

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

Rocky Mountain School District No. 6 resides in the traditional unceded territory of the Ktunaxa and Secwépemc Nations. We honour the cultures, languages, and First Nations people of these territories.

Location: Marysville Elementary School

Date: September 10, 2024

Time: 7:00 p.m.

1. CALL TO ORDER

2. ACKNOWLEDGEMENT OF TERRITORY

3. APPROVAL OF AGENDA

4. APPROVAL OF THE MINUTES OF PRIOR MEETINGS

4.1 Regular Board meeting of June 11, 2024

4.2 Synopsis of in-camera meeting of June 11, 2024 (Alan Rice)

5. PRESENTATIONS/DELEGATIONS

5.1.1 Auditors Report (Angela Spencer, BDO Canada LLP)

5.1.2 Draft audited financial statements for the year ending June 30, 2024, and Financial Statement Discussion and Analysis, Multi-Year Operating Surplus Planning and Reporting (Appendix A), and Multi-Year Local Capital Surplus Planning and Reporting (Appendix B) (Alan Rice)*

6. MATTERS ARISING FROM THE MINUTES

7. STRATEGIC AND POLICY ISSUES

7.1.1 Policies Under Review feedback – Nil

7.1.2 Practices Under Review (Steve Wyer)

Practice 8600 District Practice Field Trips

Practice 8600.5 FORM Higher Care Outdoor and Aquatic Activities, And Travel Excursions

Practice 8600.2 FORM Parent Guardian Informed Consent and Acknowledgement of Risk for Low-Risk Field Trips

Practice 8600.4 FORM Local Low Risk Off-Site Activities

7.1.3 Third Reading (Steve Wyer)*

Policy 1500, Trustee Role, Responsibility, and Code of Conduct

Policy 5160, Community Coaches

Practice 5160, Community Coaches

7.1.4 Second Reading (Steve Wyer)*

Bylaw II Appeals

- 7.1.5 First Reading (Steve Wyer)*
Nil

8. OPERATIONAL ISSUES

- 8.1 Draft audited financial statements for the year ending June 30, 2024, and Financial Statement Discussion and Analysis (Alan Rice)*
8.2 Enhancing Student Learning Report (FESL) (Steve Wyer)*
8.3 Minor Capital 5 Year Capital Plan (Al Ure)*

9. REPORTS

- 9.1 Introduction of new District staff (Amber Byklum/Aaron Callaghan)
9.2 BC School Trustees Association (Jane Thurgood Sagal)
9.3 BC School Trustees Association, Kootenay Boundary Branch (Rhonda Smith)

10. INFORMATION ITEMS

- 10.1 Correspondence received: Nil
10.2 September, October 2024 calendar*

11. FORTHCOMING EVENTS

- 2024.09.20-21 KBB AGM - Nakusp, BC
2024.09.23 Non-Instructional Day
2024.09.30 National Day for Truth and Reconciliation, No school
2024.10.01 Labour Relations Committee, Virtual 12:30 p.m.
2024.10.01 Policy Committee, Virtual 4:30 p.m.
2024.10.08 Board of Education Meeting, Alexander Park Elementary School
• In-Camera, 5:30 p.m.
• Regular Meeting, 7:00 p.m.
2024.10.14 Thanksgiving, No school

12. QUESTIONS FROM THE PUBLIC

13. ADJOURNMENT

* attachment

Rocky Mountain School District No. 6

MINUTES of the **REGULAR MEETING** of the Board of Education of School District No. 6 (Rocky Mountain) held at Golden Secondary School, Golden, B.C., – **June 11, 2024**

Present:	Amber Byklum	Chairperson
	Jane Fearing	Vice-Chairperson
	Ron McRae*	Vice-Chairperson
	Betty-Lou Barrett*	Trustee
	Scott King	Trustee
	Darryl Oakley	Trustee
	Rhonda Smith	Trustee
	Ryan Stimming	Trustee
	Jane Thurgood Sagal	Trustee
	Steve Wyer	Acting Superintendent
	Alan Rice	Secretary Treasurer
	Sharon Collin	Director of Instruction, Instruction and Learning
	Trent Dolgopol	Director of Instruction, Technology and Innovative Learning
	Crystal MacLeod*	Director of Instruction, Early Learning and Child Care
	Al Ure	Director of Operations
	Amanda Garand	Manager, Human Resources
	Jacinda Harding	Manager, Finance
	Melanie Spencer	Executive Assistant

* via Microsoft Teams

1. CALL TO ORDER

Chairperson Byklum called the meeting to order at 19:05 hours.

2. ACKNOWLEDGEMENT OF TERRITORY

Chairperson Byklum acknowledged that School District No. 6 (Rocky Mountain) resides in the traditional unceded territory of the Ktunaxa and Secwépemc Nations. We honour the cultures, languages, and First Nations people of these territories.

3. APPROVAL OF THE AGENDA

M/S THURGOOD SAGAL/FEARING

THAT the Board of Education of School District No. 6 (Rocky Mountain) approve the agenda as circulated.

APPROVED

4. APPROVAL OF THE MINUTES OF THE PRIOR MEETINGS

4.1 Regular Meeting: 2024.05.14

M/S STIMMING/OAKLEY

THAT the minutes of the regular meeting of the Board of Education of School District No. 6 (Rocky Mountain) held on May 14, 2024 be approved as presented.

APPROVED

4.2 Synopsis of in camera meeting: 2024.05.14 Alan Rice

4.2.1 Property matters: Long Range Facility Plan Review

4.2.2 Legal Matters: SD83 International Program

4.2.3 Personnel Matters:

4.2.3.1 The Personnel port - Pending Board Approval

The Board of Education approved three (3) district-initiated teacher transfers as presented.

4.2.3.2 The Employee Information Report was received and filed as circulated.

4.2.3.3 The Labour Relations Information Report was received and filed as circulated.

4.2.3.4 French Immersion.

4.2.4 Student Matters:

4.2.4.1 Bylaw II Appeal

4.2.4.2 J. Alfred Laird Elementary School Garden Ambassadors' request for funding

4.2.4.3 Correspondence on land acknowledgement from Columbia River Metis Society

4.2.5 Procedural Matters: NIL

5. PRESENTATIONS/DELEGATIONS NIL

6. MATTERS ARISING FROM THE MINUTES NIL

7. STRATEGIC AND POLICY ISSUES

7.1.1 Policies under review feedback
Policy 5800, District code of conduct for students
Feedback on Policy 5800 was generally supportive of a move to restrict the use of personal devices during instructional time.

7.1.2 Third Reading
Policy 5800, Student District Code of Conduct for Students
Practice 5800, Student District Code of Conduct
Presented for third reading.

M/S STIMMING / KING

THAT the Board of Education of School District No. 6 (Rocky Mountain) approve the third and final reading of policy and practice 5800 presented at this meeting.

APPROVED

7.1.3 Second Reading:
Policy 1500, Trustee Role, Responsibility, and Code of Ethics

Presented for second reading.

M/S FEARING/ SMITH

THAT the Board of Education of School District No. 6 (Rocky Mountain) approve second reading of policy 1500 presented at this meeting.

APPROVED

Policy 5160, Community Coaches
Practice 5160, Community Coaches

Presented for second reading.

M/S FEARING/STIMMING

THAT the Board of Education of School District No. 6 (Rocky Mountain) approve second reading of policy 5160 presented at this meeting.

APPROVED

7.1.4 First Reading:
Bylaw II Appeals
Presented for first reading.

M/S STIMMING/FEARING

THAT the Board of Education of School District No. 6 (Rocky Mountain) approve the first reading of Bylaw II presented at this meeting.

APPROVED

8. OPERATIONAL ISSUES

8.1 Major Capital 5-Year Plan

Alan Rice

Major Capital Plan is due at the end of June. May 6th the Capital Committee met to review capital requests. The District is working on updating the long range facility plan and plan should go out next week for consultation and presented at the September meeting for approval.

M/S KING/OAKLEY

THAT the Board of Education of School District No. 6 (Rocky Mountain) approve the 2025-2026 major capital plan as presented.

APPROVED

8.2 2024-2025 Annual Budget Bylaw

Alan Rice

The Board of Education received an update on the progress of the 2024 – 2025 Annual Budget Bylaw. Mr. Rice presented the budget and answered questions.

M/S OAKLEY / KING

THAT the Board of Education of School District No. 6 (Rocky Mountain) approve all three readings of the 2024-2025 Annual Budget Bylaw at this meeting.

APPROVED

M/S KING/STIMMING

THAT the Board of Education of School District No. 6 (Rocky Mountain) approve the 2024 – 2025 Annual Budget Bylaw at first reading.

APPROVED

M/S FEARING/OAKLEY

THAT the Board of Education of School District No. 6 (Rocky Mountain) approve the 2024 – 2025 Annual Budget Bylaw at second reading.

APPROVED

M/S KING/FEARING

THAT the Board of Education of School District No. 6 (Rocky Mountain) approve the 2024 – 2025 Annual Budget Bylaw at third and final reading.

APPROVED

8.3 Appointment of Auditors 2025-2027

Alan Rice

The report was received for the Appointment of Auditors for 2025 – 2027. BDO was the successful vendor for this service for the upcoming three years.

M/S STIMMING/OAKLEY

THAT the Board of Education of School District No. 6 (Rocky Mountain) appoint BDO Canada LLP as the auditor for the fiscal years' ended June 30, 2025, 2026 and 2027.

APPROVED

9. REPORTS

9.1 Budget utilization report

Alan Rice

Mr. Rice presented the Budget utilization report (at March 31, 2024) on year-to-date operating expenditures comparing the current and previous year. The operating expenditures are currently above budget by 0.29% and the variance is considered reasonable.

9.2 Indigenous Targeted Funds

Trent Dolgopol

Mr. Dolgopol presented the Indigenous Targeted Funds report. Historically, the allocation of targeted resources has been decentralized. An engagement process last October determined this year's additional supports will be centralized for equitable staffing, enrollment, and additional support needs of schools. Last meeting was held May 3rd and the funding model was approved at that time.

9.3 Technology Update

Trent Dolgopol

Two IT specialists hired. Projects underway – data centre upgrade, working with IBM (security), copier/printing refresh, telephone refresh (next 6 months). Tech leaders and Advisory Committee – artificial intelligence, teaching student/staff about cyber security, education and awareness on being safe.

9.4 PIDA Disclosure Report

Steve Wyer

Policy 2850 – there are no disclosure reports this year.

9.5 BC School Trustees Association

Jane Thurgood Sagal

Trustee Thurgood Sagal shared that the BCSTA is joining the CSBA to advocate for a national school food program. The CSBA AGM will be held July 2026 in Whistler and the BCSTA AGM will be in April 2026. All boards are to establish an Indigenous Education Council and Ministry funding has been provided. Lastly, the BCSTA has created an Instagram account.

9.6 BC School Trustees Association, Kootenay Boundary Branch

Rhonda Smith

No report at this time. AGM will be held around the 3rd week in September in Nakusp, BC.

9.7 BC Public Schools Employers Association

Scott King

Trustee King submitted the BCPSEA report. The following topics were discussed, The Pay Transparency Act has come into effect and has been implemented in Rocky Mountain. There have been BCPSEA leadership changes in areas of responsibility and Leanne Bowes will be leaving BCPSEA.

10 INFORMATION ITEMS

- 10.1 Correspondence received: Windermere PAC letter
- 10.2 June, July, August, September 2024 calendar*

11 FORTHCOMING EVENTS

- 2024.05.27 Finance and Audit Committee, Virtual, 6:00-7:30
- 2024.05.28 Policy Committee, Virtual, 4:30 p.m.
- 2024.05.29 Field Trip Committee, Virtual, 4:30 p.m.
- 2024.06.04 Labour Relations Committee meeting, Virtual, 12:30 p.m.
- 2024.06.11 Board of Education Meeting, Golden Secondary School
 - In-Camera, 5:30 p.m.
 - Regular Meeting, 7:00 p.m.
- 2024.06.15 Selkirk Secondary School graduation ceremony
- 2024.06.27 David Thompson Secondary School graduation ceremony
- 2024.06.27 Golden Secondary School graduation ceremony
- 2024.06.27 Last day of school for students

12 QUESTIONS FROM THE PUBLIC

Questions were received and answered, where applicable, from Caroline Carl Osbourne with respect to French Immersion and community coaches.

13 ADJOURNMENT

Trustees agreed to adjourn by consensus.

The meeting adjourned at 20:49 hours.

Alan Rice, Secretary Treasurer

Amber Byklum, Chairperson

SCHOOL DISTRICT NO. 6 (ROCKY MOUNTAIN)
Synopsis of In-Camera Meeting – June 11, 2024

4 NEW BUSINESS

4.1 PROPERTY MATTERS:

4.1.1 CVES Disposal Update

4.2 LEGAL MATTERS: NIL

4.3 PERSONNEL MATTERS:

4.3.1 The Employee Information Report was received and filed as circulated.

4.3.2 The Labour Relations Information agenda was received as presented.

4.3.3 Exempt compensation increases were approved as presented.

4.3.4 Superintendent hiring update

4.3.5 Just B4 update

4.4 STUDENT MATTERS:

4.4.1 French Immersion program update was received.

4.5 PROCEDURAL MATTERS: NIL

Audited Financial Statements of

School District No. 6 (Rocky Mountain)

And Independent Auditors' Report thereon

June 30, 2024

School District No. 6 (Rocky Mountain)

June 30, 2024

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School District No. 6 (Rocky Mountain)

MANAGEMENT REPORT

DRAFT

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 6 (Rocky Mountain) have been prepared by management in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of British Columbia, supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

The preparation of financial statements necessarily involves the use of estimates based on management's judgment particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and reliable financial information is produced.

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

The external auditors, BDO Canada LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of School District No. 6 (Rocky Mountain) and meet when required. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the School District's financial statements.

On behalf of School District No. 6 (Rocky Mountain)

DRAFT

Signature of the Superintendent of Education Date Signed

Signature of the Superintendent Date Signed

Signature of the Secretary Treasurer Date Signed

Independent Auditor's Report

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

Opinion

We have audited the financial statements of School District No. 6 (Rocky Mountain) (the "School District"), which comprise the statement of financial position as at June 30, 2024, and the statements of operations, changes in net debt, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements of the School District as at and for the year ended June 30, 2024 are prepared, in all material respects, in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia (the Act).

