Use of Supplies Inventory		<b>84,126</b>	45,127
<b>Total Effect of change in Other Non-Financial Assets</b>	-	<b>23,038</b>	40,833
<b>(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)</b>	<u>(3,077,552)</u>	<b>(107,825)</b>	940,852
<b>Net Remeasurement Gains (Losses)</b>			
<b>(Increase) Decrease in Net Debt</b>		<b>(107,825)</b>	940,852
<b>Net Debt, beginning of year</b>		<b>(44,297,885)</b>	(45,238,737)
<b>Net Debt, end of year</b>		<b>(44,405,710)</b>	(44,297,885)

# School District No. 27 (Cariboo-Chilcotin)

Statement 5

Statement of Cash Flows  
Year Ended June 30, 2023

	2023 Actual	2022 Actual
		(Restated - Note 25)
	\$	\$
<b>Operating Transactions</b>		
Surplus (Deficit) for the year	1,576,964	1,311,286
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	640,320	(829,442)
Supplies Inventories	(19,253)	1,395
Prepaid Expenses	(224,403)	39,439
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	657,167	(3,054,793)
Unearned Revenue	4,058	
Deferred Revenue	(646,396)	630,864
Employee Future Benefits	(110,218)	(7,731)
Other Liabilities	265,547	62,910
Loss (Gain) on Disposal of Tangible Capital Assets	(30,707)	-
Amortization of Tangible Capital Assets	3,939,384	3,631,885
Amortization of Deferred Capital Revenue	(2,846,005)	(2,737,372)
<b>Total Operating Transactions</b>	<u>3,206,458</u>	<u>(951,559)</u>
<b>Capital Transactions</b>		
Tangible Capital Assets Purchased	(2,771,151)	(3,143,935)
Tangible Capital Assets -WIP Purchased	(1,912,339)	
District Portion of Proceeds on Disposal	268,748	
<b>Total Capital Transactions</b>	<u>(4,414,742)</u>	<u>(3,143,935)</u>
<b>Financing Transactions</b>		
Loan Payments	(300,478)	(317,227)
Capital Revenue Received	6,878,499	3,253,586
<b>Total Financing Transactions</b>	<u>6,578,021</u>	<u>2,936,359</u>
<b>Investing Transactions</b>		
Investments in Portfolio Investments	467	(467)
<b>Total Investing Transactions</b>	<u>467</u>	<u>(467)</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<u>5,370,204</u>	<u>(1,159,602)</u>
<b>Cash and Cash Equivalents, beginning of year</b>	<u>19,115,831</u>	<u>20,275,433</u>
<b>Cash and Cash Equivalents, end of year</b>	<u>24,486,035</u>	<u>19,115,831</u>
<b>Cash and Cash Equivalents, end of year, is made up of:</b>		
Cash	24,486,035	19,115,831
	<u>24,486,035</u>	<u>19,115,831</u>
Supplementary Cash Flow Information (Note 3)		

**SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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**NOTE 1            AUTHORITY AND PURPOSE**

The School District, established in 1946, 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. 27 (Cariboo Chilcotin)", and operates as "School District No. 27 (Cariboo Chilcotin)." A board of education ("Board") elected for a four-year term governs the School District. The School District provides educational programs to students enrolled in schools in the district and is principally funded by the Province of British Columbia through the Ministry of Education and Child Care. School District No. 27 (Cariboo Chilcotin) is exempt from federal and provincial corporate income taxes.

The COVID-19 outbreak was declared a pandemic by the World Health Organization in March 2020 and has had a significant financial, market and social dislocating impact worldwide. 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 School District is not practicable at this time.

**NOTE 2            SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the School District are prepared by management in accordance with the basis of accounting described below. Significant accounting policies of the School District are as follows:

a) Basis of Accounting

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

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

As noted in notes 2(e) and 2(n), Section 23.1 of the *Budget Transparency and Accountability Act* and its related regulations require the School District to recognize non-capital restricted contributions into revenue in the fiscal period in which the restriction that the contribution is subject to is met and 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. Canadian public sector accounting standards would require these contributions, if they are government transfers, to be recognized into revenue immediately when received unless they contain a stipulation that meets the definition of a liability.

**SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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

a) Basis of Accounting (continued)

As a result, revenue recognized in the statement of operations and certain capital revenue would be recorded differently under Canadian Public Sector Accounting Standards. The impact of this difference on the financial statements of the School District is as follows:

	<b>June 30, 2023</b>	<b>June 30, 2022</b>
		<b>Restated</b>
Increase in Annual Surplus	4,032,494	516,214
Increase in Accumulated Surplus	53,980,645	49,948,151
Decrease in Deferred Contributions	53,980,645	49,948,151

b) Cash and Cash Equivalents

Cash and cash equivalents include cash in the bank, deposits in the Provincial Ministry of Finance Central Deposit Program, 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) Unearned Revenue

Unearned revenue includes tuition fees received for courses to be delivered in future periods. Revenue will be recognized in that future period when the courses are provided.

e) Deferred Revenue

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

f) Deferred Capital Revenue

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.

**SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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

g) Employee Future Benefits

The School District provides certain post-employment benefits including vested and non-vested benefits for certain employees pursuant to certain contracts and union agreements.

The School District accrues its obligations and related costs including both vested and non-vested benefits under employee future benefit plans. Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime and death benefits. The benefits cost is actuarially determined using the projected unit credit method pro-rated on service and using management's best estimate of expected salary escalation, termination rates, retirement rates and mortality. The discount rate used to measure obligations is based on the cost of borrowing.

The cumulative unrecognized actuarial gains and losses are amortized over the expected average remaining service lifetime of active employees covered under the plan.

The most recent valuation of the obligation was performed at March 31, 2023 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. The costs are expensed as incurred.

h) Asset Retirement Obligations

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

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

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



**SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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

i) Liability for Contaminated Sites

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

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

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

At this time, the School District has determined there are no liabilities for contaminated sites.

j) Tangible Capital Assets

The following criteria apply:

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

**SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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

- Works of art, historic assets and intangible assets are not recorded as assets in these financial statements.
- The cost, less residual value, of tangible capital assets (excluding sites), is amortized on a straight-line basis over the estimated useful life of the asset. It is management’s responsibility to determine the appropriate useful lives for tangible capital assets. These useful lives are reviewed on a regular basis or if significant events initiate the need to revise.

Estimated useful life is as follows:

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

k) Capital Leases

Leases that, from the point of view of the lessee, transfer substantially all the benefits and risks incidental to ownership of the property to the School District are considered capital leases.

These are accounted for as an asset and an obligation. Capital lease obligations are recorded at the present value of the minimum lease payments excluding executor costs, e.g., insurance, maintenance costs, etc. The discount rate used to determine the present value of the lease payments is the lower of the School District’s rate for incremental borrowing or the interest rate implicit in the lease.

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

l) Prepaid Expenses

Payments for insurance, subscriptions, software, utilities, membership and maintenance contracts for use within the School District are included as a prepaid expense and stated at acquisition cost and are charged to expense over the periods expected to benefit from it.

m) Funds and Reserves

Certain amounts, as approved by the Board, are set aside in accumulated surplus for future operating and capital purposes. Transfers between various funds and reserves are adjusted in the respective fund and recorded. (see Note 21 – Accumulated Surplus).

**SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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

n) Revenue Recognition

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

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

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

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

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

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

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

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

o) 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/Vice-Principals.

**SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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

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

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, accounts payable and accrued liabilities, and other liabilities.

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

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

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

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

**SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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**NOTE 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 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. 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.

**NOTE 3**      **SUPPLEMENTARY CASH FLOW INFORMATION**

During the year \$5,885,251 (2022- \$4,727,013 of tangible capital assets were purchased, of which \$1,201,761 (2022 - \$899,217) was financed by a capital lease obligation, \$0 (2022 - \$683,861) was completed work-in-progress, and the remaining \$4,683,490 (2022 - \$3,143,935) was paid in cash.

**NOTE 4**      **ACCOUNTS RECEIVABLE – OTHER RECEIVABLES**

	2023	2022
Due from Federal Government	128,219	537,695
Other accounts receivable	99,717	144,215
	\$227,936	\$681,910

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

	2023	2022
Trade payables	1,004,202	580,604
Salaries and benefits payable	2,864,416	2,203,983
Accrued vacation pay	782,003	782,557
Other	52,429	478,736
	\$4,703,049	\$4,045,880

**SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

**NOTE 6            UNEARNED REVENUE**

	2023	2022
Balance, beginning of year	2,800	2,800
Changes for the year:		
Increase:		
Tuition, Rental/Lease of facilities	6,858	0
	9,658	2,800
Decrease:		
Tuition, Rental/Lease of facilities	2,800	0
Net changes for the year	(6,858)	(2,800)
Balance, end of year	\$6,858	\$2,800

**NOTE 7            DEFERRED REVENUE**

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

	2023	2022
Balance, beginning of year	2,334,586	1,703,722
Changes for the year:		
Increase:		
Grants: Provincial – Ministry of Education	6,732,535	6,706,392
Provincial – Other	24,200	39,800
Federal	-	0
School Generated Funds	1,292,272	1,372,253
Other	16,974	19,326
Interest	866	866
	8,066,847	8,138,637
Decrease:		
Adjustment: Recovered by Ministry of Education	212,922	54,651
Allocated to Revenue: Provincial – Ministry of Education	6,956,997	6,021,800
Provincial – Other	100,840	198,302
Federal	-	0
School Generated Funds	1,431,236	1,213,094
Other	10,998	19,326
Interest	250	600
	8,713,243	7,507,773
Net changes for the year	(646,396)	630,864
Balance, end of year	\$1,688,190	\$2,334,586

**SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

**NOTE 8      DEFERRED CAPITAL REVENUE**

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

	2023	2022
<b>Deferred capital revenue subject to amortization</b>		
Balance, beginning of year	48,099,403	47,328,308
Prior Period Adjustment	-	-
Balance, beginning of year, as restated	48,099,403	47,328,308
Increases:		
Capital additions	2,217,721	2,824,606
Transfer from work in progress	-	683,861
Decreases:		
Amortization	2,846,005	2,737,372
Revenue recognized on building write-off	-	-
Net change for the year	(628,284)	771,095
Balance, end of year	47,471,119	48,099,403
 <b>Deferred capital revenue - work in progress</b>		
Balance, beginning of year	-	683,861
Increases:		
Transfers from DCC	1,912,339	-
Decreases:		
Transfer to DCR subject to amortization	-	683,861
Net change for the year	1,912,339	(683,861)
Balance, end of year	1,912,339	-
 <b>Deferred capital revenue – unspent</b>		
Balance, beginning of year	1,848,748	1,419,768
Increases:		
Provincial grants – Ministry of Education	6,072,256	3,253,586
Investment income	-	-
Transfer Project Surplus to MECC Restricted (from) Bylaw	806,243	-
Decreases:		
Transfer to DCR – subject to amortization	(2,217,721)	(2,824,606)
Transfer to DCR – work in progress	(1,912,339)	-
Net change for the year	2,748,439	428,980
Balance, end of year	4,597,187	1,848,748
<b>Total deferred capital revenue balance, end of year</b>	<b>\$53,980,645</b>	<b>\$49,948,151</b>

**SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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**NOTE 9 EMPLOYEE FUTURE BENEFITS**

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

	<u>2023</u>	<u>2022</u>
<b>Reconciliation of Accrued Benefit Obligation</b>		
Accrued Benefit Obligation – April 1	\$ 1,534,135	\$ 2,360,801
Service Cost	152,557	223,171
Interest Cost	50,768	60,837
Benefit Payments	(202,119)	(278,361)
Actuarial (Gain) Loss	(60,114)	(832,313)
Accrued Benefit Obligation – March 31	<u>\$ 1,475,227</u>	<u>\$ 1,534,135</u>
<b>Reconciliation of Funded Status at End of Fiscal Year</b>		
Accrued Benefit Obligation - March 31	\$ 1,475,227	\$ 1,534,135
Market Value of Plan Assets - March 31	-	-
Funded Status - Surplus (Deficit)	(1,475,227)	(1,534,135)
Employer Contributions After Measurement Date	54,346	63,444
Benefits Expense After Measurement Date	(52,832)	(50,831)
Unamortized Net Actuarial (Gain) Loss	(954,743)	(1,017,151)
Accrued Benefit Asset (Liability) - June 30	<u>▶ (2,428,456)</u>	<u>▶ (2,538,673)</u>
<b>Reconciliation of Change in Accrued Benefit Liability</b>		
Accrued Benefit Liability (Asset) - July 1	2,538,673	2,546,404
Net Expense for Fiscal Year	82,804	260,866
Employer Contributions	(193,021)	(268,596)
Accrued Benefit Liability (Asset) - June 30	<u>2,428,456</u>	<u>2,538,674</u>
<b>Components of Net Benefit Expense</b>		
Service Cost	\$ 151,833	\$ 205,518
Interest Cost	53,493	58,320
Amortization of Net Actuarial (Gain)/Loss	(122,522)	(2,972)
Net Benefit Expense (Income)	<u>\$ 82,804</u>	<u>\$ 260,866</u>

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

<b>Assumptions</b>	<u>2022</u>	<u>2022</u>
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
EARSLS - March 31	9.0	9.0



**SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

**NOTE 10 CAPITAL LEASE OBLIGATIONS**

Macquarie Equipment capital lease payable in annual instalments of \$7,674-\$126,944, matures 2027, secured by equipment with a net book value of \$1,753,798 (2022 -\$809,295)

Repayments are due as follows:

2024	542,875
2025	407,044
2026	306,436
Total Minimum Lease Payments	\$ 1,256,355

**NOTE 11 TANGIBLE CAPITAL ASSETS**

	Net Book Value 2023	Net Book Value 2022 Restated
Sites	\$6,838,305	\$7,076,344
Buildings	52,295,815	53,279,922
Buildings – work in progress	1,912,339	0
Furniture & Equipment	774,068	597,885
Vehicles	3,777,233	3,854,579
Computer Software	29,925	51,445
Computer Hardware	2,044,497	1,104,180
<b>Total</b>	<b>\$67,672,182</b>	<b>\$65,964,355</b>

**June 30, 2023**

	Opening Cost	Prior Period Adjustment (ARO)	Additions	Disposals/ Write-down	Transfers (WIP)	Total 2023
Sites	\$7,076,345			(238,040)		\$6,838,305
Buildings	117,962,778	5,281,239	1,442,454	-	-	\$124,686,471
Buildings – work in progress	-		1,912,339	-	-	1,912,339
Furniture & Equipment	1,442,313		330,071	(136,939)	-	\$1,635,445
Vehicles	8,521,991		778,920	(697,569)	-	\$8,603,342
Computer Software	122,085		664	(22,993)	-	\$99,756
Computer Hardware	1,785,881		1,420,803	(187,705)	-	\$3,018,979
<b>Total</b>	<b>\$ 136,911,393</b>	<b>\$ 5,281,239</b>	<b>\$ 5,885,251</b>	<b>\$ (1,283,246)</b>	<b>\$ -</b>	<b>\$ 146,794,637</b>

	Opening Accumulated Amortization	Prior Period Adjustment (ARO)	Additions	Disposals/ Write- down	Total 2023
Buildings	\$ 64,720,945	\$5,243,151	\$ 2,426,560	\$ -	\$ 72,390,656
Furniture & Equipment	844,428		153,888	(136,939)	\$ 861,377
Vehicles	4,667,412		856,266	(697,569)	\$ 4,826,109
Computer Software	70,640		22,184	(22,993)	\$ 69,831
Computer Hardware	681,701		480,486	(187,705)	\$ 974,482
<b>Total</b>	<b>\$ 70,985,126</b>	<b>\$ 5,243,151</b>	<b>\$ 3,939,384</b>	<b>\$ (1,045,206)</b>	<b>\$ 79,122,455</b>

**SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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

**June 30, 2022**

	Opening Cost	Prior Period Adjustment (ARO)	Additions	Disposals/ Write-down	Transfers (WIP)	Total 2022 Restated
Sites	\$7,076,344					\$7,076,344
Buildings	114,877,445	5,281,239	2,401,473	-	683,861	\$123,244,018
Buildings – work in progress	683,861		-		(683,861)	\$0
Furniture & Equipment	1,552,344		100,879	(210,910)	-	\$1,442,313
Vehicles	7,987,901		577,258	(43,168)	-	\$8,521,991
Computer Software	118,051		13,178	(9,144)	-	\$122,085
Computer Hardware	901,396		950,364	(65,879)	-	1,785,881
<b>Total</b>	<b>\$ 133,197,342</b>	<b>\$ 5,281,239</b>	<b>\$ 4,043,152</b>	<b>\$ (329,101)</b>	<b>\$ -</b>	<b>\$ 142,192,632</b>

	Opening Accumulated Amortization	Prior Period Adjustment (ARO)	Additions	Disposals/ Write-down	Total 2022 Restated
Buildings	\$ 62,359,661	\$5,243,151	\$ 2,361,284	\$ -	\$ 69,964,096
Furniture & Equipment	905,605		149,733	(210,910)	\$ 844,428
Vehicles	3,885,086		825,494	(43,168)	\$ 4,667,412
Computer Software	55,770		24,014	(9,144)	\$ 70,640
Computer Hardware	478,852		268,728	(65,879)	\$ 681,701
<b>Total</b>	<b>\$ 67,684,974</b>	<b>\$ 5,243,151</b>	<b>\$ 3,629,253</b>	<b>\$ (329,101)</b>	<b>\$ 76,228,277</b>

**NOTE 12 DISPOSAL OF SITES AND BUILDINGS**

In the 2022-23 school year the District sold the Popular Glade property on Aug 4, 2022. Proceeds were \$1,074,991 for the property with a Cost on the Property of \$238,040. The proceeds were split 25%/75% between the district and MECC Restricted Capital Fund. The district portion of the funds were \$268,748 and the MECC Restricted portion of proceeds on disposal were \$806,243. There was a gain on sale of this property of \$30,707.

**SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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**NOTE 13**      **EMPLOYEE PENSION PLANS**

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

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

The School District paid \$4,241,322 for employer contributions to the plans for the year ended June 30, 2023 (2022: \$4,067,893).

The next valuation for the Teachers' Pension Plan will be as at December 31, 2023. The next valuation for the Municipal Pension Plan will be as at December 31, 2024, with results available in 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, assets and cost to individual employers participating in the plans.

**SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

**NOTE 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	2022	Contributions	2023
IKON Scholarship	10,000.00	-	10,000.00
WL Forestry Capital Scholarship	5,000.00	-	5,000.00
<b>Total</b>	<b>15,000.00</b>	<b>-</b>	<b>15,000.00</b>

**NOTE 15 INTERFUND TRANSFERS**

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

	2023	2022
Capital assets purchased from Operating Fund	856,101	322,082
Capital assets purchased from Special Purpose Funds		27,856
Transferred to local capital from Operating Fund (being amounts internally restricted for future capital asset purchases)	4,200,000	291,473
	<u>\$5,056,101</u>	<u>\$636,556</u>

**NOTE 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.

**NOTE 17 CONTRACTUAL OBLIGATIONS**

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

Contractual Obligations	2024	2025	2026	2027	2028
Pitney Bowes	3,671	3,671	612	-	-
MFD by Quality Office	110,638	110,638	110,638	110,638	110,638
<b>Total</b>	<b>114,309</b>	<b>114,309</b>	<b>111,250</b>	<b>110,638</b>	<b>110,638</b>

**SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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**NOTE 18      CONTINGENT LIABILITIES**

The School District, in conducting its usual business activities, is involved in various legal claims and litigation. In the event any unsettled claims are successful, management believes that such claims are not expected to have a material or adverse effect on the School District's financial position.

**NOTE 19      BUDGET FIGURES**

	<b>2023</b>	<b>2023</b>
	<b>Annual Amended</b>	<b>Annual</b>
	<b>Budget</b>	<b>Budget</b>
	<u>                    </u>	<u>                    </u>
Revenues		
Provincial Grants		
Ministry of Education	\$62,710,531	\$59,985,007
Other	172,853	227,000
Federal Grants	-	18,700
Tuition	14,000	-
Other Revenue	4,061,534	3,681,953
Rentals and Leases	99,000	102,400
Investment Income	525,300	118,950
Gain (Loss) on Disposal of Tangible Capital Assets	30,707	-
Amortization of Deferred Capital Revenue	2,930,058	2,688,000
Total Revenue	<u>70,543,983</u>	<u>66,822,010</u>
Expenses		
Instruction	49,637,402	47,612,430
District Administration	2,696,850	2,574,261
Operations and Maintenance	12,311,245	11,259,403
Transportation and Housing	5,897,759	5,897,916
Debt Services	12,000	-
Total Expenses	<u>70,555,256</u>	<u>67,344,010</u>
Net Revenue (Expense)	<u>\$ (11,273)</u>	<u>\$ (522,000)</u>

**NOTE 20      EXPENSE BY OBJECT**

	<b>2023</b>	<b>2022</b>
	<u>                    </u>	<u>                    </u>
Salaries and benefits	54,249,489	53,307,842
Services and supplies	11,347,888	9,162,279
Amortization	3,939,384	3,629,253
	<u>\$69,536,761</u>	<u>\$66,099,374</u>

**SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

**NOTE 21      ACCUMULATED SURPLUS**

The School District has established a number of funds to demonstrate compliance with legislation and to reflect the School District’s intentions to undertake certain future activities.

The Operating Fund accounts for the School District’s operating grants and other operating revenues. Legislation requires that the School District present a balanced budget for the Operating Fund, whereby budgeted expenditure does not exceed the total of budgeted revenue and any surplus in the Operating Fund carried forward from previous years.

The Capital Fund accounts for the School District’s investment in its existing capital infrastructure, including the existing buildings, furniture, computers and equipment. It also reflects intentions to make future capital asset purchases.

The Special Purpose Funds account for grants and contributions received which are directed by agreement with a third party towards specific activities. Externally restricted surpluses are amounts for which an agreement with a third party targets the use of the surplus to a particular activity.

Amounts not restricted by agreement with a third party may be transferred between funds to reflect future intentions of the School District. Internally restricted surpluses have been allocated to a particular activity.

	2023	2022 Restated
<b>Operating Fund</b>		
Internally restricted:		
School Budget Balances	\$103,657	\$333,396
Department Budget Balances	-	-
Security & PA Upgrades	550,000	-
School Roof Replacements	1,200,000	-
Pre - Engineering (Marie Sharpe School)	200,000	-
Accessibility Upgrade (Mile 108 School)	500,000	-
Indigenous Commitments	483,810	439,608
Unrestricted	1,330,774	6,009,509
<b>Operating Funds</b>	4,368,241	6,782,513
<b>Special Purpose Funds</b>	15,000	15,000
<b>Capital Fund</b>		
Invested in tangible capital assets	11,524,210	17,244,873
Local Capital	7,454,360	2,985,612
	18,978,570	20,230,485
<b>Total Accumulated Surplus</b>	\$23,361,811	\$27,027,998

**SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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**NOTE 21**      **ACCUMULATED SURPLUS (Continued)**

	2023
<b>Local Capital Project Breakdown</b>	
Building Envelope	4,100,000
White Fleet Replacements	400,000
Mini Bus for Sport/Extra Curricular (x2)	300,000
Tech / Network Upgrade	700,000
Long Range Facility Plan	50,000
Facilities Reserve	1,904,360
<b>Local Capital Total</b>	<b>7,454,360</b>

**NOTE 22**      **ECONOMIC DEPENDENCE**

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

**NOTE 23**      **RISK MANAGEMENT**

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

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

a) Credit risk

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

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

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

**SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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**NOTE 23**      **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 investments. It is management's opinion that the School District is not exposed to significant interest rate risk as they invest solely in the Central Deposit Program with the Province and in recognized British Columbia institutions.

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.



**SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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**NOTE 24 ASSET RETIREMENT OBLIGATION**

Legal liabilities exist for the removal and disposal of asbestos and other environmentally hazardous materials within some district owned buildings that will undergo major renovations or demolition in the future. A reasonable estimate of the fair value of the obligation has been recognized using the modified retroactive approach as at July 1, 2022 (see Note 25 – Prior Period Adjustment – Change in Accounting Policy). 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.

	2023
Asset Retirement Obligation, July 1, 2022 (See Note 25)	\$ 5,281,239
Settlements during the year	-
Asset Retirement Obligation, closing balance	\$ 5,281,239

**NOTE 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 24). 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. 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).

