



Board of Education of K'w'saltktnéws ne Secwepemcúl'ecw School District No. 83

BOARD MEETING AGENDA

Date: Tuesday, September 23, 2025
Time: 6:00 p.m.
Venue: District Education Support Centre & MS Teams Town Hall

A copy of the Agenda with attachments is available on the School District website at:
<https://sd83.bc.ca/board-meetings/> Board Meeting Agendas.
Alternatively, copies are available on request from the Manager of Executive Services.

Item	Description	
1.	CALL TO ORDER	
2.	WELCOME AND ACKNOWLEDGEMENT OF TRADITIONAL TERRITORY We open the meeting with the acknowledgement that the Board holds its meeting on the traditional and unceded territory of the Secwépemc people.	
3.	ADOPTION OF AGENDA – CHANGES / ADDITIONS <u>Recommendation</u> <i>That the Board of Education adopt the September 23, 2025, Regular Board Meeting Agenda as presented.</i>	
4.	ADOPTION OF BOARD MEETING MINUTES A. Regular Board Meeting Minutes – June 17, 2025 <u>Recommendation</u> <i>That the Board of Education adopt the Regular Board Meeting Minutes of June 17, 2025, as presented.</i>	Pg. 6
5.	ADOPTION OF IN-CAMERA MEETING SUMMARY A. Summary of In-camera Meeting – June 17, 2025 <u>Recommendation</u> <i>That the Board of Education adopt the Summary of the In-camera Meeting of June 17, 2025, as presented.</i>	Pg. 15
	B. Summary of Special In-camera Meeting – August 11, 2025 <u>Recommendation</u> <i>That the Board of Education adopt the Summary of the Special In-camera Meeting of August 11, 2025, as presented.</i>	Pg. 17

Item	Description	
6.	BUSINESS ARISING	
6:10 PM	A. Trustee Variation Superintendent: Donna Kriger	Pg. 19
	Board Information	
7.	DELEGATION	
6:25 PM	A. Volleyball BC Lori Moger and Mel Varga	Pg. 21
	Board Information	
8.	SUPERINTENDENT'S REPORT	
6:40 PM	A. Superintendent: Donna Kriger	
	Board information	
9.	EDUCATIONAL COMPONENT	
6:50 PM	A. Communicating Student Learning Director of Instruction (Early Years/Elementary): Jennifer Findlay	Pg. 31
10.	NEW BUSINESS	
7:05 PM	A. Enhancing Student Learning Report Superintendent: Donna Kriger	Pg. 40
	<u>Recommendation</u> <i>That the Board of Education approve the School District No. 83 (North Okanagan-Shuswap) Enhancing Student Learning Report 2024-25 based on the information presented.</i>	
7:10 PM	B. Instrument Rental Costs Superintendent: Donna Kriger	Pg. 89
	Board Information	
11.	COMMITTEE REPORTS	
	A. Education Directions Committee Chair: Marianne VanBuskirk	
	B. Finance & Facilities/Audit Committee Chair: Amanda Krebs	
7:15 PM	i. School District No. 83 Financial Statement Discussion & Analysis Acting Secretary-Treasurer: Jeremy Hunt	Pg. 90
	Board Information	

Item	Description	
7:30 PM	ii. 2024-25 Audited Financial Statements Pg. 102 KMPG Partner: Heather Power & KPMG Senior Manager: Amanda Potter Acting Secretary-Treasurer: Jeremy Hunt <u>Recommendation</u> <i>That the Board of Education of School District No. 83 approve the additional transfer from the Operating fund in the amount of \$795,500 to the Local Capital reserve, as presented.</i> <u>Recommendation</u> <i>That the Board of Education of School District No. 83 approve the allocation of operating surplus to the programs and projects included in Note 18 – Accumulated Surplus, of the audited financial statements for the year ended June 30, 2025.</i> <u>Recommendation</u> <i>That the Board of Education of School District No. 83 approve Version 1599-9853-7871 of the 2024-2025 Audited Financial Statements, notes, and supporting schedules.</i>	
7:45 PM	iii. 2026/27 Five-Year Capital Plan Submission - Minor Pg. 155 Acting Secretary-Treasurer: Jeremy Hunt <u>Recommendation</u> <i>That the Board of Education of School District No. 83 approve the 2026-27 Minor Capital Plan submission to the Ministry of Education and Child Care.</i>	
7:55 PM	iv. Facility Rental Fees 2025-26 Pg. 159 Acting Secretary-Treasurer: Jeremy Hunt <u>Recommendation</u> <i>That the Board of Education of School District No. 83 approve the Facility Rental Fees for 2025-26 as presented.”</i>	
8:05 PM	v. Property Bylaw No. 2-2025 Pg. 163 Acting Secretary-Treasurer: Jeremy Hunt <u>Recommendations</u> <i>That the Board of Education of School District No. 83 (North Okanagan-Shuswap) Property Bylaw No. 2-2025 by given first reading.</i> <i>That the Board of Education of School District No. 83 (North Okanagan-Shuswap) Property Bylaw No. 2-2025 by given second reading.</i> Unanimous consent is required to move to third and final reading in one meeting.	

Item	Description	
	<i>That the Board of Education of School District No. 83 (North Okanagan-Shuswap) Property Bylaw No. 2-2025 by given third reading, passed, and adopted on the 23rd day of September 2025.</i> <i>That the Board's signing officers execute the Statutory Right-of-Way agreement.</i>	
	vi. Facilities 2025 Summer Projects Director of Operations: Travis Elwood Board Information	Pg. 165
8:10 PM	C. Labour Relations Committee Chair: Corryn Grayston D. Partner Group Liaison Committee Chair: Corryn Grayston	
8:15 PM	E. Policy Committee Committee Chair: Brent Gennings i. Policy 3050 School Staffing Superintendent: Donna Kriger <u>Recommendation</u> <i>That the Board of Education approve the recommendation to repeal Policy 3050 - School Staffing.</i> ii. Policy 7020 Whistle Blower Protection Superintendent: Donna Kriger <u>Recommendation</u> <i>That the Board of Education approve the recommendation to repeal Policy 7020 – Whistle Blower Protection.</i> iii. Policy 8010 Evergreen (School Completion) Certificate Superintendent: Donna Kriger <u>Recommendation</u> <i>That the Board of Education approve the recommendation to repeal Policy 8010 - Evergreen Certificate.</i>	Pg. 172 Pg. 174 Pg. 187
8:25 PM	F. Committee of the Whole Committee Chair: Corryn Grayston	
12.	EQUITY, DIVERSITY, AND INCLUSION A. None	

Item	Description
13.	BCSTA UPDATE
8:30 PM	Trustee: Amanda Krebs
	Board Chair Call
14.	BCPSEA UPDATE
8:35 PM	Trustee: Brent Gennings
15.	QUELMÚCW EDUCATION COUNCIL UPDATE
8:40 PM	Trustee: Tennile Lachmuth
16.	BOARD CORRESPONDENCE
	None
17.	TRUSTEE REPORTS
8:45 PM	
18.	QUESTION PERIOD
8:55 PM	<i>The Board welcomes questions of a general nature, but the primary purpose of the "Public Question Period" is to ask questions about the Board's policies or operations.</i>
	<i>Question Period is not a platform for presentations or personal statements. As a reminder, all questions and responses must be germane to the agenda items under discussion.</i>
19.	UPCOMING DATES / EVENTS
	Orange Shirt Day – September 30, 2025
	National Day of Truth and Reconciliation – September 30, 2025
	Trustee Variation Municipal Consultation - October 6, 2025, 4:30 pm
	Trustee Education Session (Trustee Variation) – October 14, 2025, 5:30 pm
	BCSTA Thompson-Okanagan Branch Meeting – October 17-18, 2025, Kamloops, BC
	Regular Board Meeting – October 21, 2025, 6 pm
	Trustee Education Session (School Learning Plans) – November 3, 2025, 4 pm – 6 pm
20.	ADJOURNMENT

The Board of Education of School District No. 83

Minutes of the Regular Board Meeting of the Board of Education of School District No. 83, held at the District Education Support Centre and via Microsoft Teams Live Event on Tuesday, June 17, 2025.

Present:

C. Grayston	Board Chairperson	D. Kriger	Superintendent
B. Gennings	Trustee	J. Hunt	Acting Secretary-Treasurer
A. Krebs	Trustee	M. Guillou	Assistant Superintendent (HR)
M. VanBuskirk	Trustee	C. Prince	Assistant Superintendent (Ind. Ed/St Supports)
		J. Findlay	Dir. of Instruction (Early Learning/Elem)
		R. Findlay	Dir. of Instruction (Middle/Secondary)
		T. Elwood	Director of Operations

Regrets:

T. Lachmuth Vice Chairperson

1. CALL TO ORDER

Board Chairperson Grayston acknowledged that a quorum was present and called the meeting to order at 6:01 p.m.

2. WELCOME AND ACKNOWLEDGEMENT OF TRADITIONAL TERRITORY

Board Chairperson Grayston opened the meeting with the acknowledgment that the Board holds its meeting on the traditional and unceded land of the Secwépemc people.

3. ADOPTION OF AGENDA - ADDITIONS / CHANGES

048/2025 *"That the Board of Education adopt the June 17, 2025 Regular Board Meeting Agenda, as*
CARRIED *presented.*

4. ADOPTION OF BOARD MEETING MINUTES

- A. Regular Board Meeting Minutes – May 20, 2025**
- 049/2025** *"That the Board of Education adopt the Regular Board Meeting Minutes of May 20,*
CARRIED *2025, with the following amendment:*
- *Item 11. ii. 2025/26 Annual Budget – edit the "reduction of substitute salaries;" bullet point to "reduction of substitute salary budget line;"*

5. ADOPTION OF IN-CAMERA MEETING SUMMARY

- A. Summary of In-camera Meeting – May 20, 2025**
- 050/2025** *"That the Board of Education adopt the Summary of the In-camera Meeting of May*
CARRIED *20, 2025, as presented."*

6. BUSINESS ARISING**A. Policy 135 Trustee Attendance – Second and Final Reading**

Superintendent: Donna Kriger

Superintendent Kriger presented Policy 135 Trustee Attendance, included in the agenda, for second and final reading. She noted the addition of Guideline 5 “A trustee who is absent from a meeting outside of the guidelines outlined in 3 and 4 will incur a deduction of \$400 from their remuneration for each missed meeting.”

**051/2025
CARRIED**

“That the Board of Education approve the second and final reading of Policy 135 Trustee Attendance, as presented.”

B. Transportation Survey

Superintendent: Donna Kriger

Superintendent Kriger reported on the Transportation Survey briefing note, included in the agenda. She highlighted that a comprehensive review of Transportation Services has been initiated, which includes an external company conducting a review of processes and procedures, as well as a survey that received 800 responses.

The Board will discuss the survey feedback along with the recommendations from the external review, at a later date, and confirmed that no changes, particularly regarding fees, will be implemented for the 2025-26 school year.

C. Trustee Variation

Superintendent: Donna Kriger

Superintendent Kriger referenced the briefing note in the agenda and highlighted that the Trustee Variation survey received over 300 responses. The Board will provide direction to Senior Leadership in September regarding whether to proceed with a submission to the Ministry.

Trustees noted that a trustee’s absence or conflict of interest could result in only three trustees forming a decision on an item. If quorum is not met, there are legal processes to address the situation. Trustees discussed the importance of maintaining a quorum and expressed that having seven trustees would be beneficial and ensure a consistent and reliable decision-making process. It was also acknowledged that some trustees represent a significant number of schools within their regions.

In response to concerns raised in the survey, the Board clarified that monthly In-Camera meetings are held to discuss confidential land, labour, and law matters as required for the effective operation of the District and to ensure compliance with legal obligations.

D. Environmental Stewardship Action Plan

Director of Instruction (Middle/Secondary): Reid Findlay

Director Reid Findlay referenced the briefing note in the agenda, noting the alignment of the Environmental Stewardship Action Plan with the Strategic Plan, the new Environmental Policy, and the 2020-2029 Long Range Facilities Plan.

052/2025 CARRIED *"That the Board of Education approve the Environmental Stewardship Action Plan, as presented."*

7. DELEGATION

None

8. SUPERINTENDENT'S REPORT

Superintendent: Donna Kriger

Superintendent Kriger acknowledged that the Board will be reviewing the 2025-26 Annual Budget, noting that it is developed with the District's strategic priorities in mind. These priorities include Intellectual Development, Career Development, Human & Social Development, Community Partnership Development, Organizational Development, and Effective Governance & Leadership.

She highlighted the following accomplishments and acknowledgements:

- Sy Korf of A.L. Fortune, who won gold at the National Skills Canada competition in Regina, Saskatchewan in May; and,
- The retirement of Communications Specialist Alice Hucul and Quelmúcw Education Council Chair Darrell Jones.

Superintendent Kriger noted that June is a time for reflection and shared that this has been a year of both great joy and profound loss. It has also been a year characterized by compassion, unity, courage, kindness, grace, and a commitment to learning and growing together. She expressed thanks to the Board, students, families, staff, Rightsholders, and stakeholders for their collaboration and support through a time of change.

9. EDUCATIONAL COMPONENT

A. South Canoe Outdoor Learning School Program Review

Director of Instruction (Early Years/Elementary): Jennifer Findlay

Director of Instruction Jen Findlay presented the South Canoe Outdoor Learning School Program Review to the Board for information. She noted that since the program's inception seven years ago, it has been part of the plan to conduct a review, celebrate successes, identify areas for growth, and determine next steps.

Recommendations and next steps identified include:

- Clear outdoor program guidelines;
- Outdoor structures and learning resources or tools;
- Swing sets and basketball area;
- Outdoor gear access and organization;
- Supports for students with diverse abilities;
- Professional learning;
- Staff collaboration and planning;
- Improved efficiency and organization of administrative tasks;
- Increase parent and student engagement; and,
- Prioritize staff wellness and connections.

In response to a Trustee's inquiry, Director of Instruction Jen Findlay noted that all schools have opportunities to foster community and connectedness through their School Learning Plans. Each school includes a Human and Social Development goal and may gather feedback through the Student Learning Survey or school-specific surveys.

10. **NEW BUSINESS**

A. **Field Trip Request – Pleasant Valley Secondary School – France 2026**

PVSS Teacher: Janet Gillis

Teacher Janet Gillis presented a field trip request to take Grade 10-12 students to France during the March 2026 Spring Break. The trip is open to all students, with priority given to those in the French Program. Insurance for cancellation and emergency medical coverage is purchased through Travel Guard. The trip is self-funded, with optional payment plans available to parents. Once the student group is confirmed, she expressed hope that a parent will take the lead on fundraising efforts.

**053/2025
CARRIED**

"That the Board of Education approve in principle the Pleasant Valley Secondary School field trip to France in March 2026."

B. **2025/26 School Fees**

Superintendent: Donna Kriger

Superintendent Kriger acknowledged that principals are finding the current fee structure inadequate due to rising costs of services and supplies. In response to a trustee inquiry about the proposed fee increase at Salmon Arm West, Kriger shared that the fee will likely be raised by \$5.

**054/2025
CARRIED**

"That the Board of Education approve the school fees for the 2025-2026 school year, as presented."

C. **Board/Authority Authorized Course – Game Design 10**

Director of Instruction (Middle/Secondary): Reid Findlay

Director of Instruction Reid Findlay presented the briefing note and course outline for Game Design 10, as included in the agenda. He noted that Game Design 11 and 12 were previously approved, and that Game Design 10 will serve as an entry-level course.

**055/2025
CARRIED**

"That the Board of Education approve the Game Design 10 Board/Authority Authorized Course, as presented."

D. 2025/26 Board Annual Work Plan

Board Chair: Corryn Grayston

The 2025/26 Board Annual Work Plan included in the agenda was presented for consideration.

**056/2025
CARRIED**

"That the Board of Education adopt the 2025/26 Board Annual Work Plan, as presented."

E. 2025/26 Board Committee Assignments

Board Chair: Corryn Grayston

Chair Grayston referenced the committee assignments presented in the agenda.

The Board called for a recess at 7:04 p.m.

The meeting resumed at 7:15 p.m.

11. COMMITTEE REPORTS**A. Education Directions**

Committee Chair: Trustee Marianne VanBuskirk

Next meeting scheduled for November 5, 2025.

B. Finance & Facilities / Audit

Committee Chair: Trustee Amanda Krebs

Trustee Krebs reported that the Committee discussed the 2025/26 Annual Budget, 2026/27 Five-Year Major Capital Plan, 2025/26 Annual Facility Grant Submission, and the quarterly financials.

i. 2025/26 Annual Budget

Acting Secretary-Treasurer: Jeremy Hunt

Acting Secretary-Treasurer Hunt presented the 2025/26 Annual Budget, along with supporting documentation, for second and third reading. He reviewed the budget PowerPoint in detail, highlighting the following:

- budget timeline;
- focus on operating, capital, and special purpose funds;
- enrolment trends;
- identified areas of reduction;
- items that may be ongoing or one-time reductions;
- continued monitoring to ensure sustainability;
- areas of increase or continued support;
- budget priorities identified through consultation at prior budget meetings and review of organizational needs;
- changes from the May Annual Budget;
- budget risks; and,
- staffing details.

Hunt provided recommendations regarding the implementation of Early Childhood Education (ECE) in Kindergarten, the appointment of a District Principal for Technology, Careers, and Innovation, and the establishment of Positions of Special Responsibility (POSRs) for Athletic Directors at the secondary level. He also outlined the potential risks associated with not implementing these positions.

Further recommendations were made to defer certain budget priorities until the amended budget is finalized, following confirmation of enrolment and the 2024–25 financial position. These deferred priorities include an increase in principal teaching time, introduction of POSRs in elementary schools, and assessment of Library Clerk time allocations.

Following trustee inquiries, Senior Leadership clarified that:

- the Board will continue to advocate for budget items such as ECE positions; and,
- Teacher-Librarian time is being reduced due to provincial funding formulas; however, libraries will remain open and are accessible to classes.

**057/2025
CARRIED**

“That the School District No. 83 (North Okanagan-Shuswap) Annual Budget Bylaw (Version 8416-7670-5688) for fiscal year 2025/26 be given second reading.”

**058/2025
CARRIED**

“That the School District No. 83 (North Okanagan-Shuswap) Annual Budget Bylaw (Version 8416-7670-5688) for fiscal year 2025/26 be given third reading, passed, and adopted on the 17th day of June 2025.”

ii. 2026/27 Five-Year Major Capital Plan Submission

Acting Secretary-Treasurer: Jeremy Hunt

Acting Secretary-Treasurer Hunt reviewed the briefing note in the agenda and presented the Minor capital submission summary for consideration. The District is applying for two projects under the School Expansion Program:

- Salmon Arm Secondary modular project addition; and,
- Len Wood Middle gym addition.