Basis for Opinion

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

Emphasis of Matter - Basis of Accounting

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

Other Matters

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



Other Information

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

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

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

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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



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

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

Chartered Professional Accountants

Salmon Arm, British Columbia
September 10, 2024

School District No. 6 (Rocky Mountain)

Statement of Financial Position

As at June 30, 2024

	2024 Actual \$	2023 Actual \$
Financial Assets		
Cash and Cash Equivalents	12,951,336	17,599,634
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	29,390	75,418
Due from First Nations	94,116	2,758
Other (Note 3)	374,868	217,505
Portfolio Investments (Note 4)	125,504	1,229,782
Total Financial Assets	13,575,214	19,125,097
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 5)	5,078,433	4,064,640
Unearned Revenue (Note 6)	2,911,046	2,580,683
Deferred Revenue (Note 7)	1,396,710	1,290,966
Deferred Capital Revenue (Note 8)	40,308,053	39,738,462
Employee Future Benefits (Note 9)	580,542	667,933
Asset Retirement Obligation (Note 10)	4,786,000	4,786,000
Capital Lease Obligations (Note 11)	381,611	685,490
Total Liabilities	55,442,395	53,814,174
Net Debt	(41,867,181)	(34,689,077)
Non-Financial Assets		
Tangible Capital Assets (Note 12)	65,812,830	60,114,975
Restricted Assets (Endowments) (Note 14)	54,031	54,031
Prepaid Expenses	86,620	91,252
Total Non-Financial Assets	65,953,481	60,260,258
Accumulated Surplus (Deficit)	24,086,300	25,571,181

Approved by the Board

DRAFT

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

School District No. 6 (Rocky Mountain)

Statement of Operations
Year Ended June 30, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	52,669,630	53,649,775	50,749,089
Other		2,640	
Tuition	4,081,037	3,523,641	4,044,272
Other Revenue	1,194,136	2,200,763	1,602,186
Rentals and Leases	100,000	69,378	88,569
Investment Income	334,500	576,262	404,937
Amortization of Deferred Capital Revenue	2,008,688	2,043,608	2,018,032
Total Revenue	<u>60,387,991</u>	<u>62,066,067</u>	<u>58,907,085</u>
Expenses			
Instruction	47,176,343	48,549,206	45,214,998
District Administration	2,210,753	2,318,652	2,322,306
Operations and Maintenance	10,076,399	10,231,209	9,630,078
Transportation and Housing	2,458,580	2,418,110	2,327,148
Debt Services	32,000	33,771	36,618
Total Expense	<u>61,954,075</u>	<u>63,550,948</u>	<u>59,531,148</u>
Surplus (Deficit) for the year	<u>(1,566,084)</u>	<u>(1,484,881)</u>	<u>(624,063)</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		25,571,181	26,195,244
Accumulated Surplus (Deficit) from Operations, end of year		<u>24,086,300</u>	<u>25,571,181</u>

School District No. 6 (Rocky Mountain)

Statement of Changes in Net Debt
Year Ended June 30, 2024

	2024 Budget \$	2024 Actual \$	2023 Actual \$
Surplus (Deficit) for the year	(1,566,084)	(1,484,881)	(624,063)
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(10,388,135)	(9,341,484)	(5,202,834)
Amortization of Tangible Capital Assets	3,521,185	3,643,629	3,551,605
Total Effect of change in Tangible Capital Assets	(6,866,950)	(5,697,855)	(1,651,229)
Acquisition of Prepaid Expenses	(50,000)	(86,620)	(91,252)
Use of Prepaid Expenses	50,000	91,252	88,505
Total Effect of change in Other Non-Financial Assets	-	4,632	(2,747)
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	(8,433,034)	(7,178,104)	(2,278,039)
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		(7,178,104)	(2,278,039)
Net Debt, beginning of year		(34,689,077)	(32,411,038)
Net Debt, end of year		(41,867,181)	(34,689,077)

School District No. 6 (Rocky Mountain)

Statement of Cash Flows
Year Ended June 30, 2024

	2024 Actual \$	2023 Actual \$
Operating Transactions		
Surplus (Deficit) for the year	(1,484,881)	(624,063)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(202,693)	224,791
Prepaid Expenses	4,630	(2,745)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	1,013,796	491,969
Unearned Revenue	330,363	(535,679)
Deferred Revenue	105,744	(102,449)
Employee Future Benefits	(87,391)	(3,067)
Amortization of Tangible Capital Assets	3,643,629	3,551,605
Amortization of Deferred Capital Revenue	(2,043,608)	(2,018,032)
Recognition of Deferred Capital Revenue Spent on Sites	(305,822)	(283,206)
Total Operating Transactions	<u>973,767</u>	<u>699,124</u>
Capital Transactions		
Tangible Capital Assets Purchased	(3,982,701)	(4,646,226)
Tangible Capital Assets -WIP Purchased	(5,358,783)	
Capital Lease Purchases		(556,608)
Total Capital Transactions	<u>(9,341,484)</u>	<u>(5,202,834)</u>
Financing Transactions		
Capital Revenue Received	2,919,021	10,027,654
Capital Lease Proceeds		556,608
Capital Lease Payments	(303,879)	(427,210)
Total Financing Transactions	<u>2,615,142</u>	<u>10,157,052</u>
Investing Transactions		
Proceeds on Disposal of Portfolio Investments	1,229,781	1,450,990
Investments in Portfolio Investments	(125,504)	(175,000)
Total Investing Transactions	<u>1,104,277</u>	<u>1,275,990</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>(4,648,298)</u>	<u>6,929,332</u>
Cash and Cash Equivalents, beginning of year	<u>17,599,634</u>	<u>10,670,302</u>
Cash and Cash Equivalents, end of year	<u>12,951,336</u>	<u>17,599,634</u>
Cash and Cash Equivalents, end of year, is made up of:		
Cash	5,091,798	10,161,473
Cash Equivalents	7,859,538	7,438,161
	<u>12,951,336</u>	<u>17,599,634</u>

SCHOOL DISTRICT NO. 6 (ROCKY MOUNTAIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

1. AUTHORITY AND PURPOSE

The School District, established on December 2, 1996, operates under authority of the *School Act* of British Columbia as a corporation under the name of "The Board of Education of School District No. 6 (Rocky Mountain)", and operates as "School District No. 6 (Rocky Mountain)". A board of education ("board") elected for a four-year term governs the School District. The School District provides educational programs to students enrolled in schools in the district, and is principally funded by the Province of British Columbia through the Ministry of Education (the "Ministry"). School District No. 6 (Rocky Mountain) is exempt from federal and provincial corporate income taxes.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Basis of Accounting

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

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

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

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

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

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

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

Year-ended June 30, 2024 – decrease in annual surplus by \$569,591

June 30, 2024 – increase in accumulated surplus and decrease in deferred capital revenue by \$40,308,053

SCHOOL DISTRICT NO. 6 (ROCKY MOUNTAIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(Continued)

b) Cash and Cash Equivalents

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

c) Accounts Receivable

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

d) Portfolio Investments

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

e) Unearned Revenue

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

f) Deferred Revenue and Deferred Capital Revenue

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

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

g) Employee Future Benefits

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

SCHOOL DISTRICT NO. 6 (ROCKY MOUNTAIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(Continued)

g) Employee Future Benefits *(continued)*

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

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

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

h) Liability for Contaminated Sites

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

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

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

i) Tangible Capital Assets

The following criteria apply:

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

**SCHOOL DISTRICT NO. 6 (ROCKY MOUNTAIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(Continued)

i) Tangible Capital Assets *(continued)*

- Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the School District to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the Statement of Operations.
- Buildings that are demolished or destroyed are written-off.
- Works of art, historic assets and other intangible assets are not recorded as assets in these financial statements.
- The cost, less residual value, of tangible capital assets (excluding sites), is amortized on a straight-line basis over the estimated useful life of the asset and commences the year following acquisition. It is management's responsibility to determine the appropriate useful lives for tangible capital assets. These useful lives are reviewed on a regular basis or if significant events initiate the need to revise. Estimated useful lives are as follows:

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

j) Capital Leases

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

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

k) Prepaid Expenses

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

l) Funds and Reserves

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

SCHOOL DISTRICT NO. 6 (ROCKY MOUNTAIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(Continued)

m) Revenue Recognition

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

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

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

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

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

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

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

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

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

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

n) Expenditures

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

Categories of Salaries

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

SCHOOL DISTRICT NO. 6 (ROCKY MOUNTAIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(Continued)

n) Expenditures *(continued)*

Allocation of Costs

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

o) Endowment Contributions

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

p) Financial Instruments

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

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

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

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

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

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

**SCHOOL DISTRICT NO. 6 (ROCKY MOUNTAIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

q) Measurement Uncertainty

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

r) Asset Retirement Obligations

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

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

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

3. ACCOUNTS RECEIVABLE – OTHER RECEIVABLES

	2024	2023
Due from Federal Government	\$ 142,876	\$ 100,397
Other	231,992	117,108
	\$ 374,868	\$ 217,505

4. PORTFOLIO INVESTMENTS

	2024	2023
Investments in the cost and amortized cost category:		
Guaranteed investment certificates	\$ 125,504	\$ 229,782
Term deposits	-	1,000,000
	\$ 125,504	\$ 1,229,782

The guaranteed investment certificates (GICs) and term deposits earn interest annually. The GIC's have interest rates that range from 2.75% to 3.65% with maturity dates ranging from September 2024 to April 2025.

SCHOOL DISTRICT NO. 6 (ROCKY MOUNTAIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

5. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER

	2024	2023
Trade payables	\$ 3,185,466	\$ 2,447,263
Salaries and benefits payable	1,571,527	1,224,003
Accrued vacation pay	321,440	393,374
	\$ 5,078,433	\$ 4,064,640

6. UNEARNED REVENUE

	2024	2023
Balance, beginning of year	\$ 2,580,683	\$ 3,116,362
Changes for the year:		
Increase:		
Tuition fees	3,854,004	3,508,593
Decrease:		
Tuition fees	(3,523,641)	(4,044,272)
Net changes for the year	330,363	(535,679)
Balance, end of year	\$ 2,911,046	\$ 2,580,683

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.

	2024	2023
Deferred revenue		
Balance, beginning of year	\$ 1,290,966	\$ 1,393,415
Changes for the year		
Increases:		
Provincial grants - Ministry of Education and Child Care	6,080,427	5,370,246
Other	1,712,738	1,373,866
Investment income	14,322	9,500
Decrease:		
Allocated to revenue	(7,701,743)	(6,856,061)
Net changes for the year	105,744	(102,449)
Balance, end of year	\$ 1,396,710	\$ 1,290,966

**SCHOOL DISTRICT NO. 6 (ROCKY MOUNTAIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024**

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.

	2024	2023
Deferred capital revenue - spent		
Balance, beginning of year	\$ 32,731,469	\$ 31,543,284
Increase:		
Capital additions	2,030,381	3,206,217
Transferred from work in progress	5,358,783	-
Decrease:		
Amortization	(2,043,608)	(2,018,032)
Net increase for the year	5,345,556	1,188,185
Balance, end of year	\$ 38,077,025	\$ 32,731,469
	2024	2023
Deferred capital revenue - unspent		
Balance, beginning of year	\$ 7,006,993	\$ 468,762
Increases:		
Provincial grants - Ministry of Education and Child Care	2,353,051	9,892,135
Columbia Basin Trust	440,000	100,000
Investment Income	125,970	35,520
Decrease:		
Transfer to deferred capital revenue - capital additions	(2,030,381)	(3,206,218)
Transfer to deferred capital revenue - WIP	(5,358,783)	-
Transfer to revenue - site additions	(305,822)	(283,206)
Net increase (decrease) for the year	(4,775,965)	6,538,231
Balance, end of year	2,231,028	7,006,993
Total deferred capital revenue balance, end of year	\$ 40,308,053	\$ 39,738,462

**SCHOOL DISTRICT NO. 6 (ROCKY MOUNTAIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024**

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.

	2024	2023
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	\$ 628,029	\$ 654,100
Service Cost	48,252	50,262
Interest Cost	25,956	21,457
Benefit Payments	(91,722)	(43,760)
Actuarial (Gain) Loss	24,588	(54,030)
Accrued Benefit Obligation – March 31	\$ 635,103	\$ 628,029
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation – March 31	\$ 635,103	\$ 628,029
Market Value of Plan Assets – March 31	-	-
Funded Status – Surplus (Deficit)	(635,103)	(628,029)
Employer Contributions After Measurement Date	80,090	24,583
Benefits Expense After Measurement Date	(18,753)	(18,552)
Unamortized Net Actuarial (Gain) Loss	(6,776)	(45,935)
Accrued Benefit Asset (Liability) – June 30	\$ (580,542)	\$ (667,933)
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability – July 1	\$ 667,933	\$ 670,999
Net expense for Fiscal Year	59,838	65,276
Employer Contributions	(73,614)	(68,342)
Accrued Benefit Liability – June 30	\$ 580,542	\$ 667,933
Components of Net Benefit Expense		
Service Cost	\$ 47,997	\$ 49,760
Interest Cost	26,412	22,582
Amortization of Net Actuarial (Gain)/Loss	(14,572)	(7,065)
Net Benefit Expense (Income)	\$ 59,838	\$ 65,276

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

Discount Rate – April 1	4.00%	3.25%
Discount Rate – March 31	4.25%	4.00%
Long Term Salary Growth – April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth – March 31	2.50% + seniority	2.50% + seniority
EARSL – March 31	11.3	11.3

**SCHOOL DISTRICT NO. 6 (ROCKY MOUNTAIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024**

10. ASSET RETIREMENT OBLIGATION

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

Asset Retirement Obligation, July 1, 2023	\$ 4,786,000
Settlements during the year	-
Asset Retirement Obligation, closing balance	\$ 4,786,000

11. CAPITAL LEASE OBLIGATIONS

The School District has entered into capital leases for photocopier equipment from RCAP Leasing Inc. and for computer hardware from Macquarie Equipment Finance Ltd. with implicit interest rates of 6.13% to 8.95%, expiring October 7, 2024 to May 1, 2027.

Repayments are due as follows:

2025	\$ 267,436
2026	164,983
Total minimum lease payments	\$ 432,419
Less amounts representing interest	(50,808)
Present value of net minimum capital lease payments	\$ 381,611

Total interest on leases for the year was \$33,771 (2023: \$34,802). The School District entered into a 5-year lease with RCAP Leasing Inc. for photocopier equipment that will commence subsequent to June 30, 2024 (Note 17).

12. TANGIBLE CAPITAL ASSETS

Net Book Value:

	Net Book Value 2024	Net Book Value 2023
Sites	\$ 9,384,390	\$ 9,036,613
Buildings	46,146,384	46,104,391
Buildings – WIP	5,358,783	
Furniture & equipment	1,960,923	1,460,204
Furniture & equipment under capital lease	13,030	49,060
Vehicles	1,451,066	1,697,033
Computer software	568,576	429,488
Computer hardware	435,235	541,110
Computer hardware under capital lease	494,443	797,076
Total	\$ 65,812,830	\$ 60,114,975

SCHOOL DISTRICT NO. 6 (ROCKY MOUNTAIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

12. TANGIBLE CAPITAL ASSETS
(Continued)

JUNE 30, 2024

	Opening Cost	Additions	Disposals	Total 2024
Sites	\$ 9,036,613	\$ 347,777	\$ -	\$ 9,384,390
Buildings	111,039,607	2,453,012	-	113,492,619
Buildings – WIP	-	5,358,783	-	5,358,783
Furniture & equipment	2,640,255	795,080	(188,367)	3,246,968
Furniture & equipment – under capital lease	306,487	-	(252,675)	53,812
Vehicles	3,069,906	47,116	(325,269)	2,791,753
Computer software	552,559	276,724	(5,486)	823,797
Computer hardware	854,173	62,992	(82,667)	834,498
Computer hardware – under capital lease	1,472,184	-	(493,322)	978,862
Total	\$128,971,784	\$ 9,341,484	\$(1,347,786)	\$136,965,482

	Opening Accumulated Amortization	Additions	Disposals	Total 2024
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	64,935,216	2,411,019	-	67,346,235
Furniture & equipment	1,180,051	294,361	(188,367)	1,286,045
Furniture & equipment under capital lease	257,427	36,030	(252,675)	40,782
Vehicles	1,372,873	293,083	(325,269)	1,340,687
Computer software	123,071	137,636	(5,486)	255,221
Computer hardware	313,063	168,867	(82,667)	399,263
Computer hardware under capital lease	675,108	302,633	(493,322)	484,419
Total	\$ 68,856,809	\$ 3,643,629	\$ (1,347,786)	\$ 71,152,652

SCHOOL DISTRICT NO. 6 (ROCKY MOUNTAIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

12. TANGIBLE CAPITAL ASSETS

(Continued)

JUNE 30, 2023

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

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

**SCHOOL DISTRICT NO. 6 (ROCKY MOUNTAIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024**

13. EMPLOYEE PENSION PLANS

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

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

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

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

School District No. 6 (Rocky Mountain) paid \$4,017,327 for employer contributions to the plans for the year ended June 30, 2024 (2023: \$3,727,000).

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

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

14. RESTRICTED ASSETS - ENDOWMENT FUNDS

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

Name of Endowment	Balance June 30, 2023	Transfers June 30, 2024	Balance June 30, 2024
J. Alfred and Mollie Laird Bursaries	\$ 43,161	-	\$ 43,161
Other scholarships and bursaries	10,870	-	10,870
Total	\$ 54,031	\$ -	\$ 54,031

**SCHOOL DISTRICT NO. 6 (ROCKY MOUNTAIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024**

15. INTERFUND TRANSFERS

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2024 were as follows:

- Operating funds transferred to capital funds - \$Nil
- Special purpose funds transferred to capital funds - \$353,140

16. RELATED PARTY TRANSACTIONS

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

17. CONTRACTUAL OBLIGATIONS

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

	2025
Contractual obligations:	
Invermere Childcare Centre – construction costs	\$ 6,822,628
Marysville Childcare Centre – construction costs	1,285,948
Kimberley Zone Office – electrical upgrade	285,764
Golden Zone Office – electrical upgrade	194,690
Martin Morigeau Elementary electrical – upgrade	70,951
RCAP Leasing – copiers (annual payment for 5-year term)	44,402
	\$ 8,704,383

18. CONTRACTUAL RIGHTS

Contractual rights are rights to economic resources arising from contracts or agreements that will result in revenues and assets in the future. The School District’s contractual rights arise because of contracts entered into for ongoing rental agreements. The School District has the right to receive annual rental revenue of \$109,811 for the foreseeable future.

19. CONTINGENT LIABILITIES

Liabilities may exist for the remediation of one contaminated School District site. The fair value of the liabilities for remediation will be recognized in the period in which a reasonable estimate can be made. As of June 30, 2024 the liability is not reasonably determinable and the School District has accordingly not made any provision in the financial statements to reflect the future remediation costs.

20. BUDGET FIGURES

Budget figures included in the financial statements are audited. They were approved by the board through the adoption of an annual budget on June 13, 2023.