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

	Increase (Decrease)
Asset Retirement Obligation (Liability)	\$ 5,281,239
Tangible Capital Assets - Cost	\$ 5,281,239
Tangible Capital Assets - accumulated amortization	\$ 5,243,151
Amortization Expense (2022)	\$ 2,632
Accumulated Surplus - Invested in Capital Assets	\$ (5,243,151)

# School District No. 27 (Cariboo-Chilcotin)

Schedule 1 (Unaudited)

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

	Operating Fund	Special Purpose Fund	Capital Fund	2023 Actual	2022 Actual (Restated - Note 25)
	\$	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	6,782,513	15,000	14,987,334	<b>21,784,847</b>	25,716,712
Prior Period Adjustments					(5,243,151)
<b>Accumulated Surplus (Deficit), beginning of year, as restated</b>	<b>6,782,513</b>	<b>15,000</b>	<b>14,987,334</b>	<b>21,784,847</b>	20,473,561
<b>Changes for the year</b>					
Surplus (Deficit) for the year	2,641,829		(1,064,865)	<b>1,576,964</b>	1,311,286
Interfund Transfers					
Tangible Capital Assets Purchased	(553,430)		553,430	-	
Local Capital	(4,200,000)		4,200,000	-	
Other	(302,671)		302,671	-	
<b>Net Changes for the year</b>	<b>(2,414,272)</b>	-	<b>3,991,236</b>	<b>1,576,964</b>	<b>1,311,286</b>
<b>Accumulated Surplus (Deficit), end of year - Statement 2</b>	<b>4,368,241</b>	<b>15,000</b>	<b>18,978,570</b>	<b>23,361,811</b>	21,784,847

# School District No. 27 (Cariboo-Chilcotin)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2023

	2023 Budget (Note 19)	2023 Actual	2022 Actual (Restated - Note 25)
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	55,786,859	<b>56,031,465</b>	53,810,083
Other	20,000	<b>58,160</b>	95,910
Tuition	14,000	<b>4,650</b>	33,183
Other Revenue	3,161,534	<b>2,670,739</b>	3,010,729
Rentals and Leases	99,000	<b>88,360</b>	116,352
Investment Income	525,000	<b>885,511</b>	156,541
<b>Total Revenue</b>	<u>59,606,393</u>	<u><b>59,738,885</b></u>	<u>57,222,798</u>
<b>Expenses</b>			
Instruction	42,152,294	<b>39,924,585</b>	38,805,833
District Administration	2,696,850	<b>3,587,621</b>	3,145,983
Operations and Maintenance	8,802,145	<b>8,855,579</b>	8,450,857
Transportation and Housing	4,963,310	<b>4,729,271</b>	4,637,327
<b>Total Expense</b>	<u>58,614,599</u>	<u><b>57,097,056</b></u>	<u>55,040,000</u>
<b>Operating Surplus (Deficit) for the year</b>	<u>991,794</u>	<u><b>2,641,829</b></u>	<u>2,182,798</u>
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(576,794)	<b>(553,430)</b>	
Local Capital		<b>(4,200,000)</b>	
Other	(415,000)	<b>(302,671)</b>	(322,082)
<b>Total Net Transfers</b>	<u>(991,794)</u>	<u><b>(5,056,101)</b></u>	<u>(322,082)</u>
<b>Total Operating Surplus (Deficit), for the year</b>	<u>-</u>	<u><b>(2,414,272)</b></u>	<u>1,860,716</u>
<b>Operating Surplus (Deficit), beginning of year</b>		<b>6,782,513</b>	4,921,797
<b>Operating Surplus (Deficit), end of year</b>		<u><b>4,368,241</b></u>	<u>6,782,513</u>
<b>Operating Surplus (Deficit), end of year</b>			
Internally Restricted (Note 21)		<b>3,037,467</b>	2,273,004
Unrestricted		<b>1,330,774</b>	4,509,509
<b>Total Operating Surplus (Deficit), end of year</b>		<u><b>4,368,241</b></u>	<u>6,782,513</u>

# School District No. 27 (Cariboo-Chilcotin)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2023

	2023 Budget (Note 19)	2023 Actual	2022 Actual (Restated - Note 25)
	\$	\$	\$
<b>Provincial Grants - Ministry of Education and Child Care</b>			
Operating Grant, Ministry of Education and Child Care	55,699,652	<b>55,213,317</b>	55,154,296
ISC/LEA Recovery	(2,825,534)	<b>(2,826,368)</b>	(2,825,534)
Other Ministry of Education and Child Care Grants			
Pay Equity	665,837	<b>665,837</b>	665,837
Funding for Graduated Adults		<b>314</b>	2,829
Student Transportation Fund	739,024	<b>739,024</b>	739,024
Support Staff Benefits Grant		<b>27,764</b>	26,794
FSA Scorer Grant	8,187	<b>8,187</b>	8,187
Early Learning Framework (ELF) Implementation	669	<b>669</b>	2,650
Labour Settlement Funding	1,463,024	<b>2,126,721</b>	
NGN - PL Net Nemiah Valley	36,000	<b>36,000</b>	36,000
Enviro Scan		<b>40,000</b>	
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>55,786,859</b>	<b>56,031,465</b>	53,810,083
<b>Provincial Grants - Other</b>	<b>20,000</b>	<b>58,160</b>	95,910
<b>Tuition</b>			
International and Out of Province Students	14,000	<b>4,650</b>	33,183
<b>Total Tuition</b>	<b>14,000</b>	<b>4,650</b>	33,183
<b>Other Revenues</b>			
Funding from First Nations	2,825,534	<b>2,517,358</b>	2,825,534
Miscellaneous			
Other Revenue	196,500	<b>140,681</b>	185,195
Trades TRU	75,000	<b>500</b>	
HRDC-Summer Students	24,500	<b>-</b>	
Miscellaneous	40,000		
Hard Rocks		<b>12,200</b>	
<b>Total Other Revenue</b>	<b>3,161,534</b>	<b>2,670,739</b>	3,010,729
<b>Rentals and Leases</b>	<b>99,000</b>	<b>88,360</b>	116,352
<b>Investment Income</b>	<b>525,000</b>	<b>885,511</b>	156,541
<b>Total Operating Revenue</b>	<b>59,606,393</b>	<b>59,738,885</b>	57,222,798

# School District No. 27 (Cariboo-Chilcotin)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object  
Year Ended June 30, 2023

	2023 Budget (Note 19)	2023 Actual	2022 Actual (Restated - Note 25)
	\$	\$	\$
<b>Salaries</b>			
Teachers	20,387,947	<b>19,855,919</b>	19,888,015
Principals and Vice Principals	5,411,646	<b>5,146,879</b>	4,785,943
Educational Assistants	3,860,753	<b>3,273,876</b>	3,316,523
Support Staff	8,508,480	<b>8,357,128</b>	8,043,952
Other Professionals	2,189,550	<b>1,968,664</b>	2,483,821
Substitutes	1,399,384	<b>1,257,644</b>	897,497
<b>Total Salaries</b>	<b>41,757,760</b>	<b>39,860,110</b>	<b>39,415,751</b>
<b>Employee Benefits</b>	8,807,070	<b>8,706,433</b>	8,487,830
<b>Total Salaries and Benefits</b>	<b>50,564,830</b>	<b>48,566,543</b>	<b>47,903,581</b>
<b>Services and Supplies</b>			
Services	1,803,000	<b>874,642</b>	958,443
Student Transportation	155,000	<b>84,828</b>	178,288
Professional Development and Travel	641,000	<b>895,636</b>	315,088
Rentals and Leases	30,000	<b>306,240</b>	42,457
Dues and Fees	104,000	<b>275,920</b>	142,105
Insurance	215,000	<b>170,177</b>	181,561
Interest		<b>2,193</b>	
Supplies	3,650,297	<b>4,397,782</b>	3,681,247
Utilities	1,451,472	<b>1,523,095</b>	1,637,230
<b>Total Services and Supplies</b>	<b>8,049,769</b>	<b>8,530,513</b>	<b>7,136,419</b>
<b>Total Operating Expense</b>	<b>58,614,599</b>	<b>57,097,056</b>	<b>55,040,000</b>

# School District No. 27 (Cariboo-Chilcotin)

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
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	15,856,188	981,201	236,712	257,150	42,619	1,237,597	18,611,467
1.03 Career Programs		117,287		84,991	44,553	1,081	247,912
1.07 Library Services	474,136			146,024			620,160
1.08 Counselling	649,708						649,708
1.10 Special Education	2,180,189		2,341,691	170,305			4,692,185
1.30 English Language Learning	101,206	9,512	244				110,962
1.31 Indigenous Education	594,492	120,105	695,229	49,854			1,459,680
1.41 School Administration		3,089,241		1,057,337		14,125	4,160,703
1.62 International and Out of Province Students							-
1.64 Other				18,293		4,841	23,134
<b>Total Function 1</b>	<b>19,855,919</b>	<b>4,317,346</b>	<b>3,273,876</b>	<b>1,783,954</b>	<b>87,172</b>	<b>1,257,644</b>	<b>30,575,911</b>
<b>4 District Administration</b>							
4.11 Educational Administration		829,533		32,091	650,989		1,512,613
4.40 School District Governance					149,393		149,393
4.41 Business Administration				214,094	287,349		501,443
<b>Total Function 4</b>	<b>-</b>	<b>829,533</b>	<b>-</b>	<b>246,185</b>	<b>1,087,731</b>	<b>-</b>	<b>2,163,449</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				12,408	458,583		470,991
5.50 Maintenance Operations				3,586,246			3,586,246
5.52 Maintenance of Grounds				48,231	210,772		259,003
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,646,885</b>	<b>669,355</b>	<b>-</b>	<b>4,316,240</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				18,896	124,406		143,302
7.70 Student Transportation				2,661,208			2,661,208
7.73 Housing							-
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,680,104</b>	<b>124,406</b>	<b>-</b>	<b>2,804,510</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>19,855,919</b>	<b>5,146,879</b>	<b>3,273,876</b>	<b>8,357,128</b>	<b>1,968,664</b>	<b>1,257,644</b>	<b>39,860,110</b>

# School District No. 27 (Cariboo-Chilcotin)

Schedule 2C (Unaudited)

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 (Note 19)	2022 Actual (Restated - Note 25)
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	18,611,467	4,089,040	22,700,507	1,267,678	23,968,185	24,684,821	23,685,008
1.03 Career Programs	247,912	56,642	304,554	96,880	401,434	239,688	419,581
1.07 Library Services	620,160	148,365	768,525	43,738	812,263	886,248	751,204
1.08 Counselling	649,708	151,878	801,586	456	802,042	789,876	1,008,794
1.10 Special Education	4,692,185	1,070,983	5,763,168	188,483	5,951,651	6,362,931	5,867,140
1.30 English Language Learning	110,962	25,126	136,088		136,088	144,091	83,151
1.31 Indigenous Education	1,459,680	328,107	1,787,787	337,620	2,125,407	2,712,507	2,141,842
1.41 School Administration	4,160,703	977,963	5,138,666	349,894	5,488,560	6,013,952	4,710,550
1.62 International and Out of Province Students	-	-	-	1,650	1,650	14,363	
1.64 Other	23,134	3,814	26,948	210,357	237,305	303,817	138,563
<b>Total Function 1</b>	<b>30,575,911</b>	<b>6,851,918</b>	<b>37,427,829</b>	<b>2,496,756</b>	<b>39,924,585</b>	42,152,294	38,805,833
<b>4 District Administration</b>							
4.11 Educational Administration	1,512,613	288,924	1,801,537	172,009	1,973,546	1,395,719	1,730,759
4.40 School District Governance	149,393		149,393	117,448	266,841	313,589	217,810
4.41 Business Administration	501,443	155,047	656,490	690,744	1,347,234	987,542	1,197,414
<b>Total Function 4</b>	<b>2,163,449</b>	<b>443,971</b>	<b>2,607,420</b>	<b>980,201</b>	<b>3,587,621</b>	2,696,850	3,145,983
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	470,991	112,037	583,028	258,957	841,985	677,064	518,849
5.50 Maintenance Operations	3,586,246	711,044	4,297,290	1,877,541	6,174,831	6,204,287	5,678,694
5.52 Maintenance of Grounds	259,003	45,061	304,064	101,083	405,147	469,322	616,084
5.56 Utilities	-	-	-	1,433,616	1,433,616	1,451,472	1,637,230
<b>Total Function 5</b>	<b>4,316,240</b>	<b>868,142</b>	<b>5,184,382</b>	<b>3,671,197</b>	<b>8,855,579</b>	8,802,145	8,450,857
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration	143,302	32,863	176,165	1,134	177,299	206,168	265,201
7.70 Student Transportation	2,661,208	509,539	3,170,747	1,381,225	4,551,972	4,648,142	4,278,735
7.73 Housing	-	-	-	-	-	109,000	93,391
<b>Total Function 7</b>	<b>2,804,510</b>	<b>542,402</b>	<b>3,346,912</b>	<b>1,382,359</b>	<b>4,729,271</b>	4,963,310	4,637,327
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>39,860,110</b>	<b>8,706,433</b>	<b>48,566,543</b>	<b>8,530,513</b>	<b>57,097,056</b>	58,614,599	55,040,000

# School District No. 27 (Cariboo-Chilcotin)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2023

	2023 Budget (Note 19) \$	2023 Actual \$	2022 Actual (Restated - Note 25) \$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	6,923,672	<b>6,956,997</b>	6,021,800
Other	152,853	<b>100,840</b>	198,302
Other Revenue	900,000	<b>1,442,234</b>	1,232,420
Investment Income	300	<b>250</b>	600
<b>Total Revenue</b>	<u>7,976,825</u>	<u><b>8,500,321</b></u>	<u>7,453,122</u>
<b>Expenses</b>			
Instruction	7,485,108	<b>8,011,981</b>	6,888,860
Operations and Maintenance	421,069	<b>421,069</b>	480,673
Transportation and Housing	70,648	<b>67,271</b>	55,733
<b>Total Expense</b>	<u>7,976,825</u>	<u><b>8,500,321</b></u>	<u>7,425,266</u>
<b>Special Purpose Surplus (Deficit) for the year</b>	<u>-</u>	<u>-</u>	<u>27,856</u>
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased			(27,856)
<b>Total Net Transfers</b>	<u>-</u>	<u>-</u>	<u>(27,856)</u>
<b>Total Special Purpose Surplus (Deficit) for the year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Special Purpose Surplus (Deficit), beginning of year</b>		<b>15,000</b>	15,000
<b>Special Purpose Surplus (Deficit), end of year</b>		<u><b>15,000</b></u>	<u>15,000</u>
<b>Special Purpose Surplus (Deficit), end of year</b>			
Endowment Contributions		<b>15,000</b>	15,000
<b>Total Special Purpose Surplus (Deficit), end of year</b>		<u><b>15,000</b></u>	<u>15,000</u>



**School District No. 27 (Cariboo-Chilcotin)**

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

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>		39,359	22,790	5,864	3,622	940,202	8,712	87,014	82,191
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	311,807	193,054					224,000	41,650	132,696
Provincial Grants - Other						1,292,272			
Other									
Investment Income					866				
	311,807	193,054	-	-	866	1,292,272	224,000	41,650	132,696
<b>Less:</b> Allocated to Revenue	311,807	189,329	22,790	5,864	250	1,431,236	209,915	82,240	110,587
Recovered									
<b>Deferred Revenue, end of year</b>	-	<b>43,084</b>	-	-	<b>4,238</b>	<b>801,238</b>	<b>22,797</b>	<b>46,424</b>	<b>104,300</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	311,807	189,329	22,790	5,864			209,915	82,240	110,587
Provincial Grants - Other						1,431,236			
Other Revenue									
Investment Income					250				
	311,807	189,329	22,790	5,864	250	1,431,236	209,915	82,240	110,587
<b>Expenses</b>									
Salaries									
Teachers									42,805
Principals and Vice Principals									
Educational Assistants		153,795					157,917		20,527
Support Staff									
Other Professionals								43,984	
Substitutes								1,232	2,489
	-	153,795	-	-	-	-	157,917	45,216	65,821
Employee Benefits		35,534					32,117	11,940	12,702
Services and Supplies	311,807		22,790	5,864	250	1,431,236	19,881	25,084	32,064
	311,807	189,329	22,790	5,864	250	1,431,236	209,915	82,240	110,587
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

**School District No. 27 (Cariboo-Chilcotin)**

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

	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Safe Return to School / Restart: Health & Safety Grant	Federal Safe Return to Class / Ventilation Fund
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	195,619	6,046	206,876		166,939	213,710	13,612	108,105	1,157
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	698,044	589,516	3,540,284	40,521	43,091	55,000	11,250		
Provincial Grants - Other									
Other									
Investment Income									
	698,044	589,516	3,540,284	40,521	43,091	55,000	11,250	-	-
<b>Less:</b> Allocated to Revenue	789,923	589,516	3,540,284	30,462	67,271	160,544	4,116	108,105	1,157
Recovered		6,046	206,876						
<b>Deferred Revenue, end of year</b>	<b>103,740</b>	<b>-</b>	<b>-</b>	<b>10,059</b>	<b>142,759</b>	<b>108,166</b>	<b>20,746</b>	<b>-</b>	<b>-</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	789,923	589,516	3,540,284	30,462	67,271	160,544	4,116	108,105	1,157
Provincial Grants - Other									
Other Revenue									
Investment Income									
	789,923	589,516	3,540,284	30,462	67,271	160,544	4,116	108,105	1,157
<b>Expenses</b>									
Salaries									
Teachers			2,888,522	27,667					
Principals and Vice Principals									
Educational Assistants	472,902	359,926				1,500			
Support Staff		50,958			24,143				
Other Professionals		75,855							
Substitutes							2,038		
	472,902	486,739	2,888,522	27,667	24,143	1,500	2,038	-	-
Employee Benefits	118,363	94,904	651,762	2,795	6,943	396	182		
Services and Supplies	198,658	7,873			36,185	158,648	1,896	80,249	29,013
	789,923	589,516	3,540,284	30,462	67,271	160,544	4,116	80,249	29,013
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,856</b>	<b>(27,856)</b>
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased								(27,856)	27,856
	-	-	-	-	-	-	-	(27,856)	27,856
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# School District No. 27 (Cariboo-Chilcotin)

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

	Student & Family Affordability	CC Wrap	Health Promoting School Card	Artist in School	Nenqayni PRP	TOTAL
	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	127,601	56,601	1,252	47,314	2,334,586
<b>Add:</b> Restricted Grants						
Provincial Grants - Ministry of Education and Child Care	547,562				304,060	6,732,535
Provincial Grants - Other		-	24,200			24,200
Other				16,974		1,309,246
Investment Income						866
	547,562	-	24,200	16,974	304,060	8,066,847
<b>Less:</b> Allocated to Revenue	398,827	99,404	1,436	10,998	334,260	8,500,321
Recovered						212,922
<b>Deferred Revenue, end of year</b>	<b>148,735</b>	<b>28,197</b>	<b>79,365</b>	<b>7,228</b>	<b>17,114</b>	<b>1,688,190</b>
<b>Revenues</b>						
Provincial Grants - Ministry of Education and Child Care	398,827				334,260	6,956,997
Provincial Grants - Other		99,404	1,436			100,840
Other Revenue				10,998		1,442,234
Investment Income						250
	398,827	99,404	1,436	10,998	334,260	8,500,321
<b>Expenses</b>						
Salaries						
Teachers		24,869			174,647	3,158,510
Principals and Vice Principals					14,773	14,773
Educational Assistants		48,242			59,081	1,273,890
Support Staff					5,379	80,480
Other Professionals						119,839
Substitutes						5,759
	-	73,111	-	-	253,880	4,653,251
Employee Benefits		16,870			45,187	1,029,695
Services and Supplies	398,827	9,423	1,436	10,998	35,193	2,817,375
	398,827	99,404	1,436	10,998	334,260	8,500,321
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Transfers</b>						
Tangible Capital Assets Purchased						-
	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# School District No. 27 (Cariboo-Chilcotin)

Schedule 4 (Unaudited)

## Schedule of Capital Operations

Year Ended June 30, 2023

	2023	2023 Actual			2022
	Budget (Note 19)	Invested in Tangible Capital Assets	Local Capital	Fund Balance	Actual (Restated - Note 25)
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Gain (Loss) on Disposal of Tangible Capital Assets	30,707	30,707		30,707	
Amortization of Deferred Capital Revenue	2,930,058	2,846,005		2,846,005	2,737,372
<b>Total Revenue</b>	<b>2,960,765</b>	<b>2,876,712</b>	<b>-</b>	<b>2,876,712</b>	<b>2,737,372</b>
<b>Expenses</b>					
Amortization of Tangible Capital Assets					
Operations and Maintenance	3,088,031	3,083,118		3,083,118	2,656,658
Transportation and Housing	863,801	856,266		856,266	975,227
Debt Services					
Capital Lease Interest	12,000		2,193	2,193	4,855
<b>Total Expense</b>	<b>3,963,832</b>	<b>3,939,384</b>	<b>2,193</b>	<b>3,941,577</b>	<b>3,636,740</b>
<b>Capital Surplus (Deficit) for the year</b>	<b>(1,003,067)</b>	<b>(1,062,672)</b>	<b>(2,193)</b>	<b>(1,064,865)</b>	<b>(899,368)</b>
<b>Net Transfers (to) from other funds</b>					
Tangible Capital Assets Purchased	576,794	553,430		553,430	27,856
Local Capital			4,200,000	4,200,000	
Capital Lease Payment	415,000		302,671	302,671	322,082
<b>Total Net Transfers</b>	<b>991,794</b>	<b>553,430</b>	<b>4,502,671</b>	<b>5,056,101</b>	<b>349,938</b>
<b>Other Adjustments to Fund Balances</b>					
District Portion of Proceeds on Disposal		(268,748)	268,748	-	
Principal Payment					
Capital Lease		300,478	(300,478)	-	
<b>Total Other Adjustments to Fund Balances</b>		<b>31,730</b>	<b>(31,730)</b>	<b>-</b>	
<b>Total Capital Surplus (Deficit) for the year</b>	<b>(11,273)</b>	<b>(477,512)</b>	<b>4,468,748</b>	<b>3,991,236</b>	<b>(549,430)</b>
<b>Capital Surplus (Deficit), beginning of year</b>		<b>12,001,722</b>	<b>2,985,612</b>	<b>14,987,334</b>	<b>20,779,915</b>
Prior Period Adjustments					
To Recognize Asset Retirement Obligation					(5,243,151)
<b>Capital Surplus (Deficit), beginning of year, as restated</b>		<b>12,001,722</b>	<b>2,985,612</b>	<b>14,987,334</b>	<b>15,536,764</b>
<b>Capital Surplus (Deficit), end of year</b>		<b>11,524,210</b>	<b>7,454,360</b>	<b>18,978,570</b>	<b>14,987,334</b>

# School District No. 27 (Cariboo-Chilcotin)

Tangible Capital Assets  
Year Ended June 30, 2023

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
<b>Cost, beginning of year</b>	7,076,345	117,962,778	1,442,313	8,521,991	122,085	1,785,881	<b>136,911,393</b>
Prior Period Adjustments							
To Recognize Asset Retirement Obligation		5,281,239					<b>5,281,239</b>
<b>Cost, beginning of year, as restated</b>	<b>7,076,345</b>	<b>123,244,017</b>	<b>1,442,313</b>	<b>8,521,991</b>	<b>122,085</b>	<b>1,785,881</b>	<b>142,192,632</b>
<b>Changes for the Year</b>							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		1,326,972	330,000	560,749			<b>2,217,721</b>
Operating Fund		115,482	71	218,171	664	219,042	<b>553,430</b>
Acquisitions via Capital Lease						1,201,761	<b>1,201,761</b>
	-	1,442,454	330,071	778,920	664	1,420,803	<b>3,972,912</b>
Decrease:							
Disposed of	238,040						<b>238,040</b>
Deemed Disposals			136,939	697,569	22,993	187,705	<b>1,045,206</b>
	238,040	-	136,939	697,569	22,993	187,705	<b>1,283,246</b>
<b>Cost, end of year</b>	<b>6,838,305</b>	<b>124,686,471</b>	<b>1,635,445</b>	<b>8,603,342</b>	<b>99,756</b>	<b>3,018,979</b>	<b>144,882,298</b>
<b>Work in Progress, end of year</b>		1,912,339					<b>1,912,339</b>
<b>Cost and Work in Progress, end of year</b>	<b>6,838,305</b>	<b>126,598,810</b>	<b>1,635,445</b>	<b>8,603,342</b>	<b>99,756</b>	<b>3,018,979</b>	<b>146,794,637</b>
<b>Accumulated Amortization, beginning of year</b>		64,720,945	844,428	4,667,412	70,640	681,701	<b>70,985,126</b>
Prior Period Adjustments							
To Recognize Asset Retirement Obligation		5,243,151					<b>5,243,151</b>
<b>Accumulated Amortization, beginning of year, as restated</b>		<b>69,964,096</b>	<b>844,428</b>	<b>4,667,412</b>	<b>70,640</b>	<b>681,701</b>	<b>76,228,277</b>
<b>Changes for the Year</b>							
Increase: Amortization for the Year		2,426,560	153,888	856,266	22,184	480,486	<b>3,939,384</b>
Decrease:							
Deemed Disposals			136,939	697,569	22,993	187,705	<b>1,045,206</b>
			136,939	697,569	22,993	187,705	<b>1,045,206</b>
<b>Accumulated Amortization, end of year</b>		<b>72,390,656</b>	<b>861,377</b>	<b>4,826,109</b>	<b>69,831</b>	<b>974,482</b>	<b>79,122,455</b>
<b>Tangible Capital Assets - Net</b>	<b>6,838,305</b>	<b>54,208,154</b>	<b>774,068</b>	<b>3,777,233</b>	<b>29,925</b>	<b>2,044,497</b>	<b>67,672,182</b>

# School District No. 27 (Cariboo-Chilcotin)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2023

	<b>Buildings</b>	<b>Furniture and Equipment</b>	<b>Computer Software</b>	<b>Computer Hardware</b>	<b>Total</b>
<b>Work in Progress, beginning of year</b>	\$	\$	\$	\$	\$
					-
<b>Changes for the Year</b>					
Increase:					
Deferred Capital Revenue - Bylaw	1,110,529				<b>1,110,529</b>
Deferred Capital Revenue - Other	801,810				<b>801,810</b>
	<u>1,912,339</u>	-	-	-	<u><b>1,912,339</b></u>
<b>Net Changes for the Year</b>	<u>1,912,339</u>	-	-	-	<u><b>1,912,339</b></u>
<b>Work in Progress, end of year</b>	<u><b>1,912,339</b></u>	-	-	-	<u><b>1,912,339</b></u>