Director Elwood reviewed how the project costs are estimated in the Ministry’s myCAPS system noting that if the modular projects receive approval from the Ministry, the project costs would be reviewed and adjusted based on actual cost. Discussion ensued on the Salmon Arm Secondary modular project, inclusion of Len Wood Middle gym, and the need of a future downtown school.

**059/2025
CARRIED**

“That the Board of Education approve the 2026/27 Major Capital Plan submission to the Ministry of Education and Child Care.”

iii. 2025/26 Annual Facility Grant Submission

Acting Secretary-Treasurer: Jeremy Hunt

Acting Secretary-Treasurer Hunt reviewed the briefing note included in the agenda, which was presented for information.

C. Labour Relations

Committee Chair: Board Chair Corryn Grayston

Nothing to Report.

D. Partner Group Liaison

Committee Chair: Board Chair Corryn Grayston

Nothing to Report.

E. Policy Committee

Committee Chair: Trustee Brent Gennings

Superintendent Kriger noted that the Board has numerous Board policies related to Operations. The Board has requested that when a policy is repealed, an administrative procedure must be established to replace it.

i. Policy 360 Student Admission

Superintendent: Donna Kriger

Superintendent Kriger reported that the operational processes and decision-making criteria for student admissions are now clearly articulated at the District level through Administrative Procedure 360 Ordinarily Resident Students.

**060/2025
CARRIED**

"That the Board approve the recommendation to repeal Policy 360 Student Admission."

ii. Policy 460 Opioid Overdoes Prevention

Superintendent: Donna Kriger

Superintendent Kriger reported that the operational processes and decision-making related to opioid overdose are now clearly articulated at the District level through Administrative Procedure 340 Opioid Overdose Response.

**061/2025
CARRIED**

"That the Board approve the recommendation to repeal Policy 340 Opioid Overdose Prevention."

iii. Policy 9020 Student Residency Requirements

Superintendent: Donna Kriger

Superintendent Kriger reported that the operational processes and decision-making criteria related to student residency requirements are now outlined at the District level through Administrative Procedure 300 Student Registration and Student Transfer Request.

**062/2025
CARRIED**

"That the Board approve the recommendation to repeal Policy 9020 Student Residency Requirements."

F. Committee of the Whole

Committee Chair: Board Chair Corryn Grayston

Board Chair Grayston reported that the Committee met on June 3, 2025, to discuss the 2025/26 Preliminary Annual Budget.

12. EQUITY, DIVERSITY, AND INCLUSION**A. Feeding Futures Celebration**

Feeding Futures Program Coordinator: Serena Caner

Program Coordinator and Registered Dietitian Serena Caner provided the Board with an update on the District's implementation of the Ministry-funded *Feeding Futures* program. She outlined the program's goals, which include nourishing students, destigmatizing food access, fostering relationships between students and caring staff, building systems for efficient meal delivery, engaging diverse voices, and supporting the local and BC food economy.

Highlights from her report included:

- The program provides breakfast to approximately 1,200 students daily, and lunch or lunch supplements to an additional 500 students.
- Schools distribute food using fruit bowls, carts, or bins.
- Caner continues to centrally order food for schools with a focus on sourcing from BC producers;
- Centralized purchasing ensures quality and competitive pricing; local retailers handle shopping and delivery.
- A third-party provider supplies hot lunches, as most schools lack the capacity to prepare meals in large quantities.
- Approximately 5,000 free lunches are served daily.
- "Souper" Meals, provided free of charge by the Shuswap Food Action Society, are at the majority of schools.
- The initiative is supported by the School Food Working Group and Learning Circles.

The Board acknowledged and expressed appreciation for the program's strong community connections, commitment to local food purchasing, and efforts to ensure food security for District students.

13. BCSTA UPDATE

BCSTA Provincial Council Representative: Trustee Amanda Krebs

Nothing to Report.

14. BCPSEA UPDATE

BCPSEA Representative: Trustee Gennings

Nothing to Report.

15. QUELMÚCW EDUCATION COUNCIL UPDATE**Vice Chair: Tennile Lachmuth**

Trustee VanBuskirk reported that the Council met on June 4, 2025. During the meeting Superintendent Kriger provided an update on the recent survey. Assistant Superintendent Prince presented a report on the budget, which included budget approval, as well as an update on the Indigenous Day of Learning. The Council also reviewed the annual budget process, discussed the appointment of the Committee Chair for the upcoming year, and engaged in forward planning related to the use of surplus budget funds.

16. BOARD CORRESPONDENCE

None

17. TRUSTEE REPORTS

Trustee Gennings reported that he attended the Indigenous Grad and A.L. Fortune Grad.

Trustee VanBuskirk reported that she attended the Bastion and Hillcrest festivals, salmon Arm Multi-Use Path Grand Opening, Indigenous Grad, District Track Meet, and Knowledge Keeper lunch.

18. QUESTION PERIOD

The Board welcomes questions of a general nature, but the primary purpose of the "Public Question Period" is to ask questions about the Board's policies or operations.

Question Period is not a platform for presentations or personal statements.

Questions were raised regarding Classroom Enhancement Fund revenue tied to Teacher-Librarians, budget reduction in the Wellness Initiative, and bus funding.

19. UPCOMING DATES / EVENTS

National Indigenous Peoples' Day – June 21, 2025

Regular Board Meeting – Tuesday, September 23, 2025 – 6:00 p.m. @ DESC

BCSTA Thompson-Okanagan Branch Meeting – October 17-18, 2025, Kamloops, BC

20. ADJOURNMENT

The meeting was adjourned at 8:56 p.m.

Certified Correct:

Corryn Grayston
Board Chairperson

Jeremy Hunt
Acting Secretary-Treasurer

The Board of Education of School District No. 83

Summary of an In-Camera Board Meeting of the Board of Education of School District No. 83, on Tuesday, June 17, 2025, at the District Education Support Centre.

Present:

C. Grayston	Board Chairperson	D. Kriger	Superintendent
T. Lachmuth	Vice-Chairperson – <i>via Teams</i>	J. Hunt	Acting Secretary-Treasurer
B. Gennings	Trustee	M. Guillou	Assistant Superintendent (HR)
A. Krebs	Trustee		
M. VanBuskirk	Trustee		

1. CALL TO ORDER

Board Vice Chair Lachmuth acknowledged that a quorum was present and called the meeting to order at 3:31 p.m.

2. WELCOME AND ACKNOWLEDGEMENT OF TRADITIONAL TERRITORY

Board Vice Chair Lachmuth opened the meeting with the acknowledgment that the Board holds its meeting on the traditional and unceded land of the Secwépemc people.

3. ADOPTION OF AGENDA – CHANGES / ADDITIONS

Motion:

That the Board of Education adopt the June 17, 2025, In-camera Board Meeting Agenda, as amended.

CARRIED.

4. ADOPTION OF BOARD MEETING MINUTES

A. In-camera Meeting Minutes – May 20, 2025

Motion:

That the Board of Education adopt the May 20, 2025, In-camera Board Meeting Minutes as presented.

CARRIED.

5. BUSINESS ARISING

The Board discussed one law matter.

6. LAND/LABOUR/LAW

The Board discussed three labour matters.

Acting Secretary-Treasurer Hunt left the meeting at 3:56 p.m.

Acting Secretary-Treasurer Hunt returned to the meeting at 4:07 p.m.

7. LABOUR RELATIONS – COMMITTEE REPORT

Nothing to Report.

8. OTHER

The Board discussed one other matter.

9. UPCOMING DATES/EVENTS

In-Camera Board Meeting – September 23, 2025 – 4:00 pm @ District Education Support Centre

Regular Board Meeting – September 23, 2025 – 6:00 pm @ District Education Support Centre

10. ADJOURNMENT

The meeting was adjourned at 4:50 p.m.

Corryn Grayston
Board Chairperson

Certified Correct:

Jeremy Hunt
Acting Secretary-Treasurer

The Board of Education of School District No. 83

Summary of a Special In-Camera Board Meeting of the Board of Education of School District No. 83, on Monday, August 11, 2025 via Teams.

Present:

C. Grayston	Board Chairperson	D. Kriger	Superintendent
T. Lachmuth	Vice-Chairperson	J. Hunt	Acting Secretary-Treasurer
A. Krebs	Trustee		
M. VanBuskirk	Trustee		

Regrets:

B. Gennings	Trustee
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1. **CALL TO ORDER**

Board Vice Chairperson Lachmuth acknowledged that a quorum was present and called the meeting to order at 9:02 a.m.

Assistant Superintendent Chelsea Prince joined the meeting at 9:02 a.m.

2. **WELCOME AND ACKNOWLEDGEMENT OF TRADITIONAL TERRITORY**

Board Vice Chairperson Lachmuth opened the meeting with the acknowledgment that the Board holds its meeting on the traditional and unceded land of the Secwépemc people.

3. **ADOPTION OF AGENDA – CHANGES / ADDITIONS**

Motion:

That the Board of Education adopt the August 11, 2025, Special In-camera Board Meeting Agenda as presented.

CARRIED.

4. **OTHER**

The Board discussed two other matters.

Assistant Superintendent Prince left the meeting at 9:30 a.m.

5. **ADJOURNMENT**

The meeting was adjourned at 9:57 a.m.

Corryn Grayston
Board Chairperson

Certified Correct:

Jeremy Hunt
Acting Secretary-Treasurer



The Board of Education of School District No. 83

BRIEFING NOTE

TO: The Board of Education
FROM: Donna Kriger, Superintendent
RE: **Trustee Variation**

DATE: September 23, 2025

Background

During the 2024-25 school year, the Board initiated conversation regarding the possibility of seeking Ministry approval to add two additional trustees to the Board during the election process in the fall of 2026.

To date, the Board has conducted a survey regarding trustee variation with Rightsholders, stakeholders, municipal governments, the Columbia Shuswap Regional District (CSRD), employee groups, and DPAC. Respondents from Salmon Arm made up 46% of all respondents, with community members from Armstrong comprising 21% of respondents, and Enderby residents representing 13% of the total respondents who completed the survey.

Information

An analysis of twenty school districts from across the province which are either similar in size or having a similar geography has been conducted. The average cost of a trustee including remuneration and expenses, within School District No. 83 is \$18,378.60. This amount currently constitutes 0.085% of the district's annual budget. The addition of two trustees would change this to 0.119% of the annual budget and would cost approximately \$36,758.

Survey feedback indicated that some respondents would prefer the additional dollars spent on two trustees to be dedicated to school supports. The additional trustee total remuneration and expenses would be the equivalent to 0.70 FTE for a CEA including benefits and a 0.30FTE teacher with benefits.

Summary

The Board will meet with representatives of municipal governments and the CSRD on October 6, 2025, to discuss this issue. The topic of Trustee Variation will be brought forth during the October Board Meeting for debate and a decision. In the event the Board wishes to request additional trustees to be added, the request must be sent to the Ministry no later than October 31, 2025.

Respectfully submitted,

Donna Kriger
Superintendent of Schools

Information re: Number of Trustees and Headcount for Districts Up to 10,000 Students

School District	2024-25 Headcount		No. of Trustees	Total		Annual Costs 2024	Average Cost/Trustee
	#			Compensation	Total Expenses		
005	Southeast Kootenay	5986	9	143,937	45,719	189,656	21,073
008	Kootenay Lake	4866	9	188,293	57,252	245,545	27,283
019	Revelstoke	1130	5	70,855	26,630	97,485	19,497
020	Kootenay Columbia	4235	9	122,314	12,246	134,560	14,951
022	Vernon	9091	7	146,691	37,523	184,214	26,316
027	Cariboo-Chilcotin	4576	7	157,417	82,663	240,080	34,297
040	New Westminster	8396	7	185,153	6,964	192,117	27,445
045	West Vancouver	7444	5	139,379	1,000	140,379	28,076
047	Sunshine Coast	3501	7	98,058	20,449	118,507	16,930
048	Sea to Sky	5361	7	110,002	38,487	148,489	21,213
053	Okanagan Similkameer	2393	7	101,081	30,717	131,798	18,828
060	Peace River North	6452	7	110,551	52,256	162,807	23,258
063	Saanich	9456	7	138,767	27,923	166,690	23,813
067	Okanagan Skaha	5915	7	107,819	25,210	133,029	19,004
069	Qualicum	4439	5	98,792	3,842	102,634	20,527
070	Pacific Rim	3945	7	105,904	16,425	122,329	17,476
072	Campbell River	5613	7	112,717	19,585	132,302	18,900
075	Mission	6808	5	98,310	19,679	117,989	23,598
074	Gold Trail	1052	7	113,852	38,661	152,513	21,788
079	Cowichan Valley	8442	7	121,395	29,567	150,962	21,566
082	Coast Mountains	4231	7	109,783	34,430	144,213	20,602
083	North Okanagan-Shusv	6669	5	82,820	9,073	91,893	18,379
091	Nechako Lakes	4212	7	99,614	46,561	146,175	20,882
093	Conseil scolaire francoj	6058	7	130,961	40,773	171,734	24,533

Item 7A



The Board of Education of School District No. 83 (North Okanagan-Shuswap)