**SCHOOL DISTRICT NO. 6 (ROCKY MOUNTAIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024**

21. EXPENSE BY OBJECT

	2024	2023
Salaries and benefits	\$ 49,616,352	\$ 45,323,770
Services and supplies	10,257,194	10,619,155
Interest	33,771	36,618
Amortization	3,643,629	3,551,605
	\$ 63,550,946	\$ 59,531,148

22. INTERNALLY RESTRICTED SURPLUS – OPERATING FUND

Internally restricted (appropriated) by board for:

Unrestricted operating surplus

\$ 748,930

23. ECONOMIC DEPENDENCE

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

24. RISK MANAGEMENT

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

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

a) Credit risk:

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

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

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

SCHOOL DISTRICT NO. 6 (ROCKY MOUNTAIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

24. RISK MANAGEMENT

(continued)

b) **Market risk:**

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

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

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

c) **Liquidity risk:**

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

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

Risk management and insurance services for all school districts in British Columbia are provided by the Risk Management Branch of the Ministry of Finance. There have been no changes to risk exposure from 2023 related to credit, market or liquidity risks.

School District No. 6 (Rocky Mountain)

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

	Operating Fund	Special Purpose Fund	Capital Fund	2024 Actual	2023 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	1,289,042	54,031	24,228,108	25,571,181	26,195,244
Changes for the year					
Surplus (Deficit) for the year	(540,112)	353,140	(1,297,909)	(1,484,881)	(624,063)
Interfund Transfers		(353,140)	353,140	-	
Tangible Capital Assets Purchased		-	(944,769)	(1,484,881)	(624,063)
Net Changes for the year	(540,112)	-	(944,769)	(1,484,881)	(624,063)
Accumulated Surplus (Deficit), end of year - Statement 2	748,930	54,031	23,283,339	24,086,300	25,571,181

School District No. 6 (Rocky Mountain)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2024

	2024 Budget \$	2024 Actual \$	2023 Actual \$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	47,115,368	47,196,203	45,043,773
Other		2,640	
Tuition	4,081,037	3,523,641	4,044,272
Other Revenue	216,136	657,001	402,352
Rentals and Leases	100,000	69,378	88,569
Investment Income	300,000	535,970	287,489
Total Revenue	<u>51,812,541</u>	<u>51,984,833</u>	<u>49,866,455</u>
Expenses			
Instruction	40,847,924	41,245,336	38,702,816
District Administration	2,203,253	2,314,721	2,321,306
Operations and Maintenance	6,829,274	6,846,791	6,368,285
Transportation and Housing	2,167,853	2,118,097	2,007,529
Total Expense	<u>52,048,304</u>	<u>52,524,945</u>	<u>49,399,936</u>
Operating Surplus (Deficit) for the year	<u>(235,763)</u>	<u>(540,112)</u>	<u>466,519</u>
Budgeted Appropriation (Retirement) of Surplus (Deficit)	<u>235,763</u>		
Net Transfers (to) from other funds			
Local Capital		-	(170,610)
Other		-	(463,828)
Total Net Transfers	<u>-</u>	<u>-</u>	<u>(634,438)</u>
Total Operating Surplus (Deficit), for the year	<u>-</u>	<u>(540,112)</u>	<u>(167,919)</u>
Operating Surplus (Deficit), beginning of year		<u>1,289,042</u>	<u>1,456,961</u>
Operating Surplus (Deficit), end of year		<u>748,930</u>	<u>1,289,042</u>
Operating Surplus (Deficit), end of year			
Internally Restricted		-	740,140
Unrestricted		748,930	548,902
Total Operating Surplus (Deficit), end of year		<u>748,930</u>	<u>1,289,042</u>

School District No. 6 (Rocky Mountain)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	45,436,597	45,942,313	42,787,725
ISC/LEA Recovery	(108,936)	(135,486)	(68,950)
Other Ministry of Education and Child Care Grants			
Pay Equity	207,823	207,823	207,823
Funding for Graduated Adults		3,786	1,257
Student Transportation Fund	369,399	369,399	369,399
Support Staff Benefits Grant	45,759	46,822	46,822
FSA Scorer Grant	8,187	8,187	8,187
Child Care Funding		-	-
Early Learning Framework (ELF) Implementation		-	514
Labour Settlement Funding	748,359	748,359	1,662,043
Projected enrolment increase	408,180	-	-
SEB transition from BCTF Agreement		-	23,499
Transition Experience Recognition		-	-
Equity Scan Implementation		5,000	5,454
Total Provincial Grants - Ministry of Education and Child Care	47,115,368	47,196,203	45,043,773
Provincial Grants - Other	-	2,640	-
Tuition			
International and Out of Province Students	4,081,037	3,523,641	4,044,272
Total Tuition	4,081,037	3,523,641	4,044,272
Other Revenues			
Other School District/Education Authorities		63,791	34,920
Funding from First Nations	108,936	135,486	68,950
Miscellaneous			
Artists in Education	7,200		
Donations	20,000	55,025	64,350
Other	80,000	402,699	234,132
Total Other Revenue	216,136	657,001	402,352
Rentals and Leases	100,000	69,378	88,569
Investment Income	300,000	535,970	287,489
Total Operating Revenue	51,812,541	51,984,833	49,866,455

School District No. 6 (Rocky Mountain)

Schedule 2B (Unaudited)

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

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Salaries			
Teachers	16,309,229	16,617,587	15,479,612
Principals and Vice Principals	3,883,261	3,983,887	3,632,546
Educational Assistants	3,450,851	3,632,264	3,215,403
Support Staff	4,598,148	4,940,059	4,482,688
Other Professionals	4,599,635	4,497,669	4,313,693
Substitutes	1,898,792	2,327,716	2,020,531
Total Salaries	34,739,916	35,999,182	33,144,473
Employee Benefits	8,106,395	8,569,423	7,596,957
Total Salaries and Benefits	42,846,311	44,568,605	40,741,430
Services and Supplies			
Services	1,463,496	1,378,196	1,444,757
Student Transportation	487,400	349,312	507,670
Professional Development and Travel	907,546	692,894	790,634
Rentals and Leases	19,200	43,759	63,563
Dues and Fees	2,669,742	2,253,819	2,461,044
Insurance	155,500	160,709	139,598
Supplies	2,446,409	2,111,009	2,292,484
Utilities	1,052,700	966,642	958,756
Total Services and Supplies	9,201,993	7,956,340	8,658,506
Total Operating Expense	52,048,304	52,524,945	49,399,936

School District No. 6 (Rocky Mountain)

Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	15,283,083	1,070,982		752,450	336,249	1,844,946	19,287,710
1.03 Career Programs							-
1.07 Library Services	122,814			106,658		2,090	231,562
1.08 Counselling	262,895						262,895
1.10 Special Education	948,795	133,146	3,618,860	4,243	589,670	229,759	5,524,473
1.20 Early Learning and Child Care							-
1.30 English Language Learning		61,111	13,404		697,278	580	772,373
1.31 Indigenous Education		2,710,648		473,369		40,869	3,224,886
1.41 School Administration		8,000					8,000
1.61 Continuing Education				53,385	584,239		637,624
1.62 International and Out of Province Students							-
Total Function 1	16,617,587	3,983,887	3,632,264	1,390,105	2,207,436	2,118,244	29,949,523
4 District Administration							
4.11 Educational Administration					307,963		307,963
4.20 Early Learning and Child Care							-
4.40 School District Governance					142,702		142,702
4.41 Business Administration					1,031,872	5,547	1,037,419
Total Function 4	-	-	-	-	1,482,537	5,547	1,488,084
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					347,087	2,987	350,074
5.50 Maintenance Operations				2,639,271	260,466	99,775	2,999,512
5.52 Maintenance of Grounds				82,279		2,471	84,750
5.56 Utilities							-
Total Function 5	-	-	-	2,721,550	607,553	105,233	3,434,336
7 Transportation and Housing							
7.41 Transportation and Housing Administration					76,706		76,706
7.70 Student Transportation				828,404	123,437	98,692	1,050,533
Total Function 7	-	-	-	828,404	200,143	98,692	1,127,239
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	16,617,587	3,983,887	3,632,264	4,940,059	4,497,669	2,327,716	35,999,182

School District No. 6 (Rocky Mountain)

Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2024 Actual	2024 Budget	2023 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	19,287,710	4,694,771	23,982,481	1,230,421	25,212,902	24,378,581	23,242,668
1.03 Career Programs	-	-	-	5,617	5,617	1,000	-
1.07 Library Services	231,562	58,281	289,843	70,922	360,765	402,434	438,156
1.08 Counselling	262,895	61,979	324,874	9,991	334,865	551,282	336,353
1.10 Special Education	5,524,473	1,390,674	6,915,147	241,739	7,156,886	6,595,810	6,219,175
1.20 Early Learning and Child Care	-	-	-	-	-	-	-
1.30 English Language Learning	-	-	-	514	514	14,390	9,647
1.31 Indigenous Education	772,373	194,876	967,249	124,554	1,091,803	1,386,258	1,182,761
1.41 School Administration	3,224,886	698,628	3,923,514	104,012	4,027,526	3,882,363	3,847,415
1.61 Continuing Education	8,000	1,650	9,650	9,650	9,650	9,416	8,773
1.62 International and Out of Province Students	637,624	118,599	756,223	2,288,585	3,044,808	3,626,390	3,417,868
Total Function 1	29,949,523	7,219,458	37,168,981	4,076,355	41,245,336	40,847,924	38,702,816
4 District Administration							
4.11 Educational Administration	307,963	63,992	371,955	31,770	403,725	408,659	391,692
4.20 Early Learning and Child Care	-	-	-	-	-	-	-
4.40 School District Governance	142,702	7,296	149,998	96,821	246,819	260,342	253,224
4.41 Business Administration	1,037,419	227,029	1,264,448	399,729	1,664,177	1,534,252	1,676,390
Total Function 4	1,488,084	298,317	1,786,401	528,320	2,314,721	2,203,253	2,321,306
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	350,074	83,540	433,614	167,990	601,604	470,331	562,470
5.50 Maintenance Operations	2,999,512	690,730	3,690,242	1,219,002	4,909,244	4,825,903	4,425,151
5.52 Maintenance of Grounds	84,750	18,376	103,126	125,561	228,687	300,220	290,045
5.56 Utilities	-	-	-	1,107,256	1,107,256	1,232,820	1,090,619
Total Function 5	3,434,336	792,646	4,226,982	2,619,809	6,846,791	6,829,274	6,368,285
7 Transportation and Housing							
7.41 Transportation and Housing Administration	76,706	19,405	96,111	10,417	106,528	140,076	106,243
7.70 Student Transportation	1,050,533	239,597	1,290,130	721,439	2,011,569	2,027,777	1,901,286
Total Function 7	1,127,239	259,002	1,386,241	731,856	2,118,097	2,167,853	2,007,529
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	35,999,182	8,569,423	44,568,605	7,956,340	52,524,945	52,048,304	49,399,936

School District No. 6 (Rocky Mountain)

Schedule of Special Purpose Operations

Year Ended June 30, 2024

Schedule 3 (Unaudited)

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	5,554,262	6,147,751	5,422,110
Other Revenue	978,000	1,543,762	1,199,834
Investment Income	4,500	10,230	4,403
Total Revenue	<u>6,536,762</u>	<u>7,701,743</u>	<u>6,626,347</u>
Expenses			
Instruction	6,328,419	7,303,870	6,512,182
District Administration	7,500	3,931	1,000
Operations and Maintenance	16,667	33,872	16,667
Transportation and Housing		6,930	13,140
Total Expense	<u>6,352,586</u>	<u>7,348,603</u>	<u>6,542,989</u>
Special Purpose Surplus (Deficit) for the year	<u>184,176</u>	<u>353,140</u>	<u>83,358</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(184,176)	(353,140)	(83,358)
Total Net Transfers	<u>(184,176)</u>	<u>(353,140)</u>	<u>(83,358)</u>
Total Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Special Purpose Surplus (Deficit), beginning of year		54,031	54,031
Special Purpose Surplus (Deficit), end of year		<u>54,031</u>	<u>54,031</u>
Special Purpose Surplus (Deficit), end of year			
Endowment Contributions		54,031	54,031
Total Special Purpose Surplus (Deficit), end of year		<u>54,031</u>	<u>54,031</u>

School District No. 6 (Rocky Mountain)
 Changes in Special Purpose Funds and Expense by Object
 Year Ended June 30, 2024

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	172,438	-	18,731	81,464	930,857	26,657	17,731	26,047	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	195,843	171,984	-	21,757	1,690,981	96,000	19,600	113,783	434,293
Other Investment Income				8,023	6,299				
	195,843	171,984	-	29,780	1,697,280	96,000	19,600	113,783	434,293
Less: Allocated to Revenue	368,281	171,984	18,731	3,931	1,550,061	122,657	37,331	139,830	434,293
Deferred Revenue, end of year	-	-	-	107,313	1,078,076	-	-	-	-
Revenues	368,281	171,984	18,731		1,543,762	122,657	37,331	139,830	434,293
Other Revenue				3,931	6,299				
Investment Income									
	368,281	171,984	18,731	3,931	1,550,061	122,657	37,331	139,830	434,293
Expenses									
Salaries									
Teachers									
Principals and Vice Principals								35,097	121,057
Educational Assistants		134,666							77,893
Support Staff		4,311							
Other Professionals									
Substitutes									145,299
Employee Benefits		138,977					16,257	6,455	344,249
Services and Supplies	33,872	33,007					3,269	9,410	85,424
	33,872	171,984	-	3,931	1,550,061	122,657	17,805	88,868	4,620
	33,872	171,984	-	3,931	1,550,061	122,657	37,331	139,830	434,293
Net Revenue (Expense) before Interfund Transfers	334,409	-	18,731	-	-	-	-	-	-
Interfund Transfers	(334,409)		(18,731)						
Tangible Capital Assets Purchased	(334,409)		(18,731)						
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 6 (Rocky Mountain)
 Changes in Special Purpose Funds and Expense by Object
 Year Ended June 30, 2024

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Early Childhood Education Dual Credit Program	Student & Family Affordability	JUST B4	SEY2KT (Early Years to Kindergarten)
	\$	\$	\$	\$	\$	\$	\$	\$	
Deferred Revenue, beginning of year	-	-	10,728	-	301	-	-	6,012	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	211,745	3,690,465	12,141	55,000	11,250	-	169,000	34,171	19,000
Other Investment Income									
Less: Allocated to Revenue	211,745	3,690,465	12,141	55,000	11,250	-	169,000	34,171	19,000
Deferred Revenue, end of year	-	-	15,939	-	-	-	-	-	-
Revenues	211,745	3,690,465	6,930	55,000	11,551	-	169,000	40,183	19,000
Other Revenue									
Investment Income									
Expenses	211,745	3,690,465	6,930	55,000	11,551	-	169,000	40,183	19,000
Salaries									
Teachers		2,987,267		14,666					
Principals and Vice Principals									10,573
Educational Assistants									
Support Staff									
Other Professionals	45,858							16,348	
Substitutes	128,627				9,400			12,924	
Employee Benefits	174,485	2,987,267	-	14,666	9,400	-	-	213	2,581
Services and Supplies	30,569	703,198		3,442	1,714			29,485	13,154
	6,691		6,930	36,892	437		169,000	8,672	2,953
	211,745	3,690,465	6,930	55,000	11,551	-	169,000	2,026	2,893
							40,183		19,000
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased									
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 6 (Rocky Mountain)
 Changes in Special Purpose Funds and Expense by Object
 Year Ended June 30, 2024

	ECL (Early Care & Learning)	Feeding Futures Fund	Project Penny	TOTAL
	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	-	1,290,966
Add: Restricted Grants				
Provincial Grants - Ministry of Education and Child Care	175,000	475,770	195,382	6,080,427
Other				1,712,738
Investment Income				14,322
Less: Allocated to Revenue	175,000	475,770	195,382	7,807,487
Deferred Revenue, end of year	-	-	195,382	1,396,710
Revenues				
Provincial Grants - Ministry of Education and Child Care	175,000	475,770	-	6,147,751
Other Revenue				1,543,762
Investment Income				10,230
Expenses				
Salaries				
Teachers				3,158,087
Principals and Vice Principals				10,573
Educational Assistants		124,266		336,825
Support Staff		11,457		32,116
Other Professionals	138,376	26,443		368,900
Substitutes		13,572		177,105
Employee Benefits	138,376	175,738	-	4,083,606
Services and Supplies	36,624	45,861		964,143
	175,000	475,770	-	2,300,854
Net Revenue (Expense) before Interfund Transfers	-	-	-	353,140
Interfund Transfers				
Tangible Capital Assets Purchased				(353,140)
Net Revenue (Expense)	-	-	-	(353,140)