# School District No. 27 (Cariboo-Chilcotin)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2023

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
<b>Deferred Capital Revenue, beginning of year</b>	\$ 44,770,846	\$ 3,303,085	\$ 25,472	\$ 48,099,403
<b>Changes for the Year</b>				
Increase:				
Transferred from Deferred Revenue - Capital Additions	2,217,721			2,217,721
	<u>2,217,721</u>	-	-	<u>2,217,721</u>
Decrease:				
Amortization of Deferred Capital Revenue	2,687,968	145,640	12,397	2,846,005
	<u>2,687,968</u>	<u>145,640</u>	<u>12,397</u>	<u>2,846,005</u>
<b>Net Changes for the Year</b>	<u>(470,247)</u>	<u>(145,640)</u>	<u>(12,397)</u>	<u>(628,284)</u>
<b>Deferred Capital Revenue, end of year</b>	<u>44,300,599</u>	<u>3,157,445</u>	<u>13,075</u>	<u>47,471,119</u>
<b>Work in Progress, beginning of year</b>				-
<b>Changes for the Year</b>				
Increase				
Transferred from Deferred Revenue - Work in Progress	1,110,529	801,810		1,912,339
	<u>1,110,529</u>	<u>801,810</u>	-	<u>1,912,339</u>
<b>Net Changes for the Year</b>	<u>1,110,529</u>	<u>801,810</u>	-	<u>1,912,339</u>
<b>Work in Progress, end of year</b>	<u>1,110,529</u>	<u>801,810</u>	-	<u>1,912,339</u>
<b>Total Deferred Capital Revenue, end of year</b>	<u>45,411,128</u>	<u>3,959,255</u>	<u>13,075</u>	<u>49,383,458</u>

# School District No. 27 (Cariboo-Chilcotin)

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2023

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
<b>Balance, beginning of year</b>	\$ -	\$ 1,848,748	\$ -	\$ -	\$ -	\$ 1,848,748
<b>Changes for the Year</b>						
Increase:						
Provincial Grants - Ministry of Education and Child Care	4,872,256		1,200,000			6,072,256
MECC Restricted Portion of Proceeds on Disposal		806,243				806,243
	4,872,256	806,243	1,200,000	-	-	6,878,499
Decrease:						
Transferred to DCR - Capital Additions	2,217,721					2,217,721
Transferred to DCR - Work in Progress	1,110,529		801,810			1,912,339
	3,328,250	-	801,810	-	-	4,130,060
<b>Net Changes for the Year</b>	1,544,006	806,243	398,190	-	-	2,748,439
<b>Balance, end of year</b>	<b>1,544,006</b>	<b>2,654,991</b>	<b>398,190</b>	-	-	<b>4,597,187</b>



## Submission Summary

<b>Submission Summary:</b>	Minor 2024/2025   2023-10-02
<b>Submission Type:</b>	Capital Plan
<b>School District:</b>	Cariboo-Chilcotin (SD27)
<b>Open Date:</b>	2023-06-13
<b>Close Date:</b>	2023-10-02
<b>Submission Status:</b>	Draft

Submission Category	Sum Total Funding Requested
SEP	\$100,000
<b>Total</b>	<b>\$100,000</b>

SEP					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	163404	Lake City Secondary	Food Infrastructure (SEP)	Upgrade Ventilation and Fire Suppression. Add a steamer to the kitchen.	\$100,000
Submission Category Total:					<b>\$100,000</b>

# Submission Summary

<b>Submission Summary:</b>	Minor 2024/2025   2023-09-30
<b>Submission Type:</b>	Capital Plan
<b>School District:</b>	Cariboo-Chilcotin (SD27)
<b>Open Date:</b>	2023-04-14
<b>Close Date:</b>	2023-09-30
<b>Submission Status:</b>	Draft

Submission Category	Sum Total Funding Requested
BUS	\$1,076,053
CNCP	\$1,800,000
SEP	\$3,305,638
PEP	\$585,000
<b>Total</b>	<b>\$6,766,691</b>

BUS					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
2	153318	Transportation	Replacement	C 76 with 0 wheelchair spaces	\$141,483
3	153319	Transportation	Replacement	C (52-57) with 0 wheelchair spaces	\$136,157
4	159508	Transportation	Replacement	Bus to be replaced for mechanical reasons. See inspection report. Max force motor	\$204,588
5	159509	Transportation	Replacement	Bus to be replaced for mechanical reasons. See inspection report. Max force motor	\$204,588
6	159484	Transportation	Replacement	Bus to be replaced for mechanical reasons. See inspection report. Max force motor	\$204,588
7	163402	Transportation	Replacement	Bus to be replaced for mechanical reasons. See inspection report. Max force motor	\$184,649
Submission Category Total:					<b>\$1,076,053</b>
CNCP					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	163260	Tatla Lake Elem-Jr Secondary	HVAC (CNCP)	Replace 8 End of Life Boilers at Tatla Lake with 4 new Viessman Boilers.	\$500,000

# Submission Summary

2	163262	Peter Skene Ogden Secondary	HVAC (CNCP)	Replace end of life Boiler supporting the IA shops, Gymnasium and attached corridor.	\$550,000
3	155367	Lake City Secondary	HVAC (CNCP)	<p>Lake City Secondary - Columneetza Campus Gymnasium HV-1 Full Replacement and Modernization</p> <p>According to our preliminary analysis, the proposed retrofit at Columneetza should be budgeted at \$750,000 and would result in a GHG reduction of 19 etCO2.</p> <p>The gymnasium at Lake City Secondary Columneetza is currently ventilated and conditioned via a constant volume 18,000 CFM single zone Air Handling Unit (AHU). The proposed retrofit includes the full replacement of the AHU including demand based variable airflow. The existing unit was installed in 1970 and based on the VFA Asset Overview lifespan of 25 years is well beyond its expected service life.</p>	\$750,000
Submission Category Total:					<b>\$1,800,000</b>
<b>PEP</b>					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	151961	Lac La Hache Elementary	Replacement (PEP)	not to current standards, no replacement part available. Equipment is old and wood foundations.	\$195,000
2	151962	Horsefly Elem-Jr Secondary	Replacement (PEP)	not to current standards, no replacement part available	\$195,000
3	159335	Likely Elem-Jr Secondary	Replacement (PEP)	Not to Current Standard	\$195,000
Submission Category Total:					<b>\$585,000</b>
<b>SEP</b>					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	151525	Various	Roofing (SEP)	Replace school roof on 2 schools and replace sections on the other school in 100 Mile House. As per Roofing inspection report provide by Mons Aase - District Roofing inspector.	\$1,831,000
2	159001	Various	Roofing (SEP)	Bundled project replacing roof sections at Nesika Elementary & Williams Lake Secondary - campus.	\$774,638

## Submission Summary

3	153050	Lake City Secondary	Plumbing (SEP)	Washrooms on 2 floors. Dated to original build of school. Renovation to skeleton. No structural alterations. Lake City Columneetza campus. Turn into Universal Washrooms	\$700,000
				Submission Category Total:	<b>\$3,305,638</b>

**TO: Finance and Facilities & Transportation Committee**

**FROM: Sean Cameron / Patrick McCarron**

**DATE: September 12, 2023**

**RE: Bus Route Optimization Review**

---

## **BACKGROUND**

The district recently implemented a new bus route management software solution called Transfinder. During the implementation of the new software, questions emerged around route optimization, bus ridership, and catchments.

The district engaged the professional services department of Transfinder to review our eligible rider data making recommendations for optimal route design. Transfinder utilized address information for all enrolled students, current catchment boundaries, trip length and vehicle utilization based on number of riders for AM and PM to analyze the existing design. The review was completed in alignment with current district transportation policy for eligible riders.

Transfinder found anomalies with current catchments. In two areas, the catchment was split and traversed another catchment. This catchment design does not appear to be driven by either school enrollment management or transportation. Further review is being completed. Catchment adjustments will be reviewed with the board with public consultation as required.

Transfinder found misalignment with current riders and eligible riders based on district policy. Majority of issues are connected to school of choice / courtesy riders and walk limit enforcement. Issues were further identified with multiple drop off locations and transportation to daycares.

It also found many routes fall outside of target ridership for optimal bus utilization. Bus utilization in the district is very unbalanced currently with several routes being way below sector targets. The low ridership combined with inefficiencies in route design has led to the district having more buses than potentially required. Transfinder estimates with route combinations the district could reduce the bus count by 12.

The possible reduction in bus routes is significant for many reasons. The potential surplus of buses will reduce the replacement cost of buses over the next few years and will lower the overall cost for bus maintenance. Running fewer buses will also lower the district's carbon footprint while providing transportation for the same number of students. The optimization will also help with current driver shortages and route cancellations due to staffing issues, and simultaneously provide the possibility of a deeper driver pool.

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To achieve the optimal efficiency proposed by Transfinder the board will need to consider possible changes to school start times, enforce school of choice / courtesy rider policy, and consider route changes.

No changes have been made at this time. Reports and recommendations being prepared for board consideration.

**RECOMMENDATION**

None. For information only.

**TO: Finance, Facilities and Transportation Committee**

**FROM: Chris van der Mark, Superintendent**

**DATE: September 7, 2023**

**RE: Marie Sharpe, Partner Consultation**

---

## **BACKGROUND**

As indicated in our Major Capital Plan, SD#27 continues to work towards approval for a new build at the Marie Sharpe site to replace the existing school. The work of SD#27, and the proposed 2 - story design, has created new potential for facilities that may include partnerships with other organizations where interests meet.

Back in July, in collaboration with WLFN, the City and the CRD, renderings were developed to show different uses of the site that could include a cultural space, versions of a covered turf facility and the school.

The purpose of the consultation was to provide information for community partners on the interest of the various options, especially the covered turf facility, which has been a community conversation for nearly 10 years.

Such a facility is a significant community endeavor and SD#27 was happy to collaborate with partners to help garner a sense of whether or not such community features are still considered a priority, and if so, the scope and location.

## **INFORMATION**

Despite the fairly short notice, walk up participation was very good, with feedback from those present, overwhelmingly positive. A common comment was, "Just get it done."

The conversations were also very productive as they helped people get a broader sense of what the engagement was for and clarify intentions and process.

For example:

- SD 27 has not been approved for a new school. We continue to seek approval and believe that the best avenue is through partners.
- IF a new school is approved, the SD only receives funding for the school based on specific criterion. Additional components require additional capital:
  - Hence the survey to see if there is still interest in a covered turf facility,

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- There had been a previous project to determine interest and viability. This potential location was new. It was a chance for partner to gauge interest,
- The cultural component is a new development in partnership with WLFN,
- The renderings are, at this point, an architectural vision. If a new school were to be approved, a new phase of consultation would begin, including:
  - Design/layout
  - Special features
    - Common areas
    - Egress
    - Classroom configuration and so on

We are not there yet.

## **RESULTS**

Survey respondents overwhelmingly supported the combination of school, cultural center, and covered turf facility (82%).

However, there are still concerns that if that were to proceed, it would limit natural green space for play.

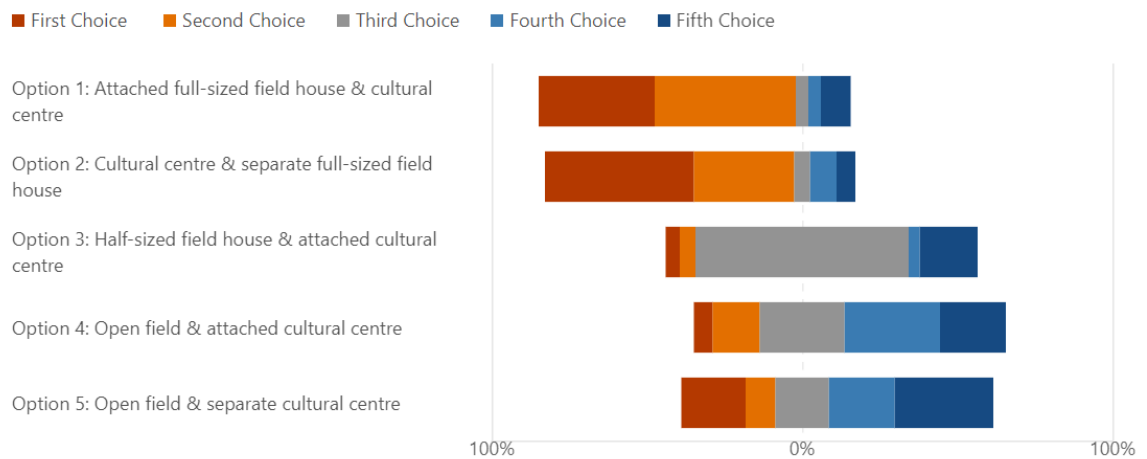
Ultimately, the potential addition of such a feature will depend on broader community support for consideration. The more time partners have to plan in advance of any school development, the better. The SD has shared the information with partners as requested. We look forward to continued discussion with all partners.



## Marie Sharpe New School - Community Engagement

167 Responses   07:59 Average time to complete   Active Status

1. Please rank the proposed options in order of your preference



Special thanks to our partners from WLF, the City and the CRD for their presence and participation. Similarly, thank you to Chair Patenaude and Trustee Forbes for making themselves available despite the short notice.

### **RECOMMENDATION**

None. Information only.



August 28, 2023

Ref: 291223

Chris van der Mark  
Acting Secretary-Treasurer  
School District No. 27 (Cariboo-Chilcotin)  
Email: [chris.vandermark@sd27.bc.ca](mailto:chris.vandermark@sd27.bc.ca)

Dear Chris van der Mark:

Thank you for your letter sent on June 27, 2023, requesting access to \$2,000,000 of Minister-Restricted Capital funding to replace and install fire alarm systems throughout the Cariboo-Chilcotin School District (the District).

The Ministry of Education and Child Care (the Ministry) understands this funding will allow the District to accelerate the replacement and installation of aging, end-of-life fire alarm systems that need to be upgraded immediately in order to maintain the safety and effective functioning of schools across the district.

In light of the above, and to ensure the safety of students and staff across the Cariboo-Chilcotin School District, I am pleased to approve the District to access up to \$2,000,000 of Minister-Restricted Capital to put towards the replacement and installation of fire alarm systems across the District.

Again, thank you for writing.

Sincerely,

Damien Crowell  
A/Executive Director, Capital Management Branch

Cc: Michael Nyikes, Capital Management Branch  
Patrick McCarron, Director of Facilities

**TO:** Finance, Facilities and Transportation

**FROM:** Chris van der Mark

**DATE:** September 12, 2023

**RE:** Enrolment and Staffing

---

## **BACKGROUND**

Each year our Spring projections set predicted staffing levels from which our budget is built. Enrolment in SD27 continues to climb, though this year (as of the writing of this) it appears more modest and manageable. While increased enrolment brings increased revenue, it also places additional pressure on our staffing needs, within the context of class size and configuration language.

## **INFORMATION**

**Enrolment:** Numbers will continue to fluctuate throughout September as we work towards the September 1701 submission. School projections have been fairly close, though we have had some unexpected walk up in few sites.

Schools and the District team have worked hard to eliminate any waitlists and ensure students are placed. In some situations, this has meant busing to a school beyond catchment due to a school being at capacity.

**Staffing:** The HR department has worked relentlessly (starting back in February) to have us as well prepared as possible. With the exception of a few positions (several part time) all enrolling positions have been filled. We also have some harder to fill non-enrolling positions that we have not filled. These remain posted as we seek other potential solutions. All administration positions have been filled.

Given the complexity of the workforce issues provincially and the headlines we are seeing across districts, we are incredibly appreciative of the work of our HR department and teaching staff in their efforts to recruit to our communities. It has been busy work.

## **RECOMMENDATION**

None. Information only.

“Learning, Growing, and Belonging Together”

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# POLICY COMMITTEE AGENDA



**September 12, 2023 – 5:00 p.m.**

## **WELCOME AND ACKNOWLEDGEMENT**

***This meeting is being held on the traditional and unceded territory of the Secwépemc People.***

1. June 13, 2023, Committee Report – meeting canceled.
2. Draft Policy 665 Financial Planning and Reporting
3. Updated Policy 630 Accumulated Operating Surplus - Original Policy for review
4. Future Meeting Dates:

<b>MEETING</b>	<b>DATE</b>	<b>TIME</b>	<b>LOCATION</b>
Policy Committee	October 10, 2023	5:00 p.m.	Board Office
Policy Committee	November 7, 2023	5:00 p.m.	Board Office
Policy Committee	December 5, 2023	5:00 p.m.	Board Office
Policy Committee	January 9, 2024	5:00 p.m.	Board Office
Policy Committee	February 6, 2024	5:00 p.m.	Board Office
Policy Committee	February 28, 2024	5:00 p.m.	Board Office
Policy Committee	April 9, 2024	5:00 p.m.	Board Office
Policy Committee	May 14, 2024	5:00 p.m.	Board Office
Policy Committee	June 11, 2024	5:00 p.m.	Board Office

**“Learning, Growing, and Belonging Together”**



## **POLICY 665 FINANCIAL PLANNING AND REPORTING**

The purpose of the Financial Planning and Reporting Policy (Policy) is to provide greater transparency and accountability for the planning and reporting of financial resources managed by the Board of Education of School District No. 27 (Cariboo-Chilcotin) (Board). This Policy aligns with and ensures compliance with the Ministry of Education and Child Care (Ministry) Financial Planning and Reporting Policy, Accumulated Operating Surplus Policy, and the Framework for Enhancing Student Learning. These legislative requirements mandate that the Board develop, implement, and provide to the Ministry multi-year financial plans to show how funding and resources have been allocated in support of the Board's strategic priorities and operational needs with a focus on improving educational outcomes for all students.

### **Specifically**

The Board will:

1. Ensure that it adequately plans for core educational programs.
2. Develop a multi-year financial plan which includes the efficient and effective allocation of resources.
3. Align financial planning decisions with the strategic priorities set by the Board.
4. Identify a process of engagement with the local community, education partners, First Nations and the BC Metis Nation that will provide an opportunity for stakeholders to provide input into the development of the Annual Budget and multi-year financial plan.
5. Engagement requesting feedback can include in person meetings, virtual consultation, web-based surveys, or email submissions.
6. Ensure that the Annual Budget and multi-year financial plans are developed in accordance with applicable legislation, regulations, and Treasury Board policy.
7. Report annually on the progress towards alignment of funding with the Board's strategic plan and priorities, operational goals, and student educational outcomes.
8. The policy incorporates financial management including transparency, demonstrated accountability and consistent outcome-based planning, monitoring, and reporting.

### **Budget Development and Multi-Year Plan**

The Board authorizes the Superintendent and Secretary-Treasurer to develop the Annual Budget and the multi-year financial plan.

The Annual Budget will be compiled and submitted on the specified form and containing the content required by the Ministry of Education and Child Care.

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The Annual Budget and multi-year financial plan will prioritize funding for mandated educational programs and, where available, may support the Board's strategic priorities and operational plans.

Each year, through the Finance and Facilities Committee, the Board will develop the Annual Budget timelines which will include opportunities for engagement with the local community and educational partners. Additionally, the process will include engagement of Local First Nations and the BC Metis Nation. The multi-year financial plan will be presented to the Board for approval along with the draft Annual Budget.

The Budget and multi-year financial plans must adhere to the Budget and Transparency and Accountability Act which required that the Ministry of Education use 3 year rolling services plans. The intent of the Policy is for Boards to follow similar practices to that of the Ministry.

The Board is responsible for their own approval process for the annual budget and multi-year financial plan.

Overall, the purpose of the multi-year financial plan is to disclose to the public the board's long-term objectives.

## **Financial Reporting**

The Board authorizes the Superintendent and Secretary-Treasurer to monitor financial reporting of the Annual Budget.

The Secretary-Treasurer will provide financial updates to the Board of Education on the progress towards meeting the financial objectives and goals contained in their strategic plan. This will be achieved through the current reporting structures in place, as well as the Management Discussion and Analysis

### Specifically:

Year-End Financial Projections will occur monthly beginning in February of each year.

Quarterly financial reports will be compiled and submitted to the Ministry in the form and containing the content specified by the Ministry of Education and Child Care.

Annually, the Board of Education will communicate its progress towards the alignment of funding and resources with the Board's strategic priorities, operational goals, and student outcomes.

Progress will be reported annually through the publication of the audited financial statements and an accompanying Financial Statement Discussion and Analysis Report.



## **POLICY 630 ACCUMULATED OPERATING SURPLUS**

The Board of Education believes that adequate surplus levels are important in supporting educational goals, ensuring financial health, stability, and mitigating risk. Accumulated Operating Surplus is the cumulative excess of operating revenues over operating expenses. The Board considers an Accumulated Operating Surplus balance to provide a measure of resiliency to address annual fluctuations in funding, and address one-time costs or unforeseen expenditures.

The Board's accumulated operating surplus will serve as:

1. A contingency reserve for the risks associated with unexpected increases in expenses and/or decreases in revenues;
2. One-time costs not included in the annual operating budget; and
3. Intermittent projects and initiatives.

### **Regulations**

Accumulated Operating Surplus may be subject to internal restrictions as directed by the Board. The target Accumulated Operating Surplus balance, net of internal restrictions, is established in the range of 2-4% of operating expenses.

### **Internally Restricted Operating Surplus**

Surpluses may be restricted for varying reasons based on constraints, there are generally three types:

1. Internally restricted due to the nature of constraints on the funding. Examples include but are not limited to:
  - a. Contractual Obligations
  - b. Indigenous Education
  - c. Special Purpose Funds
  - d. School Generated Funds
2. Internally restricted due to anticipated unusual or one time identified expenses. Examples include but are not limited to:
  - a. Unfunded compensation
  - b. Labour Relations based on the collective agreement cycle(s)
  - c. Anticipated severances
  - d. Implementation of new curriculum or programs

- 
3. Internally restricted due to practice and use spanning more than the current school year. Examples include but are not limited to:
    - a. School and department surpluses or carry-forwards
    - b. Technology or departmental transitions or implementations
    - c. Operating projects in progress
    - d. Strategic and/or Long-Range planning
    - e. Purchase Order commitments

### **Unrestricted Operating Surplus (Contingency Reserve Fund)**

In conjunction with the Board of Education's review and approval of the annual financial statements, the Board will establish a contingency reserve fund from available operating surplus. This fund will be used to mitigate any financial impact from unforeseen risk or circumstances that could negatively impact the resources allocated for educational programs. The Board should maintain a contingency reserve of a minimum of 1.5% and a maximum of 2.5% of annual operating expenditures. The Board may approve the use of the contingency reserve under the following circumstances:

1. The elimination of any deficit arising at the end of a fiscal year of operations;
2. Initial one-time cost outlays for new education programs;
3. The replacement of equipment or facilities essential to educational programming;
4. The financing of one-time capital projects;
5. The funding of unexpected new cost pressures;
6. Provide emergency funds from time to time for unforeseen costs.

The Board recognizes that the contingency reserve fund should be used as a one-time source of funding, Should the contingency reserve drop below target the Board will incorporate into its future budget planning processes, strategies to re-establish the contingency reserve. Such strategies may be implemented over a period of two years.

### **Local Capital**

There are three sources of Local Capital:

1. The board's portion of any proceeds from the disposition of capital assets;
2. Transfers from operating funds; and
3. Interest earned on local capital funds restricted for the purchase of tangible capital assets.

Transfers from operating funds to Local Capital will be for specific initiatives related to the Board's strategic plan or other operational needs of the district. Examples include vehicle replacement, computer system upgrades, special projects to address deferred maintenance, and renovation or replacement of administrative and operational buildings. If these transferred funds are not linked to strategic goals or they have not been used within the timeline identified for the relevant initiative, the Ministry may require boards to use these Local Capital funds for other capital projects.



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## Restricted for Future Capital Cost Sharing

The Treasury Board requires the Ministry of Education to review district surplus funds and determine funds that are available to contribute towards major capital projects in the Board's 5-year Capital plan. When a project has been approved for concept plan or business case development, the Board may restrict operating surplus funds to meet the cost sharing expectations for that project.

## Inter-Fund Transfers

In some cases, funds need to be transferred between the operating fund, special purpose funds. In some cases, funds need to be transferred between the operating fund, special purpose funds and the capital fund. These transfers are authorized through a board motion. In some cases, this approval will be done through the approval of the budget or annual financial statements. Approval of inter-fund transfers related to confidential matters (such as land, legal or personnel) will be considered in an in-camera board meeting.

## Reporting and Communication

Proposed uses of Accumulated Operating Surplus should be clearly displayed and referred to the Board for approval during the Annual Budget process. Boards are required to provide the Ministry with an annual report on their budget allocation decisions (including operating surplus and Local Capital) demonstrating that approved allocations support the Board's strategic objectives. The Board's annual Financial Statement Discussion and Analysis (FSD&A) was developed based on the Ministries Companion Guide.

Detailed information regarding the change in Accumulated Operating Surplus balance will be included in a management report to the Board each year as part of the year-end Audited Financial Statement presentation.

Should the Accumulated Operating Surplus balance decline below target, a replenishment strategy will be developed and approved by the Board to be implemented over a three-year period, or an alternate approved timeline.

The Ministry may take actions to monitor and evaluate operating surplus as outlined in the Companion Guide to the Ministry's Accumulated Operating Surplus Policy.

## Definitions

- ***Accumulated Operating Deficit*** means the accumulated excess of Operating Expenses over Operating Revenues Less Inter-Fund Transfers from current and prior years.

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- **Accumulated Operating Surplus** means the accumulated excess of Operating Revenues over Operating Expenses Less Inter-Fund Transfers from current and prior years. Accumulated Operating Surplus is a term defined by the Public Sector Accounting Standards (PS1201). While boards of education may use the term Reserves to denote 'Surplus', when it comes to financial statements and budgets the term Surplus should be used.
  - **Annual Operating Deficit** is the amount by which a fiscal year's Operating Expenses and Inter-Fund Transfers exceed that same fiscal year's Operating Revenues.
  - **Annual Operating Surplus** is the amount by which a fiscal year's Operating Revenue exceeds that same fiscal year's Operating Expenses and Inter-Fund Transfers.
  - **Inter-Fund Transfers** means the transfer of funds from one fund to another (e.g., between Operating Fund and Capital Fund).
  - **Internally Restricted Operating Surplus** means a portion of an Accumulated Operating Surplus that has been set aside through a board motion for specified use in future years.
  - **Local Capital** is comprised of previous years' available operating surpluses, which are transferred to Local Capital with board approval; revenues from sale of capital assets; and investment income earned on these funds.
  - **Operating Expenses** are the total of all expenses in the Operating Fund as disclosed on Schedule 2 of the annual financial statements.
  - **Operating Revenue** is the total of all revenue in the Operating Fund as disclosed on Schedule 2 of the annual financial statements.
  - **Special Purpose Funds** consists of targeted funding provided to the school district for a specific purpose. Pursuant to Sections 156(4) and (5) of the School Act, each special purpose fund must be accounted for in accordance with the terms of that special purpose fund. Treasury Board Restricted Contribution Regulation 198/2011, issued in November 2011, defines a restricted contribution as 'a contribution that is subject to a legislative or contractual stipulation or restriction as to its use'. Special purpose fund expenses are contingent on the amount of revenue received for the purpose of providing a specific service or program.
  - **Unrestricted Operating Surplus (Contingency)** means the accumulated Operating Surplus built up in the School District's Operating Fund that has not been designated for specific uses.