DELEGATION REQUEST FORM

The Board of Education of School District No. 83 (North Okanagan-Shuswap) values input from individuals and groups. During meetings, the Board officially welcomes visitors and delegations, and meetings are planned to make people feel as comfortable as possible. To ensure that the business of governing education efficiently takes place and that all viewpoints are heard, board meetings follow structured rules of order. This form has been prepared specifically for delegations interested in preparing and delivering presentations to the Board.

~~~~~Thank you for taking an active role in our public education process.~~~~~

#### Name of person or group wishing to appear before the Board:

Lori Moger and Mel Varga

#### Subject of presentation:

Cost of gymnasium facilities

#### Purpose of presentation:

- ☐ information only  
☐ requesting a letter of support  
☒ other (provide details)

Not only provide information on comparative numbers from other communities, but on the local impact to young athletes and area businesses.

Contact person (if different than above):

Telephone number: 236-600-9321

Email address: lmoger@volleyballbc.org

#### Technical Requirements:

- ☐ flip chart  
☐ laptop  
☒ other: Screen + projector for powerpoint

#### Rules for Delegation:

1. There is a **10-minute maximum** for presentations, even for those with more than one presenter.
2. Please provide back-up documentation **eight days before your appearance date** in order to ensure that those setting the agenda have sufficient information. Your name, title of your

presentation and accompanying documentation will be added and published in the agenda package and on our website. If a PowerPoint presentation is used, please provide the file to us in advance, if possible.

3. Please direct your presentation to the Board.
4. The Board may have questions; however, a delegation is not a debate. The Board may require some time, or a future meeting, before providing a response.
5. Please ensure that all presenters are courteous, respectful and polite.
6. We will try our best to accommodate your requested presentation date but please note that there is a limit of two delegations per meeting which is on a first come, first served basis.
7. Please bring enough handouts if you have extra material other than your supporting documentation published in the agenda (the school district cannot provide copy services).

**Helpful Suggestions:**

- Have a purpose for your presentation and ensure your purpose is clear at the beginning of your presentation, stating your specific request up front (if any).
- Be concise.
- Be prepared for questions from the Board.
- Be aware that there may be people in the gallery who support or oppose your perspective.
- The Recording Secretary may ask for any relevant notes from you if not handed out or published in the agenda.

**I understand and agree to these rules for delegation.**

Lori Moger

Name of Delegate or Representative of Group



Signature

September 2, 2026

Date

☐ Present at Board Meeting – Date: \_\_\_\_\_

☐ Referred to \_\_\_\_\_ Committee – Date: \_\_\_\_\_

By Chairperson/Vice-Chairperson (signature): \_\_\_\_\_

Applicant informed of appearance date on (date): \_\_\_\_\_

# SD83 Presentation

September 23, 2025

# Welcome and Introductions



Lori Moger - Okanagan  
Regional Manager



Mel Varga - Okanagan  
Regional Coordinator

# About Us



- ViaSport Accredited Provincial Sports Organization.
- Registered non-profit organization.
- Coordinate grassroots, camps, Adult Leagues, club, beach, youth rec programs, Provincial Championships, Elite Team BC programs.

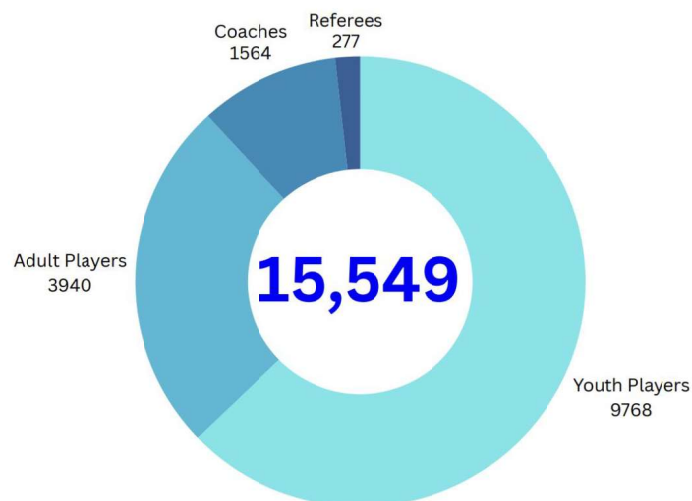




# Growth in Volleyball



2023-2024 PARTICIPATION LEVELS



+ 10% in  
2025



# The State of Volleyball in BC



|                | 2022                  |             |             | 2025       |             |             | Increase in teams<br>per Region 2022<br>to 2025 | Increase in Athletes<br>per Region 2022 to<br>2025 |
|----------------|-----------------------|-------------|-------------|------------|-------------|-------------|-------------------------------------------------|----------------------------------------------------|
|                | Teams                 | Athletes    | Coaches     | Teams      | Athletes    | Coaches     |                                                 |                                                    |
| Kootenays      | 2                     | 20          | 3           | 11         | 133         | 25          | 450%                                            | 565%                                               |
| Okanagan       | 96                    | 1046        | 203         | 135        | 1598        | 259         | 41%                                             | 53%                                                |
| Fraser Valley  | 136                   | 1545        | 367         | 178        | 2091        | 502         | 31%                                             | 35%                                                |
| Lower Mainland | 130                   | 1548        | 362         | 191        | 2379        | 546         | 47%                                             | 54%                                                |
| Island         | 50                    | 558         | 155         | 87         | 1027        | 216         | 74%                                             | 84%                                                |
| North          | 18                    | 203         | 39          | 33         | 396         | 82          | 83%                                             | 95%                                                |
| <b>Total</b>   | <b>432</b>            | <b>4920</b> | <b>1129</b> | <b>635</b> | <b>7624</b> | <b>1630</b> |                                                 |                                                    |
|                |                       |             |             |            |             |             |                                                 |                                                    |
|                | Increase 2022 to 2023 |             |             |            |             |             |                                                 |                                                    |
|                | Increase 2022 to 2024 |             |             |            |             |             |                                                 |                                                    |
|                | Increase 2022 to 2025 |             |             | 47%        | 55%         | 44%         |                                                 |                                                    |

# Our Dilemma



- **Access to facilities is not matching the growth in our sport**
- **Access is limited by cost and access**
- **Overall offerings for players could decrease**



|                        | Application Fee | Per hour gym rental | Per hour Custodial | Total per hour |
|------------------------|-----------------|---------------------|--------------------|----------------|
| Kamloops               | \$15            | \$15                | \$32               | \$47           |
| Merritt                | \$40            |                     | \$80               | \$80           |
| Penticton              | \$15            | \$30                | \$50               | \$80           |
| <b>Salmon Arm</b>      | <b>\$30</b>     | <b>\$9.45</b>       | <b>\$70</b>        | <b>\$80</b>    |
| Kelowna                | \$42            |                     |                    | \$100          |
| Rossland<br>(Kootenay) | \$0             | \$23                | \$83               | \$106          |
| Prince George          | \$0             |                     |                    | \$112          |
| Vernon                 | \$60            | \$46                | \$89               | \$145          |
| New West (3 courts)    | \$0             | \$107               | \$40               | \$145          |

BC Interior private schools, colleges, universities, recreation centers - all lower.



## What We Are Asking For:

- Rental costs are in line with other districts in the Okanagan - thank you!
- The opportunity to host events in Salmon Arm/Enderby that benefit local athletes and businesses (hotels & restaurants)



# COMMUNICATING STUDENT LEARNING

Tuesday, September 23<sup>rd</sup>, 2025  
Board Meeting – DESC

Jennifer Findlay  
Director of Instruction – Early Years & Elementary



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## GUIDING DOCUMENTS



### K to 12 Communicating Student Learning Guidelines SD83 North Okanagan-Shuswap

#### Overview & Rationale

These guidelines were created to support SD83 educators with aligning instruction, assessment, and communicating student learning practices with the Ministry of Education & Child Care's new K – 12 Reporting Policy and district-specific CSL requirements. This is a living document that will be updated on a responsive basis by the SD83 CSL Working Group.

#### The goal of communicating student learning is to ensure that:

- Students take part in meaningful conversations that help them develop responsibility for engaging deeply with their learning
- Parents and caregivers are well informed, are involved in decisions and dialogue about their child's learning, and understand ways to support and further their child's learning

*Instruction, assessment, and communication of learning are interconnected in a cyclical educational relationship. Assessment takes place throughout the learning cycle. We use the information we gather through assessments to inform our instruction. Communicating this information to students through ongoing feedback encourages them to recognize their successes and set learning goals, further engaging them in the learning process.*

Schools must provide a minimum of 5 learning updates during the school year:

- at least 3 **Written Learning Updates** (2 Written Learning Updates and 1 Summary of Learning)
- at least 2 **Informal Learning Updates**

Throughout the year, **Written Learning Updates** are supported by other forms of communication such as:

- sending families a separate learning overview (e.g. course outline or term overview) prior to Written Learning Updates being sent home (*note: Written Learning Updates are about the child and not an overview of the curriculum*)
- communicating student learning with families throughout the year through a variety of formats such as: sending home evidence of learning, sharing digital or paper-based portfolios, emailing/calling families, hosting open houses and celebrations of learning, having in-person or virtual discussions, etc.
- having conversations with families prior to Written Learning Updates going home, particularly if there is insufficient evidence of learning for the teacher to accurately assess a student and/or there are significant concerns about a student's learning progress

Updated August 19<sup>th</sup>, 2023



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## Communicating Student Learning



### Student reporting

The goal of communicating student learning is to ensure that:

- students take part in meaningful conversations that help them develop responsibility for engaging deeply with their learning
- parents and caregivers are well informed, are involved in decisions and dialogue about their child's learning, and understand ways to support and further their child's learning

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## Communicating Student Learning



### Involving students, parents, and caregivers

Students, parents, caregivers, and teachers are partners in the growth and development of the child's learning experience. Meaningful and flexible communication of student learning in clear and accessible language enables students, parents, caregivers, teachers, and administrators to proactively work together to enhance student learning. This policy ensures that the student, parents, and caregivers are involved in the dialogue about the student's learning and the best ways to support and further learning. Students benefit when they and their parents and caregivers are made aware of their strengths and areas where growth is needed and are provided with support early.

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## Written Learning Updates

### For Grades K-9

- Communication of student learning in all areas of learning in which the student is currently studying, in relation to the learning standards or the individualized learning goals outlined in their IEP, using the [Provincial Proficiency Scale](#)
- [Feedback](#) describing student strengths, areas for future growth, and opportunities for further development
- Information about student attendance
- Student-generated content, including [student self-reflection on the Core Competencies and goal setting](#)

### For Grades 10-12

- Communication of student learning in all areas of learning in which the student is currently studying, in relation to the learning standards or the individualized learning goals outlined in their IEP, using [letter grades and percentages](#)
- [Feedback](#) describing student strengths, areas for future growth, and opportunities for further development
- Information about student attendance
- Student-generated content, including [student self-reflection on the Core Competencies and goal setting](#)

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## Proficiency Scale (K to 9) Letter Grades & Percentages (10 to 12)

### The Provincial Proficiency Scale

The four-point Provincial Proficiency Scale is used to communicate student learning in all areas of learning. It is a requirement for student reporting in Grades K-9. The four points on the scale are Emerging, Developing, Proficient, and Extending.

| The Provincial Proficiency Scale | EMERGING                                                                                                              | DEVELOPING                                                                                                           | PROFICIENT                                                                                                            | EXTENDING                                                                                                                  |
|----------------------------------|-----------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|
|                                  | The student demonstrates an initial understanding of the concepts and competencies relevant to the expected learning. | The student demonstrates a partial understanding of the concepts and competencies relevant to the expected learning. | The student demonstrates a complete understanding of the concepts and competencies relevant to the expected learning. | The student demonstrates a sophisticated understanding of the concepts and competencies relevant to the expected learning. |

### Letter grades and percentages

Letter grades and percentages are used in Grades 10-12 to indicate a student's learning in relation to the learning standards. The process for letter grade symbols and corresponding percentages and definitions are set out in the [Provincial Letter Grades Order](#).

| Letter grade | Percentage range | Definition                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|--------------|------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| A            | 86-100           | The student demonstrates excellent or outstanding performance in relation to learning outcomes for the course.                                                                                                                                                                                                                                                                                                                                                                                                             |
| B            | 73-85            | The student demonstrates very good performance in relation to learning outcomes for the course.                                                                                                                                                                                                                                                                                                                                                                                                                            |
| C+           | 67-72            | The student demonstrates good performance in relation to learning outcomes for the course.                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| C            | 60-66            | The student demonstrates satisfactory performance in relation to learning outcomes for the course.                                                                                                                                                                                                                                                                                                                                                                                                                         |
| C-           | 50-59            | The student demonstrates minimally acceptable performance in relation to learning outcomes for the course.                                                                                                                                                                                                                                                                                                                                                                                                                 |
| F            | 0-49             | The student is not demonstrating minimally acceptable learning in relation to the learning outcomes for the course. The letter grade "F" may only be assigned if an "IE" (Insufficient Evidence of Learning) letter grade has previously been assigned for that course.                                                                                                                                                                                                                                                    |
| SG           | N/A              | Standing Granted: Although completion of normal requirements is not possible, sufficient evidence of learning has been demonstrated to warrant, consistent with the best interests of the student, the granting of standing for the area of learning and grade. Standing Granted may be used in cases of serious illness, hospitalization, late entry, or early leaving, but may only be granted by an adjudication process authorized by the principal, vice-principal, or director of instruction in charge of a school. |
| TS           | N/A              | Transfer Standing: Although completion of normal requirements is not possible, a sufficient level of performance has been attained to warrant, consistent with the best interests of the student, the granting of standing for the course or subject and grade. Standing Granted may be used in cases of serious illness, hospitalization, late entry or early leaving, but may only be granted by an adjudication process authorized by the principal, vice principal or director of instruction in charge of the school. |
| IE           | N/A              | Insufficient Evidence: The student has not provided sufficient evidence of learning in relation to the learning outcomes for the course.                                                                                                                                                                                                                                                                                                                                                                                   |
| W            | N/A              | According to the policy of the board, and upon request of the parent of the student or, when appropriate, the student, the principal, vice principal or director of instruction in charge of a school may grant permission to a student to withdraw from a course.                                                                                                                                                                                                                                                         |

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## SD83 Communicating Student Learning Timelines 2025-26

| ELEMENTARY/MIDDLE 2025-26               |                                                                                                                       |                                                                                                                                                                           |