School District No. 6 (Rocky Mountain)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2024

	2024 Budget	2024 Actual			2023 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
Provincial Grants					
Ministry of Education and Child Care		305,821		305,821	283,206
Investment Income	30,000		30,062	30,062	113,045
Amortization of Deferred Capital Revenue	2,008,688	2,043,608		2,043,608	2,018,032
Total Revenue	2,038,688	2,349,429	30,062	2,379,491	2,414,283
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	3,230,458	3,350,546		3,350,546	3,245,126
Transportation and Housing	290,727	293,083		293,083	306,479
Debt Services					
Capital Lease Interest	32,000		33,771	33,771	36,618
Total Expense	3,553,185	3,643,629	33,771	3,677,400	3,588,223
Capital Surplus (Deficit) for the year	(1,514,497)	(1,294,200)	(3,709)	(1,297,909)	(1,173,940)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	184,176	353,140		353,140	83,358
Local Capital				-	170,610
Capital Lease Payment				-	463,828
Total Net Transfers	184,176	353,140	-	353,140	717,796
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		1,293,358	(1,293,358)	-	
Principal Payment					
Capital Lease		303,879	(303,879)	-	
Total Other Adjustments to Fund Balances		1,597,237	(1,597,237)	-	
Total Capital Surplus (Deficit) for the year	(1,330,321)	656,177	(1,600,946)	(944,769)	(456,144)
Capital Surplus (Deficit), beginning of year		21,912,017	2,316,091	24,228,108	24,684,252
Capital Surplus (Deficit), end of year		22,568,194	715,145	23,283,339	24,228,108

School District No. 6 (Rocky Mountain)

Tangible Capital Assets
Year Ended June 30, 2024

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	9,036,613	111,039,607	2,946,741	3,009,906	552,560	2,326,357	128,971,784
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw	305,822	1,865,956	161,140	3,285			2,336,203
Special Purpose Funds	41,955	334,409	633,941	18,731			353,140
Local Capital	347,777	252,647	25,100	276,723	62,992		1,293,358
		2,453,012	795,081	47,116	276,723	62,992	3,982,701
Decrease:							
Deemed Disposals	-	-	441,042	325,269	5,486	575,989	1,347,786
			441,042	325,269	5,486	575,989	1,347,786
Cost, end of year	9,384,390	113,492,619	3,300,780	2,791,753	823,797	1,813,360	131,606,699
Work in Progress, end of year		5,358,783					5,358,783
Cost and Work in Progress, end of year	9,384,390	118,851,402	3,300,780	2,791,753	823,797	1,813,360	136,965,482
Accumulated Amortization, beginning of year		64,935,216	1,437,478	1,372,873	123,071	988,171	68,856,809
Changes for the Year							
Increase: Amortization for the Year		2,411,019	330,391	293,083	137,636	471,500	3,643,629
Decrease:							
Deemed Disposals			441,042	325,269	5,486	575,989	1,347,786
			441,042	325,269	5,486	575,989	1,347,786
Accumulated Amortization, end of year		67,346,235	1,326,827	1,340,687	255,221	883,682	71,152,652
Tangible Capital Assets - Net	9,384,390	51,505,167	1,973,953	1,451,066	568,576	929,678	65,812,830

School District No. 6 (Rocky Mountain)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2024

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	-	-	-	-	-
Changes for the Year					
Increase:					
Deferred Capital Revenue - Other	5,358,783				5,358,783
	<u>5,358,783</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,358,783</u>
Net Changes for the Year	<u>5,358,783</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,358,783</u>
Work in Progress, end of year	<u>5,358,783</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,358,783</u>

School District No. 6 (Rocky Mountain)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2024

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	30,915,596	1,815,873	-	32,731,469
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	2,030,381			2,030,381
	2,030,381	-	-	2,030,381
Decrease:				
Amortization of Deferred Capital Revenue	1,973,471	70,137		2,043,608
	1,973,471	70,137	-	2,043,608
Net Changes for the Year	56,910	(70,137)	-	(13,227)
Deferred Capital Revenue, end of year	30,972,506	1,745,736	-	32,718,242
Work in Progress, beginning of year				-
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress		5,358,783		5,358,783
	-	5,358,783	-	5,358,783
Net Changes for the Year	-	5,358,783	-	5,358,783
Work in Progress, end of year		5,358,783		5,358,783
Total Deferred Capital Revenue, end of year	30,972,506	7,104,519	-	38,077,025

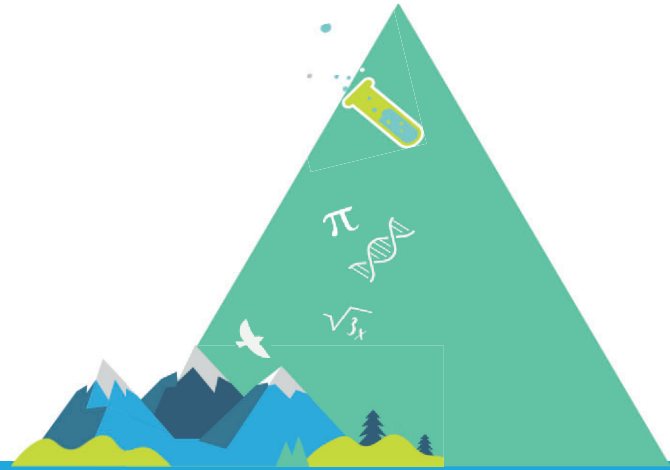
School District No. 6 (Rocky Mountain)

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

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
Balance, beginning of year	\$ 960	\$ -	\$ 6,906,033	\$ -	\$ 100,000	\$ 7,006,993
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	2,353,051					2,353,051
Provincial Grants - Other			440,000			440,000
Investment Income			125,970			125,970
Transfer			100,000		(100,000)	-
	2,353,051	-	665,970	-	(100,000)	2,919,021
Decrease:						
Transferred to DCR - Capital Additions	2,030,381					2,030,381
Transferred to DCR - Work in Progress	305,822		5,358,783			5,358,783
Transferred to Revenue - Site Purchases	2,336,203		5,358,783			305,822
	16,848		(4,692,813)		(100,000)	(4,775,965)
Net Changes for the Year	17,808	-	2,213,220	-	-	2,231,028
Balance, end of year						



**ROCKY
MOUNTAIN**
School District #6



**FINANCIAL STATEMENT
DISCUSSION AND ANALYSIS**

For the Year Ended June 30, 2024





The following Financial Statement Discussion and Analysis should be read in conjunction with the audited financial statements and accompanying notes for School District No. 6 (Rocky Mountain) (the “District”) for the year ended June 30, 2024. The purpose of the Financial Statement Discussion and Analysis (“FS D&A”) is to highlight information and provide explanations, which enhance the reader’s understanding of the school district’s financial statements as well as the factors that influenced the financial results presented in these statements. The preparation of the Financial Statement Discussion and Analysis is the responsibility of the management of the school district.

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

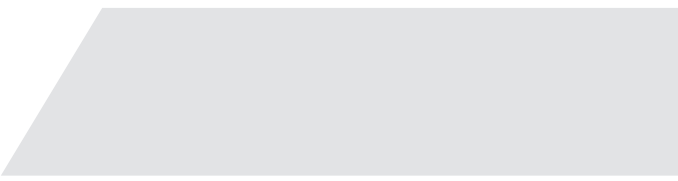
The FS D&A information has not been audited.



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- Overview of School District No. 6.....1
- Understanding the Financial Statements2
- Summary of Significant Events.....3
- Enrollment and Staffing4
- Statement of Financial Position6
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- Operating Operations10





School District No. 6 (Rocky Mountain) is located on the traditional unceded territories of the Ktunaxa and Secwépemc Nations. We honour the cultures, languages, and First Nations people of these territories.



Overview of School District No. 6



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

The District serves approximately 3,500 students and employs approximately 550 staff. Nine Trustees make up the Board of Education; three from each major community. The Board of Education engaged in the development of a strategic plan during 2023-24, building the vision, mission, values and priorities that will set the stage for the next four years. The four priorities of the Board of Education, Equity and Inclusion, Success for Each Learner, Growing the Capacity of Self and Others, and Stewardship for the Future lay a solid foundation for continuous improvement.

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

VISION
Limitless Potential

MISSION
To support, nurture and empower each student.

VALUES

- Relationships**
Connections with the land, self, and others develops compassion, safety, and well-being.
- Equity**
Support and opportunity to reach potential.
- Integrity**
Honesty and responsibility in respect and care for others.
- Innovation**
Courageously pursue continuous growth.
- Curiosity**
Seek to understand.



Summary of Significant Events

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

- Interior and exterior renovation – Invermere Open Doors
- Parking lot repaving – Selkirk Secondary
- Lighting upgrade – McKim Middle School
- HVAC replacement (two units) – Marysville Elementary
- Roofing replacement: Lindsay Park Elementary, Marysville Elementary, and Blarchmont Learning Centre
- Lighting upgrade – Nicholson Elementary
- Entrance refurbishment – Lindsay Park Elementary
- Interior doors, frames and hardware – J. Alfred Laird Elementary
- Outdoor learning space: Eileen Madson Primary, Nicholson Elementary and Windermere Elementary
- Washroom upgrade – Eileen Madson Primary
- Kitchen upgrades through Feeding Futures: Eileen Madson Primary, Edgewater Elementary, and Windermere Elementary
- Appliance purchases for Feeding Futures – all schools
- Multiple building component renewal upgrades throughout the District
- Continuous investment in technology

Overall as of June 30, 2024, the District has strong financial health. This strong financial health can be contributed to sound financial management, planning and governance and is illustrated throughout this report.

Enrollment and Staffing

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

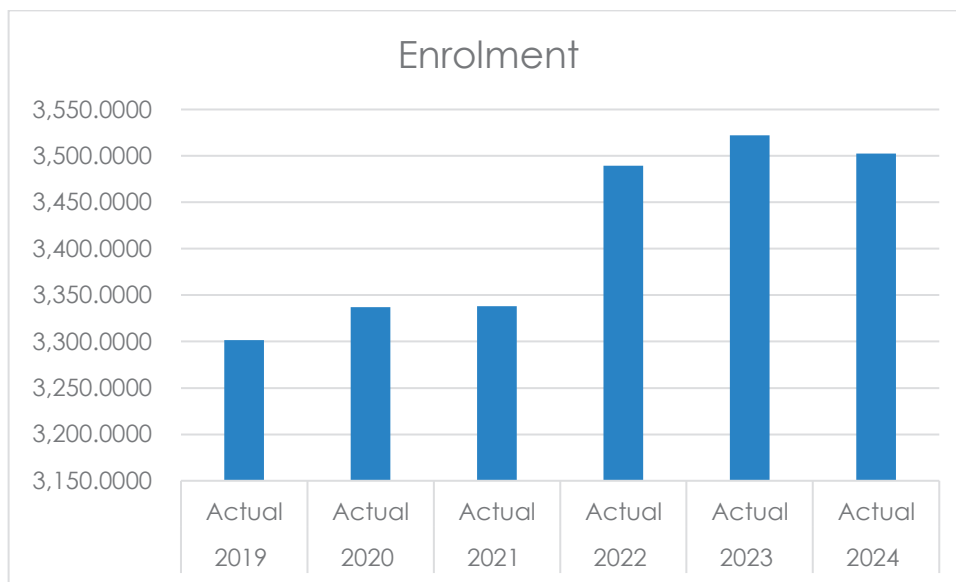
Enrolment

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



Forecasting Enrolment

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



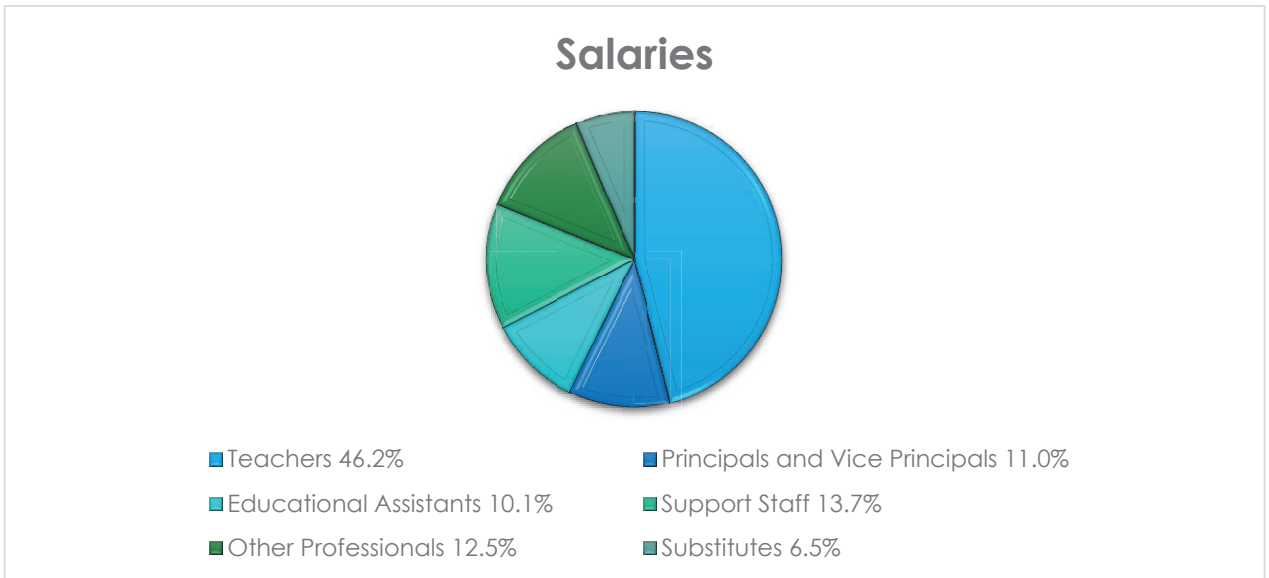
Staffing

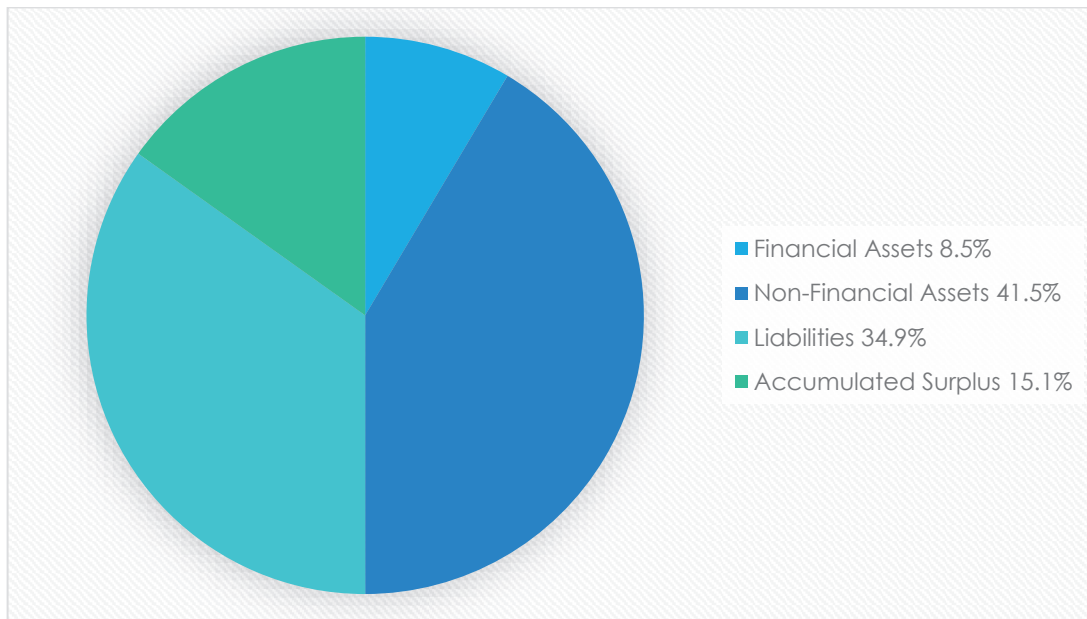
Staffing is the most significant operational expenditure of school districts. During the Spring, the Administrators work with Finance and Human Resources to configure the schools for the following September. This process derives the number of classroom Teachers required. In addition, the configuration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



The Staffing budget is summarized below:

	Fiscal 2023/24		Fiscal 2022/23	Variance from Budget		Variance from Prior Year	
	Amended Budget	Actual	Actual	\$	%	\$	%
Teachers	\$16,323,519	\$16,617,587	\$15,479,612	\$294,068	1.80%	\$1,137,975	6.85%
Principals and Vice Principals	\$4,022,255	\$3,983,887	\$3,632,546	(\$38,368)	-0.95%	\$351,341	8.82%
Educational Assistants	\$3,336,025	\$3,632,264	\$3,215,403	\$296,239	8.88%	\$416,861	11.48%
Support Staff	\$4,719,097	\$4,940,059	\$4,482,688	\$220,962	4.68%	\$457,371	9.26%
Other Professionals	\$4,514,127	\$4,497,669	\$4,313,693	(\$16,458)	-0.36%	\$183,976	4.09%
Substitutes	\$2,028,572	\$2,327,716	\$2,020,531	\$299,144	14.75%	\$307,185	13.20%
Total Salaries	\$34,943,595	\$35,999,182	\$33,144,473	\$1,055,587	3.02%	\$2,854,709	7.93%





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

Liabilities are obligations of the District to others arising from prior transactions, the settlement of which will require the use of current and future financial assets. The increase in liabilities from 2022/23 resulted from changes in the following accounts:

- Increase to accounts payable and accrued liabilities due to constructions costs of the childcare facility in Marysville.
- Increase to unearned revenue as a result of unspent special purpose funds.
- Increase to deferred revenue related to funds received for the International Program
- Increase in deferred capital revenue related to receipt of New Spaces funds for the development of childcare centres as noted above in cash.