Legal Reference: Sections 65, 85.2, 110, *School Act*

**Other References:**

*K-12 Public Education Financial Planning and Reporting Policy*

*K-12 Public Education Accumulated Operating Surplus Policy*

*Framework for Enhancing Student Learning Policy*

*Board Policy 665 (Financial Planning and Reporting Policy)*

*District Strategic Plan*

*Budget and Transparency and Accountability Act*

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Legal Reference: Sections 65, 85.2, 110, *School Act*

Other References:

*K-12 Public Education Financial Planning and Reporting Policy*

*Framework for Enhancing Student Learning Policy*

*Board Policy 630 (Accumulated Operating Surplus Policy)*

*District Strategic Plan*

*Budget and Transparency and Accountability Act*

# EDUCATION COMMITTEE AGENDA



**September 13, 2023 – 4:00 p.m.**

## **WELCOME AND ACKNOWLEDGEMENT**

*This meeting is being held on the traditional and unceded territory of the Secwépemc People.*

1. June 14, 2022, Education Committee Report
2. District Plan for Learners Success FESL Reporting
3. Outdoor Learning
4. September 5 - District Learning Day Update
5. Future Meeting Dates:

<b>MEETING</b>	<b>DATE</b>	<b>TIME</b>	<b>LOCATION</b>
Education Committee	October 11, 2023	4:00 p.m.	Board Office
Education Committee	November 8, 2023	4:00 p.m.	Board Office
Education Committee	December 6, 2023	4:00 p.m.	Board Office
Education Committee	January 10, 2024	4:00 p.m.	Board Office
Education Committee	February 7, 2024	4:00 p.m.	Board Office
Education Committee	February 27, 2024	4:00 p.m.	Board Office
Education Committee	April 10, 2024	4:00 p.m.	Board Office
Education Committee	May 15, 2024	4:00 p.m.	Board Office
Education Committee	June 12, 2024	4:00 p.m.	Board Office

**“Learning, Growing, and Belonging Together”**

# Education Committee Meeting Report



June 14, 2023 (4:00 p.m. – 5:25 p.m.)

**Trustees in Attendance:** Anne Kohut, (Chaired Mtg.) Mary Forbes, Willow Macdonald (4:08)

**TEAMS:** Ciel Patenaude

**Regrets:**

**Staff:** Superintendent / Acting ST Chris van der Mark, Deputy Superintendent Cheryl Lenardon, Directors of Instruction Sean Cameron, Cathy van der Mark, Anita Richardson, Executive Assistant Jodi Symmes.

Agenda Item	Notes	Action
Acknowledgment of Traditional Territory		
1. May 10, 2023, Committee Report	The committee reviewed the report and recommended no changes.	None.
2. Learning Highlights	<p>Our team of teachers and administrators who belong to the Leadership Series provided presentations on what they have viewed as the highlights of their year.</p> <ul style="list-style-type: none"> <li>Tracy Walton, LCSS – presented on learnings gained from Shelly Moore attending the district April 27 Pro-D day.</li> <li>Holly Zurak, Alina Cameron, Caitlin Currie – presented on the NOIIE Symposium 2023, and the Learning Series Groups year in review.</li> </ul>	None. Information only.
3. Community Field Experience	Deputy Superintendent Cheryl Lenardon provided an update on this springs CFE candidates.	None. Information only.
4. Presentations International Field Trips	<p>Peter Skene Ogden – Japan: Principal Caitlin Currie and teacher lead Tai St Pierre will briefly present their trip plan.</p> <ul style="list-style-type: none"> <li>Cancelation policy reviewed,</li> <li>Students who travel, fall under the school code of conduct,</li> <li>All travel rules, and questions will be covered in the first meeting due to be held in September with the parents.</li> </ul>	THAT the Board of Education approve the Peter Skene Ogden – Japan field trip in principle with final approval pending confirmation of details prior to the trip.

“Learning, Growing, and Belonging Together”

Agenda Item	Notes	Action
<b>5. Presentations</b> International Field Trips	Lake City Italy Greece Band Tour: Principal Curt Levens and Teacher lead Laura Eilers will briefly present their trip plan <ul style="list-style-type: none"> <li>• Spring Break 2025,</li> <li>• Reviewed cancelation insurance,</li> <li>• Discussion around student behavior concerns – a letter to parents’ states that any student who does not comply with school code of conduct, will be sent home, at the parent’s expense,</li> <li>• First parent meeting has taken place.</li> </ul>	THAT the Board of Education approve the Lake City Italy Greece Band Tour in principle with final approval pending confirmation of details prior to the trip.

**6. Proposed Future Meeting Dates**

MEETING	DATE	TIME	LOCATION
Education Committee	September 13, 2023	4:00 p.m.	Board Office
Education Committee	October 11, 2023	4:00 p.m.	Board Office
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Education Committee	June 12, 2024	4:00 p.m.	Board Office

**TO: Board of Education**

**FROM: Cheryl Lenardon**

**DATE: September 13, 2023**

**RE: District Plan for Learner Success 2023 Draft Report**

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## **BACKGROUND**

We are now in the third and final year of the District Plan for Learner Success approved by the Board in September 2021. The Enhancing Student Learning Report will be reviewed by the Board at the September 26 Board Meeting prior to submission to the Ministry of Education and Child Care. Highlights of the report will be shared at the Education Committee Meeting.

## **INFORMATION**

The draft report of progress on the District Plan for Learner Success in the 2022-2023 school year for Cariboo-Chilcotin School District has been prepared using the template provided by the Ministry of Education and Child Care. This draft will be refined prior to the Board Meeting.

The Enhancing Student Learning Report must present, for the purpose of public transparency and assurance, the disaggregated student achievement data required in the [Enhancing Student Learning Reporting Order \(Reporting Order\)](#), include information relating to the board's approach to continuous improvement of student achievement, such as summaries of successes and strategic engagement processes and an outline of strategic and operational adaptations, and be submitted to the Ministry by September 30th as a PDF and district website link.

The template requires the inclusion of 85 graphs showing the provincial and district comparators for at least three years for a number of measures each disaggregated for all students, Indigenous students, Indigenous students on-reserve, Indigenous students off-reserve, students with disabilities and diverse abilities, and children and youth in care. Local data may be added. An analysis is to be provided of the evidence of intellectual development, human and social development, and career development. Also to be addressed are current strategic plan priorities, successes for the past year, areas for growth, strategic engagement, next steps, and alignment for successful implementation. We have made some adjustments to the order of the elements and combined areas for growth with next steps.

**“Learning, Growing, and Belonging Together”**

Deputy Superintendent Lenardon will make a presentation on highlights of the report. These will include the trends in achievement data over the past three to five years which show some improvements in some areas, and some drops last year coming out of the pandemic and the prolonged disruption to learning. Some of these mirror provincial trends. There is an equity gap between the results for all students and groups of students including Indigenous students, students with disabilities and diverse abilities, and children and youth in care although there are incidences when cohorts of these students surpass average results.

A notable observation about the student learning data is the lack of alignment between provincial assessments and district and classroom assessments. The latter reflects far greater student success than the results on BC curriculum assessments with which we have reasonable alignment with provincial outcomes. This discrepancy will be something to monitor over the next few years as we continue to build instructional and assessment capacity and use the data in deeper conversations about learning by school teams.

The most compelling data set is our local attendance data. 70% of students in the district were chronically absent missing a month or more of school last year. This will be a significant focus for the coming year as we change that pattern so we can raise achievement and improve outcomes for children and youth.

There are a number of successes to celebrate from the past year and some areas for growth that are continuing or emerging for the current year. The report and presentation will highlight these.

### **RECOMMENDATION**

**THAT** Framework for Enhancing Student Learning Report be approved as presented.

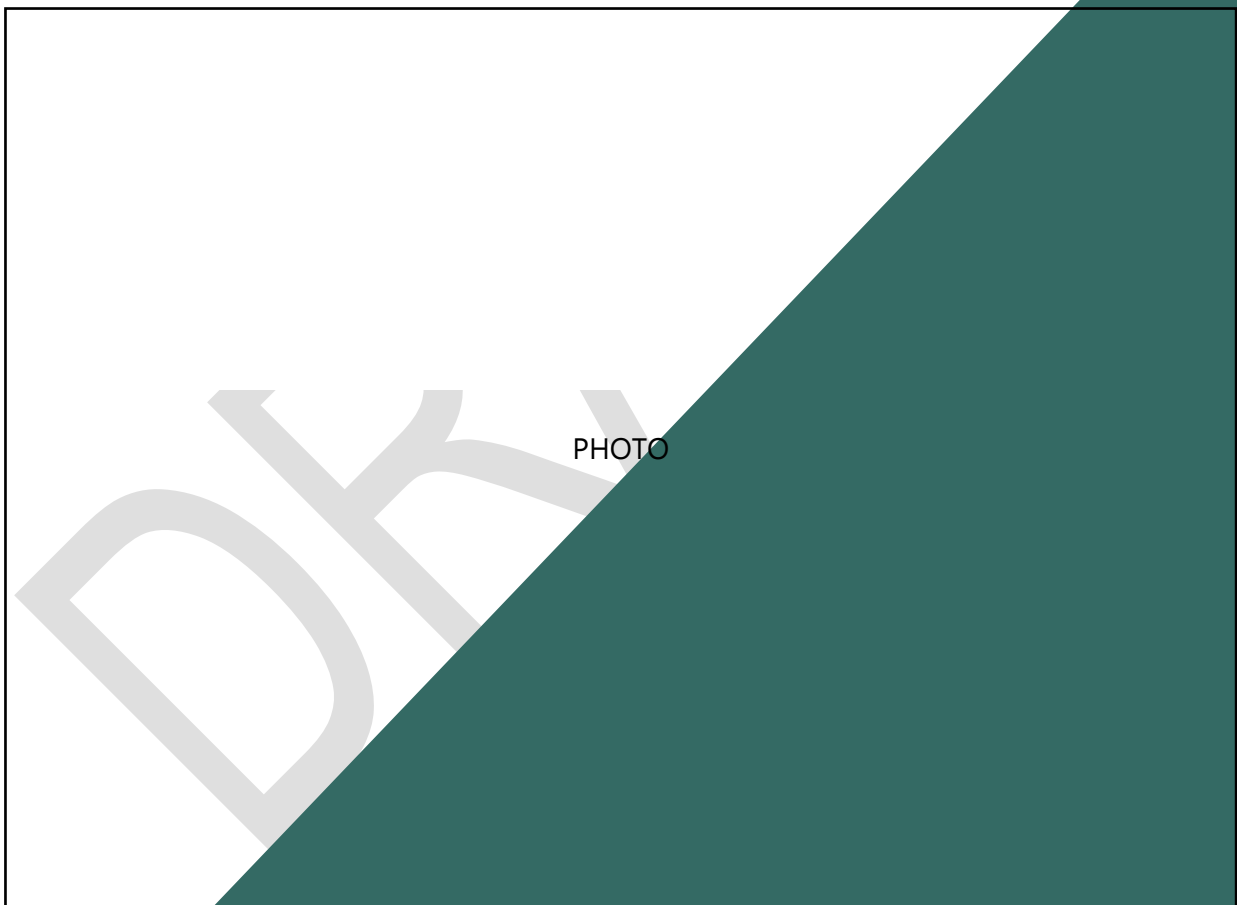




# **Enhancing Student Learning Report**

## **September 2023**

In Review of Year 3 of District Plan for Learner Success 2021-2024



Reviewed by Board on September 26, 2023

## Introduction: District Context

**Cariboo-Chilcotin School District No. 27** is a large [geographic area](#) roughly the size of New Brunswick in the beautiful interior of BC on the traditional and unceded territories of the Secwepemc, Tsilhqot'in and Dakelh Nations and the [communities](#) of Tsideldel First Nation (Alexis Creek Band), Tl'etinqox Government (Anaham Band), Yunesit'in Government (Stone Band), Tl'esqox (Toosey Band), Xení Gwet'in First Nation (Nemiah Valley), ?Esdilagh (Alexandria Band), Tsq'escen' (Canim Lake Band), Stswecem'c/Xget'tem (Canoe Cree/Dog Creek Band), Esk'etemc First Nation (Alkali Lake), Xats'ull (Soda Creek First Nation), T'exelc (Williams Lake First Nation) and Ulkatchot'en (Ulkatcho First Nation).



We are proud to serve **XXXXX** learners in kindergarten to Grade 12 in 24 schools. **XXXX** students identify as having Indigenous ancestry. **XXX** students live in 12 of the 13 First Nation communities within the district. **XXX** students are Metis. **XX**% of the student population have designations representing disabilities and diverse abilities. There are **XX** Children in Care at this time.

There are other factors that provide context for Cariboo-Chilcotin School District. The region was significantly affected by the 2017 wildfires and there have been alerts and evacuations in recent years including the current season. We are one of the Ministry of Public Safety and Solicitor General's nine priority districts in relation to gangs and organized crime. During the pandemic some communities had periodic or prolonged closures during which their children did not attend school. Attendance overall was very low during the pandemic and remains at concerning levels. The accumulated effect of prolonged disruption to learning is showing up in current results. Although our Human Resources team has done exceptional work in recruitment and hiring, we have not escaped the global workforce shortage issues and we have had a number of non-certified teachers on letters of permission in recent years. These factors are reflected in our planning and response.

It is important to note that Cariboo-Chilcotin School District has been engaged in a comprehensive review and rebuilding of all systems, structures, and practices following the appointment by the Ministry of Education of a Special Advisor in 2018. Since then we have an almost entirely new Board of Education and a new senior leadership team with a wealth of experience from other districts and sectors. All efforts are laser focused on enhancing student learning and outcomes. The district is making significant progress toward modernization and alignment especially in the foundational systems and structures that will support us in meeting our long-term goals.

# Section A: Reflecting Back

## 2022-23 Student Learning Outcomes

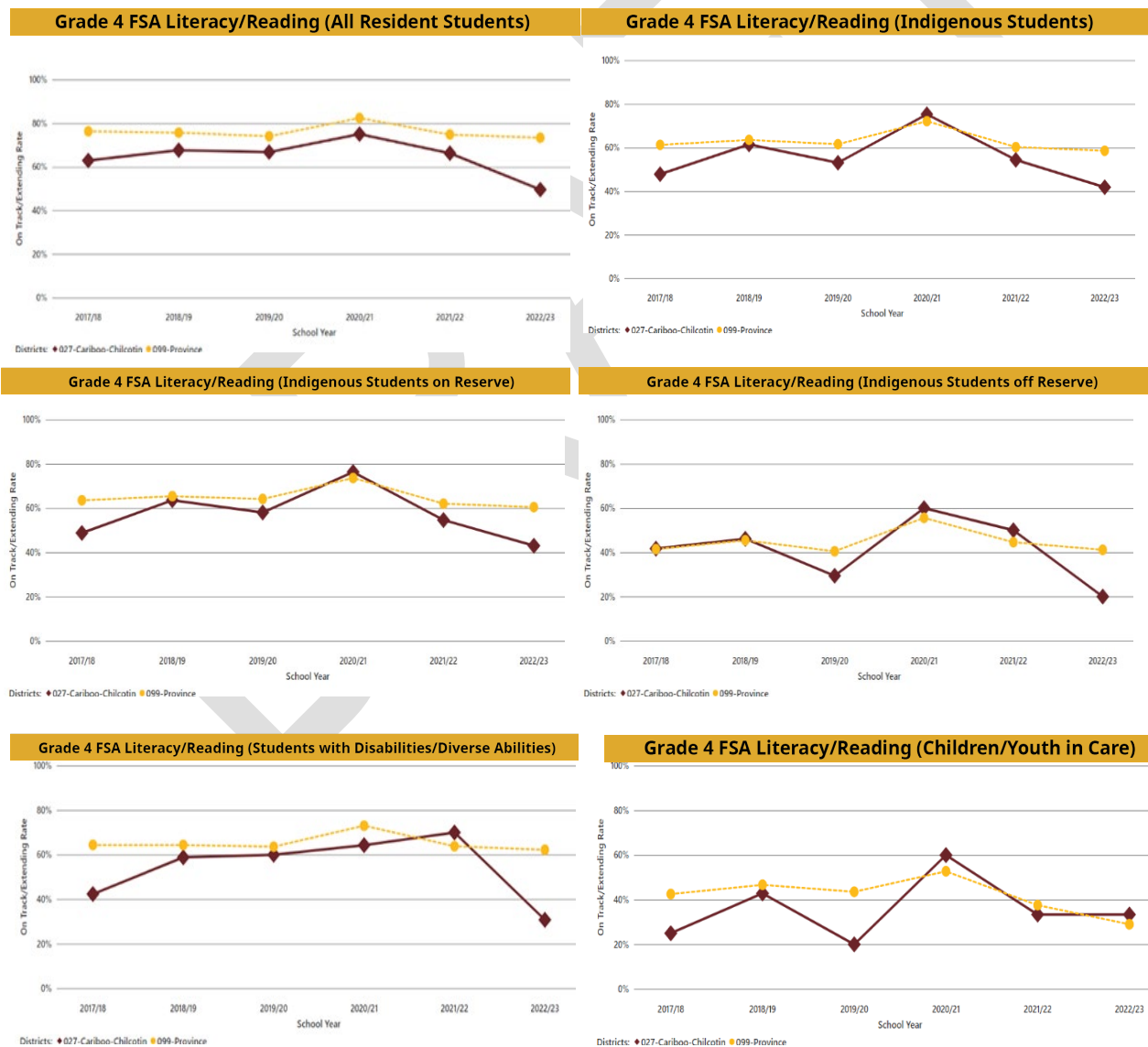
The following information on student learning outcomes represents a large number of data sets required under the Framework For Enhancing Student Learning (FESL) and a few supplemental measures unique to the district. The complete set of [BC Education system performance data](#) is available online for the province and individual districts. Where possible links to information about the measures are provided.

### Intellectual Development

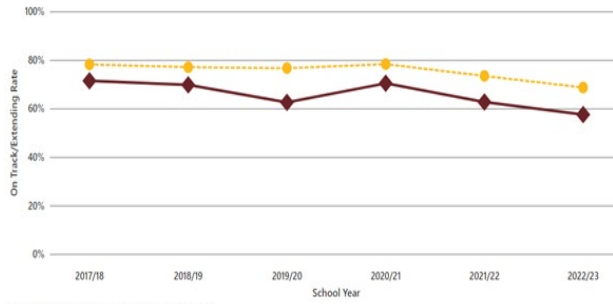
#### Educational Outcome 1: Literacy

Measure 1.1: Grade 4 & Grade 7 Literacy Expectations

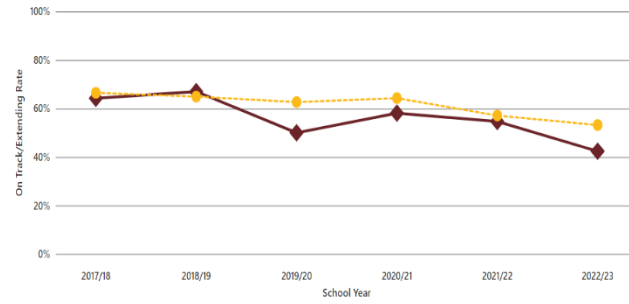
The [Foundational Skills Assessment](#) (FSA) is a provincial curriculum assessment.



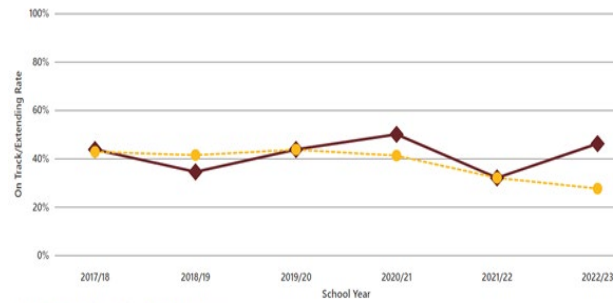
**Grade 7 FSA Literacy/Reading (All Resident Students)**



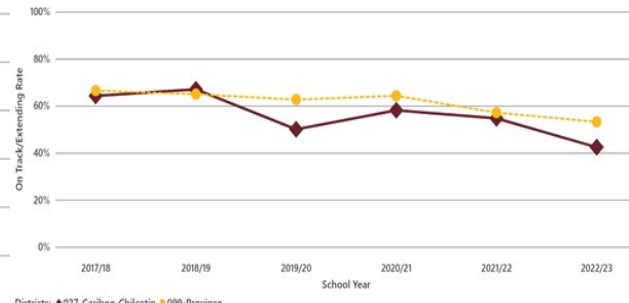
**Grade 7 FSA Literacy/Reading (Indigenous Students)**



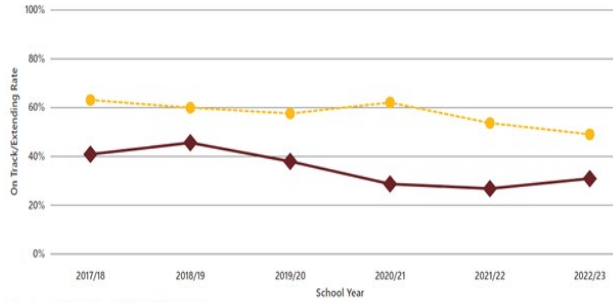
**Grade 7 FSA Literacy/Reading (Indigenous Students on Reserve)**



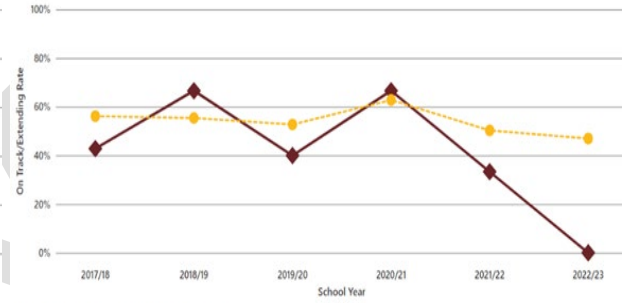
**Grade 7 FSA Literacy/Reading (Indigenous Students off Reserve)**



**Grade 7 FSA Literacy/Reading (Students with Disabilities/Diverse Abilities)**

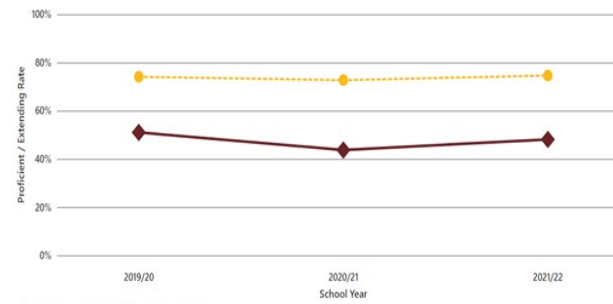


**Grade 7 FSA Literacy/Reading (Children/Youth in Care)**

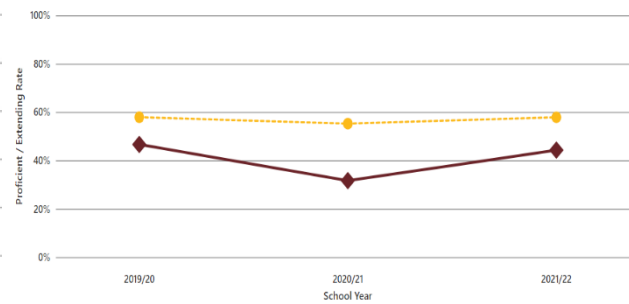


Measure 1.2: Grade 10 Literacy Expectations

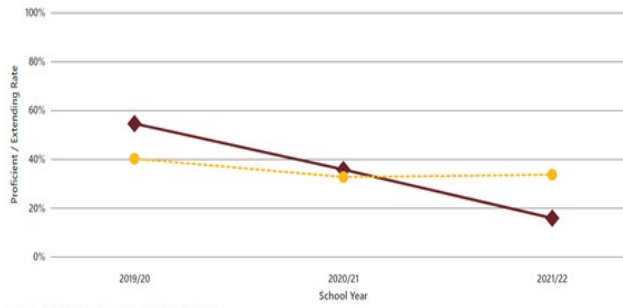
**Grade 10 Grad Assessment Literacy (All Resident Students)**



**Grade 10 Grad Assessment Literacy (Indigenous Students)**

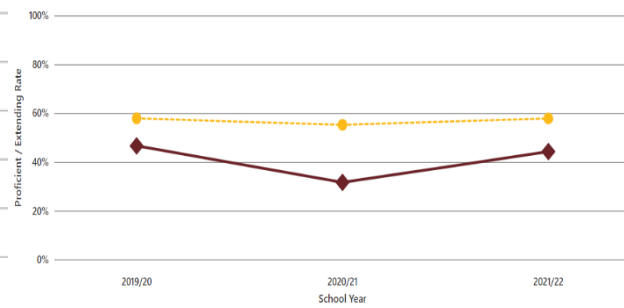


Grade 10 Grad Assessment Literacy (Indigenous Students on Reserve)



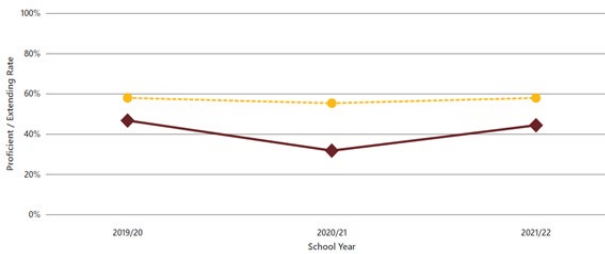
Districts: 027-Cariboo-Chilcotin 099-Province