|-----------------------------------------|-----------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Student/Teacher/Family Conferences      | Week of October 20 <sup>th</sup> to 23 <sup>rd</sup><br>(Scheduled Conference Day: Monday, October 20 <sup>th</sup> ) | In-person conferences                                                                                                                                                     |
| 1 <sup>st</sup> Written Learning Update | Tuesday, December 16 <sup>th</sup>                                                                                    | MyEd                                                                                                                                                                      |
| 2 <sup>nd</sup> Written Learning Update | Tuesday, March 10 <sup>th</sup>                                                                                       | MyEd                                                                                                                                                                      |
| Informal Learning Update                | April 27 <sup>th</sup> to May 7 <sup>th</sup>                                                                         | Student-led conferences<br>(district recommendation)<br><br>Other options: In-person or virtual discussions, telephone calls, emails, portfolios, written summaries, etc. |
| Summary of Learning                     | Thursday, June 25 <sup>th</sup>                                                                                       | MyEd                                                                                                                                                                      |

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| SECONDARY 2025-26                                                    |                                                   |                                                                                                                             |
|----------------------------------------------------------------------|---------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|
| Informal Learning Update (SEM 1)                                     | Week of October 6 <sup>th</sup>                   | Options: Conferences, in-person or virtual discussions, telephone calls, emails, portfolio entries, written summaries, etc. |
| Written Learning Update (SEM 1)<br>Informal Learning Update (Linear) | Mid-Semester: Week of November 10 <sup>th</sup>   | MyEd                                                                                                                        |
| Summary of Learning (SEM 1)<br>Written Learning Update (Linear)      | End of Semester: Week of February 2 <sup>nd</sup> | MyEd                                                                                                                        |
| Informal Learning Update (SEM 2)                                     | Week of March 2 <sup>nd</sup>                     | Options: Conferences, in-person or virtual discussions, telephone calls, emails, portfolio entries, written summaries, etc. |
| Written Learning Update (SEM 2)<br>Informal Learning Update (Linear) | Mid-Semester: Week of April 20 <sup>th</sup>      | MyEd                                                                                                                        |
| Summary of Learning (SEM 2 or Linear)                                | End of Semester: Week of June 22 <sup>nd</sup>    | MyEd                                                                                                                        |

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## Descriptive Feedback

### Teacher feedback on areas for future growth

Ideally, parents and caregivers should hear from teachers about any areas for future growth, either academically or behaviourally, before they receive a written Learning Update. However, in a written Learning Update or in the Summary of Learning, teachers will provide written feedback that clearly states areas for future growth, provides specific examples, and describes ways to support further development. Written feedback on areas for future growth should be accompanied by feedback on student strengths, and how these strengths can be used to support the student in their areas for future growth.



#### Descriptive feedback:

- Focuses on what students can do now and what they are working toward
- Clearly and simply explains areas for future growth, as well as strategies to support them
- Describes student learning in their current areas of learning
- Provides feedback on student learning habits and engagement

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## Descriptive Feedback

### Descriptive Feedback

Descriptive feedback empowers students to adjust what they are doing to continue developing their knowledge, skills, and understandings. Knowing where a student is on a scale provides minimal information to families to help students move forward in their learning (e.g., if a student is "Developing" in Math, descriptive feedback is needed to help us understand what the student can do and what their next steps are within that curricular area).

**Using a strength-based approach and family-friendly language, all written descriptive feedback should clearly describe:**

- **Student strengths (what they know, can do, and understand)**
- **Areas for future growth**
- **Next steps (ways to support further development)**

*Strength-based feedback should not state what was taught; Written Learning Updates are about the child, not an overview of classroom/course activities.*

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# Descriptive Feedback Exemplars

## Applied Design, Skills, and Technology

Kaylen demonstrated proficiency through all stages of the design process, as evidenced in our science investigation on bodily systems. Kaylen did require support during the idea stage, due to at times wanting to rush and not take the time to explore a variety of ideas, which meant they didn't always select the strongest idea to try. However, Kaylen is creative and generates ideas well, so with more opportunities to go through the design process, Kaylen will be better able to think critically about which idea is the strongest.

## Career Education

Aidyn can recognize his strengths and set a SMART goal. When he met his goal, he was able to reflect on his success and identify how support from others contributed to his accomplishments. Moving forward, Aidyn can begin to work on how he can be a valuable support to others and help them reach their own goals.

## Science

Cheyenne is:

- Curious and a hard worker
- Able to make keen observations and predictions
- Able to use strong planning skills to design their own inquiry

Cheyenne continues to need support in understanding and evaluating information, such as comparing data from a variety of sources. Cheyenne is good at advocating for their own needs, and by continuing to ask for help and getting more experience interpreting graphs, they will begin to build their ability to evaluate information.

## Core French

Quinn:

- Is very engaged and actively participates in our everyday French language routines
- Can respond appropriately to simple commands and instructions
- Continues to develop in their comprehension of both written and spoken French language.

Quinn has a strong vocabulary that they can use, along with more exposure and practice, to build their comprehension.

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# Descriptive Feedback Exemplars

## Learning Update

British Columbia Elementary

Student Name: Ryan B Date: March 2023  
 Grade: 4 Attendance: 10 absences & 1 late

### Teacher descriptive feedback

Ryan is a great communicator and enjoys interacting with others to share his ideas. He is sensitive to others and is aware of how his actions and words impact those around him. Ryan at times requires support when working through difficult or uncomfortable situations with peers or staff. He is working on using his strong communication skills to grow in better expressing his thoughts in times of social conflict. Overall, Ryan has developed important friendships and is a valued member of our classroom community.

| Areas of Learning           | Proficiency Scale Indicator | Descriptive Feedback                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|-----------------------------|-----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| English Language Arts       | Developing                  | Ryan makes meaningful connections, which demonstrates his good comprehension of what he is reading. Although reading below grade level, when provided with books at his level, his ability to engage and think about what he is reading has helped him grow his reading skills. The next steps for Ryan would be to continue to spend time reading a variety of books that interest him and practice sounding out new and unfamiliar words.                                                                               |
| Mathematics                 | Proficient                  | Ryan is proficient at explaining and justifying his mathematical reasoning. He is eager to try new concepts and shows curiosity when solving problems. Ryan is still building his understanding of the relationship between perimeter and area and can use his strong problem-solving skills to continue to build this skill.                                                                                                                                                                                             |
| Science                     | Proficient                  | Ryan is a curious student who makes keen observations and predictions through scientific inquiry. During our investigation of body systems, he demonstrated proficiency when planning his inquiry on how to take care of your respiratory system.                                                                                                                                                                                                                                                                         |
| Social Studies              | Proficient                  | Ryan has asked great questions throughout our various inquiries this year. When looking at a variety of issues and perspectives, he also provided well-constructed arguments to defend his thinking. At times, Ryan struggled to understand or consider other perspectives beyond his own, but he always took the time to ask questions along the way, which is an important skill.                                                                                                                                       |
| Physical & Health Education | Developing                  | Ryan has demonstrated fair play and leadership in all of our physical activities. He actively participated in all activities and could recognize how personal choices surrounding physical activity and food choices impact your health and well-being. Ryan continues to develop in some of his fundamental movement skills, especially when required to control an object such as a ball. With more practice and participation in sports opportunities, Ryan will become more confident and further develop his skills. |
| Arts Education              | Developing                  | Ryan was able to identify various elements of art used among indigenous communities. During our inquiry into the various regions of Canada, Ryan required support to create pieces of art (visual, dance, music) representing the region he was exploring. He was a bit apprehensive when presenting his creations, but with more time and opportunities, he will become more confident and proud of his creations.                                                                                                       |

### Self-assessment of Core Competencies and goal setting

My goal was to think in new ways this year. This year I had to think creatively and critically a lot. In Science I got to do an inquiry project on anything I wanted and because I really love pretty rocks I decided to study rocks and learned about so many different kind of rocks in BC. I had to relay think about how to group them into categories and how to explain the different characteristics in my presentation. That was the hardest thing I did all year and I'm really proud that I did a good job.

I had a goal to get better at communicating my thoughts better. I think I did a lot of growth this year in my communication cause I learned how to write a really good paragraph and all about punctuation. I didn't know any of that last year. And my teacher gave us lots of projects that got us to write and we made posters and presentations. We wrote our own stories and plays and we also wrote reflections like this one to help us understand how we are growing. I really like that we got to do so many presentations in class too because it's fun to watch other peoples and because it helps you with speaking in front of a class. I feel more confident in my communication then in grade 3. I am also working on using these skills I am learning with my friends. Sometimes I find it hard when we have a fight but I am learning how to communicate with them too.

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## Self-Reflection on Core Competencies & Goal Setting

### Supporting student self-reflection on Core Competencies

Teachers can support students in self-reflection by intentionally noticing, naming, and nurturing the Core Competencies with their learning in school and beyond. The Core Competencies are embedded within the curriculum's area-of-learning-specific Curricular Competencies. This relationship is intentional, designed to provide teachers with opportunities to support students in their Core Competency growth through an area or areas of learning.

Here are some ideas for ways to support self-reflection on the Core Competencies in the classroom:

- Highlighting and providing opportunities for self-reflection in every area of learning in the curriculum
- Explicitly developing the language of Core Competencies with their students through authentic experiences and learning opportunities
- Asking open-ended questions to prompt student self-reflection and the acquisition of metacognitive language and skills
- Encouraging students to talk about and document their strengths and areas for future growth in relation to the Core Competencies and in different areas of learning
- Cultivating a mentoring relationship with students and encouraging regular self-reflection on the Core Competencies



### The importance of self-reflection on Core Competencies and goal setting

- The Core Competencies (Communication, Thinking, and Personal and Social) are part of the B.C. curriculum and are central to the development of educated citizens.
- Self-reflection and goal setting actively involve students in the learning process.
- Self-reflection and goal-setting abilities play a significant role in helping students work toward future possibilities while developing the confidence, knowledge, and competencies necessary to thrive in an ever-changing world.

### Supporting student goal setting

Teachers can support student goal setting by providing guidance through ongoing conversations and feedback. Here are some ideas for ways to support student goal setting:

- Taking opportunities to talk with students about how self-reflection can support them in setting and achieving their learning goals
- Offering ongoing conversations focused on the student's learning and life aspirations to encourage the development and refinement of personal learning goals
- Supporting students in developing action plans to support their goals and helping them navigate challenges
- Facilitating development and learning opportunities related to specific goals; this may include introducing students to suitable resources, opportunities, other teachers, or community partners relevant to their goals
- Helping students recognize and celebrate their successes
- Bringing parents and caregivers into the conversation about student goal setting by building a strong home-school connection

OUR MISSION  
OUR VISION  
OUR VALUES

Empowering students to become confident, curious, and caring individuals who thrive in their learning, relationships, and community  
Preparing students to become educated citizens who contribute positively to a dynamic, sustainable, and diverse world  
Belonging, Respect, Reconciliation, Empathy, Equity, Perseverance



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## Conferences

- Student/Teacher/Family Conferences: Week of October 20<sup>th</sup>
- Student-Led Conferences (District Recommendation): April/May



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OUR VISION  
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## Evidence of Learning

### OUR MISSION OUR VISION OUR VALUES

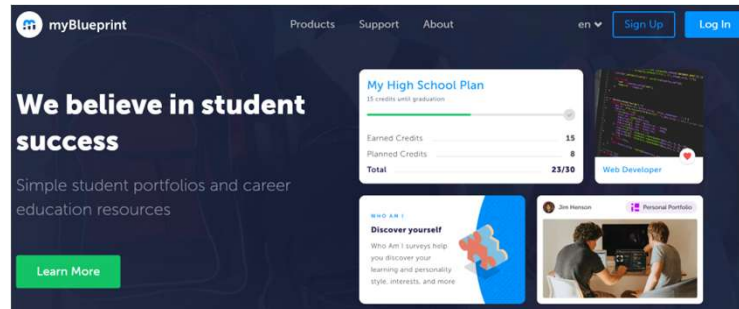
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Student Portfolios

## Capture the Process and Progress Behind Student Learning

Upload and showcase student work using a variety of media, with a tool that students love!



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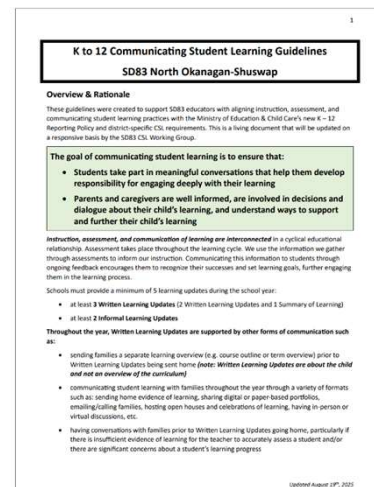
## SD83 CSL Working Group



### OUR MISSION OUR VISION OUR VALUES

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- CSL Working Group is made up of NOSTA, PVP, and SLT members
- Review SD83 CSL guidelines annually
- Explore ways to support and streamline the writing of Learning Updates (including the use of AI)
- Support educators with effective assessment and reporting strategies
- Explore more opportunities for student voice (in alignment with the SD83 Strategic Plan)



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# The Board of Education of School District No. 83

## BRIEFING NOTE

**TO:** Board of Education  
**FROM:** Donna Kriger, Superintendent  
**RE:** **Enhancing Student Learning Report**

**DATE:** September 23, 2025

### Background

In accordance with the Ministry of Education and Child Care's Framework for Enhancing Student Learning Order (July 2020): *Boards will submit an annual report to the Minister in accordance with the requirements in the Enhancing Student Learning Reporting Order.*

This September, for the first time since the report was introduced, the Ministry will require only twenty of the sixty districts across the province to complete the full report, while the remaining forty will submit a less comprehensive version. In the spring of 2025, SD83 volunteered to be one of the twenty districts who complete the full version of the report.

### Summary

The Board of Education is to submit and make public on an annual basis, an Enhancing Student Learning Report no later than October 1. During a Committee of the Whole held on September 18, 2025, an overview of the report was provided to the Board of Education.

The Enhancing Student Learning Report 2024-25 meets legislative guidelines and will be made available to the public through the district website. The report will also be shared with Rightsholders, stakeholders, and school communities.

### Recommendation

*"That the Board of Education approve the School District No. 83 (North Okanagan-Shuswap) Enhancing Student Learning Report 2024-25 based on the information presented."*

Respectfully submitted,

Donna Kriger  
 Superintendent of Schools

# Enhancing Student Learning Report 2024-2025



In Review of the 2023-2028 District Strategic Plan, Year 2 of 5



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Land Acknowledgement

We acknowledge that we are learning, and perhaps more importantly, unlearning, on the traditional, unceded, and contemporary lands of the Secwepémc people. We are immensely grateful to work with the Adams Lake Indian Band, Neskonlith Indian Band, Skwlāx te Secwepemcúl’ecw, and Splatšin, as the inherent rights holders of this beautiful place. They have gifted us with our new District name – K̓wsaltknéws ne Secwepemcúl’ecw – which means that we are all connected, the people (quelmúcw), the land (tmicw), the water (séwllkwe), and the animals (mescéñ), on Secwepémc land.



Introduction





**OUR MISSION**

Empowering students to become confident, curious, and caring individuals who thrive in their learning, relationships, and community.

**OUR VISION**

Preparing students to become educated citizens who contribute to a dynamic, sustainable, and diverse world.





**OUR VALUES**

Belonging  
Respect  
Reconciliation  
Empathy  
Equity  
Perseverance

Our District proudly serves a picturesque region of the Shuswap and the beautiful valley extending from Armstrong through Enderby and into Grindrod, our District is home to 25 schools and approximately 6,800 students and their families. About 20% of our student population is of Indigenous ancestry, with 5% identifying as Métis and 0.03% as Inuit. The percentage of Children and Youth in Care (CYIC) is less than 1% and approximately 18% of the student population is comprised of diverse learners.