The current ratio is a liquidity ratio that measures the District’s ability to pay off its current liabilities with current assets. A ratio greater than one is desirable as it means the District has the ability to pay current liabilities as they become due. A ratio of less than one indicates that the District would have to borrow to meet short term obligations. The current ratio is calculated as current assets divided by current liabilities. The District’s current ratio is healthy and well above 1:1 (2024 – 1.4:1; 2023 – 2.2:1).

Tangible capital assets (TCA) are non-financial assets used in providing the services of the District and include buildings, equipment, furniture, technology and vehicles purchased, constructed or contributed to the District. The balance in the financial statements is the historical cost of the assets less accumulated amortization to June 30. The increase in TCA is comprised of new assets purchased totaling \$4.0M, Work-in progress of \$5.4M, less amortization of \$3.6M.

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

Accumulated surplus or deficit represents the net assets or debt of the District. The District had a deficit for the 2023/24 fiscal year and continues to be in an accumulated surplus position.

	2024	2023
Accumulated Surplus, beginning of the year	25,571,181	26,195,244
Net Changes for the year	(1,484,881)	(624,063)
Accumulated Surplus, end of the year	24,086,300	25,571,181
Comprised of:		
Capital fund	23,283,339	24,228,108
Special Purpose fund	54,031	54,031
Operating fund	748,930	1,262,724
Total	24,086,300	25,544,863



The Capital fund surplus is comprised of \$22.6M invested in capital assets and \$713K of local capital. Invested in capital assets in the net book value of the tangible capital assets less the balance of the deferred capital revenue.

Local capital is money that is set aside for future capital purchases. The District completed numerous projects during the year.

The balance of the local capital is as follows:

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

Local Capital	June 30, 2024	Budgeted for 2025	Planned for 2026	Planned for 2027	Planned for 2028
Opening Balance	\$ 2,316	\$ 715	\$ 127	\$ 47	\$ 167
Total Sale of Property	-	-	-	-	-
Transfer from Operating	-	-	400	600	600
Investment Income	30	10	5	5	5
Uses of Local Capital					
Operations Capital Projects	578	-			
School Use	375	50	50	50	50
Capital lease payment	303	303	320	320	320
Capital lease interest	34	37	35	35	35
Vehicles/equipment	-	100	80	80	80
ERP System	278	50			
IT	63	58			
Total Assets Purchased	\$ 1,631	\$ 598	\$ 485	\$ 485	\$ 485
Closing Balance	\$ 715	\$ 127	\$ 47	\$ 167	\$ 287



The planned used for local capital is as follows:

	23/24 Available	24/25 Planned
Schools	\$ 102	\$ 50
IT		
Capital leases	340	340
IT Projects	50	50
Hardware	8	8
Vehicles/Machinery	100	100
ERP/District	50	50
	<u>\$ 715</u>	<u>\$ 598</u>

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

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

Schedule of Accumulated Operating Surplus	Opening Balance	Planned Use	Actual Use	Additions	Closing Balance	Planned	Planned	Planned	Expected Balance
	July 1, 2023	Current Year	Current Year		June 30, 2024	2025	2026	2027	
Internally Restricted Due to the Nature of Constraints on the Funds									
School surpluses	\$ 590	\$ (60)	\$ (530)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
International Program	150	-	(150)	-	-	-	-	-	-
Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 740	\$ (60)	\$ (680)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
% of Operating Budget	\$ 52,500	1.4%			0.0%				0.0%
Internally Restricted Operating Fund	\$ 740	\$ (60)	\$ (680)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted Operating Surplus	\$ 549	\$ -	\$ 200	\$ -	\$ 749	\$ (250)	\$ -	\$ -	\$ 499
% of Operating Budget	\$ 52,500	1.0%			1.4%				1.0%
Total Operating Fund Surplus	\$ 1,289	\$ (60)	\$ (480)	\$ -	\$ 749	\$ (250)	\$ -	\$ -	\$ 499
% of Operating Budget	\$ 52,500	2.5%			1.4%				1.0%

Per District Practice 3200, the unrestricted operating surplus should be no less than 1% and no more than 3%. The District is within the Board approved parameters of the surplus guidelines.



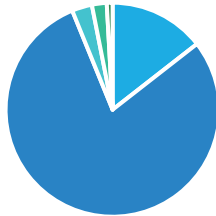
Capital Fund Balances are as Follows:

Capital Funds	June 30, 2024	June 30, 2023	Variance
Tangible Capital Assets	65,812,830	60,114,975	5,697,855
Other Provincial Capital	7,104,519	1,815,873	5,288,646
Local Capital Balance	715,145	2,316,091	(1,600,946)

(Ministry) Restricted capital are funds held on behalf of the Ministry of Education and require approval from the Ministry to be used. The balance at June 30, 2024 is \$nil.

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

Tangible Capital Assets



- Sites 14.3%
- Buildings 78.2%
- Furniture & Equipment 3.0%
- Vehicles 2.2%
- Computer Hardware & Software 0.9%

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

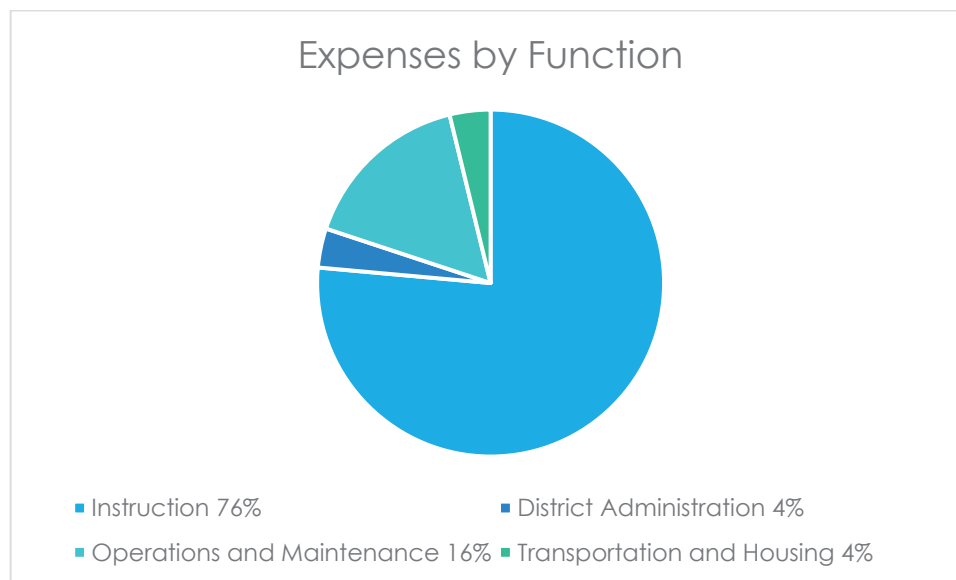


Operating Operations

The District's revenue is heavily reliant upon the Operating Grant from the Ministry. Approximately 90% of District operating revenue comes in the form of an operating grant which is based on enrolment levels and other student and geographical factors. Approximately 7% of revenue is generated from International Education programs and the balance through other revenue programs such as special purpose funding, facility rental and lease income, investment income and donations.

85% of District expenditures are associated with salaries and benefits. The balance of expenditures are related to supplies and services including utilities, professional development, transportation and maintenance.

	Amended Budget	2024	2023	Variance
Revenue	61,096,221	62,066,067	58,907,085	3,158,982
Expenses	62,104,969	63,550,948	59,531,148	4,019,800
Surplus (Deficit) for the year			0	0
	(1,008,748)	(1,484,881)	(624,063)	(860,818)
Accumulated Surplus - Opening		25,571,181	26,195,244	(624,063)
Total Accumulated Surplus		24,086,300	25,571,181	(1,484,881)



	Fiscal 2023/24		Fiscal 2022/23	Variance from Budget		Variance from Prior Year	
	Amended Budget	Actual	Actual	\$	%	\$	%
Instruction	47,054,117	48,549,206	45,214,998	1,495,089	3.08%	3,334,208	6.87%
District Administration	2,228,445	2,318,652	2,322,306	90,207	3.89%	(3,654)	(0.16%)
Operations and Maintenance	10,298,686	10,231,209	9,630,078	(63,477)	(0.66%)	601,131	5.88%
Transportation and Housing	2,489,950	2,418,110	2,327,148	(71,840)	(2.97%)	90,962	3.76%
Debt Services	33,771	33,771	36,618	-	-%	(2,847)	(8.43%)
Total Expense	62,104,969	63,550,948	59,531,148	1,445,979	2.28%	4,019,800	6.33%

Instruction expenses increased from 2022/23 mainly due to increases to staff wages and increases due to inflationary costs for supplies. The portion of salaries compared to total expenses increased from 82.47% in 2022/23 to 84.85% in 2023/24.

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

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

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

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



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

Schedule of Accumulated Operating Surplus		Opening Balance	Planned Use	Actual Use	Additions	Closing Balance	Planned	Planned	Planned	Expected Balance
		July 1, 2023	Current Year	Current Year		June 30, 2024	2025	2026	2027	
Internally Restricted Due to the Nature of Constraints on the Funds										
	School surpluses	\$ 590	\$ (60)	\$ (530)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	International Program	150	-	(150)	-	-	-	-	-	-
	Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	% of Operating Budget	\$ 740	\$ (60)	\$ (680)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		1.4%				0.0%				0.0%
Internally Restricted Operating Fund		\$ 740	\$ (60)	\$ (680)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Unrestricted Operating Surplus	\$ 549	\$ -	\$ 200	\$ -	\$ 749	\$ (250)	\$ -	\$ -	\$ 499
	% of Operating Budget	\$ 52,500				1.4%				1.0%
	Total Operating Fund Surplus	\$ 1,289	\$ (60)	\$ (480)	\$ -	\$ 749	\$ (250)	\$ -	\$ -	\$ 499
	% of Operating Budget	\$ 52,500				1.4%				1.0%

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

Local Capital	June 30, 2024	Budgeted for 2025	Planned for 2026	Planned for 2027	Planned for 2028
Opening Balance	\$ 2,316	\$ 715	\$ 127	\$ 47	\$ 167
Total Sale of Property	-	-	-	-	-
Transfer from Operating	-	-	400	600	600
Investment Income	30	10	5	5	5
Uses of Local Capital					
Operations Capital Projects	578	-			
School Use	375	50	50	50	50
Capital lease payment	303	303	320	320	320
Capital lease interest	34	37	35	35	35
Vehicles/equipment	-	100	80	80	80
ERP System	278	50			
IT	63	58			
Total Assets Purchased	\$ 1,631	\$ 598	\$ 485	\$ 485	\$ 485
Closing Balance	\$ 715	\$ 127	\$ 47	\$ 167	\$ 287

	23/24 Available	24/25 Planned
Schools	\$ 102	\$ 50
IT		
Capital leases	340	340
IT Projects	50	50
Hardware	8	8
Vehicles/Machinery	100	100
ERP/District	50	50
	<u>\$ 715</u>	<u>\$ 598</u>



DISTRICT PRACTICE 8600 FIELD TRIPS

DEFINITIONS

OUTDOOR CLASSROOM ACTIVITIES

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

BACKCOUNTRY

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

FIELD TRIP

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

Low risk field trip

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

REFERENCES: [Youth Safe Outdoors](#)

DISTRICT PRACTICE 8600 FIELD TRIPS
FORM 8600.1 ANNUAL PARENT GUARDIAN INFORMED CONSENT FOR OUTDOOR CLASSROOM ACTIVITIES
FORM 8600.2 PARENT GUARDIAN INFORMED CONSENT AND ACKNOWLEDGEMENT OF RISK FOR LOW RISK FIELD TRIPS
FORM 8600.3 PARENT GUARDIAN INFORMED CONSENT AND ACKNOWLEDGEMENT OF RISK FOR HIGHER CARE OUTDOOR, OPEN WATER ACTIVITIES, AND TRAVEL EXCURSIONS
FORM 8600.4 PROPOSAL FOR LCOAL LOW RISK OFF-SITE ACTIVITIES
FORM 8600.5 HIGHER CARE OUTDOOR AND AQUATIC ACTIVITIES, AND TRAVEL EXCURSIONS PROPOSAL

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DISTRICT PRACTICE 8600 FIELD TRIPS

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

Examples of low risk field trips

- See Appendix A

Higher care field trip

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

Examples of Higher Risk Field Trips

- See Appendix B

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

REFERENCES: [Youth Safe Outdoors](#)

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TRAVEL EXCURSIONS

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

Lower care travel excursions

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

Examples of lower care travel excursions

- Two nights overnight for a sport tournament

Higher care travel excursions

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

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

REFERENCES: [Youth Safe Outdoors](#)

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DISTRICT PRACTICE 8600 FIELD TRIPS

- For trips outside Canada, parents are required to ensure medical coverage and a passport for their child, and will be required to sign a consent and waiver form which is recommended by the Schools Protection Program.
- For trips outside Canada, parents are required to ensure medical coverage and a passport for their child, and will be required to sign a consent and waiver form which is recommended by the Schools Protection Program.
- Under certain circumstances where it is impossible to foresee higher care trips special consideration will be given without the usual two (2) month notice.
- Final approval resides with the Field Trip Committee if one of the following exists:
 - It is overnight
 - outside of the geographical zone
 - not provided by a bonded and licensed operator
 - the destination is not accessible by school bus
- The final approved package will be stored in a shared directory in the Student Data Vault.
The final approved package will be stored in a shared directory in the Student Data Vault.
- This information will be consolidated into a report to the Board of Education in the following September.

Examples of higher care travel excursions

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

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

GENERAL CONSIDERATIONS:

School District No. 6 (Rocky Mountain) is located in the Columbia Valley which offers teachers and students an environment rich with learning opportunities. The area boasts many lakes, rivers, ski hills, hiking and biking and trails to explore. Many of these locations are without cellular service which makes

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DISTRICT PRACTICE 8600 FIELD TRIPS

these areas higher risk. The Board of Education supports outdoor learning opportunities but puts student safety at the centre of all decision making.

There are three types of field trips:

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

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

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

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

REFERENCES: [Youth Safe Outdoors](#)

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**DISTRICT PRACTICE 8600
FIELD TRIPS**

When planning outdoor classroom activities, a field trip or travel excursion, the field trip/travel excursion leader will carefully consider the implications for student safety and the requirements for student conduct. Should a teacher determine that, in considering the responsibility for safety for all students, a student's conduct may jeopardize personal safety or the safety of others, the teacher will, as soon as possible:

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

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

SUPERVISION RATIOS:

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

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

*For ~~low-risk~~ ~~low-risk~~ field trips, excluding low risk travel excursions, ratios may be lowered based on circumstances, locations, and experience of teacher/leader. Rationale for lower ratios must be ~~in writing~~

REFERENCES: [Youth Safe Outdoors](#)

- DISTRICT PRACTICE 8600 FIELD TRIPS
 FORM 8600.1 ANNUAL PARENT GUARDIAN INFORMED CONSENT FOR OUTDOOR CLASSROOM ACTIVITIES
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DISTRICT PRACTICE 8600 FIELD TRIPS

~~to the principal on the field trip form and approved by the Superintendent, noted by the principal on the field trip approval form.~~

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

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

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

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

TRANSPORTATION:

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

FORMS

Off-Site CLASSROOM ACTIVITY

- 1) Complete Form 8600.1, Annual Parent/Guardian Informed Consent for Outdoor Classroom

REFERENCES: [Youth Safe Outdoors](#)

DISTRICT PRACTICE 8600 FIELD TRIPS
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DISTRICT PRACTICE 8600 FIELD TRIPS

Activities.