Grade 10 Grad Assessment Literacy (Indigenous Students off Reserve)



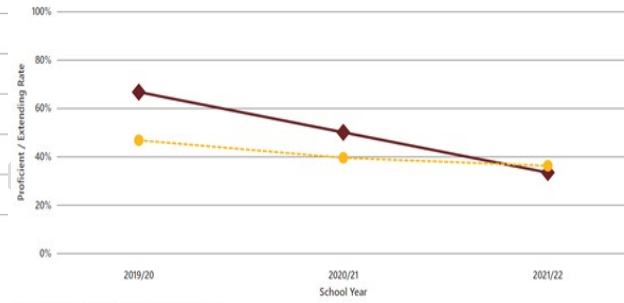
Districts: 027-Cariboo-Chilcotin 099-Province

Grade 10 Grad Assessment Literacy (Students with Disabilities/Diverse Abilities)



Districts: 027-Cariboo-Chilcotin 099-Province

Grade 10 Grad Assessment Literacy (Children/Youth in Care)



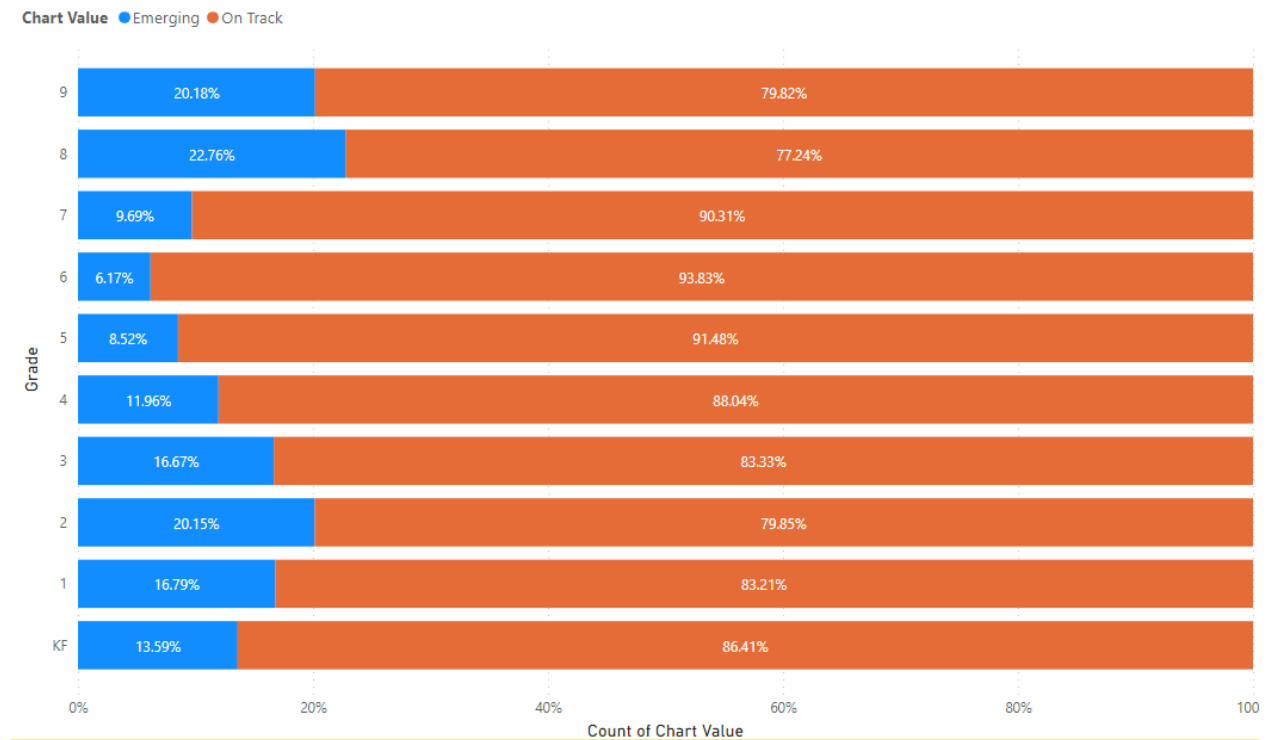
Districts: 027-Cariboo-Chilcotin 099-Province

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## Relevant Additional/Local Data and Evidence

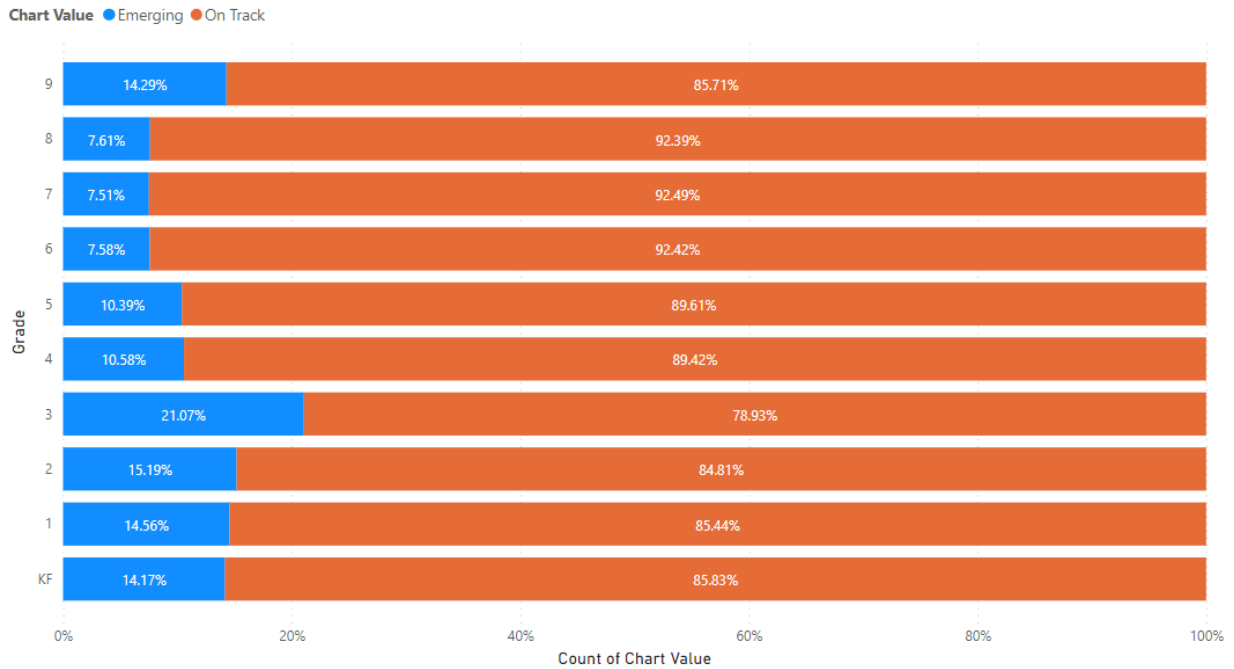
### District Reading Assessment Team (DART) K-9

[DART](#) is a reading assessment widely used in BC focused on providing information to teachers that is closer to the context of the classroom. Done in the Fall and Spring it informs instructional decisions at the classroom and school level.



## District School Wide Write K-9

The School Wide Writing Assessment is a formative assessment tool used in SD27. It uses the BC Writing Performance Standards and is meant to assess writing from Experience (Grade 1), personal writing (Grades 2—7), and personal views and response (Grades 8—9).

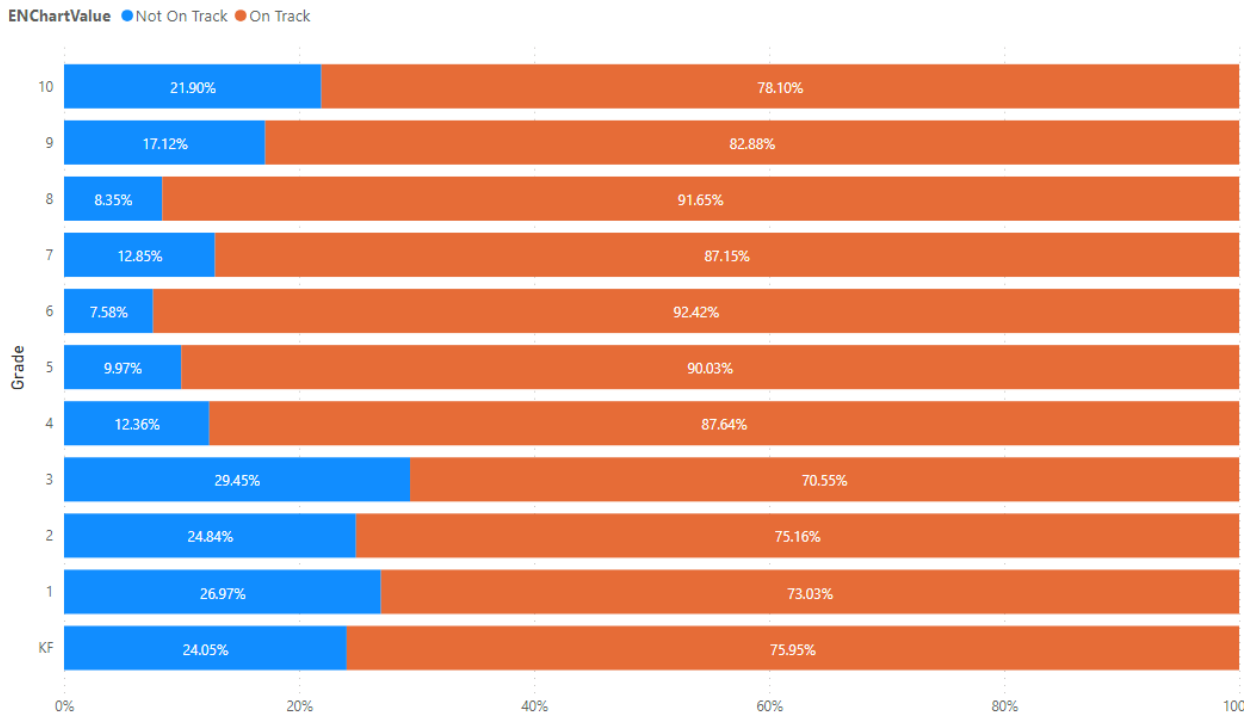


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## On Track for Literacy by Grade – Report Cards K-10

On Track is a local measure based on report card information. It represents the teachers' professional judgement of students' achievement from the evidence of learning in the classroom over the reporting period (in this case the full year). Students are on track in literacy if they are approaching, proficient, or exceeding with respect to curricular outcomes in Language Arts/English.

Literacy On Track by Grade



### Analysis and Interpretation: What Does this Mean?

FSA results in Literacy are up and down over the past few years across grades and groups of students we are paying particular attention to with a drop in the most recent year. There remains a gap in achievement between Cariboo-Chilcotin students and the BC average, and Indigenous students in SD 27 and the students in general in the district. This is particularly pronounced at Grade 4 for Indigenous students on-reserve and students with disabilities and diverse abilities. The FSA Grade 7 Literacy results for Indigenous students on-reserve and children in and youth in care are an exception where the result is up, and higher than SD 27 students and BC students in general. This may be promising but both are small numbers of students and tend to fluctuate year to year.



The percentage of students meeting expectations on the Grade 10 Literacy assessment is low provincially and our results are lower with the exception of the small group of children and youth in care. Adolescent literacy is clearly an area requiring more attention.

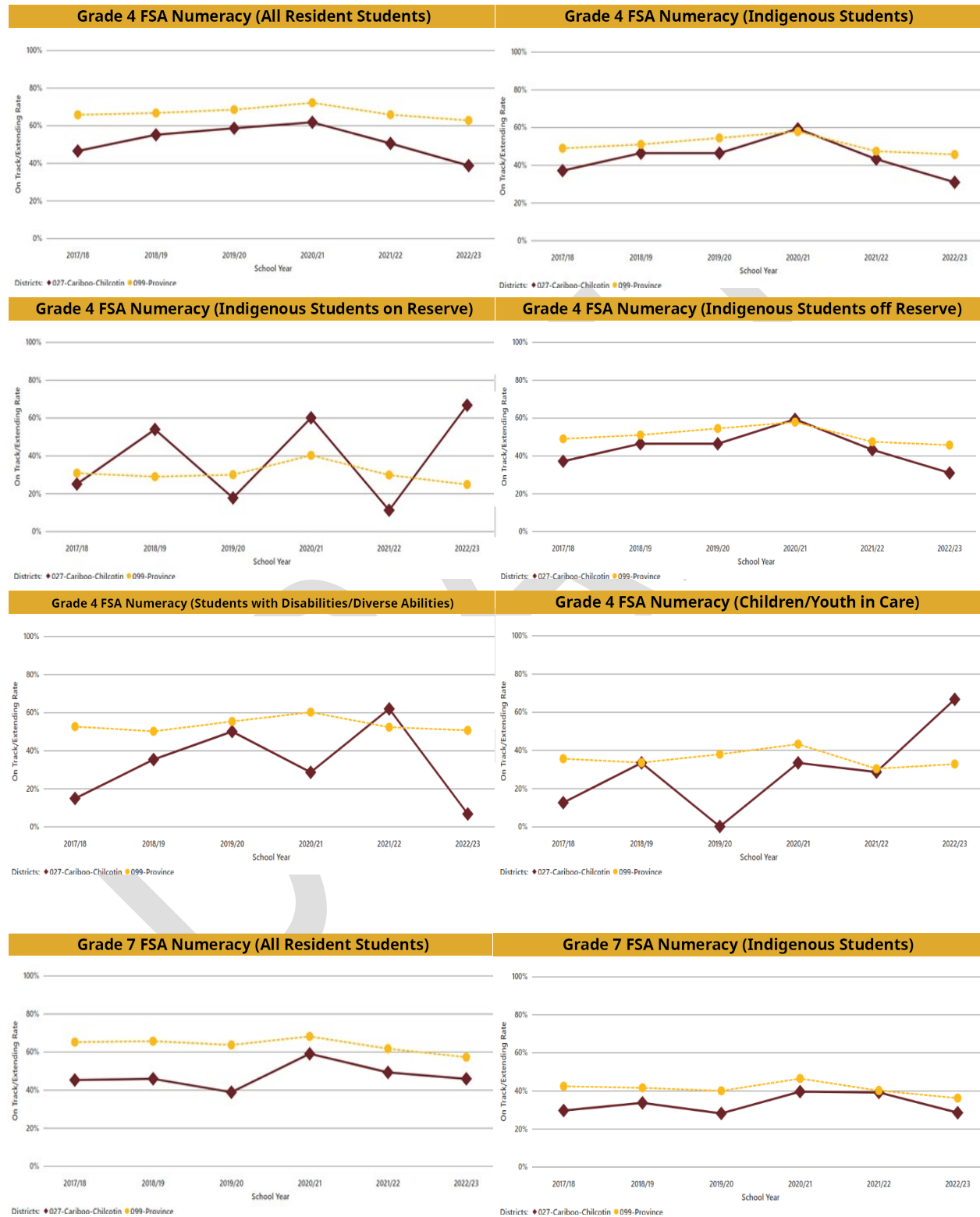
While participation in high quality professional development in classroom practice and assessment initiatives are leading indicators of future improvements in student achievement, other factors such as prolonged interruption to schooling (discussed later in the report) and workforce challenges are reflected in current results that we are not satisfied with.

We have work to do with FSA being administered consistently with students adequately prepared for and understanding the assessment. We have been thrilled with the recent participation of teachers in the marking sessions, working with their school teams to make meaning from the results, and using the information to inform instruction. Having the provincial, district, and school level assessments actively used to support teaching and learning in schools will improve results in literacy.

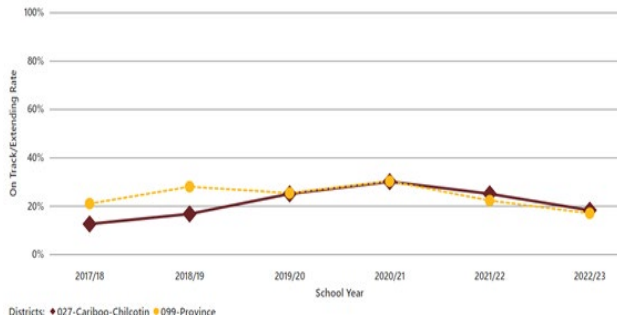
There is very little alignment between the provincial curriculum assessment (FSA) and district assessments and report card information. Classroom summative evaluation and district assessments have significantly higher results than the provincial snapshot assessments (FSA and Graduation Literacy Assessment). We will be exploring this with schools.

# Educational Outcome 2: Numeracy

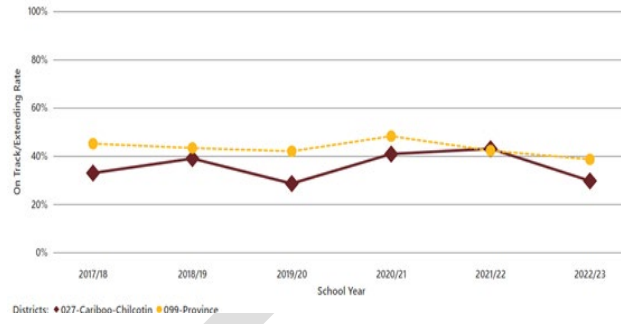
## Measure 2.1: Grade 4 & Grade 7 Numeracy Expectations



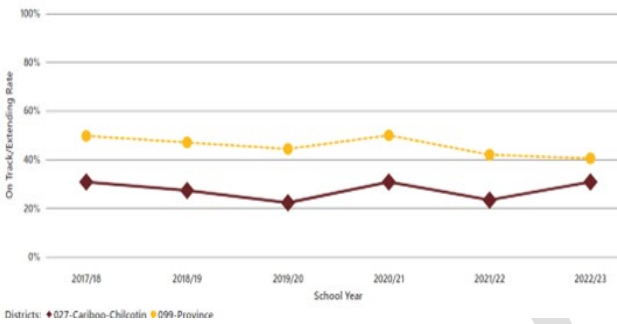
**Grade 7 FSA Numeracy (Indigenous Students on Reserve)**



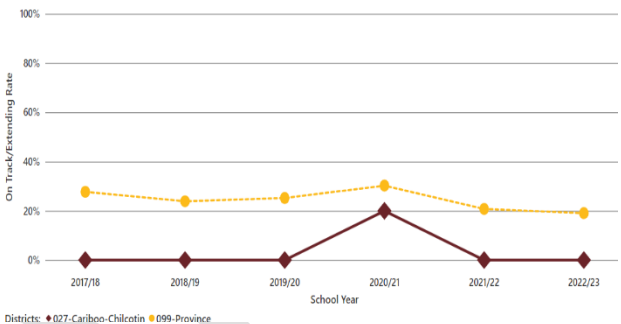
**Grade 7 FSA Numeracy (Indigenous Students off Reserve)**



**Grade 7 FSA Numeracy (Students with Disabilities/Diverse Abilities)**

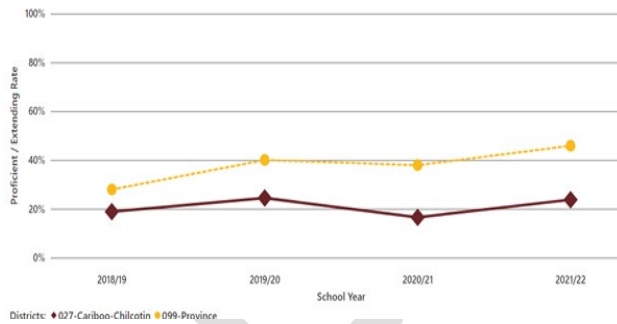


**Grade 7 FSA Numeracy (Children/Youth in Care)**

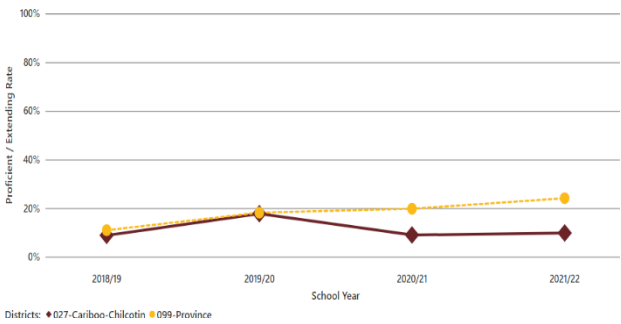


Measure 2.2: Grade 10 Numeracy Expectations

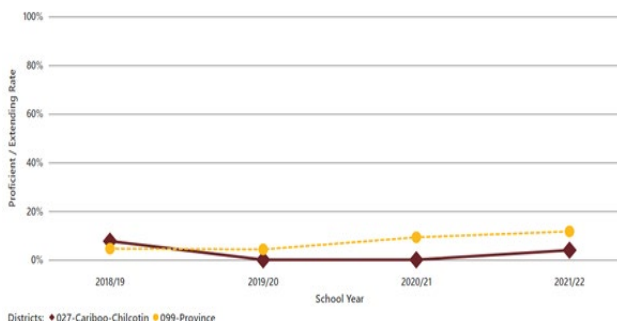
**Grade 10 Grad Assessment Numeracy (All Resident Students)**



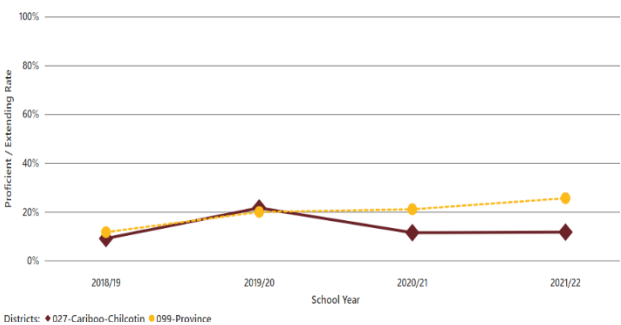
**Grade 10 Grad Assessment Numeracy (Indigenous Students)**



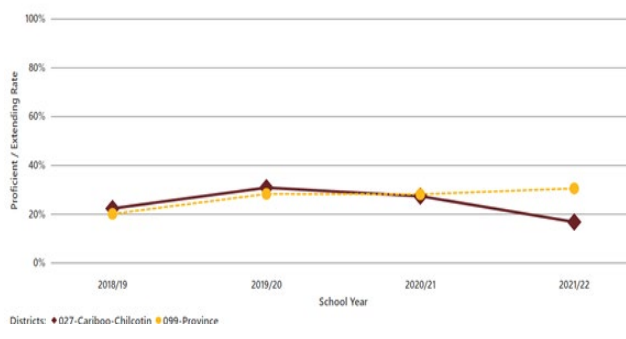
**Grade 10 Grad Assessment Numeracy (Indigenous Students on Reserve)**



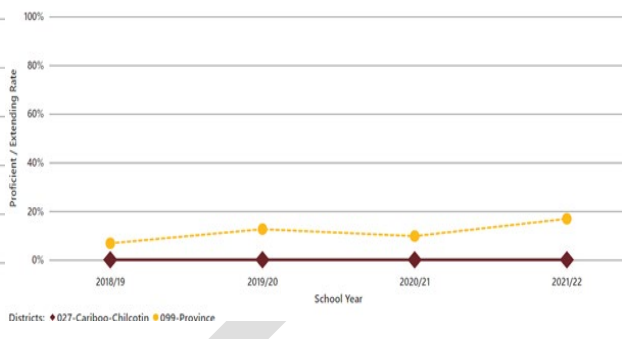
**Grade 10 Grad Assessment Numeracy (Indigenous Students off Reserve)**



Grade 10 Grad Assessment Numeracy (Students with Disabilities/Diverse Abilities)



Grade 10 Grad Assessment Numeracy (Children/Youth in Care)



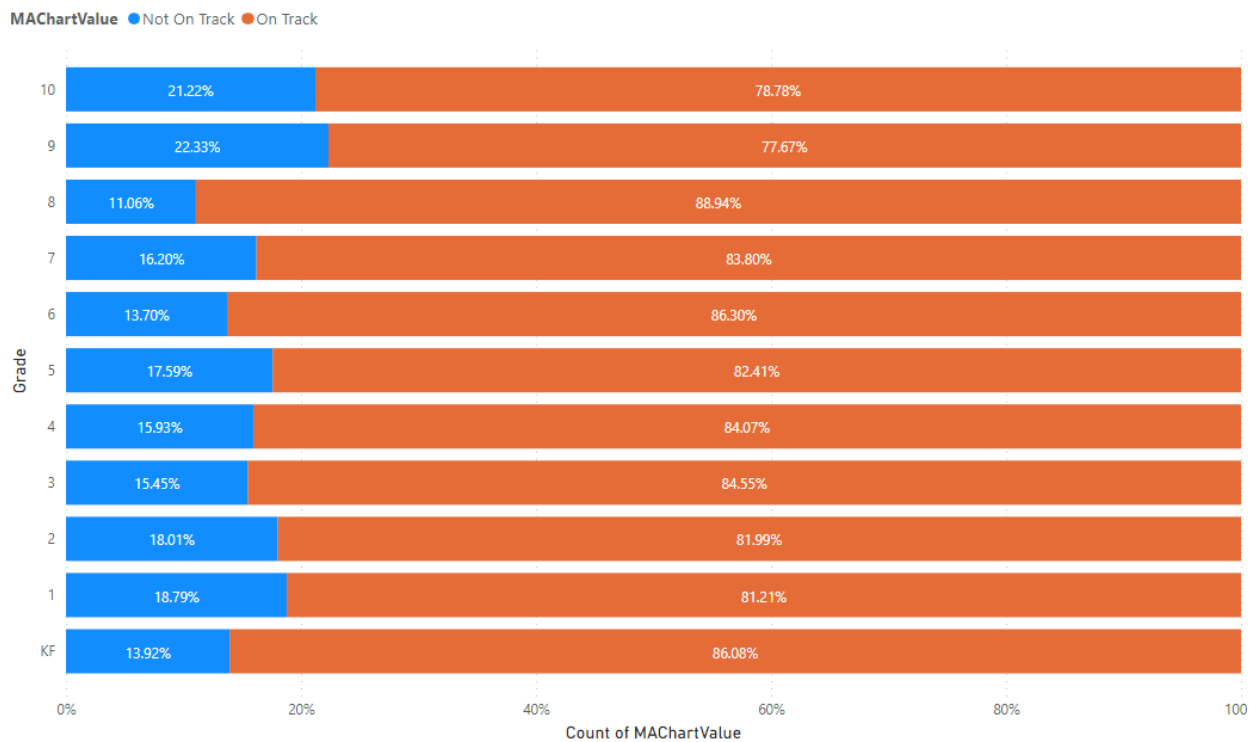
## Relevant Additional/Local Data and Evidence

### On Track for Numeracy by Grade – Report Cards K-10

On Track is a local measure based on report card information. It represents the teachers' professional judgement of students' achievement from the evidence of learning in the classroom over the reporting period (in this case the full year). Students are on track in numeracy if they are approaching, proficient, or exceeding with respect to curricular outcomes in Math.