The local Board of Education consists of five elected trustees. Our District employs approximately 1,300 people and as of September 2024, the annual operating budget for the District exceeds \$108 million.

The past year included the completion of an extensive consultation process on school reconfiguration, resulting in a three-year transition plan designed to reduce the number of school transitions, strengthen students’ sense of belonging, and remove barriers to success for all learners.

This year, the District faced unimaginable loss that has deeply affected us all. The unexpected passing of a school principal, who touched the lives of countless students and staff, left a profound void. Tragically, we also mourned the loss of six beloved students, whose bright futures were suddenly cut short. These heartbreaking events tested the strength and resilience of our District, but through grief, our staff, students, and communities have shown incredible courage. As a District, we are determined to continue the work of serving every student with the same care, compassion, and commitment that has always been our mission. While these losses have left scars, they have also strengthened our resolve to embody our values of belonging, respect, reconciliation, empathy, equity, and perseverance.

# CURRENT PRIORITIES of the STRATEGIC PLAN



DISTRICT STRATEGIC PLAN  
2023-2028



PUBLIC VERSION  
September 24, 2024

School District No. 83 Board of Education has established this strategic plan in consultation with its rightsholders, stakeholders, staff, and students. The 2023-2028 Strategic Plan is an evolving document.

Īwsaltktnéws ne Secwepemcúl'ecw (School District No. 83) is committed to creating welcoming school environments where students have equitable access to their learning. Our District mission is "Empowering students to become confident, curious, and caring individuals who thrive in their learning, relationships, and community."

Of the six priorities within the Strategic Plan, three priorities focus specifically on enhancing student learning. The priorities of Intellectual Development, Human & Social Development, and Career Development are grounded in Universal Design for Learning (UDL), inclusivity, and equitable access to learning. We believe that all students have the potential to learn, grow, and thrive. This growth extends beyond academics, embracing social-emotional well-being, fostering curiosity, creating safe, welcoming school cultures, and amplifying student voice. Listed below are the key areas of focus for 2024-25, which are part of the [District Strategic Plan \(2023-2028\)](#).



## Intellectual and Career Development

### Target: Instructional Practice and Systems

- Embedding Universally Designed instruction and assessment practices throughout K-12 classrooms.
- Implementation of District-wide professional development and in-service ([Learning Series](#), [Professional Learning Calendar](#)) for learning and developing UDL strategies to support teachers in their practice and students in their learning.
- Provide diverse learning opportunities with differentiated supports in both literacy and numeracy.
- Expand the use of research-based anchor resources to support literacy and numeracy instruction.
- Provide targeted supports for Priority Learners.



## Human and Social Development

### Target: Inclusive Learning Spaces

- Establish classrooms and schools that are safe, inclusive spaces that provide equitable opportunities for all Priority Learners.
- Establish and increase student voice opportunities that provide learners with agency in their learning.
- Ensure school learning plans reflect the needs and support of Priority Learners.
- Prioritize positive relationships between educators and learners that enhance a sense of belonging within the school community.



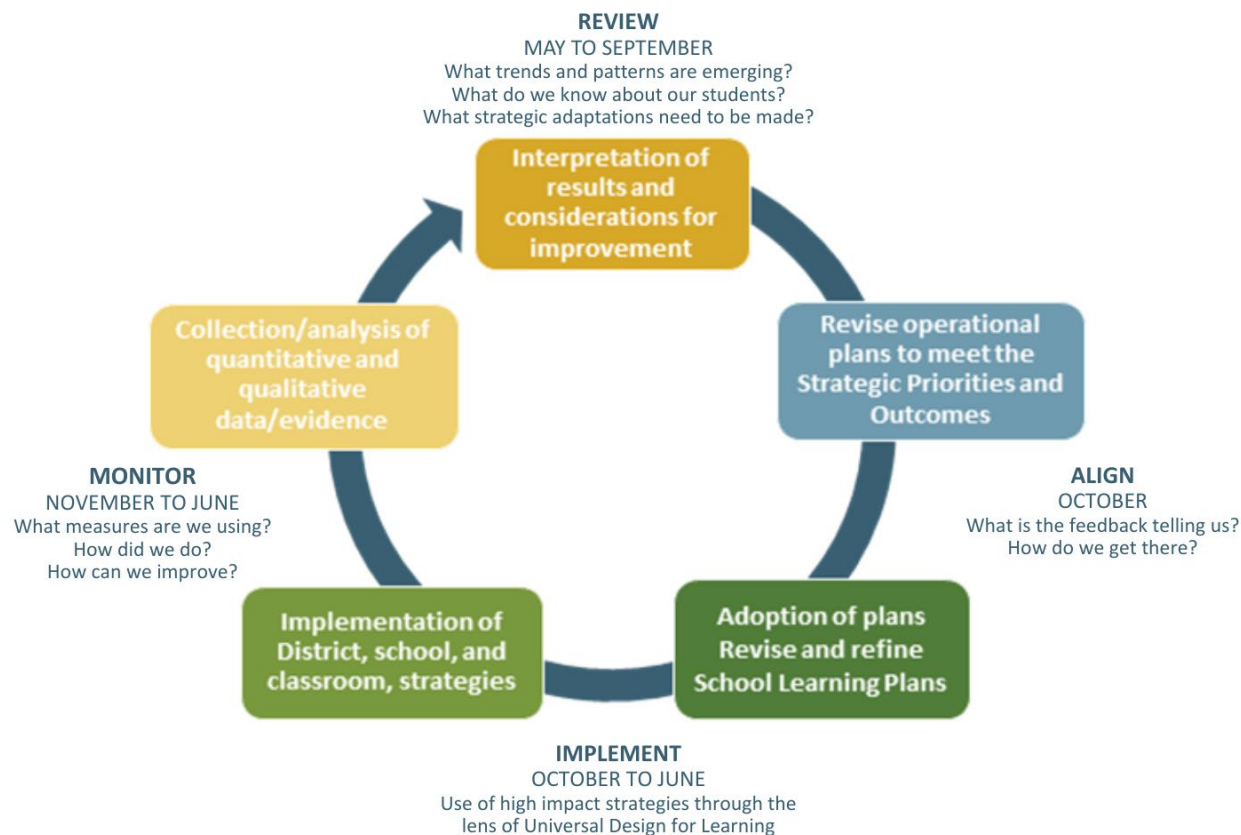
## Organizational Development

### Target: Positive Learning Environments

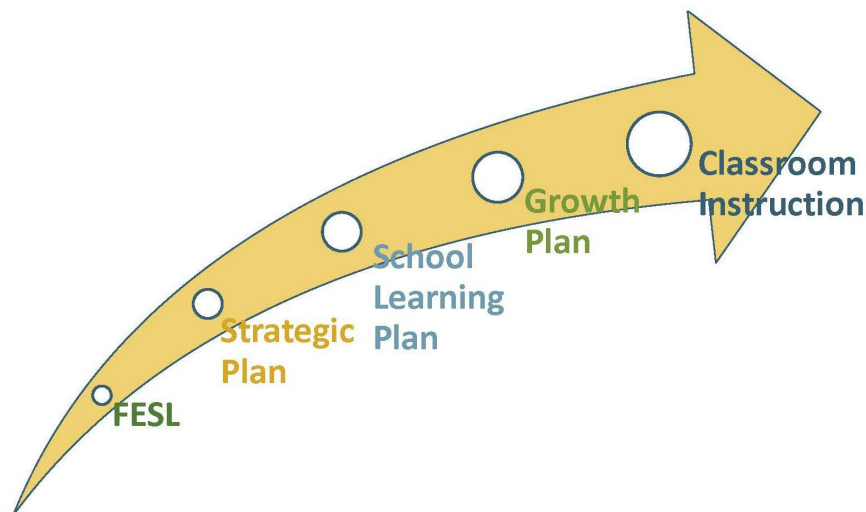
- Establish and commit to school reconfigurations that support positive relationships and educational outcomes for all students, with a focus on Priority Learners.
- Foster a culture where staff and students feel socially, emotionally, and mentally supported.

# CONTINUOUS IMPROVEMENT CYCLE

Throughout the cycle, Rightsholders, stakeholders, parents, students, and trustees are updated on the progress made regarding student achievement and well-being.



The District has aligned its continuous improvement cycle to include the District Strategic Plan, School Learning Plans, Professional Growth Plans for school-based administrators, along with the Framework for Enhancing Student Learning.



A School Learning Plan Cycle has also been developed to assist schools in ensuring they are engaging Rightsholders, stakeholders, and students in a feedback cycle. School teams are expected to review data together, implement strategies that will support student learning, and be reflective regarding what is working and what may need to be adapted. School based teams are instrumental in ensuring that “all students” are supported in their learning and well-being.

### District Engagement Cycle

| Representative Group                     | Frequency of Engagement                                                                                                                                                                                                                                                                    | Topics Discussed                                                                                                                                                                                                                                                                            |
|------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Quelmúcw & Rightsholders                 | <ul style="list-style-type: none"> <li>Monthly</li> <li>As required or requested</li> <li>Regular/Frequent Committee Representation</li> <li>District Administered Surveys</li> </ul>                                                                                                      | <ul style="list-style-type: none"> <li>Student Data</li> <li>Supports for Indigenous Students</li> <li>Parental Engagement</li> <li>Co-planning</li> <li>Consultation</li> <li>Enhancing Student Learning Updates</li> </ul>                                                                |
| School Based Administrators              | <ul style="list-style-type: none"> <li>Monthly (Secondary &amp; Middle/Elementary Cohorts)</li> <li>Bi-monthly school administrator meetings</li> <li>Regular/Frequent Committee Representation</li> <li>District Administered Surveys</li> </ul>                                          | <ul style="list-style-type: none"> <li>Student Data</li> <li>Professional Learning</li> <li>School Learning Plans</li> <li>Professional Growth</li> <li>Collaboration between schools</li> <li>Enhancing Student Learning Updates</li> </ul>                                                |
| School/District Staff                    | <ul style="list-style-type: none"> <li>District Leadership to participate in monthly School Staff Meetings when required or requested</li> <li>Reconfiguration meetings with impacted schools</li> <li>Committee Representation</li> <li>Multiple District Administered Surveys</li> </ul> | <ul style="list-style-type: none"> <li>Reconfiguration</li> <li>Student Supports</li> <li>Enhancing Student Learning Updates</li> </ul>                                                                                                                                                     |
| Partner Groups (BCTF/CUPE/DPAC/Quelmúcw) | <ul style="list-style-type: none"> <li>Quarterly for the large group</li> <li>Individual groups meet regularly</li> <li>Committee Representation</li> <li>Multiple District Administered Surveys</li> </ul>                                                                                | <ul style="list-style-type: none"> <li>Support for Students</li> <li>Collaboration on District initiatives</li> <li>Educational Change</li> <li>Policy Changes/Direction that impact student learning and well-being</li> <li>Budget</li> <li>Enhancing Student Learning Updates</li> </ul> |
| Stakeholders                             | <ul style="list-style-type: none"> <li>Multiple meetings/year</li> <li>Multiple District Administered surveys</li> </ul>                                                                                                                                                                   | <ul style="list-style-type: none"> <li>Reconfiguration</li> <li>Student Learning/Well-being</li> <li>Budget</li> </ul>                                                                                                                                                                      |
| Students                                 | <ul style="list-style-type: none"> <li>Monthly Committee Meetings</li> <li>Bi-annual Engagement/Feedback</li> </ul>                                                                                                                                                                        | <ul style="list-style-type: none"> <li>Learning/Well-being</li> <li>Feedback related to District Direction/Initiatives</li> <li>Budget</li> </ul>                                                                                                                                           |



necessary action regarding environmental sustainability and well-being that needed to be considered. Successful grade configuration timeline decisions, program [Sustainability Action Plan](#).



# ONGOING STRATEGIC ENGAGEMENT

To ensure ongoing engagement, the District facilitates discussions, Committee of the Whole meetings, surveys, and data conversations with trustees, rightsholders, school leaders, stakeholders, students, and partner groups. Representatives from these groups are invited to provide feedback during data reviews, the development of school learning plans, and budget processes, ensuring that resources are aligned with identified areas of need to support student learning.

## Meaningful Engagement Across the District

The District has a robust engagement process to ensure that all voices have an opportunity to provide feedback as it relates to the priorities, strategies, and outcomes found within the District Strategic Plan.



## Indigenous Rightsholders Engagement

| What is addressed through the engagement?                                                                                                                                                                                                                                                                                                                                                                        | Area of Impact/Area of Need as it connects to Intellectual, Human & Social, and Career Development                                                                                                                                                                                                                  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Co-construction with Rightsholders on the Local Education Agreement (LEA) led to establishing a simplified document for parents/guardians ( <a href="#">Lake Bands</a> and <a href="#">Splatsin</a> ) around the timeline for important dates and the commitment to serving the learning needs of students on-reserve. Regular <a href="#">LEA</a> follow-up meetings occur with each of the four First Nations. | <ul style="list-style-type: none"> <li>Educates parents/guardians around the terms of the agreement and shared commitments.</li> <li>Assist parents in advocating for support at the school and District level.</li> </ul>                                                                                          |
| Parent conferences for students who reside on reserve.                                                                                                                                                                                                                                                                                                                                                           | <ul style="list-style-type: none"> <li>Strengthens relationships and builds trust which leads to a stronger sense of belonging in schools.</li> </ul>                                                                                                                                                               |
| Monthly meetings with the Quelmúcw Education Council (Indigenous Education Council) to discuss student needs, student growth, systemic barriers, and resource allocation to address priorities to enhance the student experience and student learning, in accordance with the <a href="#">Terms of Reference</a> .                                                                                               | <ul style="list-style-type: none"> <li>Provides voice and agency to members of the council.</li> <li>Identifies systemic barriers and biases that exist, and which need to be addressed. This leads to improved student achievement and engagement.</li> </ul>                                                      |
| Indigenous Education Department regular updates.                                                                                                                                                                                                                                                                                                                                                                 | <ul style="list-style-type: none"> <li><a href="#">Monthly publications</a> from Indigenous Education which highlight the work and success of staff and students.</li> </ul>                                                                                                                                        |
| Bi-annual school leader meetings with local First Nations to discuss share stories and a collective vision for serving Indigenous students across the District. Reviewing the <a href="#">Implementation Guide for LEAs</a> .                                                                                                                                                                                    | <ul style="list-style-type: none"> <li>This has led to improved outcomes for Indigenous students (sense of belonging, number of caring adults, completion rates)</li> <li>Creates a shared understanding that the “system” needs to adjust rather than expecting students to change to fit the “system.”</li> </ul> |
| <a href="#">Annual co-planning</a> with local First Nations for the Indigenous Day of Learning (Professional Development) which supported all District staff to learn about Indigenous ways of knowing and doing                                                                                                                                                                                                 | <ul style="list-style-type: none"> <li>Develops and strengthens understanding around local culture, traditions, and ways of doing.</li> <li>Builds trust and relationship with Indigenous families that increases sense of belonging.</li> </ul>                                                                    |

|                                                                                                                                                                                           |                                                                                                                                                                                                                                                                             |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| from time spent on the land. Learn more by watching the <a href="#">Video</a> and reading the <a href="#">Report</a> .                                                                    | <ul style="list-style-type: none"> <li>Increases the “collective responsibility” around Indigenous learners.</li> </ul>                                                                                                                                                     |
| Ongoing collaborative consultation with Quelmúcw to establish programming which best supports Priority Learners in trades and careers.                                                    | <ul style="list-style-type: none"> <li>Has increased the number of Priority Learners in Youth Train in Trades programs.</li> <li>Increased equity &amp; engagement in school.</li> <li>Increase in completion rates.</li> </ul>                                             |
| Ongoing and frequent collaborative consultation with First Nations Education Directors/Managers to discuss needs and strategies to support students with diverse learning needs and CYIC. | <ul style="list-style-type: none"> <li>Provides opportunity to address individual student needs.</li> </ul>                                                                                                                                                                 |
| Knowledge Keeper/Elder luncheons, celebrations, and teas occur three times per year.                                                                                                      | <ul style="list-style-type: none"> <li>Provides opportunity to share the work being done across the District to improve the experience for Indigenous students and their families.</li> <li>Strengthens relationships and trust within families and communities.</li> </ul> |



## Student Engagement

| What is addressed through the engagement?                                                                                         | Area of Impact/Area of Need as it connects to Intellectual, Human & Social, and Career Development                                                                                                                                                                                                                                                                                                                                                                                                                   |
|-----------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Bi-annual District student forums and one on one interviews with students to collect feedback around their school experience.     | <ul style="list-style-type: none"> <li>Increase student voice and agency which increases engagement, attendance, and sense of belonging.</li> <li>It has resulted in creative timetables and other organizational changes within schools.</li> <li>Decolonization of graduation.</li> </ul>                                                                                                                                                                                                                          |
| Monthly and quarterly student representation on various District committees (Policy, Budget, Education Directions, Environmental) | <ul style="list-style-type: none"> <li>This has resulted in changes to policy and financial decision making.</li> <li>This representation allows students opportunity to provide feedback and make suggestions regarding strategies being implemented and potential “educational change.”</li> <li>It has led to the refinement of <a href="#">Board Policy 124</a> and the development of a new <a href="#">Environmental Stewardship Action Plan</a> which is a key priority within the Strategic Plan.</li> </ul> |



## Staff, Stakeholders, and Partner Groups

| What is addressed through the engagement?                                                                                                                                                            | Area of Impact/Area of Need as it connects to Intellectual, Human & Social, and Career Development                                                                                                                                                             |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Ongoing staff and partner group engagement regarding school reconfiguration and system changes that better support students.                                                                         | <ul style="list-style-type: none"> <li>Reducing school transitions allows staff to develop a deeper understanding of their students and their individual learning needs.</li> </ul>                                                                            |
| Bi-monthly staff wellness committee meetings.                                                                                                                                                        | <ul style="list-style-type: none"> <li>Reduces staff absenteeism which results in greater continuity for students in their learning.</li> </ul>                                                                                                                |