- 2) These forms are to remain at the school.

LOW RISK FIELD TRIPS

- 1) Complete Form 8600.4, the Proposal for Local Low Risk Field Trip form (includes Risk Assessment and Supervision Calculation Tool and Checklist for Local Low Risk)
- 2) Complete parent/guardian consent and waiver (This does not need to be submitted with field trip package to the District Administration Building).
- 3) Principal approval required.
- 4) Submit to the District Administration Building. Information will be collated into a report to the Board of Education in the following September.

HIGHER CARE FIELD TRIPS

- 1) Complete Form 8600.5, Proposal for Higher Care Outdoor and Open Water Activities and Travel Excursions
- 2) Complete Risk Assessment and Supervision Ratio Calculation Tool.
- 3) Complete a Risk Management Plan (Provide an itinerary card if involved in backcountry or water based travel (e.g. canoe excursions with map attached.)
- 4) Complete teacher/leaders readiness form for higher care activities if you are instructing and leading activity OR/ provide contractor information including certifications/licensing.
- 5) Complete Parent/Guardian consent, permission form, and waiver for children participating in a higher care activity.
- 6) Complete Volunteer Application, Consent, Permission form and waiver, and Health Form for higher care activities.
- 7) Complete Checklist for Higher Care Activities.
- 8) Email the checklist with proposal, detailed trip plan, risk management plan, teacher/leader readiness form, volunteer forms to the District Administration Building for review no later than two months prior to the planned event.
- 9) The package will be sent to the Superintendent for review and approval. Final approval resides with the Field Trip committee if one of the following exists.
 - i. It is overnight
 - ii. outside of the geographical zone
 - iii. not provided by a bonded and licensed operator
 - iv. the destination is not accessible by school bus

REFERENCES: [Youth Safe Outdoors](#)

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DISTRICT PRACTICE 8600 FIELD TRIPS

9)10) _____

10)11) _____ Once approved, the approved field trip will be sent back to the school. Information will be collated into a report to the Board of Education in the following September

LOW RISK/HIGHER CARE TRAVEL EXCURSIONS

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

NOTE: Low risk travel excursions only require principal approval.

REFERENCES: [Youth Safe Outdoors](#)

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DISTRICT PRACTICE 8600
FIELD TRIPS APPENDIX A – Examples
of common lower care field trips and
supervision ratios

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

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

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

REFERENCES: [Youth Safe Outdoors](#)

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

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

REFERENCES: [Youth Safe Outdoors](#)

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FORM 8600.4 PROPOSAL FOR LCOAL LOW RISK OFF-SITE ACTIVITIES
FORM 8600.5 HIGHER CARE OUTDOOR AND AQUATIC ACTIVITIES, AND TRAVEL EXCURSIONS PROPOSAL

ADOPTED: February 1999

Amended: June 2003, February 2005, October 2008, June 2011, June 2013, November 2013, December 2017, October 11, 2022, September 12, 2023



DISTRICT PRACTICE 8600

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

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

REFERENCES: [Youth Safe Outdoors](#)

DISTRICT PRACTICE 8600 FIELD TRIPS

FORM 8600.1 ANNUAL PARENT GUARDIAN INFORMED CONSENT FOR OUTDOOR CLASSROOM ACTIVITIES

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

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

FORM 8600.4 PROPOSAL FOR LCOAL LOW RISK OFF-SITE ACTIVITIES

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

ADOPTED: February 1999

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DISTRICT PRACTICE 8600
FIELD TRIPS APPENDIX B – Examples
of common higher care field trips and
supervision ratios

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

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

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

REFERENCES: [Youth Safe Outdoors](#)

DISTRICT PRACTICE 8600 FIELD TRIPS
 FORM 8600.1 ANNUAL PARENT GUARDIAN INFORMED CONSENT FOR OUTDOOR CLASSROOM ACTIVITIES
 FORM 8600.2 PARENT GUARDIAN INFORMED CONSENT AND ACKNOWLEDGEMENT OF RISK FOR LOW RISK FIELD TRIPS
 FORM 8600.3 PARENT GUARDIAN INFORMED CONSENT AND ACKNOWLEDGEMENT OF RISK FOR HIGHER CARE OUTDOOR, OPEN WATER
 ACTIVITIES, AND TRAVEL EXCURSIONS
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DISTRICT PRACTICE 8600

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

crossings or other hazards, more than 20 minutes from EMS arrival on-site)

- Aquatics (i.e swimming in lake area with no lifeguards, lack of clear boundaries, more than 20 minutes from EMS arrival on-site)
- Canoeing/kayaking/multiple paddler craft/rafting/rowing/sailing/paddleboarding/ snorkeling (substantial body of water, semi-remote to remote location, lack of clear boundaries, more than 20 minutes from EMS arrival on-site, certification required)
- Cross country skiing (including Nordic Centers - complex terrain, multiple junctions, long steep climbs/descents, rough terrain, semi- remote or remote

location, limited or no cell phone range, significant fitness required, lack of clear boundaries, not close to emergency services – more than 20 minutes from EMS arrival on-site)

- Snowshoeing (including Nordic Centers - complex terrain, multiple junctions, long steep climbs/descents, rough terrain, semi- remote or remote location, limited or no cell phone range, significant fitness required, lack of clear boundaries, not close to emergency services – more than 20 minutes from EMS arrival on-site)
- Winter camping
- Alpine (Downhill) Skiing / Snowboarding (Grades 4+)

REFERENCES: [Youth Safe Outdoors](#)

DISTRICT PRACTICE 8600 FIELD TRIPS

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DISTRICT PRACTICE 8600

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

Commonly visited locations that require higher care field trip approvals:

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

All ski resorts

All Nordic centres

All open bodies of water (lakes and rivers)

All outdoor climbing areas

All National Parks

Nipika Mountain Resort

Columbia Outdoor School and Blue Lake Camp

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

REFERENCES: [Youth Safe Outdoors](#)

DISTRICT PRACTICE 8600 FIELD TRIPS

FORM 8600.1 ANNUAL PARENT GUARDIAN INFORMED CONSENT FOR OUTDOOR CLASSROOM ACTIVITIES

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**FORM 8600.5
PROPOSAL FOR HIGHER CARE OUTDOOR AND
OPEN WATER ACTIVITIES, AND TRAVEL
EXCURSIONS**

HIGHER CARE FIELD TRIP OR TRAVEL EXCURSION INFORMATION			
<i>Name of trip AND destination(s)</i>			
<i>Departure date (yyyy/mm/dd)</i>	<i>Departure time</i>	<i>Return date (yyyy/mm/dd)</i>	<i>Return time</i>
<i>Grade</i>		<i># of students</i>	
Educational Value			
<i>Purpose of trip – Curricular connections, competencies, and content</i>		<i>Student preparation (i.e. re: knowledge, skills, attitudes, fitness)</i>	
<i>Activity(ies) that will occur</i>		<i>Follow-up activity(ies) that will occur</i>	
<i>Equal access for all students: <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> See attached</i>			
Evaluation			
<i>Criteria for success of off-site experience</i>			
<i>Process to determine success</i>			
Approval			
<i>Name of Lead Teacher (please print)</i>		<i>Date (yyyy/mm/dd)</i>	<i>Signature</i>
<i>Name of Administrator (please print)</i>		<i>Date (yyyy/mm/dd)</i>	<i>Signature</i>
<i>Superintendent of Schools (to be sent for approval no later than two months before planned activity)</i>		<i>Date (yyyy/mm/dd)</i>	<i>Signature</i>
<i>Field Trip Committee (Include correspondence or date of Field Trip Committee meeting approval) – <u>If necessary</u></i>			



**FORM 8600.5
PROPOSAL FOR HIGHER CARE OUTDOOR AND
OPEN WATER ACTIVITIES, AND TRAVEL
EXCURSIONS**

CONTACT INFORMATION			
Supervisors' Names (please indicate if they are Staff (S), Volunteer (V), Other (O))	Role/Responsibilities/Duties	Capacities (relevant knowledge, skills, fitness and experience)	Contact information C – cell A – alternate # E - email
<i>Lead teacher/organizer Please attach relevant training and certification to form</i>			(C) (A) (E)
<i>Principal (participating in activity?)</i>			(C) (A) (E)
<i>Other Supervisor</i>			(C) (A) (E)
<i>Other Supervisor</i>			(C) (A) (E)
<i>Assistants / Volunteers</i>			
<i>Assistants / Volunteers</i>			
<i>Name of service provider (SP) (if applicable)</i>	<i>SP contact person</i>	<i>SP phone</i>	
<i>Total number of supervisors <u>and volunteers</u></i>			
Supervision Plan and Site Assessment.			
<i>Briefly describe the supervision processes and site assessment to be used: e.g., large or small group setting(s); lead/sweep; head counts; buddy system; level of supervision (constant visual, on-site, in the area); other elements of supervision plan as relevant. Please list features of the site, such as, availability of communication, distance and time from emergency service, emergency access, site risks, etc.</i>			
Volunteer Plan (If relevant)			
<i>Process to identify, screen if/as appropriate <input type="checkbox"/> Criminal Records Check <input type="checkbox"/> Child Protection Training <u>In policy</u></i>			
<i>Volunteer briefing process re: their roles and responsibilities (e.g. briefing to be conducted when, where, how, by whom)</i>			



**FORM 8600.5
PROPOSAL FOR HIGHER CARE OUTDOOR AND
OPEN WATER ACTIVITIES, AND TRAVEL
EXCURSIONS**

Communications Plan			
Detail schedule of routine check-ins - Confirmation			<i>Initials</i>
What method of communication			<i>Initials</i>
Who to be contacted			<i>Initials</i>
Detail contingency plan if check-in missed - Confirmation			<i>Initials</i>
<input type="checkbox"/> Yes <input type="checkbox"/> No Other staff, supervisors, volunteers briefed re: logistics, roles/responsibilities/duties, expectations, communications, safety plan and emergency plan?			
Transportation Plan (<i>Check all that apply</i>)			
Method			
<input type="checkbox"/>	Walking		
<input type="checkbox"/>	Board-owned bus (professional driver)		
<input type="checkbox"/>	Public Transport (professional driver)		
<input type="checkbox"/>	Charter bus (professional driver)		
<input type="checkbox"/>	Transportation not provided; Participants responsible for own transportation		
<input type="checkbox"/>	Volunteer driver (staff/other supervisor)		
<input type="checkbox"/>	Other (i.e by service provider)		
<input type="checkbox"/>	Driver(s) aware of route and safety expectations?		
Volunteer driver information			
Driver name	Vehicle (Make/Model)	License Plate #	Vehicle inspection completed
Other modes of transportation (public transit, planes, trains, ferry, boats etc.)			



**FORM 8600.5
PROPOSAL FOR HIGHER CARE OUTDOOR AND
OPEN WATER ACTIVITIES, AND TRAVEL
EXCURSIONS**

Accommodation Arrangements			
Date of Arrival (yyyy/mm/dd)	Location (City/Town/ approx. land coordinates)	Name of Accommodation	Phone number
Budget			
Expenses		Source(s) of funding and amounts	
Transportation:		School budget:	
Food/Meals:		Fundraising (specify)	
Accommodations:		Fee/Student:	
Service Providers:		Other (specify):	
Fees/Licenses:		Other (specify):	
Other (specify)		Other (specify)	
Total cost and estimates for major budget items (e.g. food, gas, etc.) – <u>Like low risk</u>			
Emergency Plan			
First Aid kit(s) (stocked and carried/accessible): <input type="checkbox"/> Yes <input type="checkbox"/> No			
Emergency communications equipment carried and/or accessible (check any and all that apply):			
<input type="checkbox"/> Telephone <input type="checkbox"/> Cell phone <input type="checkbox"/> Satellite communicator (ex. In Reach)			
<input type="checkbox"/> Service provider responsibility <input type="checkbox"/> None <input type="checkbox"/> Other (specify):			
Contacts and numbers, if relevant			
Name of Primary First Aider, if relevant		Certification(s) Held, if any	
Name of school contact available 24/7	Home	Work	Cell
Procedure if a participant is ill or has a non-life-threatening injury:			

**POLICY 8600
DISTRICT PRACTICE 8600**

DATE: August 2022



**FORM 8600.5
PROPOSAL FOR HIGHER CARE OUTDOOR AND
OPEN WATER ACTIVITIES, AND TRAVEL
EXCURSIONS**

Emergency Contacts		
Types of Emergency Service	Agency	Phone Number
Search and Rescue		
Medical		
Fire		
Police		
Local Police – non-emergency phone number		
Names and locations of nearest medical facilities (<i>Distinguish where there are changes at different points along the trip</i>)		
Safety Guidelines		
I am familiar with relevant board policies, district procedures and the <i>YouthSafe Outdoors: Safety First! Guidelines for BC School Off-site Experiences</i> : <input type="checkbox"/> Yes <input type="checkbox"/> No		
Student or staff illness plan		
Student illness plan:		
Staff illness plan:		
Attachments Checklist (<i>Check all that apply and attach to this form</i>)		
Completed Checklist for Higher Care Outdoor and Open Water Activities, and Travel Excursions (<i>included in proposal</i>)		Volunteer Driver Application form (<i>to be completed, if applicable</i>)
Risk Management Plan including average weather forecast (<i>included in proposal</i>)		Service Provider Proposal, Agreement and/or Contract (<i>to be completed, if applicable</i>)
Risk assessment and supervision ratio calculation tool (<i>included in proposal</i>)		Attach bus manifest
Itinerary Card for backcountry and open water activities (<i>included in proposal</i>)		Other (i.e. Teacher/Leader training and certifications):
A copy of form 8600.3 of the Parental/Guardian Consent, Acknowledgement of Risk and Limited Waiver for Higher Care Activities/Travel Excursions		

**POLICY 8600
DISTRICT PRACTICE 8600**

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**FORM 8600.5
PROPOSAL FOR HIGHER CARE OUTDOOR AND
OPEN WATER ACTIVITIES, AND TRAVEL
EXCURSIONS**

		CHECKLIST FOR HIGHER CARE OFF-SITE ACTIVITIES			
	Y = Met	X = Not Met	? = Need More Information	NA = Not Applicable	
Met	Criteria				
	Administrative process respected (e.g. proposal submitted to District Administration Building no later than two months before event unless it is for activities such as a championship and planning could not be made in advance)				
	Additional insurance needs addressed, if relevant (e.g. out-of-province medical, hospital care)				
	If overnighiting, accommodation arrangements are acceptable (safety, hygiene, security)				
	Accessibility/eligibility policy addressed (e.g. equal access, voluntary participation,)				
	Educational and/or other value of the activity is evident (e.g. goals, objectives)				
	Activity/trip is appropriate for the students (e.g. age, preparation, and follow-up)				
	Duration of the activity/trip is appropriate and can be accommodated in the organization calendar				
	Destination or route assessed and appropriate (through pre-visit and/or other data collection)				
	Itinerary and activities are outlined and fit the objectives				
	The group appears adequately prepared for activity (e.g. knowledge, skills, attitudes, fitness, clothing, equipment)				
	Program and activity are sanctioned by the board				
	Parent/guardian information meeting date is planned, if one is appropriate for the trip (e.g. multi-day travel excursions)				
	The location/facility is assessed and appropriate for the students (e.g. adequately clean; hazards removed or identified to students)				
	Parent/guardian acknowledgement of risk and consent collected				
	Relevant student health and medical information, and emergency contacts secured				
	Budget and financial arrangements appropriate (e.g. financial accessibility, sources of funding, payment schedule)				
	Transportation arrangements acceptable (type of vehicle and type of driver)				
	Number of supervisors and supervision plan are appropriate for group activities and sites/areas				
	Ensure volunteers have completed CRCs and child protection training				
	Plan to ensure all students are clear re: rules, behavioral expectations, and consequences				
	Leadership is competent to instruct/lead the particular group in the identified activity(ies) and environment(s)				
	Plan in place to brief supervisors re: trip purpose, logistics, roles/responsibilities, safety plan, emergency plan, etc.				
	Risk Management Plan is in place (i.e. procedures for managing the key inherent risks of the activities, environments, and students).				
	Emergency Plan is in place to deal with injured/ill/lost/stranded student(s) or other members of the group (e.g. training, kits, communications equipment, back-up transportation, Emergency Services contacts)				
	Confirmation of the presence of appropriate alternative contingency plan(s) if the trip/part of the trip can't happen				
	Destination contact and phone number (e.g. outdoor centre, camp, local authority(ies))				
	List of documents leader will carry (e.g. trip plan, permits, passenger lists, medical conditions, and emergency contacts of students).				
	Principal or designate to receive copy of finalized trip plan, signed consent forms, passenger lists and other relevant documents (send to District Administration Building)				
	An appropriate plan in place to evaluate the activity/trip (e.g., criteria for success, process to evaluate)				

**POLICY 8600
DISTRICT PRACTICE 8600**

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

RISK MANAGEMENT PLAN			
Hazards	Risks (likely or probability of exposure to the hazard – low, medium, high)	Mitigation Strategies	Plan/Notes
Ex. Becoming lost or separated from the group or the group becoming split up	Low	Lead and sweep Head count	See Supervision Plan and Site Assessment on page 2.
Average Weather Forecast			
Average low/high temperature			
Average wind speed/direction			
Average precipitation type/amount			
<i>Site/area investigation (from pre-visit guidebooks, talking to local authorities, etc.). Comment on results of investigation (e.g. suitability for group and objectives)</i>			
<i>Winter road conditions report (provide average information from DriveBC or other reliable source if available):</i>			

**POLICY 8600
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**FORM 8600.5
HIGHER CARE OUTDOOR AND AQUATIC ACTIVITIES,
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Other local conditions report (e.g. from Parks office or other reliable source. May include snow report, water levels, wildlife warnings, etc. as relevant)

**POLICY 8600
DISTRICT PRACTICE 8600**

DATE: August 2022

To be filled in by teacher/leader/organizer



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

Please read the contents of this *Consent and Acknowledgement of Risk* form.
Clarify any questions or concerns with the Lead Teacher BEFORE signing it.