### Numeracy On-Track Based on Report Cards

Numeracy On Track by Grade



### Analysis and Interpretation: What Does this Mean?

Provincial assessment results in numeracy are far lower than for literacy in general. Our district results have dropped overall since the change in the FSA to match the redesigned curriculum. This suggests we have more work to do toward fully implementing the shift in focus of Math to more numeracy and application. We saw a higher than provincial or historical result last year for Grade 4 Indigenous students on-reserve. We will see what that means for this cohort into the future. Overall there is a gap between the achievement of all students and Indigenous students in the district. The results for the small cohorts of children in care and students with disabilities is highly variable. The percentage of students meeting expectations on the Grade 10 Numeracy assessment is well below an acceptable level provincially and in our district.

There is very low alignment between the provincial curriculum assessments (FSA and Graduation Numeracy Assessment) and report card information. Classroom summative evaluation is significantly higher than results on the provincial snapshot assessments. This will be the subject of ongoing exploration with schools.

As discussed for literacy, meaningful teacher engagement in marking the FSA and reflecting on the information from the results is expected to make a positive difference. Participation in professional development workshops and classroom-embedded learning rounds continues to grow. We are piloting a numeracy assessment this year that is directly connected to this professional learning and will provide a third level of data for triangulation of results.

-

## Measure 2.3: Grade-to-Grade Transitions





### Analysis and Interpretation: What Does this Mean?

We are not emphasizing this data set at this time. Our current results in transition from grade to grade in the graduation program years is on par with provincial average with the exception of children and youth in care. Recent changes may reflect improvements in district administrative practice rather than actual outcomes for students. This is an inconsistent data set as there is

different criteria across schools and districts for how students are assigned secondary grade levels. Our schools are now consistently keeping students tracked with their cohorts even when some courses may be out of synch with that grade level. In future years we will be able to reliably track drop out and retention of students through each year of the graduation program with transition data.

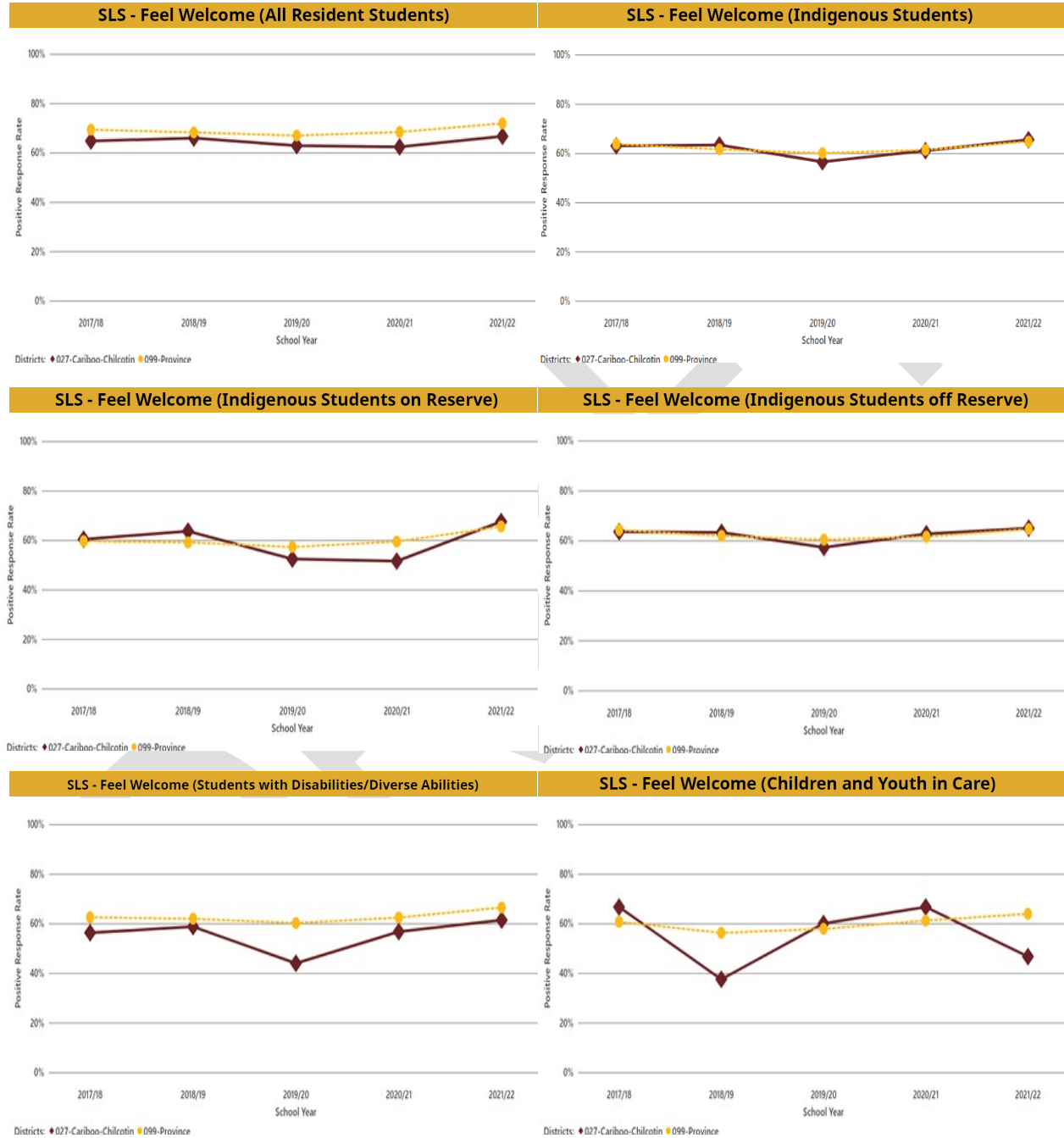
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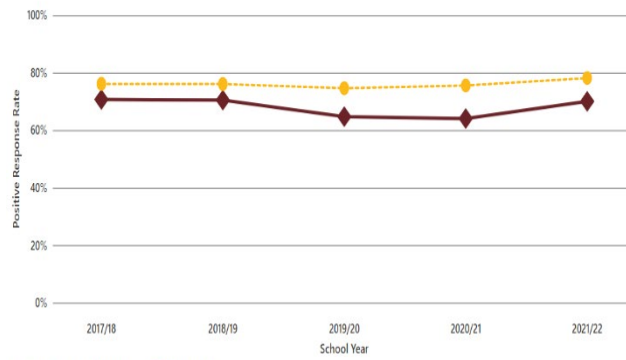
# Human and Social Development

## Educational Outcome 3: Students Feel Welcome, Safe, and Connected

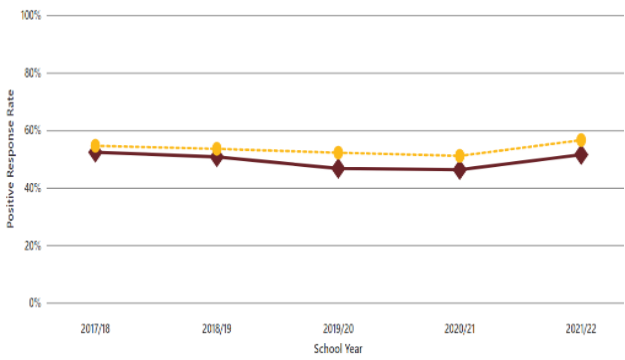
### Measure 3.1: Student Sense of Belonging



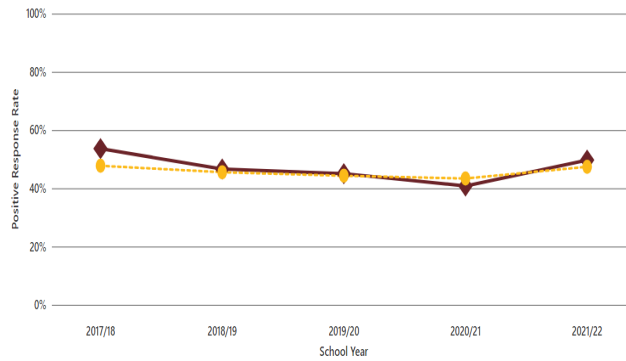
### SLS - Feel Safe (All Resident Students)



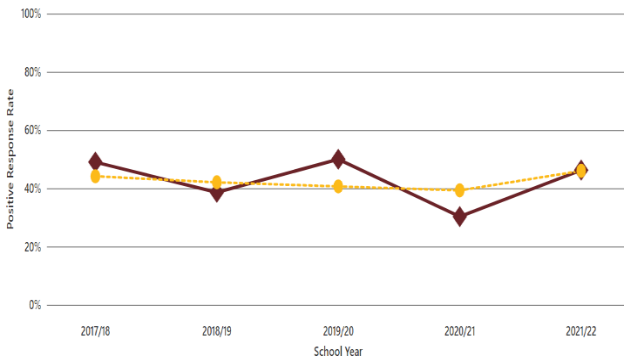
### SLS - School Belong (All Resident Students)



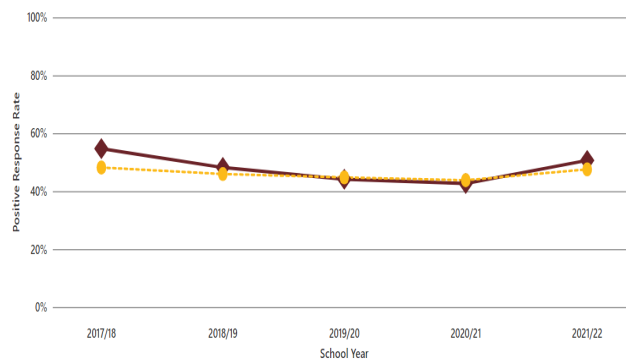
### SLS - School Belong (Indigenous Students)



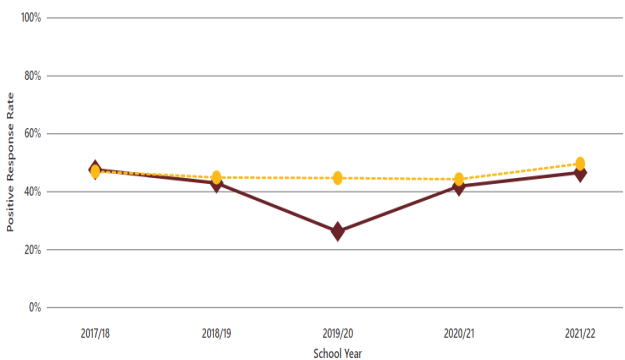
### SLS - School Belong (Indigenous Students on Reserve)



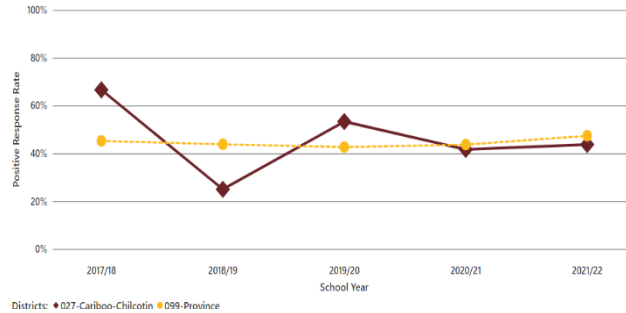
### SLS - School Belong (Indigenous Students off Reserve)



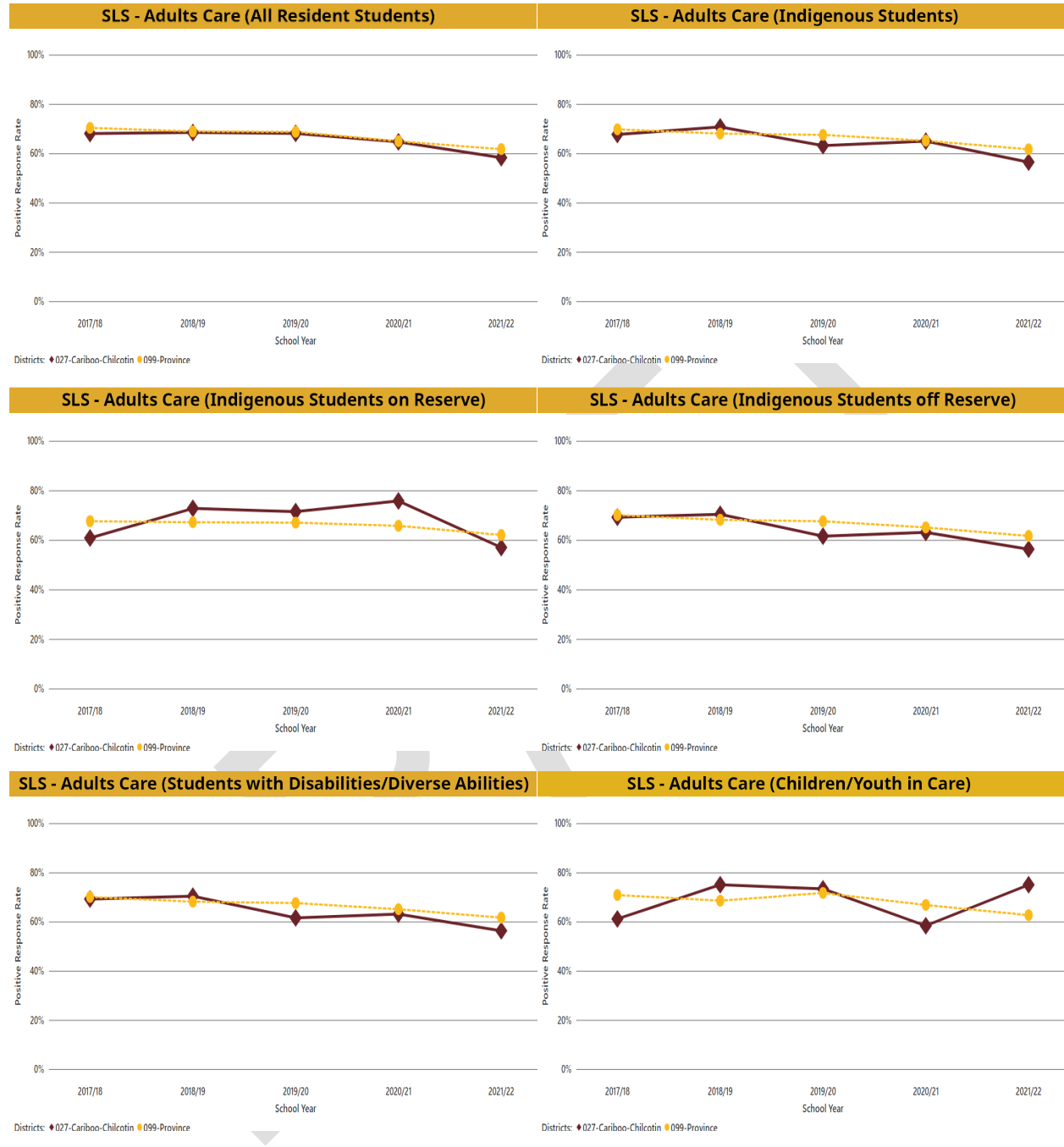
### SLS - School Belong (Students with Disabilities/Diverse Abilities)



### SLS - School Belong (Children/Youth in Care)

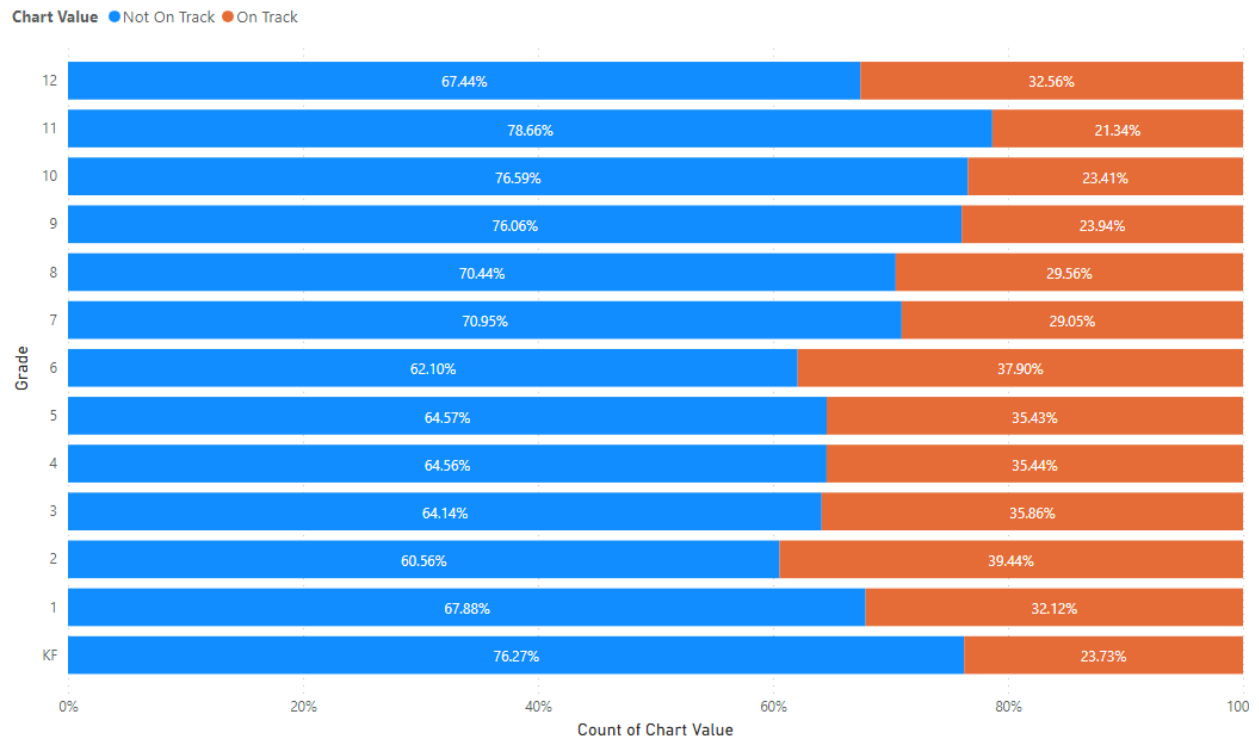


## Measure 3.2: Two or More Adults who Care About Them



## Relevant Additional/Local Data and Evidence

Attendance On Track By Grade



### Analysis and Interpretation: What Does this Mean?

The most student learning survey results around feeling safe, welcome, and connected are consistent with other students in BC. There is a slight increase from the previous year in student sense of belonging and decrease in their belief that two or more adults in the school care about them. There is less variability in the results between all students and the groups of students we are paying particular attention than for other measures. These are important protective factors and belonging is an intentional focus of school plans for learner success in Cariboo-Chilcotin School District. How students know we care was a theme of the district planning day session with Jo Chrona as we began this school year with all staff. This is data we will be watching closely to see the effects of our collective efforts.

A local data set that is closely connected is attendance. It was shocking for leadership and school teams to learn that 70% of students in Cariboo-Chilcotin School District were chronically absent last year, missing more than a month of school. This is probably the most important data point for us at this time. Until we have children and youth regularly attending school it will be difficult to positively affect their learning outcomes. We have set up a district data system that provides schools with ready access to attendance data in a user-friendly format with alerts

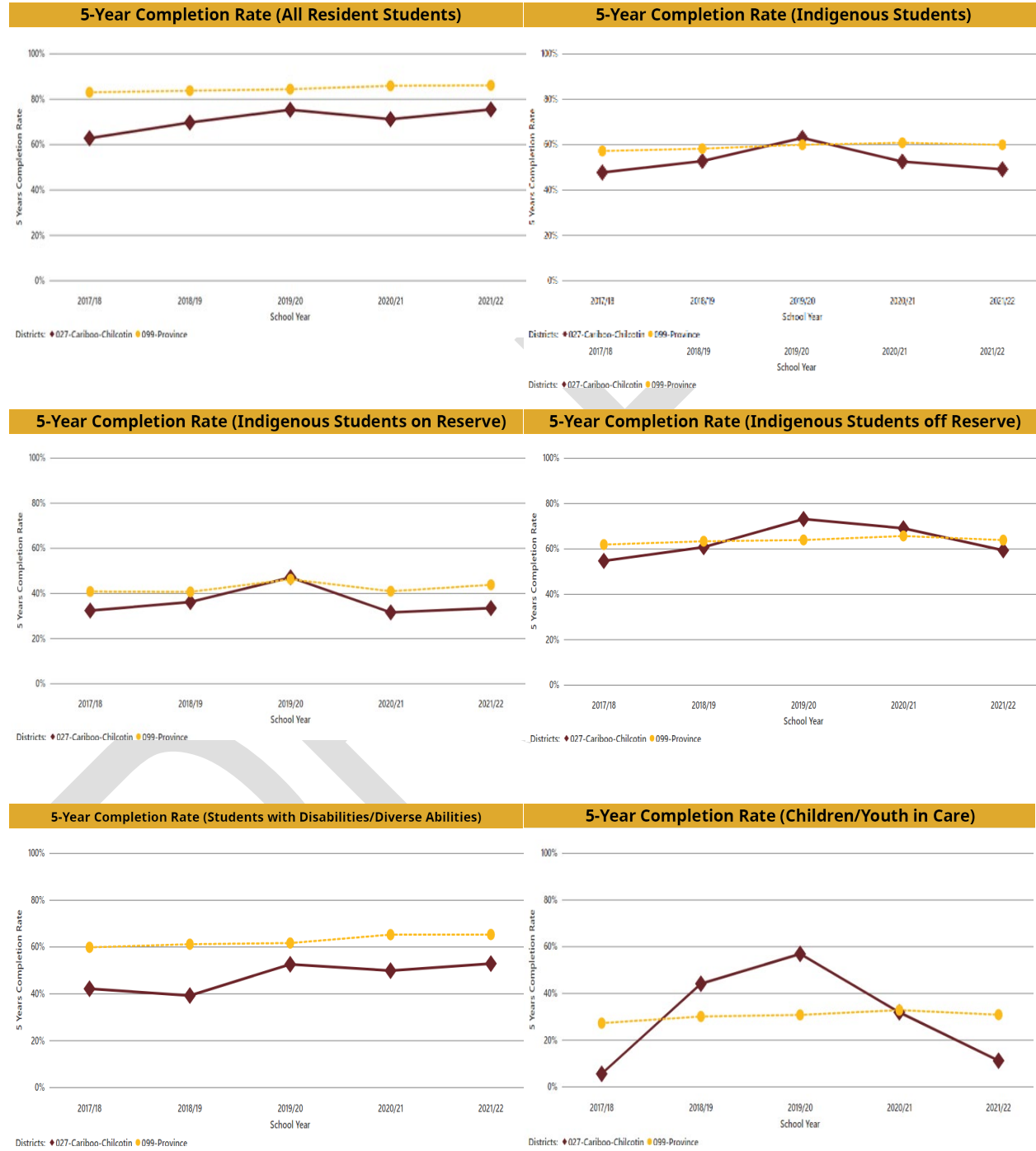
to draw attention to students with high cumulative absences and absences during the current two week window. Attendance will be a frequently reviewed data set.

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# Career Development

## Educational Outcome 4: Students will Graduate

### Measure 4.1: Achieved Dogwood Within 5 Years

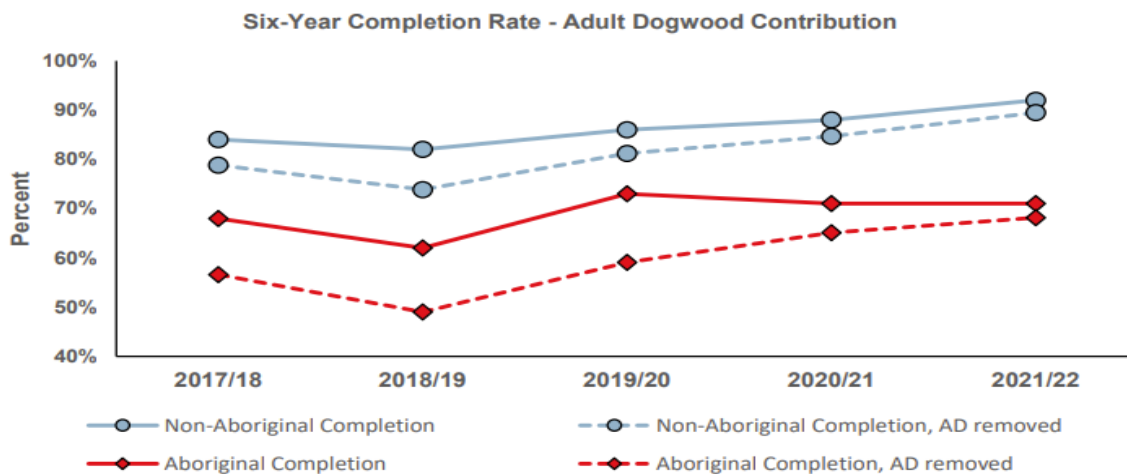


## Relevant Additional/Local Data and Evidence

### SIX-YEAR COMPLETION RATE, ADULT DOGWOOD CONTRIBUTION

Adult Dogwood recipients are removed from the success count (numerator) only. They are kept in the denominator.