| Multiple engagement sessions with parents and communities regarding early learning.                                                                                                                  | <ul style="list-style-type: none"> <li>Supports transitions into kindergarten and childcare support.</li> <li>Provides opportunity to create deeper and more meaningful relationships.</li> </ul>                                                              |
| Regular collaboration with the District Parent Advisory Committee and school Parent Advisory Committees to address school specific inquiries, concerns, and supports which directly impact students. | <ul style="list-style-type: none"> <li>With a reconfiguration process that will span three years, these meetings provide valuable feedback that supports the District in ensuring that families are receiving appropriate information and supports.</li> </ul> |
| Regular, ongoing collaboration with community partners (Child & Youth Mental Health, Ministry of Child & Family Development).                                                                        | <ul style="list-style-type: none"> <li>Supports Priority Learners and their families with community support for addressing mental health and substance use.</li> </ul>                                                                                         |
| Bi-monthly school leadership meetings which involve data conversations and learning as they relate to student growth and success.                                                                    | <ul style="list-style-type: none"> <li>These meetings allow for collaboration and follow-up on how schools are supporting Priority Learners and their progress on school learning plans.</li> </ul>                                                            |
| Board Committee of the Whole meetings focused on student learning & well-being that include strategies, adaptations, and additional supports.                                                        | <ul style="list-style-type: none"> <li>These provide opportunity for Rightsholders, stakeholders, staff, and students to ask questions, seek clarification, and provide feedback.</li> </ul>                                                                   |

## Reflection On Strategic Engagement

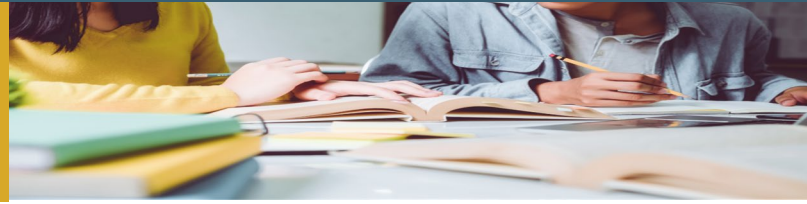
Through the various engagement opportunities, valuable feedback has been obtained which helps to shape the District's next steps by informing the strategies and support which are required to better our learners. The feedback is very diverse, highlighting areas of concern and potential growth. It is always thoughtfully considered and carefully integrated into future planning. Ultimately the District is invested in enhancing the student experience through a wide array of supports that ensure every student receives what they need to be successful.

The District has demonstrated a commitment to ensuring that Priority Learners are represented at the school and District level through specific leadership positions such as District Vice-Principal of Student Wellness, District Principal of Student Support, District Vice Principal of Student Support, District Principal of Innovation & Technology, and District Principal of Indigenous Education. There has been significant effort to break down silos and ensure that all departments are working collaboratively to meet the needs of Priority Learners.

We recognize that Priority Learners are not yet achieving at the same levels as their peers in the District. Through our engagement processes, several key themes have emerged: the importance of strong relationships with students and families; the need to remove barriers to learning; ensuring access to courses that keep future options open; valuing and respecting cultural differences; knowing our students well; addressing biases that lead to low expectations; fostering safe and inclusive classrooms and schools; seeking insights from families; and providing the supports students need to succeed. We are confident that by improving in these areas, we will fulfill our mission of empowering students to become confident, curious, and caring individuals who thrive in their learning, relationships, and communities.

# REFLECTION, ADJUSTMENTS, AND ADAPTATIONS: NEXT STEPS

## Strategic Priority Intellectual Development



**GOAL: Each student will develop their literacy skills, numeracy skills, and competencies to become their most capable self.**

| Current Strategies                                                                                                                                                                                                                                       | Area for Growth                                                                                                                                                                                                                                                                                                                 | Strategy Effectiveness                                                                                                                                                                                                                                                                                                                                                    | Adjustments/Adaptations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>Success Teachers monitor math pathways through graduation check-ins and support planning to increase completion rates and ensure Indigenous students graduate with options and possibilities.</li> </ul>          | <b>Cohort Targeted:<br/>Indigenous Students</b> <ul style="list-style-type: none"> <li>Under representation in upper-level secondary math and science courses.</li> <li>Increase the number of Indigenous Students enrolled in and successfully completing Foundations of Math and Pre-Calculus in secondary school.</li> </ul> | <ul style="list-style-type: none"> <li>The effectiveness is inconclusive as there is not currently sufficient data to evaluate the effectiveness of the strategy.</li> </ul>                                                                                                                                                                                              | <ul style="list-style-type: none"> <li>Grad planning for all Indigenous students entering grade 9 (Success teachers &amp; District Principal of Indigenous Education)</li> <li>Direct communication with all families of grade 9 students regarding math pathways and opportunities at the post-secondary level.</li> <li>Direct communication with families of all Grade 10 students prior to course selection.</li> <li>Recruitment of Indigenous Success Teachers with a background in Math.</li> </ul> |
| <ul style="list-style-type: none"> <li><a href="#">Graduation Pathway Circle meetings</a> to support completion rates.</li> </ul>                                                                                                                        | <b>Cohort Targeted:<br/>Indigenous Students on Reserve</b> <ul style="list-style-type: none"> <li>The <a href="#">“How Are We Doing Report”</a> and Pathway meetings indicate that completion rates for Indigenous students continue to be lower than for non-Indigenous students.</li> </ul>                                   | <ul style="list-style-type: none"> <li>Entering the third year of this strategy, will provide the District with sufficient data to evaluate the effectiveness of the strategy.</li> </ul> <p>*Quelmúcw Education Council values this strategy.<br/>*The Indigenous Education Department staff value the process and believe it enables them to “know their students.”</p> | <ul style="list-style-type: none"> <li>The Pathway Circle meetings require significant time and will be limited to students in grades 10 to 12.</li> <li>Where school counselors are involved, the circles are more effective and so this will become a requirement moving forward.</li> </ul>                                                                                                                                                                                                             |
| <ul style="list-style-type: none"> <li>Utilization of Heggerty Phonemic Awareness (K-2) and University of Florida Institute (UFLI) Foundations (K-3) literacy anchor resources, as connected to the <a href="#">Early Literacy Framework</a>.</li> </ul> | <b>Cohort Targeted:<br/>All Primary Students</b> <ul style="list-style-type: none"> <li>Not all teaching staff have adopted the anchor resources into their practice.</li> </ul>                                                                                                                                                | <ul style="list-style-type: none"> <li>Both quantitative and qualitative data indicate that the resource are effective in improving phonemic awareness and reading at or above grade level.</li> </ul>                                                                                                                                                                    | <ul style="list-style-type: none"> <li>Continued implementation and support of both Heggerty and UFLI resources in all primary classrooms remains a priority to strengthen Tier 1 literacy instruction.</li> <li>Ongoing training with resources for primary teachers.</li> </ul>                                                                                                                                                                                                                          |
| <ul style="list-style-type: none"> <li>Utilizing DIBELS 8 (Early Literacy Screener) for all Grade 1 &amp; 2 students.</li> </ul>                                                                                                                         | <b>Cohort Targeted:<br/>All Primary Students</b> <ul style="list-style-type: none"> <li>Using the data obtained to identify students requiring additional support.</li> <li>Strengthening Tier I instruction and research-</li> </ul>                                                                                           | <ul style="list-style-type: none"> <li>2024-25 was the first implementation year for DIBELS 8 for Grade 1 &amp; 2 students.</li> <li>The data collected will continue to inform our practice and support.</li> </ul>                                                                                                                                                      | <ul style="list-style-type: none"> <li>More time and training is required for Literacy Support Teachers, classroom teachers, and school teams in data analysis and determining appropriate instructional next steps using funding generously provided by</li> </ul>                                                                                                                                                                                                                                        |

| Current Strategies                                                                                                                                             | Area for Growth                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Strategy Effectiveness                                                                                                                                                                                                                          | Adjustments/Adaptations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                                | based anchor resources with Tier 2 & 3 supports as required.                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                 | the K-12 Literacies Supports Initiative                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <ul style="list-style-type: none"> <li>Literacy Support Teacher Model of Support in grades K to 2.</li> </ul>                                                  | <b>Cohort Targeted: Priority Learners</b> <ul style="list-style-type: none"> <li>There is still a tendency in the District to use a “pull out” model of support for struggling students.</li> <li>Early identification of Priority Learners and frequent “check ins” on learning requires refinement.</li> </ul>                                                                                                                                                   | <ul style="list-style-type: none"> <li>Individual school data suggests that when a collaborative and collective approach to literacy is supported, the model is highly effective.</li> </ul>                                                    | <ul style="list-style-type: none"> <li>Continue to ensure the use of common strategies and language within the learning environment.</li> <li>Continue to provide professional development and in-service to teachers.</li> </ul>                                                                                                                                                                                                                                                                                                      |
| <ul style="list-style-type: none"> <li>Support explicit and rich numeracy instruction through Building Thinking Classrooms (Peter Liljedah).</li> </ul>        | <b>Cohort Targeted: Priority Learners</b> <ul style="list-style-type: none"> <li>Current data indicates that a significant number of all students are not on track in numeracy, with Indigenous learners, diverse learners, and Children &amp; Youth in Care not achieving at the same level as their peers.</li> <li>Using the local math assessment and other diagnostic <a href="#">assessments</a> for early identification of struggling learners.</li> </ul> | <ul style="list-style-type: none"> <li>Judy Larsen from Building Thinking Classrooms supported over 100 teachers to build confidence and capacity for classroom teachers in the utilization of these strategies as a Tier 1 support.</li> </ul> | <ul style="list-style-type: none"> <li>Continued work alongside the District “Professional Learning” working group to plan purposeful learning that connects to Numeracy as presented within the District Strategic Plan.</li> <li>Exploration of alternate support for classroom teachers is required due to the reduction of Math Helping Teacher support.</li> <li>Provide support for classroom teachers in building Tier 1 capacity in partnership with part-time Numeracy Helping Teachers through a residency model.</li> </ul> |
| <ul style="list-style-type: none"> <li>Use of MathUP as anchor resources in elementary classrooms.</li> </ul>                                                  | <b>Cohort Targeted: All Learners</b> <ul style="list-style-type: none"> <li>Continue to train teachers and offer support in the use of the resources.</li> </ul>                                                                                                                                                                                                                                                                                                   | <ul style="list-style-type: none"> <li>The 2024-25 school year was the first pilot of the resource, so more time is necessary to determine its effectiveness.</li> </ul>                                                                        | <ul style="list-style-type: none"> <li>Expand the use of the anchor resources to more schools.</li> <li>Work with early adopter teachers to promote the use of the resource among their peers.</li> </ul>                                                                                                                                                                                                                                                                                                                              |
| <ul style="list-style-type: none"> <li>Indigenous Education Workers (IEWs) supporting primary literacy through a push in model of support.</li> </ul>          | <b>Cohort Targeted: Indigenous Students</b> <ul style="list-style-type: none"> <li>Staff continue to struggle with intervention support through an inclusive model.</li> </ul>                                                                                                                                                                                                                                                                                     | <ul style="list-style-type: none"> <li>The effectiveness of the strategy is school specific.</li> </ul>                                                                                                                                         | <ul style="list-style-type: none"> <li>Continue to support IEWs in literacy support and inclusive practices.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                |
| <ul style="list-style-type: none"> <li>Learning Resource Teachers (LRTs) supporting UDL practice with classroom teachers during Tier 1 instruction.</li> </ul> | <b>Cohort Targeted: Priority Learners</b> <ul style="list-style-type: none"> <li>There is a tendency to remove struggling learners from Tier 1 instructional support and have Certified Educational Assistants providing the support.</li> </ul>                                                                                                                                                                                                                   | <ul style="list-style-type: none"> <li>LRTs are making gains in changing this long-standing practice.</li> <li>There is evidence that fewer students are being pulled out of Tier 1 Instruction for support outside the classroom.</li> </ul>   | <ul style="list-style-type: none"> <li>Continue changing practice through in-service and professional development.</li> <li>Continue to support school administrators in what to look for when doing instructional walk-throughs in classrooms.</li> </ul>                                                                                                                                                                                                                                                                             |

# Strategic Priority Human & Social Development



**GOAL: Each student will feel welcome, safe, and connected to peers and adults in their school.**

| Current Strategies                                                                                                                                                                                                                                                          | Area for Growth                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Strategy Effectiveness                                                                                                                                                                                                                                                                                                                 | Adjustments/Adaptations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>Identification of all CYIC through collaboration with Ministry of Child and Family Development (MCFD) and SplatSIn Stsmamlt Services.</li> <li>Tracking of CYIC students through MyEd and the Student Support Department.</li> </ul> | <b>Cohort Targeted: Children &amp; Youth In Care</b> <ul style="list-style-type: none"> <li>Consistent identification of CYIC students across the District.</li> <li>Continue to build on existing partnerships with MCFD and Stsmamlt Services to determine CYIC students early in the fall of each year.</li> <li>Given the geography of the District, MCFD services are offered to students through three different communities, two of which are situated in different school districts.</li> </ul> | <ul style="list-style-type: none"> <li>The strategies used in the past have not been formalized and have produced inconsistent results in identifying CYIC students.</li> </ul>                                                                                                                                                        | <ul style="list-style-type: none"> <li>The District will build on the promising practice shared by SD67 to track CYIC students beginning in fall of 2025.</li> <li>All CYIC students will be tracked through MyEd.</li> <li>School and itinerant counsellors will be assigned as Case Managers to CYIC students.</li> <li>School-based team meetings will review CYIC at each meeting with an annual District review.</li> <li>Partnership with Boys and Girls Club to support CYIC who are transitioning out of school.</li> </ul> |