Trip Name:

To the Parent(s)/Guardian(s) of

Name of Teacher(s), Grade, School

If this form is not signed and returned to the school by (INSERT DATE HERE) your child will not be allowed to attend.

Program/Activity Information

Destination/activity/series of off-site activities

Date(s) (yyyy/mm/dd)

Itinerary/activities

Curricular Connections

Method of transportation

Lead ~~teacher~~ staff member

Total Number of Trip Lead and Supervisors
Planned Attending

Supervisory arrangements Supervisory Arrangements

Extra-curricular cost to the student

What to bring:

Students who take regular prescriptions or require access to an Epi-Pen or an inhaler need to bring those medications with them. Please indicate medications taken by student on this form and advise the lead teacher where the medication is kept in the event of a medical emergency.

Other considerations: (i.e. allergies to specific drugs, certain foods, insect stings, hay fever etc.; medical conditions that may affect participation in the stated program or activity such as a recent injury, phobias, chronic conditions).

**POLICY 8600
DISTRICT PRACTICE 8600**

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

Board Responsibilities

The board will make every reasonable effort to ensure or ascertain that:

- a. The staff, volunteers and/or service providers involved are suitably trained and qualified.
- b. The students are adequately supervised over the program/activity.
- c. The location(s) used are appropriate for the activity(ies) and group.
- d. Equipment used has been inspected and deemed appropriate and safe.
- e. A Safety Plan is in place to identify and manage known risks.
- f. An Emergency Plan is in place to deal with an injury or illness to any of the students, volunteers, or participants.

Potential Known Risks

Potential known risks include the following

Consent and Acknowledgement of Risk

- 1. I acknowledge my right to obtain as much information as I require about this program or activity(ies) and associated risks and hazards, including information beyond that provided to me by the school or board.
- 2. I freely and voluntarily assume the risks/hazards inherent in the program/activity(ies) and understand and acknowledge that my child/ward may suffer personal and potentially serious injury arising from their participation.
- 3. My child/ward has no illnesses, medical conditions or diverse abilities that make this trip inappropriate for them and I know of no health related or other reason why my child/ward should not participate in this trip.
- 4. My child/ward has been informed that they are to abide by the rules and regulations, including directions and instructions from the school's and/or service provider's administrators, instructors, and supervisors over all phases of the program/activity(ies).
- 5. In the event my child/ward fails to abide by these rules and regulations, disciplinary action may require their exclusion from further participation, or that I be contacted to have them picked up, unless I have specified other transport arrangements. I assume all related costs.
- 6. I acknowledge that it is my responsibility to advise the Lead Teacher of any medical and/or health concerns of my child/ward that may affect their participation in the stated program or activity(ies).
- 7. I consent that the board, through its employees, agents and officers, may secure such emergency medical advice and services as they deem necessary for my child/ward's health and safety, and that I shall be financially responsible for any costs related to such advice and services.
- 8. Based on my understanding, acknowledgement, and consents as described herein,

(Sign and return permission on next page)



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



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

<u>RETURN THIS PAGE TO THE SCHOOL</u>			
<u>Trip Name and Detail:</u>		<u>Date:</u>	
Name of Student		Date of Birth (yyyy/mm/dd)	
has my permission to participate <u>in trip name.</u>			
Date (yyyy/mm/dd)	Parent/Guardian Name	Signature	
Date (yyyy/mm/dd)	Parent/Guardian Name (if required)	Signature	
If there is an issue or emergency <u>while on the field trip</u>, please list the names and contact numbers of who we should call			
Name	Relationship	Primary phone number (i.e. cell phone)	Secondary phone number

LOW RISK OFF-SITE ACTIVITY INFORMATION			
<i>Name of trip AND destination(s)</i>			
<i>Departure date(s)</i>	<i>Departure time(s)</i>	<i>Return time(s)</i>	<i>Accommodation (if staying overnight)</i>
<i>Lead teacher/organizer</i>			
<i>Phone</i>		<i>Email</i>	
<i>Curricular Connections <u>and Considerations for Inclusion and Diverse Needs – as necessary:</u></i>			
<i>Grade</i>		<i># of students</i>	
Supervisors' Names <i>(Please print; add rows if needed)</i>	Staff (S)	Volunteer (V)	Contact Information (C) – cell phone (ECA) – alternate Emergency# (E) - email
<i>Lead teacher</i>			(C) (ECA) (E)
<i>Other Staff</i>			(C) (ECA) (E)
<i>Other Supervisor</i>			(C) (A) (E)
<i>Other Supervisor</i>			(C) (A) (E)
<i>Total number <u>and names</u> of supervisors</i>			
<i>Name of service provider (SP) (if applicable)</i>		<i>SP contact person</i>	<i>SP phone</i>

Transportation (Check all that apply)

Method

<input type="checkbox"/>	Walking
<input type="checkbox"/>	Board-owned bus (professional driver)
<input type="checkbox"/>	Public Transportation (professional driver)
<input type="checkbox"/>	Charter bus (professional driver)
<input type="checkbox"/>	Transportation not provided; Participants responsible for own transportation
<input type="checkbox"/>	Other (i.e by service provider)

~~Total cost and estimates for major budget items (e.g. food, gas, etc.)~~

~~Curricular No Cost to Student Student Cost if Extra Curricular Sources of funding (i.e., cost/student, other sources)~~

~~Equal access for all students: Yes No See attached~~

~~Diverse needs addressed: Yes No N/A See attached~~

~~Contingency plan~~

Safety Guidelines

I am familiar with relevant board policies, district practices and procedures and the *YouthSafe Outdoors: Safety First!* Guidelines for BC School Off-site Experiences: Yes No

Supervision Plan and Site Assessment

Briefly describe the supervision plan, processes, and site assessment to be used: e.g., large or small group setting(s); lead/sweep; head counts; buddy system; level of supervision (constant visual, on-site, in the area); other elements of supervision plan as relevant, proximity of communication, site risks, evacuation and emergency services access, washrooms and shelters.

~~Supervision ratios: (if supervision ratios are below the guidelines, the Superintendent needs to sign off on trip):~~

Volunteer Plan *(If relevant)*

Process to identify, screen if/as appropriate ~~Criminal Records Check Child Protection Training~~

~~*Volunteer briefing process re: their roles and responsibilities (e.g. briefing to be conducted when, where, how, by whom) Volunteers are briefed and understand the supervision plan and responsibilities. Check box here*~~

Emergency Plan

First Aid kit(s) (stocked and carried/accessible): Yes No

Emergency communications equipment carried and/or accessible (check any and all that apply):

Telephone Cell phone Service Provider Responsibility None Other (specify):

Contacts and numbers, if relevant

Name of Primary First Aider, if relevant

Certification(s) Held, if any

Attachments Checklist *(Check all that apply and attach to this form)*

<i>A copy of form 8600.2 Parent/Guardian informed consent and acknowledgement of risk for low risk field trips (template only)</i>	<i>Service Provider Proposal, Agreement and/or Contract (if applicable)</i>
<i>Completed Checklist for Local Low Risk Off-site Activities attached</i>	<i>Attach bus manifest</i>
<i>Relevant Safety First! Guidelines for the activities/outings attached. (highlight, copy and paste and save it in trip folder for submission)</i>	<i>Other (specify):</i>
<i>Volunteer Driver Application form (if applicable)</i>	

Evaluation

~~*Criteria for success of off-site experience*~~

~~*Process to determine success*~~

Name of Lead Teacher (please print)

Date (yyyy/mm/dd)

Signature

Name of Administrator (please print)

Date (yyyy/mm/dd)

Signature

Appendix A

Delete?

CHECKLIST FOR LOCAL LOW RISK OFF-SITE ACTIVITIES
Completed as part of the Principal's Approval Process

Y = Met X = Not Met ? = Need More Information – = Not Applicable

Met	Criteria
	Program and activity are sanctioned by the board
	Educational and/or other value of the activity is evident (e.g., goals, objectives)
	The location/facility is assessed and appropriate for the students (e.g., sufficiently clean; hazards removed or identified to students)
	Accessibility/eligibility addressed (e.g., voluntary participation, diverse needs addressed)
	Students adequately prepared for activity (e.g., age, knowledge, skills, attitudes, fitness, clothing, equipment, follow-up)
	Duration of the activity is appropriate for the group and environmental conditions
	Equipment and supplies are adequate in quantity and quality and suitably arranged for the activity
	Number of supervisors and supervision plan is appropriate for group, activities and location
	Students have been informed re: rules, behavioral expectations, and consequences
	An instructional/leadership plan is in place that is appropriate to the students' age, experience and ability
	The teachers/leaders are competent for the particular group in the activity(ies) and location
	Inherent risks present have been identified and shared with parents/guardians and students
	Ensure volunteers have completed CRCs and child protection training
	A plan is in place to brief new volunteers re: activity, logistics, roles/responsibilities, safety plan, emergency plan, etc.
	Safety/risk management plan is appropriate (i.e., procedures for managing the key inherent risks of the activities, environments, and students)
	Any special or unique circumstances of the day are noted and a plan to manage these in place (e.g., regular teacher absent; a student with an injury or predisposing condition)
	Appropriate alternative contingency plan(s) are in place in the event the activity cannot proceed
	Emergency plan is in place to deal with injured/ill/lost/stranded student(s) (e.g., training, kits, communications plan, back-up transportation, Emergency Services access); and has been reviewed with all leaders and volunteers.
	Teachers/leaders understand the communications plan (who to call for what, contact names and numbers, and location of nearest communications equipment)
	Relevant student health and medical information, and parent/guardian and emergency contacts of students is at hand (or easily accessible at school) if needed (e.g., injury, illness, failure to pick up after program)
	First aid kit is stocked and accessible
	Budget and financial arrangements are managed if and as appropriate (e.g., receipts for supplies)
	Other relevant information unique to the activity, location or group. Specify:
<i>Comments</i>	



POLICY 1500

TRUSTEE ROLE, RESPONSIBILITY AND CODE OF ETHICS

POLICY:

This policy is designed to clarify the role, responsibility, and conduct of members of the Rocky Mountain School District No. 6 Board of Education. As a member of the Board of Education, democratically elected Trustees are expected to govern in a just, equitable, unbiased, and ethical manner and to be role models in the community.

Trustees fully acknowledge the critical trust invested in the Board of Education by the electorate and are dedicated to governing the affairs and business of Rocky Mountain School District No. 6 in a professional manner. Trustees represent the broad needs of the entire school district and the community, allocating resources efficiently, equitably, and responsibly in the best interest of all students.

Trustees advocate for public education and promote the Mission, Vision, and Values of the District to other levels of government and relevant bodies. The Board of Education is committed to providing high quality education for all students within a supportive, accessible, and enriched learning environment. Trustees will uphold the commitments articulated in the Trustee Code of Ethics and address any violation at a closed meeting of the Board of Education.

CODE OF CONDUCT

1. AS A TRUSTEE:

- 1.1 I will participate to the fullest extent possible, considering all perspectives with an open mind, so that I may be involved in an informed and responsible way in the functions of the Board of Education and the District.
- 1.2 I will work with other trustees in a spirit of good will ~~and shared interests~~. I will respect differences of opinion and assist new trustees in feeling welcome to the Board of Education.
- 1.3 I will carry out my responsibilities in accordance with the *School Act* and Regulations, and Board Policy.
- 1.4 I will do my best to protect, conserve, and advance public education, providing students the best possible learning facilities and programming possible.
- 1.5 I will work to promote safe and respectful work environments in the interest of overall employee wellness.
- 1.6 I will, when parents or members of the community ask a question or raise a concern about a particular staff member, classroom, principal or school, follow the procedures of Policy 9200 Problem Solving Protocol and Appeals Bylaw in addressing the question or problem.
- 1.7 I will express my honest and most thoughtful opinions in Board of Education meetings, in an effort to have all decisions made for the best interests of the children and the schools.
- 1.8 I will recognize the integrity of my predecessors and associates, and the merit of their work.

ADOPTED: October 12, 1999

Amended: December 9, 2014, March 14, 2017, January 14, 2020, November 9, 2021



POLICY 1500

TRUSTEE ROLE, RESPONSIBILITY AND CODE OF ETHICS

-
- 1.9 I will make no disparaging remarks, in or out of the Board meeting, about other Trustees or their opinions, but I reserve the right to make honest and respectful criticism.
 - 1.10 I will be prepared to listen to what other Trustees, other individuals, or groups, may have to say before making final decisions.
 - 1.11 I will not discuss the confidential business of the Board of Education in my home, on the street, or in my office.
 - 1.12 I will not use my role as Trustee for my own personal advantage or for the advantage of my friends, supporters, or business. If I become aware that I am in a position that creates a conflict of interest (direct, indirect; statutory or common law), I will declare the nature and extent of the conflict at a meeting of the Board of Education and abstain from deliberating or voting on the issue, giving rise to the conflict.
 - 1.13 I will carefully review all information packages in preparation for discussion at all scheduled meetings of the Board of Education and its committees.
 - 1.131.14 Commit to an appropriate use of social media and model appropriate digital citizenship.
 - 1.141.15 I commit to advancing Truth and Reconciliation and Anti-Racism.

2. AS A MEMBER OF THE BOARD OF EDUCATION:

- 2.1 I will act with integrity and the highest ethical standards in my personal and professional life, and in a manner that inspires public confidence in the Board of Education.
- 2.2 I will protect and enhance the reputation of the District and the Board of Education.
- 2.3 I will respect the confidentiality of communications between Trustees and Senior Administration.
- 2.4 I will recognize that authority rests with the Board of Education in legal session and not with individual members of the Board of Education, except as authorized by law.
- 2.5 I will vote for a closed meeting of the Board of Education if the situation requires it, and I will not participate in meetings of the Board of Education, which do not comply with Bylaw 1 – Procedural Bylaw.
- 2.6 I will abide by majority decisions of the Board of Education.
- 2.7 I will recognize that, although I am elected from a particular area of the District, my responsibility is to ensure that decisions are made in the best interests of the District as a whole.
- 2.8 I will consider it an important responsibility of the Board of Education to interpret the District's aims, methods and attitudes to the community. I will earnestly try to interpret the needs and attitudes of the community and do my best to translate them into the educational program of the schools.



POLICY 1500

TRUSTEE ROLE, RESPONSIBILITY AND CODE OF ETHICS

- 2.9 When representing the Board of Education, I will fulfill various commitments and duties required by such representation such as voting, providing updates, and reporting back to the Board of Education.

3. IN MY RELATIONSHIP WITH THE SUPERINTENDENT, SECRETARY TREASURER, AND STAFF

- 3.1 I will function, in meeting the legal responsibility that is mine, as a part of a legislative, policy-forming body, and work through the administrative employees.
- 3.2 I will recognize the Superintendent, the Secretary Treasurer, and the senior leadership team as executive officers of the Board of Education.
- 3.3 I will endeavour to ensure the schools are staffed by the best trained, technical, and professional people it is possible to employ.
- 3.4 I will be respectful in my comments regarding the Superintendent or other District employees.

4. VIOLATION OF THE CODE

Trustees are encouraged to seek appropriate, conciliatory measures prior to making an official complaint with regard to a violation of this Code of Conduct. A violation of this Code of Conduct may result in the Board of Education instituting, without limiting what follows, any or all of the following sanctions, which may only be implemented by a motion at a closed (in-camera) meeting of the Board of Education:

- 4.1 Having the Chair write a letter of concern/warning;
- 4.2 Having the Chair write a letter of censure;
- 4.3 Having a motion of censure passed and removing the trustee from some or all Board committees or other appointments of the Board of Education.