School Year	Aboriginal			Non-Aboriginal		
	Completion Rate	Adult Dogwood removed	Adjusted Rate	Completion Rate	Adult Dogwood removed	Adjusted Rate
2017/18	68	-11	57	84	-5	79
2018/19	62	-13	49	82	-8	74
2019/20	73	-14	59	86	-5	81
2020/21	71	-6	65	88	-3	85
2021/22	71	-3	68	92	-3	89



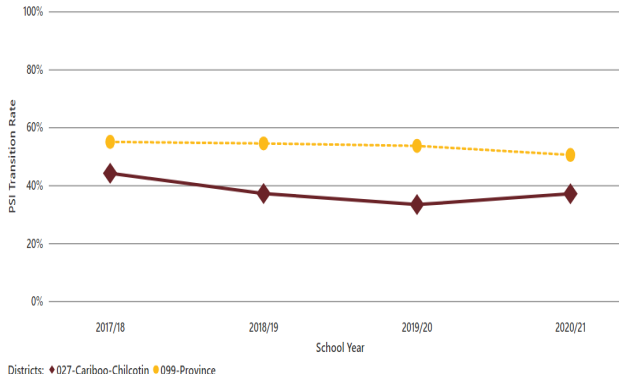
### STUDENTS IN ALTERNATE PROGRAMS

School Year	All Students #	District						Province *			
		Aboriginal			Non-Aboriginal			Aboriginal		Non-Aboriginal	
		Female #	Male #	Total #	Female #	Male #	Total #	Female #	Male #	Female #	Male #
2017/18	178	57	57	114	30	34	64	1,519	1,535	1,990	2,389
2018/19	125	38	34	72	24	29	53	1,513	1,457	1,952	2,330
2019/20	43	11	17	28	Msk	Msk	15	1,576	1,506	2,122	2,537
2020/21	64	20	21	41	12	11	23	1,423	1,323	1,786	1,846
2021/22	90	39	23	62	16	12	28	1,442	1,255	1,778	1,651

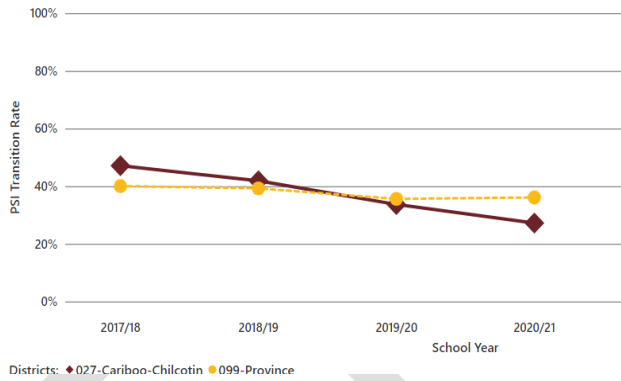
# Educational Outcome 5: Life and Career Core Competencies

## Measure 5.1: Transitioning to Post-Secondary

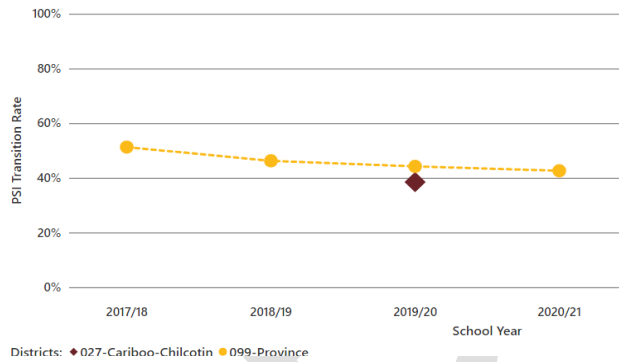
**Post Secondary Transition - Immediate (All Resident Students)**



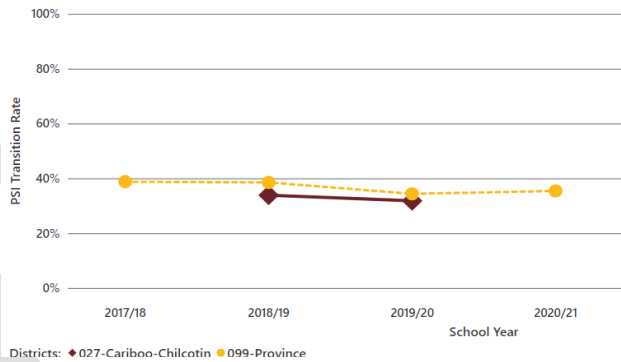
**Post Secondary Transition - Immediate (Indigenous Students)**



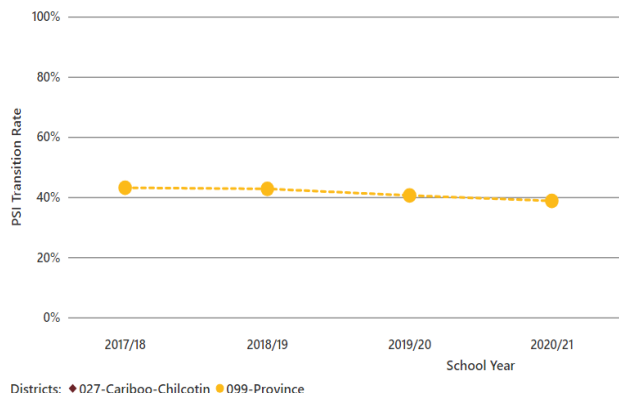
**Post Secondary Transition - Immediate (Indigenous Students on Reserve)**



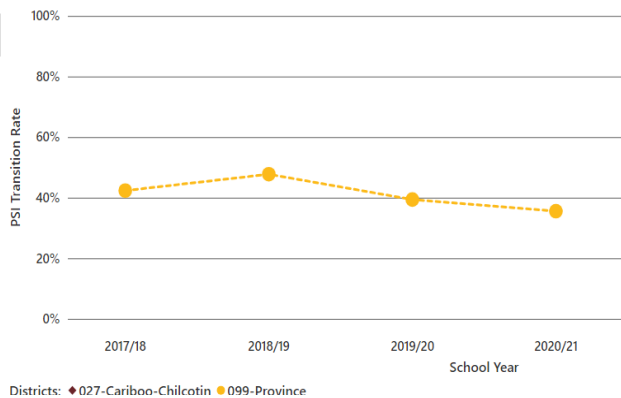
**Post Secondary Transition - Immediate (Indigenous Students off Reserve)**



**Post Secondary Transition - Immediate (Students with Disabilities/Diverse Abilities)**

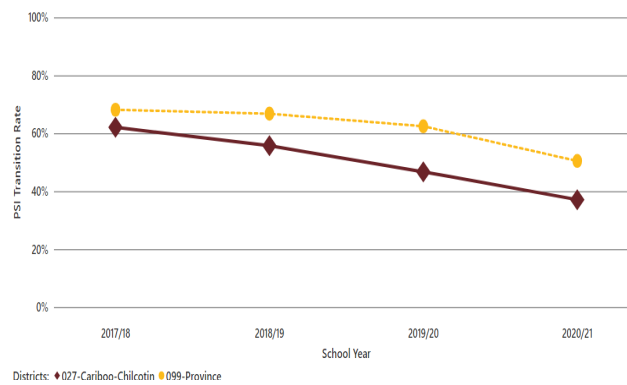


**Post Secondary Transition - Immediate (Children/Youth in Care)**

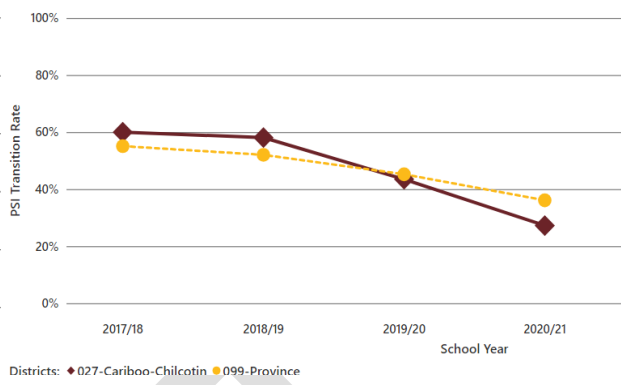




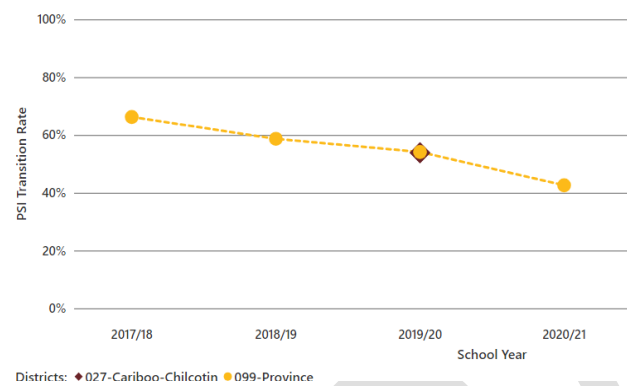
**Post Secondary Transition - 3-Year (All Resident Students)**



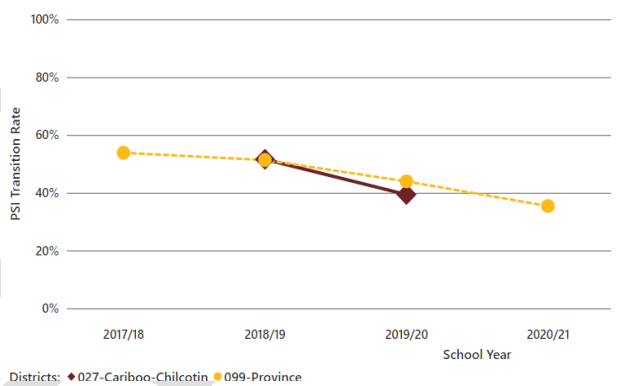
**Post Secondary Transition - 3-Year (Indigenous Students)**



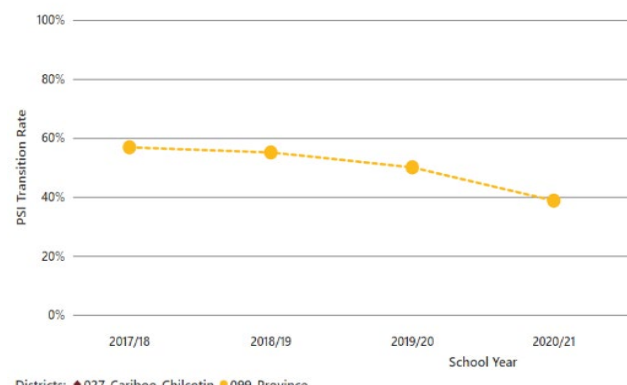
**Post Secondary Transition - 3-Year (Indigenous Students on Reserve)**



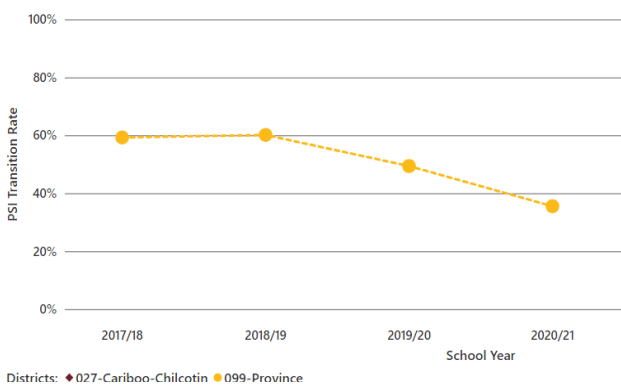
**Post Secondary Transition - 3-Year (Indigenous Students off Reserve)**



**Post Secondary Transition - 3-Year (Students with Disabilities/Diverse Abilities)**



**Post Secondary Transition - 3-Year (Children/Youth in Care)**



### Analysis and Interpretation: What Does this Mean?

The 5 year grad rate has replaced the 6 year result as the focus for improvement planning because of the inequity it reveals with the lower rates of completing on time for Indigenous students. While the overall rate for Cariboo-Chilcotin students is gradually improving, the gap between all and Indigenous students has not closed. An important step toward improved graduation success is the transition of students from alternate programs in the district to the regular high school where the graduation success is far more likely. Indigenous students have been overly represented in alternate programs and the shift will have a proportionately higher

positive impact on Indigenous students. At the same time we have greatly reduced the number of students graduating with an adult dogwood diploma, which is a credential that affords fewer options. In this measure we have closed the gap between Indigenous and all students. As we are improving the rate and quality of graduation we will also achieve equity for all learners.

Additional data to support higher success will come from the new graduation progress report in MyEd. This will inform Local Enhancement Agreement meeting monitoring of individual student graduation status. A district-created grad tracking system will be in place this year to provide alerts based on specific missing graduation requirements of individual students. This will be a powerful tool for timely and targeted response.

Much of the disaggregated data for transition to post-secondary is masked for our district due to small numbers of students. There is room for improvement. With more students graduating and with transcripts that afford more options, and a return to more engagement with post-secondary programs through visits and other collaborations, we will see this climb.

## Section B: Moving Forward

### *Planning and Adjusting for Continuous Improvement*

#### Current Strategic Plan Priorities



Seven key focus areas for growth in our district emerged from review of student achievement and school experience data, reflections on the findings and recommendations of the Equity Scan, stakeholder and community input, and examination of our internal processes and practices. These are **collective responsibility, instructional capacity, leadership capacity, systems thinking, Indigenous learning and culture, inclusive learning communities, and place-based learning**. These are high leverage improvement areas that will make a difference across our district and remain priorities in this third year of our plan. Our approach is to build capacity in our staff, systems, and infrastructure so we can engage in more effective practices and, as a result of those better ways of doing things, students will have enhanced experiences and services and their outcomes will improve. We have specific action planned around each focus and are regularly reviewing progress. We will continue to celebrate examples and success stories on our website.

#### **Collective Responsibility**

We are working more collaboratively and seamlessly to support student needs. We are ALL responsible for working together for the success of ALL students. Improving communication and access to common information, establishing effective instructional and support teams, and focusing on wrapping around and strengthening the core relationship of teacher-student - families will improve student success. We have developed a **Framework for Collective Responsibility** that helps guide the work we do from creating, implementing, and monitoring School Plans for Learner Success, Local Education Agreements with First Nation communities, Individual Education Plans (IEP), and interventions by School Based Teams (SBT). Common district assessments, with results made available in a timely and user-friendly format in our district data system, support collaborative learning conversations by teams. Collective responsibility is a theme that emerges across all the other focus areas as we all do our parts toward common goals.

Some examples:

- Improved School-based Team processes

- Meaningful engagement of schools and district in Local Education Agreements (LEA) (regular meetings, frequent communication, data sharing, individual student learning plans, staff education on LEA purpose and commitments)

### **Instructional Capacity**

The highest leverage strategy of educational improvement efforts is development of staff capacity. We are making significant investments in quality professional learning for educators in current, research-based practice to increase knowledge and confidence. The BC curriculum was redesigned a number of years ago. We have more work to do for the changes to be fully realized in all our classrooms in the district. There are promising practices that are coming to life in pockets across our schools but there is more to be done to ensure every student is receiving effective instruction to meet their individual and collective needs.

Some examples:

- Shifting from one-off workshops to a robust learning series with successive sessions, time to practice and reflect in between, and a participant group as a community of practice to support one another. The **2023/24 Learning Series** features renowned and respected presenters on reconciliation and Indigenous learning, assessment, engaging all learners, literacy and numeracy.
- **Helping Teachers** for side-by-side professional development in the classroom (co-planning, co-teaching)
- Continuing to support the shift from use of externally developed programs to responsive teaching
- Common district assessments with support for learning how to administer them, analyze results, and use what is learned to plan for instruction
- Common standards and staff learning about reporting and communicating student learning
- Mentoring program for new teachers in their first three years

### **Leadership Capacity**

We are intentional about supporting the development of formal and informal leadership. We are ensuring the direction we are headed is understood and we are equipping staff at all levels with knowledge, skills, and efficacy to take action to improve our system and success for students.

Some examples:

- Dedicated time to meet with Principals and Vice-Principals
- Deepening understanding of school leadership
- Connecting moral imperative and collective responsibility
- Developing and fostering initiative and provide project opportunities
- Explicitly connecting student outcomes and school leadership

- Yearlong Leadership Series for all interested Principals, Vice-Principals, and Teachers
- Engagement of leaders in Learning Series to enhance instructional leadership capacity

### **Systems Thinking**

We are creating consistency, predictability, and efficiency by setting up systems for accomplishing our work in the District so individual staff members, sites, and departments are not duplicating efforts, dividing resources, and potentially working at cross-purposes. With planning based on the big picture and consideration of how all the pieces fit together, staff, students, and parents/guardians will be able to rely on a similar experience and level of service across the district. Some examples:

- School Plans for Learner Success redesigned to align with the goals and structure of District Plan
- Development of administrative and operating procedures for schools and departments to follow
- Technology review and roadmap for ensuring reliable, modern and equitable infrastructure, hardware, software, and support
- Fully integrated online systems for Finance and Human Resources.
- District data system to provide information for instruction and planning
- Senior Leadership Team communication and collaborative planning
- Budgeting and staffing intentionally planned to align with District Plan goals and strategy
- Capital and Annual Facility Grant planning developed in alignment with District Plan

### **Inclusive Learning Communities**

We are developing district-wide understanding and capacity so that all our students are members of classrooms that are inclusive learning communities. We are becoming more able to grow the strengths and meet the needs of students in their classrooms with their peers. We will provide appropriate supports and interventions whether a student has a diagnosis connected to a special education category or not. We are creating learning environments that enable students to develop a sense of belonging and ensure they see themselves in the curriculum. We know the improvements we make for vulnerable students or students with different interests and talents will benefit all students.

Some examples:

- Fostering a growth mindset: all students can be successful
- Shift from pull-out to push-in supports so learning happens with peers in the context of the classroom learning
- Shift from pre-designed programs to universal design for effective instruction for all students.
- Shift from finding the right place for students to creating classroom communities for all students
- Updated policies and administrative procedures to ensure accountability and transparency

- Community-wide protocols and partnerships for supporting students (Violence Threat Risk Assessment, Suicide Risk Assessment, Situation Table, Integrated Case Assessment Team, Suicide and Sudden Death Committee, Communities That Care, other)
- **District mental health plan** that integrates learning about mental health, building community, and Indigenous and place-based learning

## Indigenous Learning and Culture

We strive for equity of outcomes for Indigenous students and Indigenous learning for all students and staff. We are intentionally directing attention, resources, and effort to improve outcomes and take action for Truth and Reconciliation. We will continue to examine our environments, structures, and practices to identify and address barriers to the success of Indigenous students. We are committed to continuing to strengthen relationships with First Nation communities and community partners. We will embed learning about Indigenous culture, perspectives, and language in the daily experience of learners in our schools.

Some examples: District-wide staff learning about Truth and Reconciliation including District Day (for all staff), learning series, Four Seasons of Reconciliation year-long course, other.

- Increased visible language and culture across schools (Elders in schools, welcome signage, elders posters, indoor and outdoor Indigenous spaces, other)
- Intentional embedding of the First Peoples Principles of Learning by schools.
- Review of school libraries and resource collections and additional funding for Authentic First Peoples Resources
- Recognizing cultural learning in community with graduation program IDS credits (local Independent Directed Study framework)
- Expectation of raising the bar and narrowing the gap versus the racism of low expectations



## Place-based Learning

Place-based learning uses the local environment and community as the starting point for teaching the objectives of the curriculum. We provide resources and create opportunities for cross-curricular learning on the land and in and around local communities while fostering relationships between school and community partners and members. Teachers are expected and supported to take more learning outdoors for all the health and learning benefits that come with spending time outside and in nature.

Some examples:

- Outdoor learning structures at all schools
- Investment in equipment for outdoor activities and learning
- Ensuring all students have access to clothing, footwear for outdoor activities
- Participation in the year-long Take Me Outside For Learning Challenge
- Support for educator participation in learning opportunities to build capacity for outdoor learning (Cariboo-Chilcotin Teachers Association workshops and network, Environmental Education Provincial Specialist Association (EEPSA) partnerships, Open Learning Store webinars, Outdoor Council of Canada certification, other)
- Relationships with community educators, organizations, and facilities to bring community educators into the classroom and students out into community settings
- Independent Directed Study (IDS) framework to honour community and cultural learning with graduation program credits

## Strategic Engagement

Cariboo-Chilcotin School District has a Board of Education with a strong governance approach. The Board hired the current Superintendent to lead rapid systemic change for improvement. The Board was actively engaged in setting the strategic priorities of the current three-year plan and supportive of the staff's operational planning to achieve significant growth in those priority areas. Through the budget process the Board has ensured resources are targeted to high leverage initiatives and priorities to achieve plan goals and enhance student learning and success. The Board has fully reviewed and updated policy to create the conditions for the effective operation of the district in alignment with planning.

The Board has reviewed FESL and local data on an ongoing basis over the life of the plan to monitor progress. The same information is reviewed at the district [First Nations Education Council \(FNEC\)](#) table. The data review cycle of the District Plan for Learner Success aligns with *BCSTA Improving Student Outcomes: A Guide for Boards of Education* and will be updated for the current target dates for Ministry data to be made available. Each School Plan for Learner Success includes a specific timeline for what data the school team will review and when to monitor and adjust actions.

The Board has invited presentations by school administration and teachers throughout the year to share their goals, initiatives, and stories of success. Leadership from the Cariboo-Chilcotin Teachers Association and International Union of Operating Engineers (IUOE) participate in committee meetings of the Board and liaison meetings with senior staff. There is Board representation on the FNEC Council which meets monthly. There are Local Education Agreements (LEAs) setting out the agreed upon engagement between the School District and the communities of Stswecem'c/Xget'tem (Canoe Cree/Dog Creek Band), Esk'etemc First Nation (Alkali Lake), Tsideldel First Nation (Alexis Creek Band), Ulkatchot'en (Ulkatcho First Nation), T'exelc (Williams Lake First Nation), Xats'ull (Soda Creek First Nation), and Yunesit'in Government (Stone Band).

This Fall the Board will plan engagement with school district community, partners, and rightsholders over the course of the school year to determine the strategic priorities for the next

plan. The existing plan was developed during the pandemic and this round will have far greater opportunity to meet and have good conversations.

## Celebrating our Successes for the Past Year

We have had another year of tremendous growth as a district and there is much to celebrate.

**Indigenous learning and culture** has been a visible priority like never before. We are in our third year of start up with the entire staff – all levels and departments - involved in a day learning about Truth and Reconciliation to ground our preparation for the year. There has been uptake by hundreds of staff members in learning offerings including the courses Ripple Effect of Resiliency and Seasons of Reconciliation and webinars on Indigenous learning. The professional development series led by the First Nations curriculum support teacher was fully subscribed once again. School staff have spent time hosted by and learning in First Nations communities. Secondary school staff have begun to go into community for information sharing, course selection, and other events. Indoor and outdoor Indigenous learning spaces have been created at schools with more planned. Coming out of the pandemic schools are enjoying having elders and knowledge keepers visit schools to share teachings and connect with students and adults. The LEA process is yielding richer communication and collaboration between schools and Band education staff. The visible signs in schools of respect for local First Nations Culture are throughout the district now and growing. They include welcome signage in First Nation language appropriate to the traditional territories, students being drummed in as they return to school after breaks and at graduation ceremonies, artwork, song, and students learning traditional skills. The Cariboo-Chilcotin School District Role Models have been active in the region at events. We are making progress here. We will build on some of the very successful LEA working relationships to strengthen communication and collaboration with other communities.

**Principal leadership of and staff engagement in school improvement planning** has been a success. This past year the quality of the learning conversations and intentionality around the goals has been encouraging. The plans are much more meaningful and as a result will have more impact than they previously did.

**Professional learning** is a highlight again. The **2022-2023 District Learning Series** was exceptional and teachers engaged in non-instructional day workshops, after-school sessions, and classroom learning rounds to work with leaders in BC education to improve teaching and learning. Feedback from participants was extremely positive. Collaboration with the CCTA on has allowed phenomenal access for teachers to high quality professional learning.

The rising level of **formal and informal leadership** is a success. We have a strong senior leadership team with members who have been involved in initiatives and held leadership roles at the regional and provincial levels and been consulted or seconded by the Ministry. We have a number of new principals and vice-principals who have come from within the district and from other jurisdictions to enhance our pool. There is increased ownership and leadership by school administrators who have been provided with procedures and guidance to streamline and create



systemic consistency in the day to day work, and at the same time empowered and resourced to make decisions with their school communities about the best way to meet the needs at their school. The team is embracing and growing into this model. We are beginning a mentorship program for new principals and vice-principals.

The open-invitation to staff to participate in a year-long **leadership cohort** to engage in learning and dialogue about big picture directions in Cariboo-Chilcotin School District attracted more than forty participants including teachers, support staff and principals.

**Inclusive Learning Communities** have been enhanced by physically locating a number of positions that support school teams and students at school sites and connecting their work directly to school-based teams under the supervision of the principal has been transformational in bringing services closer to the classroom where they need to be happening. The revitalization of school-based teams has shifted them from ad hoc mechanisms to facilitate referrals for external services to support teams focused on strengthening the teacher-student-family working relationship and supporting learning in the classroom environment for all students. This is a powerful shift that is a cornerstone of the responsive planning for students we will need to make the next leap in student success. Our work with a team of school districts in the region to get to meet the tight timelines and requirements of the Accessible BC Act is to be celebrated. This collaboration will help us move from compliance to vibrancy next.