| <ul style="list-style-type: none"> <li>Supporting the inclusion of students through the expansion of a “push in” support model.</li> </ul>                                                                                                                                  | <b>Cohort Targeted: Priority Learners</b> <ul style="list-style-type: none"> <li>Inequities exist when Priority Learners are not given access to learning with their peers in an inclusive environment.</li> <li>Sense of Belonging and Feeling Safe at school is below the provincial average for the Priority Learners in our District.</li> </ul>                                                                                                                                                    | <ul style="list-style-type: none"> <li>The move to creating more inclusive classrooms requires changing beliefs and mindsets. These require change before Priority Learners will feel more included and safer at school.</li> <li>In schools where inclusionary practice is embraced, the data tells a different story.</li> </ul>     | <ul style="list-style-type: none"> <li>School leaders will continue to receive learning around UDL, differentiation, and Multi-Tiered System of Supports (MTSS) strategies which will enable them to lead their staff and schools along the continuum of inclusive practices.</li> </ul>                                                                                                                                                                                                                                            |
| <ul style="list-style-type: none"> <li>Enhanced Support for students with mental health or substance use, through the Integrated Child and Youth (ICY) team.</li> </ul>                                                                                                     | <b>Cohort Targeted: Priority Learners</b> <ul style="list-style-type: none"> <li>The demand for support exceeds the capacity of this team to meet.</li> </ul>                                                                                                                                                                                                                                                                                                                                           | <ul style="list-style-type: none"> <li>The ICY team works collaboratively with school counselors and with the District Vice-Principal of Student Wellness.</li> <li>The development of effective processes between the District and the ICY team have resulted in timely support for students that have been life-changing.</li> </ul> | <ul style="list-style-type: none"> <li>Continuing to petition the Ministry for an additional clinical counselor.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                         |
| <ul style="list-style-type: none"> <li>An itinerant counselor of Indigenous ancestry has been hired to provide support to Indigenous students.</li> </ul>                                                                                                                   | <b>Cohort Targeted: Indigenous Students</b> <ul style="list-style-type: none"> <li>There has been an increase in the number of students who struggle with resiliency resulting from deep loss and grief.</li> </ul>                                                                                                                                                                                                                                                                                     | <ul style="list-style-type: none"> <li>This additional support has reduced the length of time that students stay out of school after a loss.</li> </ul>                                                                                                                                                                                | <ul style="list-style-type: none"> <li>Provide this support as short term counselling which transitions students to the care of their school counselors.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                 |



| Current Strategies                                                                                                                                                                 | Area for Growth                                                                                                                                                                                                                                                          | Strategy Effectiveness                                                                                                                                                                                                                                                                                                                                                                                                | Adjustments/Adaptations                                                                                                                                                                                          |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>Renovating a portion of existing washrooms and change rooms to universal designs which assist in creating more inclusive spaces.</li> </ul> | <b>Cohort Targeted:</b><br><b>All Learners</b> <ul style="list-style-type: none"> <li>Qualitative and Quantitative data continue to identify washrooms and changerooms as spaces where students do not feel safe.</li> </ul>                                             | <ul style="list-style-type: none"> <li>In schools where universal washrooms/changerooms have been implemented there are fewer student incidents that involve targeting behaviours such as bullying and intimidation as well as vaping.</li> </ul>                                                                                                                                                                     | <ul style="list-style-type: none"> <li>Increase the communication regarding the “why.”</li> <li>Pro-active messaging and involvement of school PACs in advance of renovations beginning.</li> </ul>              |
| <ul style="list-style-type: none"> <li><a href="#">Early Learning Initiatives</a> led by the District Vice Principal of Early Learning.</li> </ul>                                 | <b>Cohort Targeted:</b><br><b>All Learners</b> <ul style="list-style-type: none"> <li>Developing an annual budget that would allow for the District Vice Principal position to continue in the absence of discontinued funding from the Ministry</li> </ul>              | <ul style="list-style-type: none"> <li>The District Vice Principal has been very successful in developing strong relationships between the District and community partners.</li> <li>Kindergarten transitions have improved. To support transitions, a <a href="#">Welcome to Kindergarten video</a> has been developed.</li> <li>There has been an increase in Early Childhood Educator (ECE) engagement.</li> </ul> | <ul style="list-style-type: none"> <li>Additional ECE support for Indigenous learners in schools with significant Indigenous populations.</li> </ul>                                                             |
| <ul style="list-style-type: none"> <li>Creating community partnerships to support childcare on school grounds.</li> </ul>                                                          | <b>Cohort Targeted:</b><br><b>All Learners</b> <ul style="list-style-type: none"> <li>An application to secure New Spaces funding was denied in a rural area with limited childcare.</li> <li>Additional childcare spaces are needed in our most rural areas.</li> </ul> | <ul style="list-style-type: none"> <li>The relationship between the District and community partners is very good.</li> </ul>                                                                                                                                                                                                                                                                                          | <ul style="list-style-type: none"> <li>Continued application for New Spaces funding.</li> <li>Continue to build relationships with community childcare providers to reduce barriers for families.</li> </ul>     |
| <ul style="list-style-type: none"> <li>Supporting reconfiguration through the implementation of a cross-boundary process for students and families.</li> </ul>                     | <b>Cohort Targeted:</b><br><b>Priority Learners</b> <ul style="list-style-type: none"> <li>Continued refinement and communication around the newly implemented process.</li> <li>Robust data driven decision making.</li> </ul>                                          | <ul style="list-style-type: none"> <li>The process has been quite effective however, with this being the first year of implementation, there are areas of concern and refinement that have surfaced.</li> </ul>                                                                                                                                                                                                       | <ul style="list-style-type: none"> <li>Broaden the scope of the decision making to include school counselors, and District leaders from the Indigenous Education Department and Student Support Team.</li> </ul> |



## Strategic Priority Career Development



**GOAL: Each student will develop the skills and competencies necessary to be successful in a career or community pathway of their choice.**

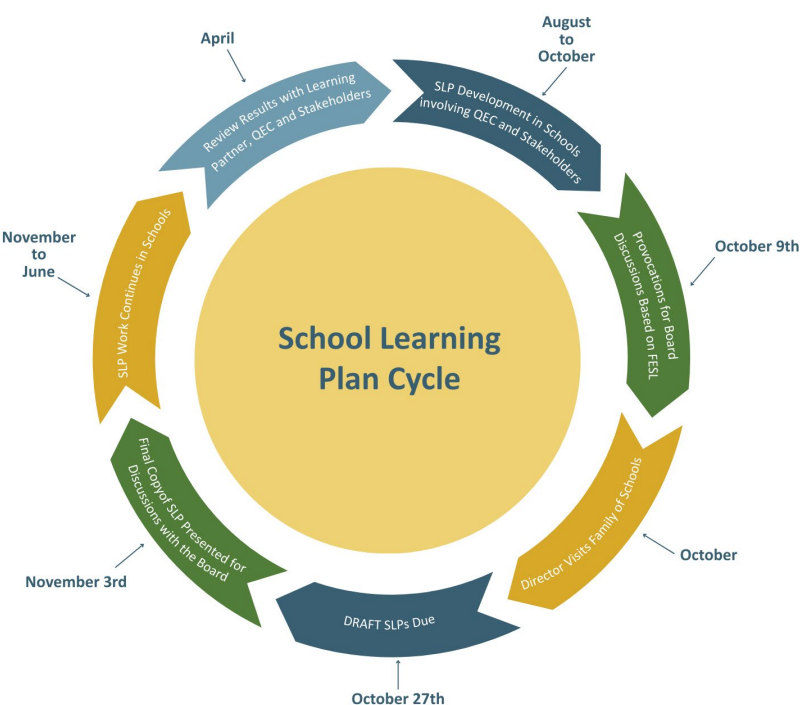
| Current Strategies                                                                                                                                                                                                                                                      | Area for Growth                                                                                                                                                                                                                                                                                                                                                | Strategy Effectiveness                                                                                                                                                                                                             | Adjustments/Adaptations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>Creating awareness with parents and students regarding career pathways and programming opportunities.</li> <li>Using myBlueprint planner to assist students with goal-setting, course selection, and career planning.</li> </ul> | <b>Cohort Targeted: All Learners</b> <ul style="list-style-type: none"> <li>Increasing the engagement of parents with the high school planner, myBlueprint.</li> </ul>                                                                                                                                                                                         | <ul style="list-style-type: none"> <li>Online sessions for parents and students were poorly attended.</li> <li>In person sessions held within Indigenous communities were well attended and interest was high.</li> </ul>          | <ul style="list-style-type: none"> <li>Parent sessions are planned during the Provincial Careers Week.</li> <li>Locally developed Work Experience enhancement videos will be embedded into myBlueprint.</li> <li>Course selection will occur earlier to allow for alignment with Post Secondary seat offerings.</li> </ul>                                                                                                                                                                                          |
| <ul style="list-style-type: none"> <li>Transition Planning between grades and schools.</li> </ul>                                                                                                                                                                       | <b>Cohort Targeted: Priority Learners</b> <ul style="list-style-type: none"> <li>Transition data for Priority Learners and particularly for Indigenous males is lower than other populations.</li> </ul>                                                                                                                                                       | <ul style="list-style-type: none"> <li>Wrap around approaches involving trusted adults seems to be impactful.</li> <li>Transition meetings take place but the format and process is not formalized across the District.</li> </ul> | <ul style="list-style-type: none"> <li>Create a framework which all schools can follow to support positive transitions.</li> <li>Continue the work of reconfiguration which will reduce the number of transitions from four down to two.</li> <li>Continue to work collaboratively with Indigenous partners from each of the four First Nations in our area to ensure smooth, successful transitions.</li> <li>Adopt the idea of digital vertical brochures for Dual Credit Program offerings from SD38.</li> </ul> |
| <ul style="list-style-type: none"> <li>Develop partnerships with post-secondary institutions and community organizations.</li> <li>Increasing opportunities for Work Experience (WEX) and Dual Credit opportunities.</li> </ul>                                         | <b>Cohort Targeted: All Learners with a focus on Priority Learners</b> <ul style="list-style-type: none"> <li>Engage students in the following career pathways: <a href="#">Human &amp; Health Services</a>; <a href="#">Manufacturing &amp; Technology</a>; <a href="#">Hospitality &amp; Tourism</a>; Agriculture; and Climate Change Mitigation.</li> </ul> | <ul style="list-style-type: none"> <li>The District Work Experience/Dual Credit Liaison has been instrumental in working with school-based Career Coordinators to access numerous employers in various sectors</li> </ul>          | <ul style="list-style-type: none"> <li>Introduce locally developed WEX videos to Career Life Exploration and Career Life Connection teachers.</li> <li>Migrate all new employers into a MyWEX database for easy access.</li> <li>Continue working with post-secondary institutions around Dual Credit programs.</li> <li>Continue to explore the viability of a Manufacturing and Engineering CO-OP program that is like SD38.</li> </ul>                                                                           |
| <ul style="list-style-type: none"> <li>Dual Credit opportunities</li> </ul>                                                                                                                                                                                             | <b>Cohort Targeted: All Learners</b> <ul style="list-style-type: none"> <li>Continue to expand the opportunities for all students.</li> </ul>                                                                                                                                                                                                                  | <ul style="list-style-type: none"> <li>Through Future Ready grant funding, collaboration between the District and Okanagan College has been successful at bringing dual credit opportunities to students.</li> </ul>               | <ul style="list-style-type: none"> <li>To increase enrolment numbers in Professional Cook Training, the program will be offered at a different secondary school within the District.</li> </ul>                                                                                                                                                                                                                                                                                                                     |
| <ul style="list-style-type: none"> <li>Increase the number of career pathways for students transitioning directly into the workplace or workplace micro-credentials.</li> </ul>                                                                                         | <b>Cohort Targeted: All Learners</b> <ul style="list-style-type: none"> <li>Continue to expand the possibilities and opportunities for students.</li> </ul>                                                                                                                                                                                                    | <ul style="list-style-type: none"> <li>Partnerships with Interior Health have been successful in establishing a two Credit Workforce Training Certificate.</li> </ul>                                                              | <ul style="list-style-type: none"> <li>Building on the success of the Interior Health partnership, an expansion into healthcare centers in additional communities are being pursued.</li> </ul>                                                                                                                                                                                                                                                                                                                     |



# CREATING ALIGNMENT TO ENHANCING STUDENT LEARNING

To ensure success for students across the District, it is important that school learning plans and operational plans are aligned with the District Strategic Plan. This coherence also supports the effective use of resources that are dedicated to student success.

## Aligned School Plans



At the school level, all elementary, middle, and secondary schools work in collaboration with their senior leadership learning partners to develop, refine, and adjust school learning plans in alignment with the District Strategic Plan and its strategic priorities of Intellectual Development, Human and Social Development, and Career Development. The creation of these plans is grounded in a collaborative process that incorporates the voices of staff, stakeholders, and Rightsholders. Each school is supported by either an Assistant Superintendent or a Director of Instruction, ensuring both oversight of school plans and responsiveness to the unique needs of individual schools.

Drawing on both qualitative and quantitative data, school learning plans establish a clear direction toward the goal of developing confident and curious learners who thrive academically, socially, and

emotionally. These plans are informed by an understanding of who the learners are, and the holistic supports required to help them achieve the established goals. Once developed, school leaders share the plans with their learning partners, trustees, Rightsholders, and stakeholders. As part of the continuous improvement cycle, outcomes are also reported back to these groups, providing opportunities for feedback that inform ongoing adaptations and refinements.

School goals are aligned with District-wide priorities. The school learning plans are published on the District website under the [School Learning Plans](#) section. The documents are evergreen and share the priorities of the school which support the enhancement of learning.



## Alignment for Successful Implementation

Building a system that supports student achievement and meets the needs of our most vulnerable students requires a shared vision across various departments in the District. The following, though not exhaustive, highlights some of the ongoing efforts across the District which support all learners.

### Governance and Leadership

Work to represent the interest of all students by advocating for student learning and well-being

Promote environmental stewardship and sustainability for staff and students through the newly developed [Environmental Stewardship Action Plan](#).

### Education Services

Supporting professional capacity, Student Support, Indigenous Education, Equity

Supporting educators to create inclusive learning environments that are responsive to student needs through professional learning, relevant pedagogy, mentorship, and student supports.

Develop supervision and evaluation processes that support District goals under the strategic priorities of Intellectual, Human and Social, and Career Development.

### Human Resources

Building the capacity to facilitate inclusive, safe, and healthy work cultures

Recruiting and retaining a skilled workforce with equitable opportunities for visible minorities.

Supporting staff in their wellness to ensure they are able to meet the diverse needs of their students.

Leadership development for administrators and managers to assist in delivering the best educational opportunities for students.

### Facilities

Effectively maintaining high-quality learning environments

Contributing to positive school environments through minor renovation projects.  
Preparing and planning for future needs resulting from school reconfigurations.

### Finance

Responsible for equitable and sustainable financial plans

Developing annual budgets that align with the District Strategic Plan and Strategic Priorities.

Ensuring that resources provide all students with equitable learning opportunities.