The plaintiff will be given opportunity to respond to the complaint prior to any motions being made.



POLICY 5160

COMMUNITY COACHES

POLICY:

The safety of students shall always be a primary concern at school, and during all school-sanctioned activities. Wherever possible, the school district relies on employees to support and sustain school sanctioned activities. However, Rocky Mountain School District recognizes the important contribution of members of the community in coaching school sports. Community coaches are important adults in the lives of students having sole responsibility for supervision, education, and travel with students. In addition to requirements for volunteers, set out in Policy 4000, the Board of Education for Rocky Mountain School District believes community coaches should be supported to:

- (a) Learn the ways coaches successfully and respectfully interact with students.
- (b) Be educated about safe practices in coaching students including:
 - a. Injury awareness and prevention
 - b. Awareness of potential risks to student athletes' wellness
 - c. Awareness of child protection issues with respect to school athletes
- (c) Identify safety measures and emergency response plans for athletes in sport.

DISTRICT PRACTICE <INSERT HYPERLINK>
FORM <INSERT HYPERLINK>

REFERENCES: LIST AND HYPERLINK APPROPRIATE REFERENCES

ADOPTED: DATE
Amended:



DISTRICT PRACTICE:

In support of the success of community coaches in schools, the following practice lays out ways Rocky Mountain School District promotes student safety within the community coaching model. In addition to the requirements for criminal record checks set out in District Practice 4000, all community coaches will complete the requirements described in this practice prior to coaching and supervising students. This practice includes any adult who will be left unsupervised with members of the school team.

1. All coaches will complete approved concussion awareness training.
2. All coaches will complete, and stay current, on the online Safe Sport Training module through the Coaching Association of Canada.
3. All coaches will complete and stay current on the Rule of Two training module through the Coaching Association of Canada.
4. All coaches will complete an annual review of the Child Abuse Reporting Protocol using the Rocky Mountain online training module and response form.
5. All principals will review a coaches' code of conduct at each school with each coach and Athletic Directors on an annual basis.
6. All coaches will sign a school-based coaches commitment based on school practices and the coaches code of conduct.
7. All schools will lead a coaching orientation program for all head coaches.

School principals are responsible for ensuring the above requirements are in place prior to members of the community coaching students without employee supervision.

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

ADOPTED: DATE
Amended:



BYLAW II APPEALS

BYLAW:

RIGHT OF APPEAL

1. The right of appeal is described in Section 11 of the School Act. Where a decision of an employee of the Board of Education (Board) significantly affects the education, health or safety of a student, that student or the parents of the student may an Appeal to the Board. The failure of an employee to make a decision shall be deemed to be a decision for the purpose of bringing an appeal.

2. It is the position of the Rocky Mountain Board of Education that an appeal is typically preceded by appropriate efforts to resolve concerns using the problem solving process outlined in policy and practice 9200.

3. The following decisions shall be deemed to significantly affect the education, health, or safety of a student:

- a) Disciplinary suspension from school for a period in excess of five (5) consecutive days
- b) Exclusion from school for a health condition
- c) Placement in an educational program (does not include classroom or teacher placement as determined by the school)
- d) Grade promotion or graduation
- e) Refusal to offer educational programming to a non-graduated student sixteen (16) years or older
- f) Any other decision that significantly impacts the present or future educational programming of a student

INITIATING AN APPEAL

~~2.4~~ An Appeal shall be commenced within a reasonable 30 calendar days period of the time that the student or parent appealing the decision was informed of the decision or 30 calendar days following the breakdown of the problem-solving process.

5. To initiate an appeal, the person appealing the decision must complete, sign, date, and deliver the attached Notice of Appeal form to the Principal of the school attended by the affected student or to the Superintendent of Schools.

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[FORM BYLAW II APPEALS](#)

REFERENCES: [School Act Section 11](#)

ADOPTED: December 1996

Amended:



BYLAW II APPEALS

4-6. If the person appealing the decision wishes to have an advocate assist him/her through the process, the District will provide assistance in securing an advocate acceptable to the parent or student.

PRE-HEARING PROCESS

7. Upon receipt of the appeal, the Secretary Treasurer will determine whether the appeal falls within the scope of the decisions considered in Section 3.

8. Should the Secretary Treasurer deny the appeal under this bylaw, the Secretary Treasurer will provide written reasons to the appellant with a copy provided to the Board.

9. Should a decision be made to hear the appeal, the Superintendent will convene a meeting with the appellant to review relevant information to the appeal. At this meeting the Superintendent:

- a) May request the presence of other staff or individuals to assist in clarifying information related to the appeal.
- b) Strive to reach a resolution of the appeal
- c) Keep documentation of the meeting
- d) Communicate the resolution in writing to the employee(s) whose decision is under appeal, the appellant, and the Board.

10. Should there be no resolution to the appeal, the Superintendent will communicate to the Board the appellant's wish to pursue the appeal to a hearing of the Board.

11. All pre-hearing processes and meetings shall be informal and without prejudice and no record or report of them, either oral or written shall be provided to the Board in advance of the hearing.

HEARING WITH THE BOARD

12. Upon receipt of a Notice of Escalating an Appeal to the Board, the Superintendent shall provide the Notice to the Board for:

- (a) setting of a time, date and place for the hearing of the appeal for making a decision; or
- (b) giving directions as outlined in Section 6 of this Bylaw.

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FORM BYLAW II APPEALS

REFERENCES: [School Act Section 11](#)

ADOPTED: December 1996

Amended:



BYLAW II
APPEALS

(b)

~~6-13.~~ The Board may decide not to hear the aAppeal;
(a) if the aAppeal has not been commenced within a reasonable 30 day period of time; or
(b) unless the person appealing the decision first discusses the decision under aappeal with any person or persons as directed by the Board; or
(b)(c) The Board determines the appeal is not within the scope of considerations of the Bylaw II and Section 11 of the School Act.

~~7-14.~~ Any direction or decision made by the Board pursuant to Section 6 of this Bylaw and time, date and place set for the hHearing shall be communicated in writing within 45 business days to the person appealing the decision appellant and the employee(s) whose decision is being appealed in writing.

~~8.~~ All officers and employees of the Board shall facilitate any meeting directed by the Board as part of the process prior to a Hearing to resolve the matter under appeal.

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BYLAW II APPEALS

~~9. All pre-hearing processes and meetings shall be informal and without prejudice and no record or report of them, either oral or written shall be provided to the Board in advance of the Hearing.~~

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HEARING WITH THE BOARD

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~~10. Subject to Section 6 of this Bylaw, the appeal shall be heard by the Board.~~

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~~11-15.~~ At the hearing of the Appeal, the Superintendent shall advise the Board of the substance of the decision under Appeal without comment on the reasons, justification for or merits of the decision.

~~12-16.~~ The person appealing the decision and the employee whose decision is being appealed may appear and be heard by the Board together and both may address, as the case may be, the merits or otherwise of the decision, the reasons for or against the decision, the appropriateness of the decision in the context and circumstances and such other matters relevant to the Appeal. Both may also respond to questions put by the Trustees to either of them or to questions and answers put by Trustees to Board officers or others. The Board may, at the hearing, hear from any other persons as it considers desirable.

~~17.~~ The School Board may consider an appeal notwithstanding any defect in form or other technical irregularity.

~~13.~~

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DECISION

~~18. 14.~~ The Board ~~may will~~ makes its decision at the hearing ~~or as soon as practicable or~~ within 45 days and shall advise the ~~person making the Appeal, appellant and the employee(s) whose decision is under appeal~~ of the decision in writing.

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AVENUES BEYOND THE APPEALS PROCESS

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~~19.~~ If the appellant wishes to appeal the Board's decision, the appellant may contact the Superintendent of Appeals under Section 11.2 of the School Act: Appeals to the Superintendent of Appeals.

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FORM BYLAW II APPEALS

REFERENCES: [School Act Section 11](#)

ADOPTED: December 1996

Amended:

DATE: September 10, 2024
TO: Board of Trustees
FROM: Aaron Callaghan, Superintendent of Schools
SUBJECT: Enhancing Student Learning Report
ORIGINATOR: Steve Wyer, Assistant Superintendent of Schools
REFERENCE: [Operational Plan 2024-2025](#), [What We Heard Report 2024-2025](#), [Strategic](#)



[Plan 2023-2027](#), [Enhancing Student Learning Report Section A](#), [Enhancing Student Learning Report Section B](#)

ISSUE

The Board of Education approve the Enhancing Student Learning Report (ESLR) for submission to the Ministry of Education and Child Care (MECC) on October 1, 2024 as mandated in the Framework for Enhancing Student Learning (FESL).

BACKGROUND

MOECC requires school districts to submit on October 1, 2024 a number of reports as part of the FESL requirement. Each year the district reviews data from a variety of sources to determine areas of growth and to determine improvement targets for the upcoming year.

CURRENT SITUATION

The Enhancing Student Learning Report shares the learning journey of the District in response to a fulsome data analysis that results in identifying areas of improvement for the upcoming school year. This data and discussion is directly tied to the Board's priorities in the 4-year strategic cycle. Using the priorities of the Board outlined in the 2023-2027 Strategic Plan, the ESLR includes a look forward, to some of the strategies and directions informed by the evidence of learning from the previous year. Documentation to be submitted to the MECC include:

Enhancing Student Learning Report Sections A and B
District Operational Plan 2024 -2025
Financial Statement Discussion and Analysis
[School Success Plans](#) (please scroll down the webpage)

- Golden Zone School Success Plans
- Kimberley Zone School Success Plans
- Windermere Zone School Success Plans



CONCLUSION AND KEY MESSAGES

The ESLR reflects the districts commitment to continuous improvement and demonstrates growth in strategic areas of student achievement.

- The District has met the requirements to report on legislative aspects of the Framework For Enhancing Student Learning
- Completion rates are 95% - an all time high
- Indigenous students are almost at parity at 93% - the highest ever and a 21% growth since 2019.
- Areas of Social and Human Development are not improving as quickly as hoped. Mental Health and engagement strategies will continue.
- The district will implement attendance protocols at all schools.
- The operational plan outlines current year actions and goals.

Possible Motion

That The Board of Education for Rocky Mountain School District No. 6 approve the Enhancing Student Learning Report and associated documents as presented for submission to the MECC October 1, 2024.





DATE: September 10, 2024

TO: Board of Trustees

FROM: Al Ure, Director of Operations

SUBJECT: 2025-26 Five-Year Minor Capital Plan

ORIGINATOR: Al Ure, Director of Operations, Alan Rice, Secretary Treasurer

ISSUE

This report informs the Board of Trustees regarding the Ministry of Education Minor Capital Plan updates for 2025-26.

BACKGROUND

The School Act provides that the Minister of Education and Child Care (MOECC) may require a Board of Education to prepare and submit a capital plan. Five-year Capital Plans have been established as the appropriate time-period for Government capital planning purposes. The Ministry of Education utilizes a web-based Capital Asset Planning System (CAPS) which school districts must use for their annual Five-Year Capital Plan Submissions. The deadlines this year are as follows:

- Major Capital Programs (SMP, EXP, REP, RDP) – June 30, 2024
- Minor Capital Programs (SEP, CNCP, PEP, BUS) – September 30, 2024

CURRENT SITUATION

The Board of Education Capital Committee met September 5th to discuss capital planning for the Minor. Recommended projects for the Five-Year Minor Capital Program were discussed. These projects and their relative construction budgets are listed on the appendix.

RECOMMENDATION

That the Board approve the Minor Capital Plan as follows:

- SEP:
 - DTSS HVAC (heat pumps) upgrade - \$600,000
 - DTSS Roofing membrane replacement - \$970,000
 - EES accessible entrance upgrade and foundation wall waterproofing - \$700,000
 - SSS hallway upgrade - \$500,000
- CNCP:
 - EES LED lighting upgrade - \$240,000
- Playground:
 - MES accessible playground \$190,000
- Busses:
 - 4 bus replacements

POSSIBLE MOTION

That the Board of Education approve the 2025/26 - 5 Year Capital Plan for Minor Capital as presented.



Rocky Mountain School District #6 Board of Education Report to Kootenay Boundary Branch September 20-21, 2024



Board Strategic Plan, Operational Plan & Engagement

During the 2023-24 school year, the district team worked to implement the Board's strategic plan with focused actions across the four priority areas of:

1. Equity, Diversity & Inclusion
2. Success for Each Learner
3. Growing the Capacity of Self & Others
4. Stewardship for the Future

Some of the actions and successes to highlight include:

- Successful family and school 'Awareness Campaign' focused on programs, services and supports available in each community for children prior to Kindergarten
- Administration of 'Well at Work' Staff Survey, and development of a District Wellness Committee.
- Increase educator awareness of BC Learning Pathways supporting student success in Literacy & Numeracy.
- Districtwide Day of Learning focused on Truth & Reconciliation featured local Ktunaxa poet and wellbeing practitioner Martina Escutin, as well as a keynote address from Andrew Stobo Sniderman and Douglas Sanderson, authors of the award-winning non-fiction book Valley of the Birdtale: An Indian Reserve, a White Town, and the Road to Reconciliation.
- Increased opportunities for adult networking focused on growth within professional practice, including Technology Education and Indigenous Education.



RMSD Strategic Plan 2023-2027

Engagement with all partners further took place in the spring and has informed revisions to the school district's Operational Plan for 2024-2025.



Indigenous Education Support Workers work with Knowledge Holder Sasha Eugene from the Shuswap Band.

Indigenous Education

The district continues to prioritize relations with local First Nations and Indigenous people, including Shuswap Band, Akisqnuq First Nation and the three local Métis charter communities. Local First Nations members participated in teacher professional learning sessions in 2023-24 focused on the new Indigenous Graduation requirement at secondary level, and progress has been made towards the development of foundational protocols for inclusion of Elders and Knowledge Holders in RMSD classrooms. As well, an Elder in Residence was successfully piloted at J Alfred Laird Elementary School in Invermere in the latter half of the school year.

Policy Development

The Board's Policy Committee and Senior Team worked diligently to revise a number of policies and subsequent district practices during the school year. Some provincially mandated policy work included both the Trustee Role, Responsibility & Code of Ethics and Student Use of Cell Phones, while still more efforts focused on Student Field Trips, Community Coaches and updates to district Bylaw - Appeals. In the year ahead, policy work is anticipated to focus on a review of current policies and practices with a lens on identifying and reducing barriers for learners, especially those from historically marginalized groups.

Feeding Futures and Kitchen Infrastructure Development

A total of five food infrastructure projects were completed during 2023-24 with support from the Feeding Futures provincial fund. Kitchen renovations were completed, providing for suitable food storage and preparation areas, and allowing for increased student access to stigma free, healthy breakfast and lunch at school.

Funds were also used throughout the district to replace aging appliances with more efficient, power smart stoves, refrigerators, microwaves and dishwashers.



Kitchen infrastructure projects completed in 2023-24 with Feeding Future funding.

Early Learning

The district has worked to meet the early learning needs of local families with the implementation of a variety of programming opportunities. StrongStart (for children up to age five) is operating in multiple communities, and Ready Set Learn events were hosted during the school year providing information about district and partner programs, supports, and opportunities for children yet to enter into Kindergarten.

Much progress has been made on the new Marysville child care facility. The new facility, providing up to 148 new child care spaces, is very near completion and anticipated to open in January 2025.

In the months ahead, the school district hopes to be expanding child care opportunities for families in our K-3 schools.

Hiring of New Superintendent

Near the end of the school year, the Board of Education hired Aaron Callaghan as the new Superintendent. Aaron recently served as Superintendent of Coast Mountains School District #82 in the Northwest.



Under construction – The Marysville Child Care Facility is expected to be completed this fall.

September 2024						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2 Labour Day	3 First day of school	4	5	6	7
8	9	10 Board of Education Meeting, Marysville Elementary School 5:30 pm In-Camera 7:00 pm Regular	11	12	13	14
15	16	17	18	19	20 KBB AGM Nakusp, BC	21 KBB AGM Nakusp, BC
22	23 Non-Instructional Day (No school)	24	25	26	27	28
29	30 National Day for Truth and Reconciliation (No school)					

October 2024						
◀ September						November ▶
Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1 Labour Relations Committee Virtual at 12:30 Policy Committee Virtual at 4:30	2	3	4	5
6	7	8 Board of Education Meeting, Alexander Park Elementary 5:30 pm In-Camera 7:00 pm Regular	9	10	11	12
13	14 Thanksgiving (No school)	15	16	17	18	19
20	21	22	23	24	25 Non-Instructional Day (No school)	26
27	28	29	30	31		