**Human Resources** had success in some very important areas. Bargaining was successfully concluded with both the CCTA and IUOE. The agreements reached represented improved relationships where interests on a given issue are not always the same but there is mutual respect and willingness to have the dialogue. The HR department staff did an incredible job of recruitment for postings across employee groups. More than 60 teacher positions alone have been filled since Spring. Modernized and streamlined hiring processes with an earlier timeline, and days dedicated to participation in face to face and virtual job fairs made a difference. The enthusiastic promotion by HR, principals and members of CCTA of our district as a great place to live and work was invaluable.

Ongoing re-culturing of the **Operations and Transportation** departments is creating a greater commitment to working within **structures and procedures** established for more consistent service levels and better use of time and resources. New route management and registration software with integration with a parent app has **improved bussing processes**. Cross departmental cooperation between IT and Operations continues to reduce duplication of work and improve compatibility of building of and network systems.

**Responsible fiscal management** has allowed us to direct more resources to schools including growth funds, and additional funds for collaboration and extra-curricular activities and field trips. The finance department made great headway moving antiquated paper-based processes into digital systems and supporting school leaders to manage their budgets and make decisions to better meet the needs in their building. Payroll and Human Resource departments improved

communication and workflow for greater effectiveness. We are in much better shape with efficiencies and controls as well as strategic budgeting.

### Existing and/or Emerging Areas for Growth and Next Steps

**Attendance** is possibly the most pressing challenge for schools to address in the current year. Schools are making intentional plans to communicate the importance of attendance, build stronger relationships with students and families, and respond through school-based teams working within the district framework for collective responsibility with individual students.

There has been a positive response to and engagement with the redesigned **school-based team (SBT) processes** and the Collective Responsibility Framework but we will need to ingrain those into the daily way of doing things in all schools to realize the full potential for improving outcomes student by student. This will remain a focus.

The re-imagining of our response in the case of students who have higher than typical social-emotional, behavioural, and substance use support needs is underway but there is some resistance to a new model. We will improve our collective understanding of and ability to operate along a **continuum of inclusive programming, alternate programs, and outreach**. This means high schools building capacity to meet the needs of more diverse learners. This is expected to be visible in School Plans for Learner Success. Alternate programming is being redesigned to build student belonging, generosity, independence and mastery, lead to graduation, and create paths with greater options for youth. Both alternate sites are going to work together this year to continue to reshape their programs in these ways.

**Student voice** is a missing piece of our improvement efforts to date. Schools will be challenged and supported to actively include student input across decision-making to improve environments and plans and understand the stories of the students and families we are working with.

We have an opportunity to move forward in a big way on the **child-care agenda** with the new role of Director of Instruction – Early Learning, Child Care and Inclusive Education on the senior leadership team. With the foundational work done with Student Support Services over the past three years we are also poised to see more **seamless integration of push-in supports** for students with disabilities and diverse abilities.

We continue to experience **workforce pressures** associated with the provincial and national labour market. Lack of qualified teachers is particularly problematic for our efforts to improve instructional capacity as a system. Human Resources has a recruitment strategy centered on a few universities with potential to supply some of our demand over time. We have targeted non-certified teachers on letters of permission for classroom-embedded support by district helping teachers to co-assess, co-plan, and co-teach. We have the good fortune to have had a great response to the call for experienced teachers to mentor new teachers and will start the new teacher mentor program in mid-September.

We set out last year to review some historic catchment anomalies causing problems with bussing and discovered a multi-layered set of bussing practices that have grown into an unwieldy transportation system that is well-beyond the scope of our district policy. We also have space issues overall and particularly at some schools. A **comprehensive review of bussing and catchments** will be required to plan a way forward.

A final challenge worth noting is the legacy of **deferred maintenance** in the tens of millions of dollars that is being prioritized and planned to be addressed over time. Critical building systems well beyond our existing capital budgets and grants will need to be budgeted for and scheduled.

### Alignment for Successful Implementation



We are **aligning** our attention, efforts, and financial and human resources from the Ministry mandate through the values, priorities, and needs at the district and school community levels, to the planning and supports for individual learners. We can draw a line through all the levels to show how they connect.



**School Plans for Learner Success** are designed to reflect the Framework For Enhancing Student Learning and target the focus areas of the District Plan for Learner Success. Common assessments and data sets allow for dialogue and collaboration within and across schools. The School Based Team (SBT) role, function, and referral process has been redesigned and is fully aligned with the **Framework for Collective Responsibility** adopted by SD 27. The framework is the basis of our work with partners and service providers.



There is more and more breakdown of silos across the district and the way we do things considering the system implications and connections. There are common themes across Indigenous learning, place-based learning, and mental health support planning, for example, that staff are noticing. We are seeing a shift from changes being seen as additions to understood as adjustments and streamlining of existing processes for the better, as in the case of school-based teams.



Capital and operations planning is explicitly aligned with the strategic plan and this connection is communicated in presentations to Board and public. There is involvement by the full senior leadership team in the budget and staffing processes to ensure financial and human resources are directed at the highest priority areas of the strategic plan.

We make intentional reference to our strategic plan and focus areas in communications and meetings to ensure the school district community is aware of the direction we are going and how the pieces of the plan fit together. The "bricks" graphic of our key focus areas for growth is becoming well recognized by staff and partners as we are being explicit about everything connecting to them.

## Conclusion

As we begin the final year of our three-year [District Plan for Learner Success](#) we have made significant improvements in our capacity, structures and systems, and practices. Student achievement gains will follow but will lag behind the changes that will enable them. There is still much work to do in each of the seven focus areas of our plan to [raise the bar of achievement](#) in our district and level it so achievement is on par with the most successful places in BC and all of our students share in that success equitably.

We look forward to current year [School Plans for Learner Success](#) being presented to the Board in October and shared on school websites. We will expand our use of the district website to publicly celebrate success in our focus areas and the student achievement gains that result. We will continue to engage with staff, students, families, First Nation communities, and partners to bring our plan to life in Cariboo-Chilcotin School District.

**TO: Education Committee**

**FROM: Cheryl Lenardon**

**DATE: September 13, 2023**

**RE: Place-based Learning Update**

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## **BACKGROUND**

Building capacity for place-based learning is one of the key focus areas of the District Plan For Learner Success. We have seen tremendous growth across the school district in teachers taking learning out into the natural environment and community and engaging students with local examples and content as they explore the big ideas and competencies of the BC curriculum.

There remain some school sites where there has not yet been meaningful uptake and we will continue to communicate the expectation that our students will experience learning beyond the walls of the classroom, and outdoors in particular, on a regular basis. We will continue to provide support in the form of professional learning opportunities, resources, and increased school budgets for field trips, to grow this pedagogy in Cariboo-Chilcotin School District.

## **INFORMATION**

A newsletter titled Outdoor Learning Inspirations Fall 2023 was shared with all teachers and principals the first week of school and posted in the portal for all staff. The newsletter outlines abundant professional learning and engagement opportunities for educators. A few examples include.

- Take Me Outside for Learning Day, Week, and Yearlong Challenge.
- Outdoor learning webinars with accompanying resources provided.
- A District online hub for place-based learning.
- Courses available for SD 27 staff including Ripple Effect of Resiliency with Monique Gray Smith, Outdoor Council of Canada Field Leader in Hiking certification, Secwepemctsin Language for Educators, and Seasons of Reconciliation.
- Field trip information about Gavin Lake and Scout Island.
- Other opportunities to network and share information.

The Cariboo-Chilcotin Teachers Association also promoted this newsletter and is planning professional development offerings and an Outdoor Learning Network with sessions throughout the year with an emphasis on being prepared and safe outdoors. SD 27 is

**“Learning, Growing, and Belonging Together”**

pleased to sponsor at least 50 memberships for the local Chapter of the BCTF Environmental Education Specialist Association (EEPSA).

Strong Starts in SD 27 were each provided a resource set to support outdoor learning and activity in the early years.

### **RECOMONDATON**

None. Information only.



*Take Me Outside for Learning*

**PLACE-BASED LEARNING**

Cariboo-Chilcotin School District

For health. For learning. For students. For staff. For ALL the reasons.

## Fall 2023 Inspirations



### Place-based Learning

Place-based learning is a key focus area of the [District Plan for Learner Success](#). There is a continuum from doing what you do now but doing it outside, to learning about the big ideas and competencies of the BC curriculum through examples and experiences in the local community and

environment. More time outdoors can be planned for the work, break, and collaboration time of the adults in our system too. Outdoors is the healthiest place to be and the schoolyards and communities across SD 27 are rich with opportunities. See you out there in the beautiful Cariboo-Chilcotin!

### Take Me Outside for Learning Challenge



The expectation in Cariboo-Chilcotin School District is that all students will experience outdoor learning on a regular basis. That looks different at each school. Some have outdoor prep, scheduled time outdoors on and off site, buddy class activities . . . so many ways take advantage of the outdoor learning spaces and nearby nature that our schools enjoy. An important initiative for us is [Take Me Outside For Learning Yearlong Challenge](#). We challenge all teachers and principals to join in with a commitment to outdoor learning with their learners – at least once a week from September to June with support from TMO and a growing community of educators doing the same across North America. Last year more than 100 educators in School District 27 took part!

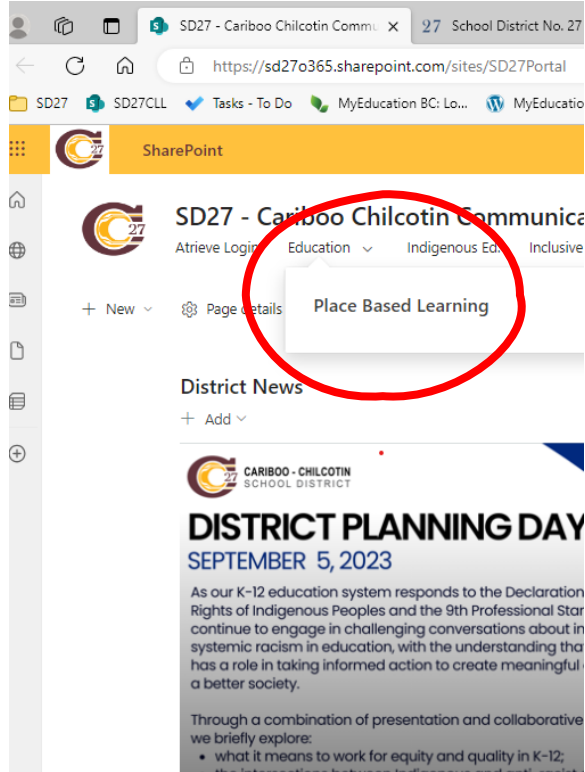
# Take Me Outside Day October 18 – Week October 16-20

Watch for more news about local events connected to [Take Me Outside Day/Week](#) and how to win prizes for participating! Are you in or are you out?





The great news is you aren't *out there* alone!



Check out the place-based learning page in the SD 27 staff portal under Education on the top ribbon. We will continue to add links and resources! Email or Teams message Cheryl to contribute!



[EDUCATION](#)  
[RESOURCES](#)

**SHARE OUT**  
when you  
**GO OUT!**

[Focus area post](#)  
for website  
(Email principal)

[#sd27TMO4L](#)  
[@SD27\\_CC](#)

Face Book:  
[School District](#)  
[No. 27](#)

Watch for Pro-D opportunities offered by Cariboo-Chilcotin Teachers Association



**EEPSA**  
Environmental Educators  
Provincial Specialist Association

Join your local Environmental Education Provincial Specialist Association.  
[ljackman@sd20.bc.ca](mailto:ljackman@sd20.bc.ca)  
[Membership - EEPSA](#)



# The Ripple Effect of Resilience: An Indigenous Perspective

Through this self-paced online course, you will add to the bundle of gifts and knowledge that you carry in your work with Indigenous children, youth and families.

Woven into six modules, Monique shares her personal journey and offers practical tips for working with Indigenous children and youth, alongside readings from her various books. Together you will build a practice of hope and resilience.



**View Monique's invitation video to learn more**



CARIBOO - CHILCOTIN

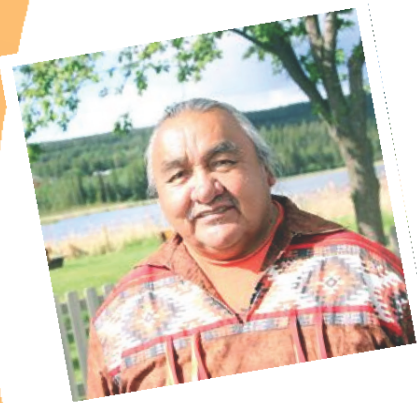
**[REGISTER HERE](#) to be emailed the link and code to begin the course**

**SESSION TOPICS INCLUDE: SECWÉPEMC STORIES • GREETINGS • FAMILY  
• NUMBERS • DAYS OF THE WEEK/MONTHS • PLACES • ANIMALS •  
PLANTS • COLOURS**

# SECWÉPEMC TSI'N

## LANGUAGE COURSE FOR EDUCATORS

6 WEEKS ON ZOOM  
**WEDNESDAYS AT 6PM PACIFIC**  
OCT 18, 25  
& NOV 1, 8, 15, 22  
**90 MINUTES**



**CHIEF MIKE ARCHIE**  
Chief Mike Archie is cultural advisor for the Northern Shuswap Tribal Council, focusing on finding ways to revitalize language and culture, promote reconciliation among the four bands and find ways to bring the youth and elders together. In 2006, he was elected chief, serving three terms until 2018.

**REGISTER ONLINE**  
[outdoorlearningstore.com](http://outdoorlearningstore.com)

**JOHNSON ARCHIE**  
Johnson Ren skwest is Shuswap from Canim Lake. 69 years young, John has his teaching certificate from Gonzaga University in Spokane Washington. John has worked as an educator in his community over many years. He is experienced in teaching beginner Shuswap classes. John loves teaching about the Shuswap and guarantees a no pressure relaxed atmosphere for learning, full of laughter and kindness.



SD 27 will pay the registration for all staff who use the code **SD27shuswap** at checkout!

Early Bird Until  
Sept 30

**\$150**

\$150 for 6 sessions (\$25/session) early bird (until Sept 30) and \$175 for regular registration (until Oct 15).



## Walking Meeting Challenge



Have you tried holding any meetings or parts of meetings outdoors? How about walking meetings? Walking meetings between staff members or for conversations with a student are a great option. It is easy for 1:1 and small groups and can be incorporated as a portion of larger group meetings with break out or pair and share activities. For online meetings or portions of meetings focused on discussion rather than visuals, participants can easily be outside walking while on mobile devices. Learn about the benefits and [tips](#) and give it a try.

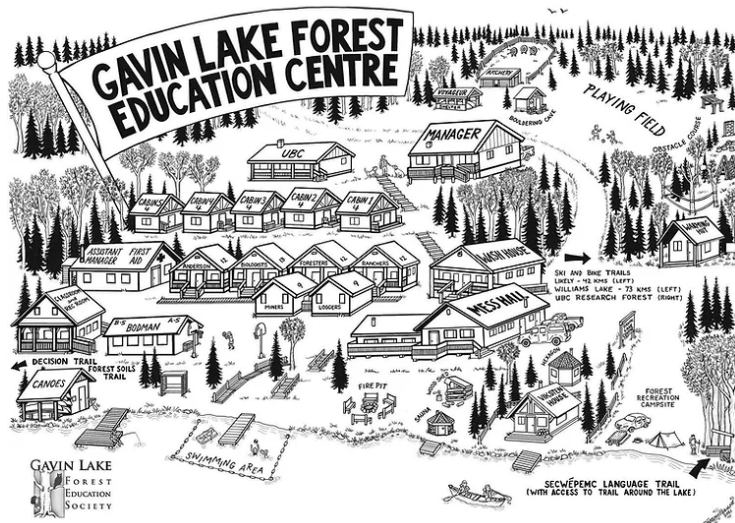
## Share Your Adventures



We are posting photos and small write-ups to give our school community a glimpse into the fantastic work of schools to bring the key focus areas of the District Plan for Learner Success to life. Principals are gathering and submitting these snippets to create a narrative of the continuous growth toward success for all students. Be part of the story. [Check it out](#) and ask your principal how to contribute to place-based learning or any of the other areas.

## Oct 20 NID Classrooms to Communities Virtual Gathering

## Gavin Lake Forest Education Centre

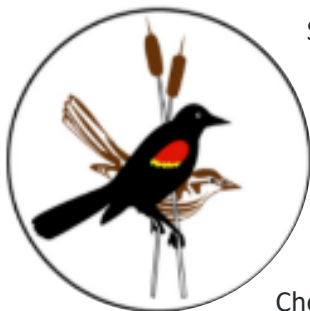


The camp is always open to bookings for schools and classes of any grade that want to run their own program. There is no fee to use the camp and its resources. Schools have increased budgets for field trips to accommodate bussing. Special free programs where Gavin Lake provides instruction and food services are scattered throughout the school year and are primarily aimed at grade 6 classes or combined classes that include grade 6 students. The amount of free availability any given year is determined by the amount of funding the Gavin Lake Forest Education Society receives through

donations and sponsorships for its school programming. School District 27 supports the society. Camp resources can be viewed on the website [gavinlake.ca](http://gavinlake.ca).

Gavin Lake Forest Education Society is a registered charity that believes in and supports outdoor learning and outdoor recreation for children. The Gavin Lake experience is a rich part of the school life of many SD 27 students.

## Scout Island Nature Centre



Scout Island offers school programs designed to get K-12 students outdoors and up close and personal with nature. Programs may take place at the Nature Centre, at the school, or in the River Valley. The programs offered change with the season and with staff availability. All programs are linked to BC curriculum by grade and are led by environmental educators or naturalists. Teachers are encouraged to contact Scout Island to discuss specific information and activities they would like to have included in a field trip. Overnight visits can be arranged!

Check out their [website](#) and connect with them by email. School District 27 supports the society's programming. A visit to Scout Island should be part of all our students' school experience!

## (Almost) No Bad Weather

We can experience variable Fall weather in our area. Appropriate clothing and footwear is essential for a safe and positive outdoor experience. **All students need stigma-free access to good clothing, footwear, and gear for all weather.** Cariboo-Chilcotin schools have done a fantastic job of using year-end lost and found recycling, thrift stores, donated items from individuals or community drives, and funds from sources such as Community Links to equip students properly. Now is a good time to check in on what your students might need for the current and next season. There are **resources available for what is needed.** Make this part of your staff conversations and planning as a school team.



## Grow Your Garden Knowledge with Megan Zeni



### The Garden Classroom Series with Megan Zeni

This online 10-part series will support K-7 elementary teachers eager to explore opportunities for teaching across the curriculum in their Westcoast school garden. Each month we will review timely tasks that help keep gardens growing, as well as specific curricular connections, and practical management tips for teaching outdoors. Seasonal resources will be shared, and participants are encouraged to share their own success stories and challenges to

broaden our collective expertise.

**Registration is free and offered to practicing K-7 school teachers who currently use or support school-gardening spaces and/or projects in their school community .** Please identify your school location and teaching role in the registration process.

Wednesdays - 7pm-8:30pm: September 6, October 11, November 8, December 6, January 10, February 7, March 6, April 10, May 8, June 5

[LEARN MORE & REGISTER HERE](#)

## How is Your School Garden Feeding your Fall Food Program?



Does your school have a garden? Share (Focus Area post!) how it contributes to your school nutrition program. Do your school families or neighbours have extra garden produce that your students could eat, cook, freeze or can in the early days of this school year? Who in your school community can support food learning as well as your meal program?

Local food will be a theme as schools grow their food programs over the year. Start imagining the possibilities

and having the conversations that will lead to great nutrition and learning for students across Cariboo-Chilcotin School District.

4 SEASONS OF



# Indigenous Learning

OCTOBER 2023 to JUNE 2024

★  
Early Bird  
Registration  
Open!



Robin Wall  
Kimmerer



Kevin  
Lamoureux



Bonnie  
Harvey



Dr. Christopher  
Horsethief



Ariana  
Roundpoint



Smokii  
Sumac



Nasu?kin (Chief)  
Joe Pierre



Sophie  
Pierre



Doug  
Anderson



Dr. Niigaanwewidam  
James Sinclair

LEARN MORE!

[www.outdoorlearningstore.com](http://www.outdoorlearningstore.com)



CARIBOO-CHILCOTIN SCHOOL DISTRICT staff will have a **separate registration** link (see below) with paid registration and sponsorship of a local Environmental Education Provincial Specialist Association (EEPSA) membership.



CENTRAL BC EEPSA LOCAL CHAPTER will host participants who wish to **gather in person** at Columneetza to view the sessions together. Participants can indicate this option when they register. Snacks will be provided!

REGISTRATION FOR SD 27 STAFF

# Field Leader Certification in Hiking for SD27

FRI & SAT  
OCT 20-21



The Outdoor Council of Canada Field Leader program is designed to empower participants to ensure physical and emotional safety for their participants, manage logistics, solve problems as they arise, and provide meaningful experiences outside.

***Earn a nationally recognized outdoor leadership certification.***

***Receive a one-year membership to the OCC.***

This course offers a systematic approach to planning and managing a hiking activity for one day. Participants will read a 60 page manual and complete quizzes before attending the course. Course length is 16 hours. Graduates of the FL (Hiking) course are qualified to lead one day trips into class 1 hiking terrain as defined in the Outdoor Council of Canada's [Matrix](#). The scope of practice for a FL (Hiking) graduate can be found [Here](#).

- Cost to participating teachers
- Lunch provided on Friday
- Mileage provided from outside of the Williams Lake area (and accommodation if required.)
- Registration is limited to 20

**Day 1: 9 am – 5pm** Workshop on site at UBC House on Fox Mountain

**Day 2: 9 am – 5pm** Field day in the local area (TBD)

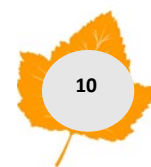
**REGISTER**



**CARIBOO - CHILCOTIN  
SCHOOL DISTRICT**



**OUTDOOR COUNCIL OF CANADA  
CONSEIL CANADIEN DE PLEIN AIR**  
*Partners in Leadership / Partenaires En Leadership*





**FREE!**  
**TUESDAYS**  
**60 mins**  
**Sept - Nov**

# Outdoor Learning

## Fall Virtual Workshop Series!



**September 19**  
 Naturally Inclusive:  
 Engaging Children of  
 All Abilities Outdoors



**October 17**  
 Connecting Children  
 to Nature through  
 Indigenous Teachings



**September 26**  
 Wild Learning:  
 Practical Ideas to  
 Bring Teaching  
 Outdoors



**Novembre 7**  
 L'éducation en plein air:  
 Apprendre et enseigner  
 dehors en tous lieux et en  
 toutes saisons



**October 3**  
 Outdoor Learning  
 through Patterns in  
 Nature



**November 14**  
 BE OUT - A New  
 Outdoor Learning Tool  
 for Teacher Success



**OUTDOORLEARNINGSTORE.COM**



**Instructional Capacity**

A key focus area of our District Plan for Success of All Learners is building instructional capacity. Outdoor Learning Store offers free high quality workshops available online. **SD 27 supports educators who participate by providing the resource that goes with the session.** Register with [Outdoor Learning Store](https://www.outdoorlearningstore.com) for your session and **Sign up here for SD27 to order you the resource.** Resources are ordered the day after the session to make sure we get everyone.



**Inclusive Learning Communities**

Register for **September 19 Naturally Inclusive: Engaging Children of All Abilities Outdoors** and **sign up here for us to order you the book.** This is a great opportunity to learn how to approach your outdoor learning and field trip planning with the end in mind of ensuring inclusive learning environments and experiences for all students.

*See you out there in the beautiful Cariboo-Chilcotin!*

**TO:** Education Committee

**FROM:** Chris van der Mark

**DATE:** September 13, 2023

**RE:** District Day Highlights

## **BACKGROUND**

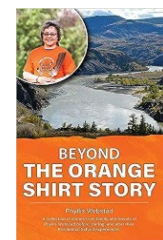
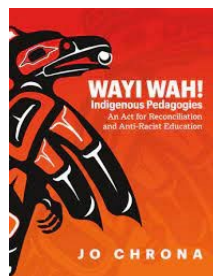
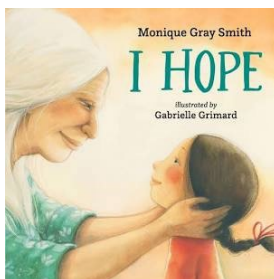
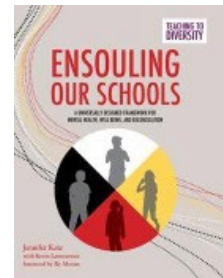
For the last few years, SD27 has organized its District Planning Day to be the very first day of school to allow school staffs to get together, learn together and plan. We have also used this day to gather all of SD27 employees to continue our very specific and crucial work towards Truth and Reconciliation.

## **INFORMATION**

We were honored to have Kukpi7 Sellars join our day and welcome staff to the territory. The work that we do together is critical as we move forward. Our keynote speaker was Ms. Jo Chrona, author of *Wayi Wah!* Ms. Chrona will also return to work with staff throughout the year.

# Welcome BACK!!

- A Quick Look Back at our District Days...
  - 2019-20 **Self Regulation and Intergenerational Trauma** (Stuart Shanker)
  - 2020-21 COVID
  - 2021-22 **Truth and Reconciliation- A National Perspective** (Kevin Lamoureux)
  - 2022-23 **Truth and Reconciliation** (Monique Gray Smith/ Phyllis Webstad)
  - 2023-24 **Truth and Reconciliation- Systemic Racism** (Jo Chrona)



**“Learning, Growing, and Belonging Together”**

## FOCUS AREAS FOR GROWTH



We looked at what the student achievement and school experience data showed, reflected on the findings and recommendations of the Equity Scan, considered the community input, examined our internal processes and practices and tried to capture what was essential in some key focus areas for growth: collective responsibility, instructional capacity, leadership capacity, systems thinking, indigenous learning and culture, inclusive learning communities, and place-based learning. We sought input from staff, parents, and students to see if there were important ideas or themes that were missed before confirming our focus areas for planning.



## RECOMMENDATION

None. Information only.