### Information Technology

Responsible for the implementation of IT and ensuring security standards

Implementing security standards that facilitate safe digital learning platforms and tools.

Supporting staff with tools and applications that support student learning.

### Transportation

Ensuring the safe, efficient, and reliable transportation of students to and from school on a daily basis

Collaborating with Education Services to ensure transportation is not a barrier for Priority Learners.

Prioritizing the safety of riders and ensuring students have access to learning outside their schools.

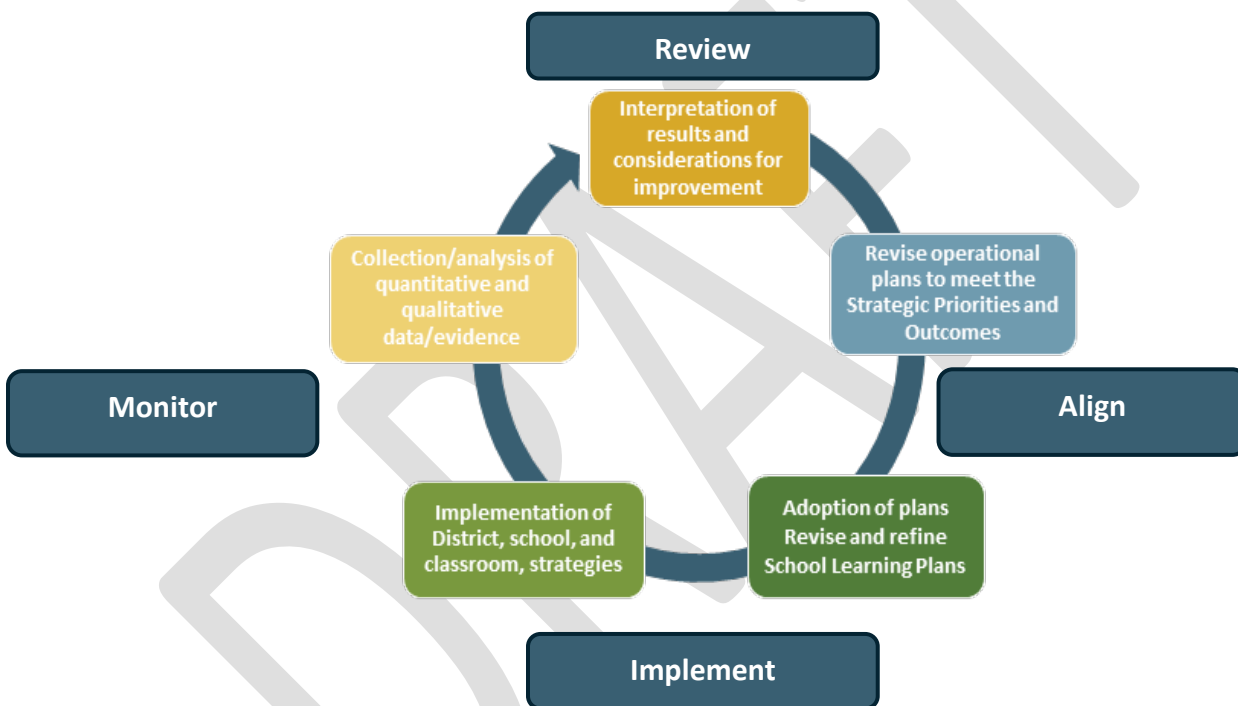
# DATA ANALYSIS AND INTERPRETATION

## Introduction to Data Analysis and Interpretation

Each year, school districts across the province of British Columbia are required to submit the Enhancing Student Learning Report as required by the [Enhancing Student Learning Reporting Order](#). This Report provides an update on the District's work to continuously improve learning outcomes, with a particular focus on equity of outcomes. It demonstrates the alignment of the Framework for Enhancing Student Learning, the District Strategic Plan, school learning plans, operational plans, and professional growth plans.

The report summarizes the results of the district's ongoing review of student learning data and evidence. To standardize the reporting, parts of this report are structured using a template provided by the ministry.

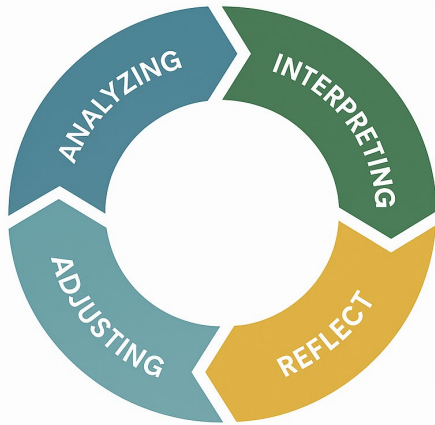
## The District Continuous Improvement Cycle



The Continuous Improvement Cycle is a key component of our District's commitment to enhancing system performance. Developed by the District Senior Leadership Team, the cycle supports both the success of every student and the effective, efficient operation of the District. Actioned annually, it provides a structured process for implementing, monitoring, reviewing, and responding, while ensuring that targeted strategies and resources are aligned to improve student learning outcomes.

The District evaluates and adjusts strategies to meet the goals and outcomes referenced in the District Strategic Plan. The evaluation and adjustments target areas for growth and improvement for all students. Adjustments made are based on evidence-informed decisions uncovered in the analysis and interpretation of provincial and District level data and evidence.





In efforts to address equity for all learners in the District, schools develop learning plans that target specific areas of attention and growth for their learners. The use of data is accessible to them through EdPlan Insight which is a repository for both local and provincial data.

Through a cycle of analysis, interpretation, reflection, and adjustment, schools across the District are working to provide students with supports for learning that will empower our students to become confident, curious, and caring individuals who thrive in their learning, relationships, and community.

SD83 monitors and evaluates data provided by the Ministry of Education and Child Care to determine trends in literacy, numeracy, grade-to-grade transitions, feeling welcome, safe, and connected to school, graduation rates, and transition to post-secondary institutions. The data is disaggregated to ensure the District is concentrating its efforts to bring equity to Priority Learners (Indigenous, students with diverse abilities, and CYIC).

The remainder of this report will focus on what the data is telling us, the strengths and areas of growth that are revealed, and finally, the adaptations necessary to improve equity to priority populations.





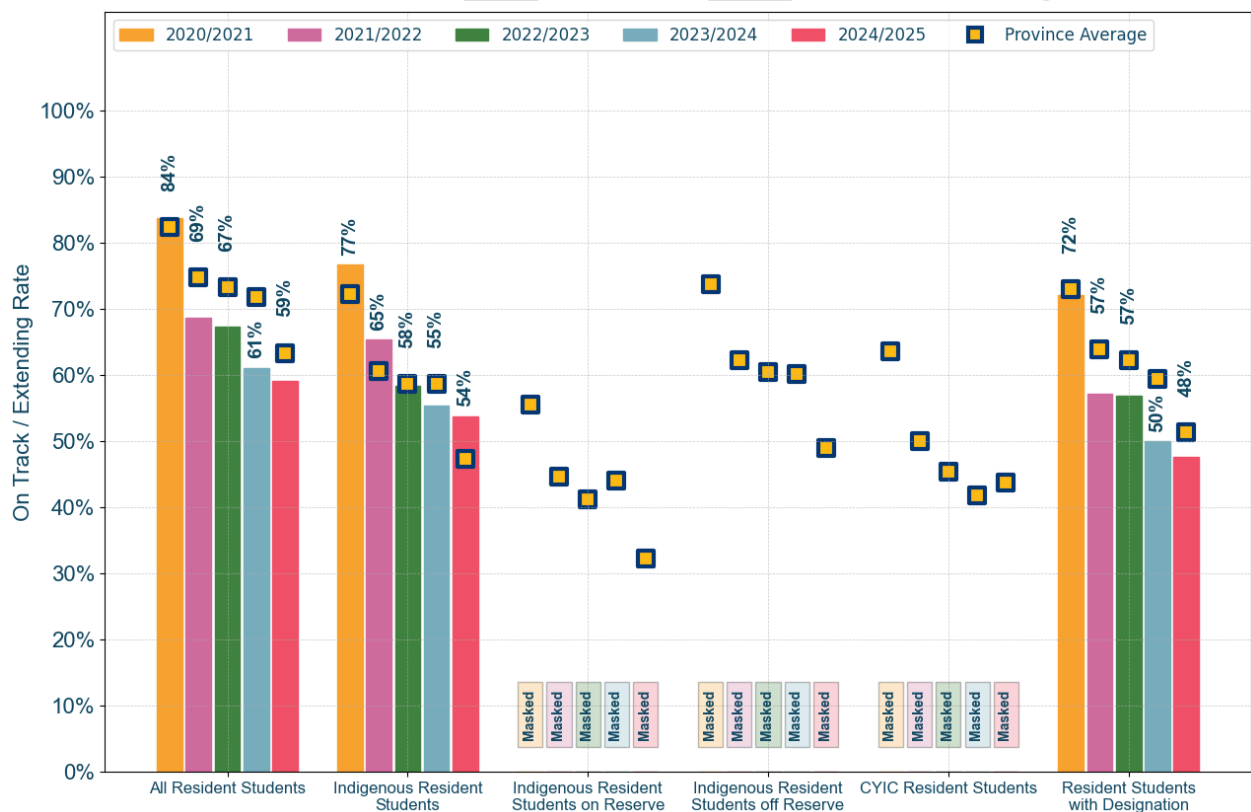
## Educational Outcome 1: Literacy

### Measure 1.1: Grade 4 & Grade 7 Literacy Expectations

Grade 4 FSA Literacy – Expected Count | Participation Rate

|                                          | 2020/2021 | 2021/2022 | 2022/2023 | 2023/2024 | 2024/2025 |
|------------------------------------------|-----------|-----------|-----------|-----------|-----------|
| All Resident Students                    | 486   91% | 504   93% | 502   91% | 486   91% | 533   97% |
| Indigenous Resident Students             | 98   92%  | 107   97% | 99   90%  | 97   86%  | 109   97% |
| Indigenous Resident Students on-Reserve  | Masked    | Masked    | Masked    | Masked    | Masked    |
| Indigenous Resident Students off-Reserve | Masked    | Masked    | Masked    | Masked    | Masked    |
| CYIC Resident Students                   | Masked    | Masked    | Masked    | Masked    | Masked    |
| Resident Students with Designation       | 87   70%  | 72   68%  | 90   64%  | 75   80%  | 67   91%  |

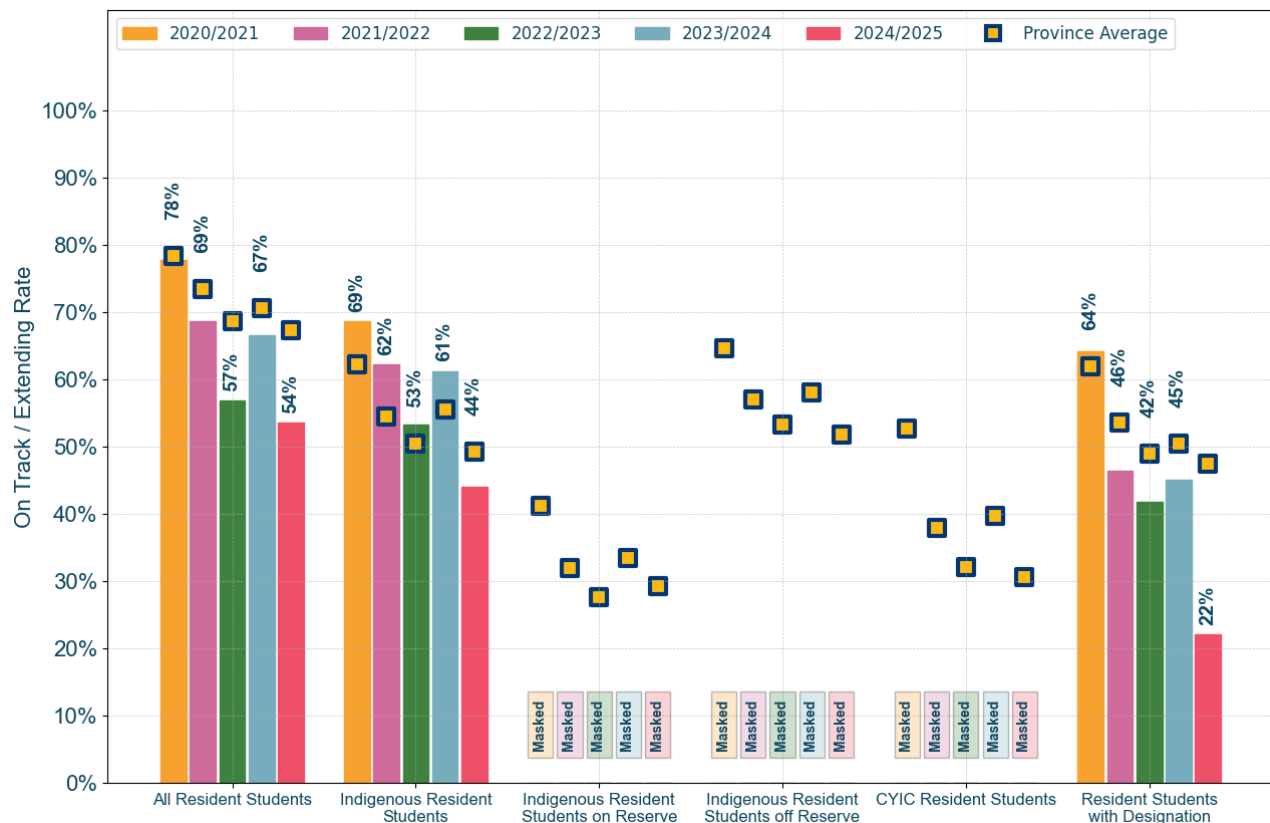
SD83 Grade 4 FSA Literacy – On-Track / Extending Rate



### Grade 7 FSA Literacy – Expected Count | Participation Rate

|                                          | 2020/2021 | 2021/2022 | 2022/2023 | 2023/2024 | 2024/2025 |
|------------------------------------------|-----------|-----------|-----------|-----------|-----------|
| All Resident Students                    | 518   88% | 539   92% | 560   90% | 509   92% | 528   94% |
| Indigenous Resident Students             | 116   88% | 126   94% | 127   83% | 91   88%  | 107   93% |
| Indigenous Resident Students on-Reserve  | Masked    | Masked    | Masked    | Masked    | Masked    |
| Indigenous Resident Students off-Reserve | Masked    | Masked    | Masked    | Masked    | Masked    |
| CYIC Resident Students                   | Masked    | Masked    | Masked    | Masked    | Masked    |
| Resident Students with Designation       | 119   80% | 114   85% | 123   80% | 99   81%  | 110   78% |

### SD83 Grade 7 FSA Literacy – On-Track / Extending Rate



### Missing or Masked Data: Grade 4, 7, & 10

Across all three grade levels, data for smaller student groups, most notably Indigenous Resident Students on-reserve and off-reserve and CYIC students has been masked. This masking is consistent with privacy protocols designed to prevent disclosure where group sizes are small. Though these students are not reported on due to low numbers significant support and attention is given to these students in accordance with District expectations and Local Education Agreements (LEAs). CYIC and Indigenous students on-reserve face unique and complex challenges and often require wraparound supports that extend beyond the classroom. The District continues to work diligently



at developing and maintaining partnerships with First Nations and provincial agencies to ensure these students are receiving proper support. While this prevents detailed cohort-level analysis, broader patterns and gaps between major demographic groups and the overall student population remain evident.

### **Analysis of Data: Trends & Comparisons Grade 4 & 7**

The Grade 4 & 7 FSA literacy results provide important insight into student achievement across the District. When examining the on-track and extending rates, clear patterns emerge that highlight areas of strength, inequities that require continued attention, and opportunities for growth.

All Resident Students in SD83 consistently outperform the province in FSA participation. Participation rates for Grade 4 and 7 students have remained high over a five-year period. From 2020/21 to 2024/25, SD83 maintained participation rates between 90.9% and 99.8%, significantly higher than the provincial range of 36.9% to 84.2% during the same period. This reflects the District-wide expectation that nearly all students complete the FSA, including those who may face learning challenges or require additional support.

Across the District, Grade 4 & 7 Resident Students are experiencing an overall decline in proficiency rates. In the most recent assessment year (2024/25), 59% of all Grade 4 and 54% of Grade 7 Resident Students achieved the on-track or extending level. Apart from the gains seen during 2023/24 literacy rates have been in a steady decline since 2020/21 when the Grade 4 students (84%) and Grade 7 students (78%) within the District exceeded the provincial average or were at par with the provincial average for on-track or extending. Over a five-year period, District rates have declined at rates greater than the province and are consistently lower than provincial averages.

A persistent gap remains between Indigenous students and their peers. Over the past five years, on-track or extending rates for Indigenous resident Grade 4 students have ranged between 54% and 77% with Grade 7 students ranging from 68% to 44% which is consistently below both the District averages for all students. This gap reflects systemic inequities and is even more pronounced for Indigenous students on-reserve. The results emphasize the importance of sustained focus on culturally responsive instruction and targeted supports. Over the five-year period however, resident Indigenous students within the District have outperformed or achieved results comparable to their provincial peers. What remains concerning is the consistent decline in achievement over a five-year period.

Resident Students with Designations have demonstrated variable results, with on-track or extending rates ranging from 72% to 48% for Grade 4 and 64% to a most concerning 22% for Grade 7 students during 2024/25. Overall outcomes remain consistently lower than those of the province and all students within the District. Continued implementation of inclusive education practices, along with differentiated instruction and specialized supports, will be essential to achieve progress for these learners.

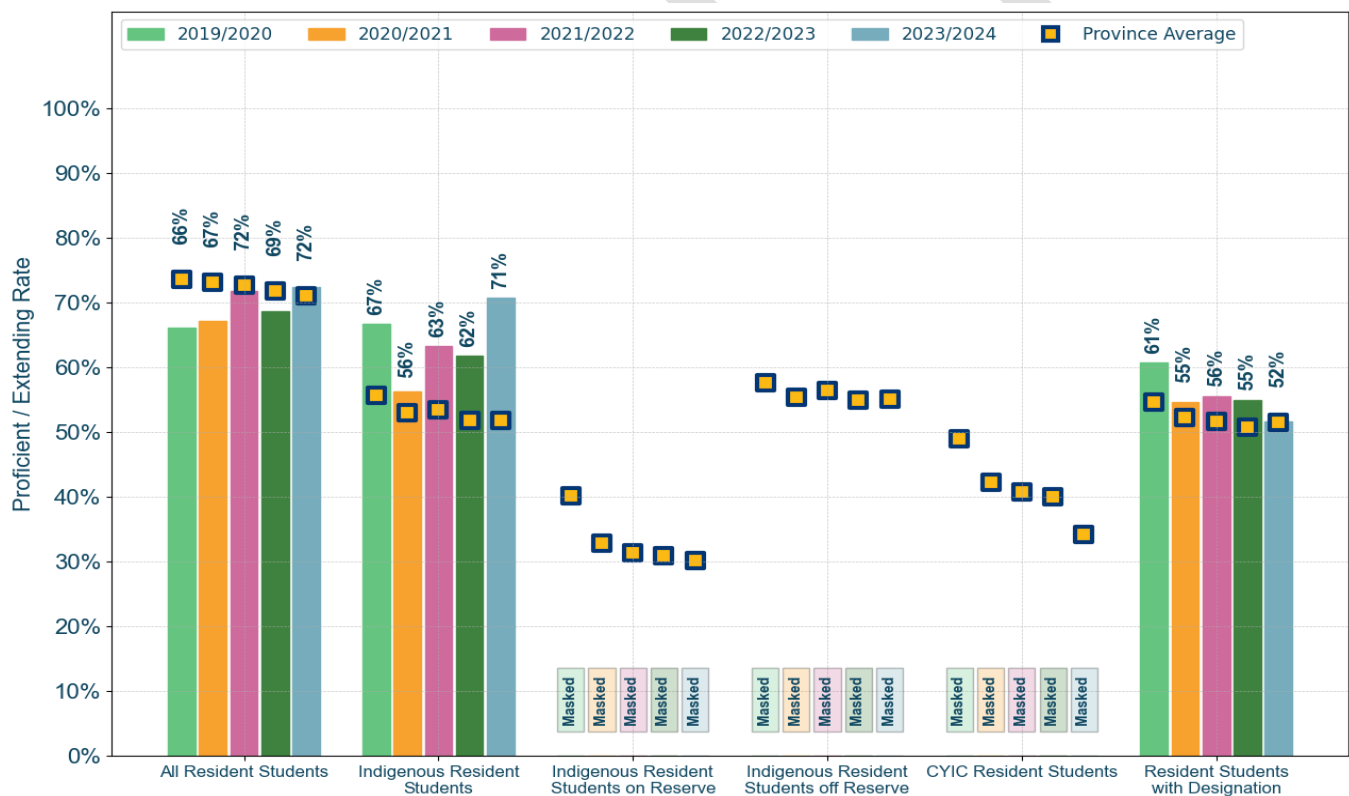
The data illuminates a growing need for enhanced literacy instruction at the intermediate level with differentiated support for students with designations. Robust intervention strategies need to be embedded in literacy instruction to support students when they are not on-track in their achievement. It is worth considering whether the disparity in District achievement compared to the province would be as pronounced if provincial participation rates matched those of the District.

# Measure 1.2: Grade 10 Literacy Expectations

Grade 10 Graduation Assessment Literacy – Expected Count | Participation Rate

|                                          | 2019/2020 | 2020/2021 | 2021/2022 | 2022/2023 | 2023/2024 |
|------------------------------------------|-----------|-----------|-----------|-----------|-----------|
| All Resident Students                    | 438   37% | 522   79% | 520   81% | 535   85% | 545   86% |
| Indigenous Resident Students             | 106   30% | 128   66% | 125   70% | 134   78% | 124   79% |
| Indigenous Resident Students on-Reserve  | Masked    | Masked    | Masked    | 11   91%  | 14   71%  |
| Indigenous Resident Students off-Reserve | Masked    | Masked    | Masked    | 123   77% | 110   80% |
| CYIC Resident Students                   | Masked    | Masked    | Masked    | Masked    | Masked    |
| Resident Students with Designation       | 98   29%  | 128   66% | 128   70% | 140   75% | 141   76% |

SD83 Grade 10 Graduation Assessment Literacy – Proficient / Extending Rate



## Analysis of Data: Trends & Comparisons Grade 10

Participation rates for the Grade 10 Literacy Assessment remain reasonably consistent since the 2020/21 school year. In each of the student categories, the District participation rates have steadily increased, demonstrating District-wide progress in ensuring students are accessing and completing this important assessment.

The achievement for All Resident Students is comparable to provincial averages over the past three years (69% - 72%). Results for District Resident Indigenous Students have seen consistent improvement and exceed the provincial averages since 2019/20. For the first time, proficiency rates for Indigenous Resident Students were at par (71%) with

the results for all District students in 2023/24. Though proficiency rates for District students with designations over the past five years (52% - 61%) are higher than those of their peers across the province, a persistent gap exists when compared to the District proficiency rates for all students.

### **Interpretation and Next Steps: Grade 4, 7, and 10 Literacy**

We continue to see high rates of student and staff absences following the pandemic. Consistent and explicit Tier 1 literacy instruction is crucial, and we acknowledge that these are negatively affected by cumulative student and staff absences. Additionally, there are schools across the District that experience higher rates of staff turnover and challenges in filling staff absences with qualified personnel which further impacts literacy instruction.

Relevant data collected at the local level further supports provincial data that identifies inequities of learning outcomes for Priority Learners (Indigenous students, students with designations, and CYIC). It is evident Priority Learners require targeted, comprehensive approaches to literacy that require strong early literacy instruction and targeted supports that strengthen comprehension, critical thinking, and fluency.

The District is committed to strengthening literacy instruction that prioritizes early learning. Professional learning for primary teachers has included phonemic awareness, phonics, and explicit literacy instruction. Literacy Support Teachers provide small group interventions with additional support offered to several elementary schools to provide direct support to Indigenous learners. Full series of Indigenous decodable readers have been introduced into all elementary schools to support Tier 1 instruction and Tier II and Tier III interventions.

A key District priority is to strengthen Tier 1 instruction as the foundation of literacy success. While targeted interventions remain essential for students with significant learning needs, they should not serve as the default strategy for most learners. Greater emphasis must be placed on strengthening core classroom instruction. With Tier 1 instruction which is systematic, explicit, and responsive to diverse learner needs, the demand for additional intervention decreases significantly. This proactive approach improves outcomes for all students while aligning with the guiding principles of a Multi-Tiered System of Supports (MTSS). MTSS is not a supplementary framework, but rather a structure that embeds prevention and equity into everyday practice.

The District is committed to investing in professional learning and capacity-building around high-quality Tier 1 instruction. Schools can reduce reliance on reactive measures and create inclusive environments where every learner can thrive.



A commitment exists to advance literacy through a comprehensive approach that integrates professional learning, assessment, instructional supports, equity initiatives, and community engagement. Ongoing training in evidence-based literacy practices remains a priority, with teachers participating in programs such as UFLI (Year 4), *Phonics and Word Study in the Intermediate Grades* by Wiley Blevins, and POPEY sessions with Zach Groshell and Lindsay Kemeny. A continued focus on writing will be supported by Adrienne Gear, who will work with staff on *Powerful Writing Structures* in Spring 2026, while the development of a District-wide writing rubric and assessment for School Wide Writes will be guided by the Kindergarten to Grade 4 Foundational Learning Progressions. Assessment practices will include the continued use of DIBELS 8 for all Grade 1–2 students and the Kindergarten Early Learning Profile, with dedicated team time provided to support MTSS-based planning and targeted intervention.



Instructional supports will be strengthened through part-time Literacy Support Teachers providing push-in interventions across all 17 elementary schools, Early Childhood Educators enhancing Kindergarten instruction—including targeted supports for Indigenous learners—and the continued use of core resources such as Heggerty Phonemic Awareness and UFLI phonics instruction.

To ensure equity, elementary schools with significant Indigenous populations will receive enhanced support through Literacy Support Teachers, Early Childhood Educators, and IEWs. District Principals of Indigenous Education and Student Supports will collaborate with schools and families to strengthen literacy instruction and improve attendance, while partnerships with the Quelmúcw Education Council will guide parent literacy workshops designed to engage and support all Priority Learners. At the secondary level, Success Teachers will continue to provide push-in academic support within classrooms to strengthen student outcomes. Finally, District leaders will maintain a strong focus on family and community engagement, raising awareness about the impact of student absences and working collaboratively with families to reduce barriers to consistent attendance.



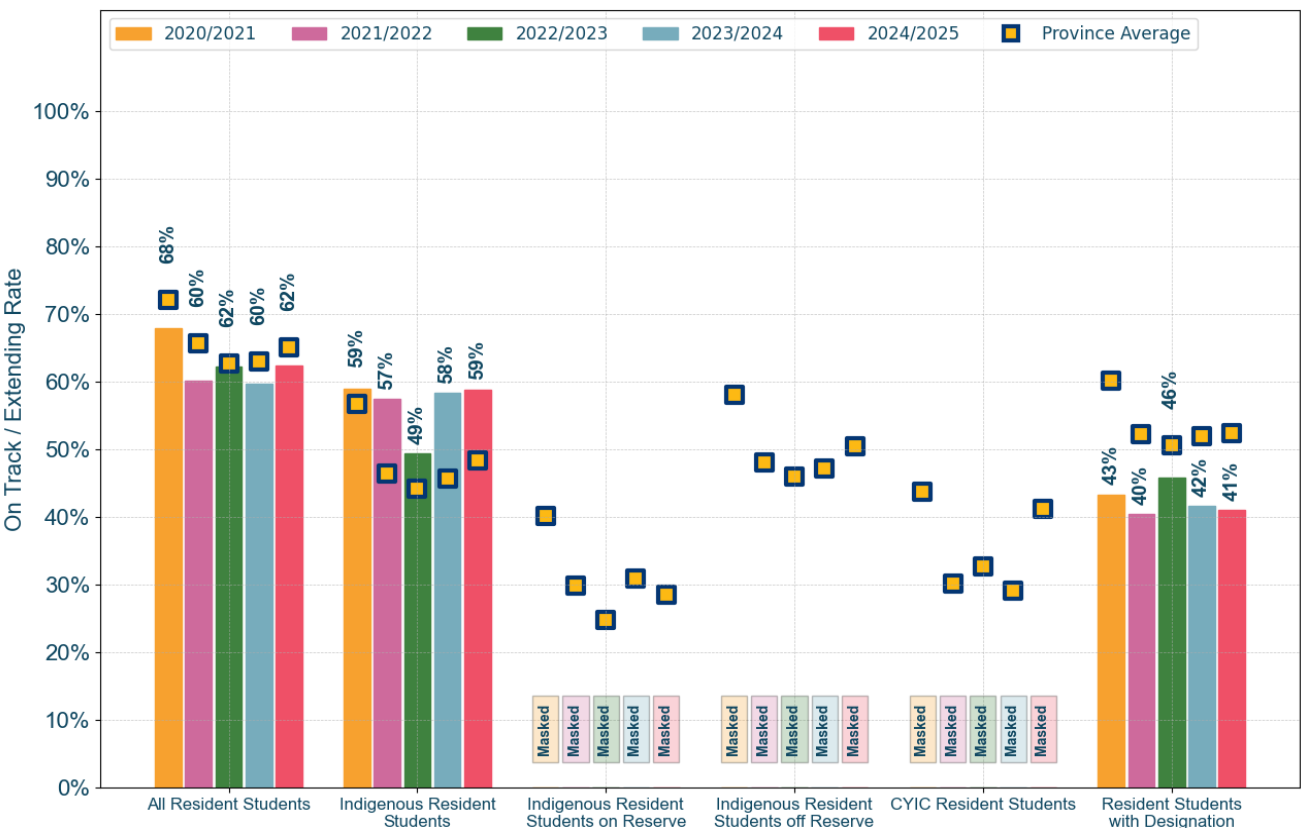
# Educational Outcome 2: Numeracy

## Measure 2.1: Grade 4 & 7 Numeracy Expectations

Grade 4 FSA Numeracy – Expected Count | Participation Rate

|                                          | 2020/2021 | 2021/2022 | 2022/2023 | 2023/2024 | 2024/2025 |
|------------------------------------------|-----------|-----------|-----------|-----------|-----------|
| All Resident Students                    | 486   91% | 504   92% | 502   91% | 486   91% | 533   97% |
| Indigenous Resident Students             | 98   92%  | 107   94% | 99   88%  | 97   87%  | 109   98% |
| Indigenous Resident Students on Reserve  | Masked    | Masked    | Masked    | Masked    | Masked    |
| Indigenous Resident Students off-Reserve | Masked    | Masked    | Masked    | Masked    | Masked    |
| CYIC Resident Students                   | Masked    | Masked    | Masked    | Masked    | Masked    |
| Resident Students with Designation       | 87   69%  | 72   65%  | 90   66%  | 75   80%  | 67   91%  |

SD83 Grade 4 FSA Numeracy On-Track / Extending Rate

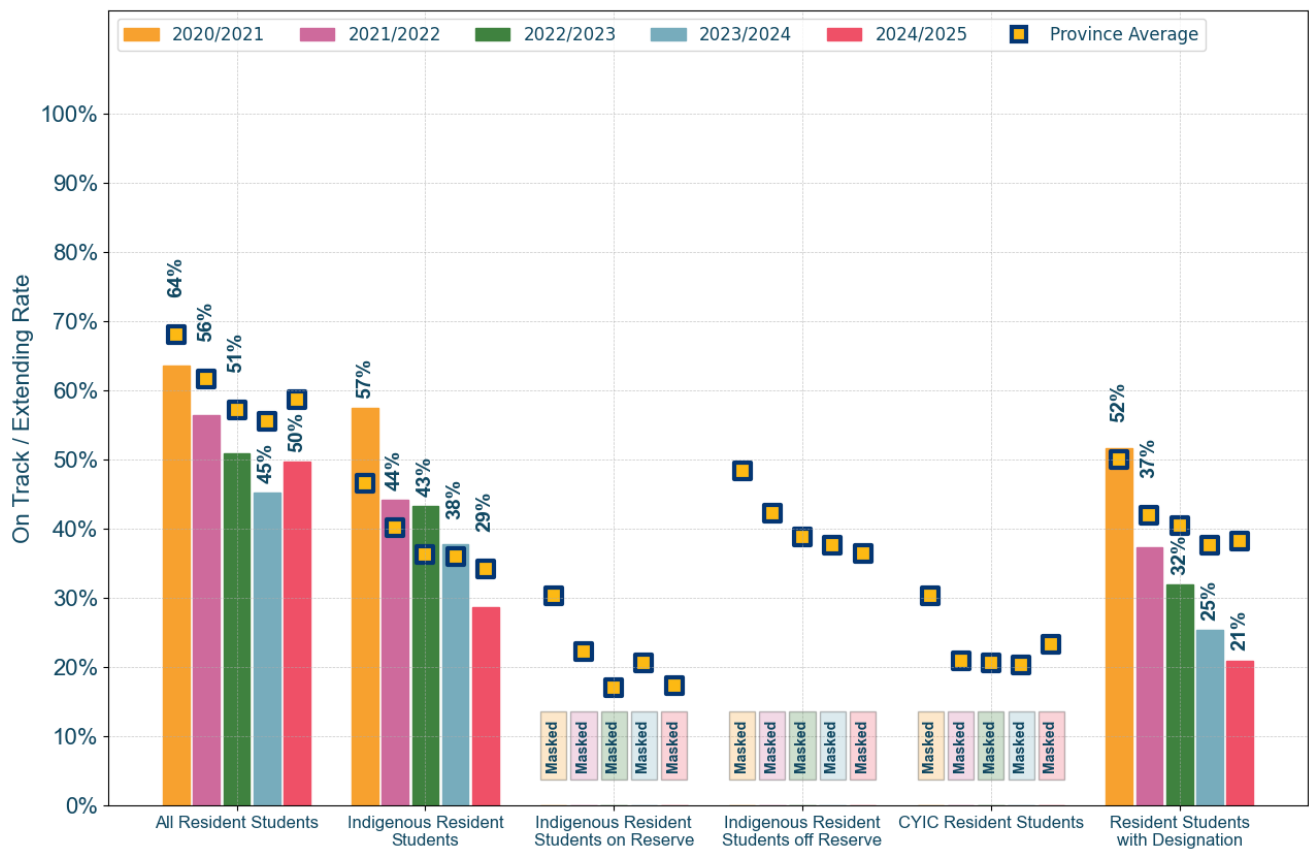




### Grade 7 FSA Numeracy – Expected Count | Participation Rate

|                                          | 2020/2021 | 2021/2022 | 2022/2023 | 2023/2024 | 2024/2025 |
|------------------------------------------|-----------|-----------|-----------|-----------|-----------|
| All Resident Students                    | 518   86% | 539   93% | 560   89% | 509   92% | 528   95% |
| Indigenous Resident Students             | 116   87% | 126   95% | 127   82% | 91   90%  | 107   92% |
| Indigenous Resident Students on-Reserve  | Masked    | Masked    | Masked    | Masked    | Masked    |
| Indigenous Resident Students off-Reserve | Masked    | Masked    | Masked    | Masked    | Masked    |
| CYIC Resident Students                   | Masked    | Masked    | Masked    | Masked    | Masked    |
| Resident Students with Designation       | 119   75% | 114   87% | 123   79% | 99   80%  | 110   78% |

### SD83 Grade 7 FSA Numeracy On-Track / Extending Rate



### Missing or Masked Data: Grade 4, 7, & 10

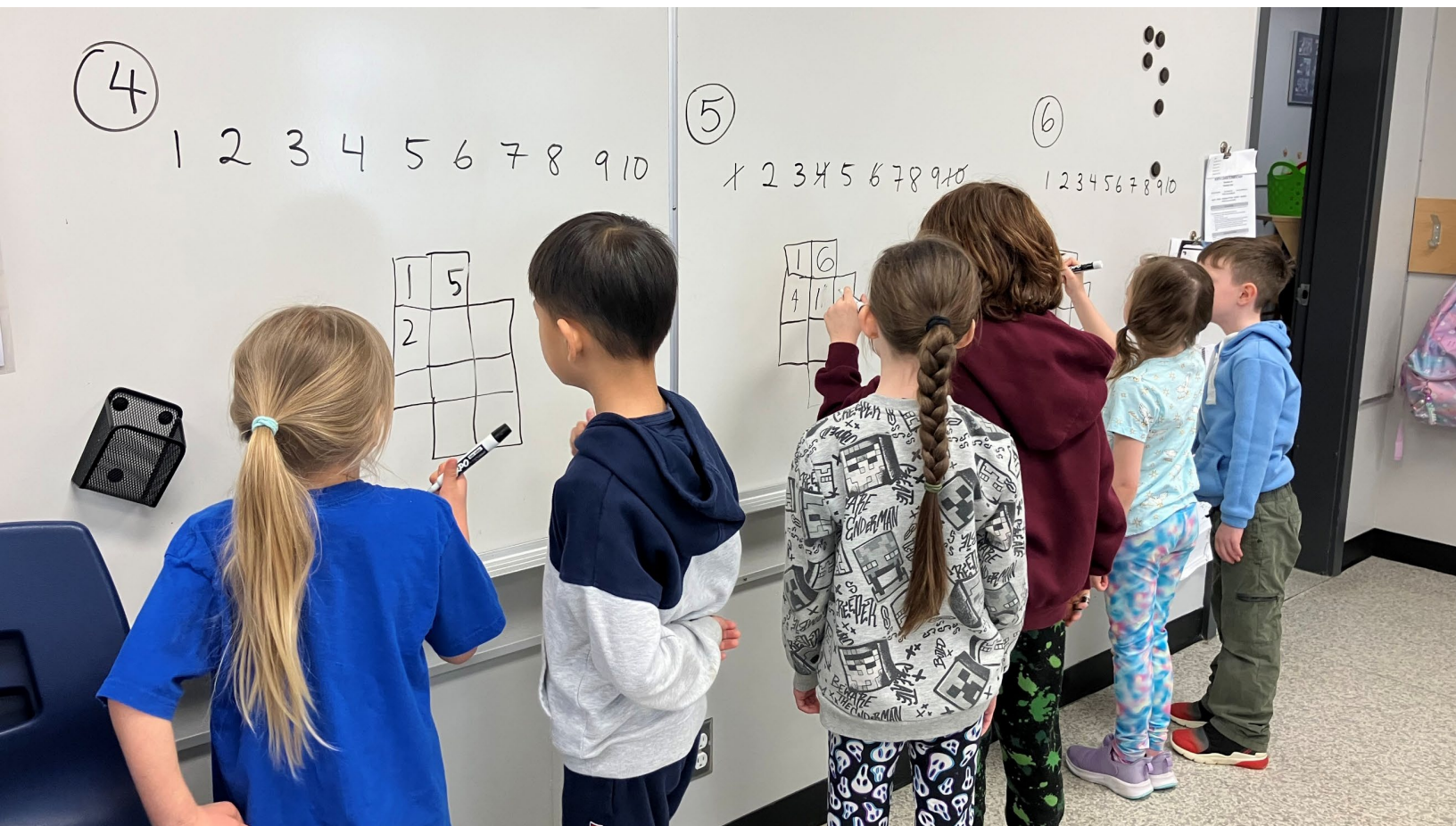
Data is masked or omitted for Indigenous Resident Students (on-reserve and off-reserve) and CYIC populations due to low numbers and privacy. Though eliminated in this report, the data for these students is considered through regular reviews at school-based team meetings, written learning updates, and annual reviews.

### Analysis of Data: Trends & Comparisons Grade 4 & 7

Participation rates across the District have shown steady improvement over time, with notable gains at all grade levels. In Grade 4, participation for All Resident Students increased from 91% in 2020/21 to 97% in 2024/25, while Indigenous Resident Students demonstrated strong engagement with participation rates of 98% during the 2024/25 school year. Students with designations demonstrated the most significant growth at this level, rising from 65% in 2021/22 to 91% in 2024/25. Grade 7 participation rates for all students and Indigenous students were higher than the previous year, with rates for students with designations showing a slight decline.

Achievement results in numeracy highlight both areas of stability and persistent gaps across student groups. In Grade 4, All Resident Students consistently performed between 62% and 69%, remaining close to but slightly below the provincial average. Indigenous Resident Students achieved slightly lower results than the proficiency levels of all students. Indigenous students have significantly outperformed their provincial peers in the last four years while students with designations demonstrated lower achievement levels when compared to All and Indigenous Resident Students.

By Grade 7, overall achievement has declined, with All Resident Students demonstrating a 5% increase in 2024/25 from the previous year. Indigenous Resident Students experienced more pronounced challenges, with proficiency rates dropping to 29%, the lowest seen since 2020/21 and an increase in disparity compared to District and provincial peers. Students with designations present the greatest need for support, with on-track and extending levels dropping to an alarming 21% in 2024/25 which is approximately 17 percentage points lower than their provincial peers.

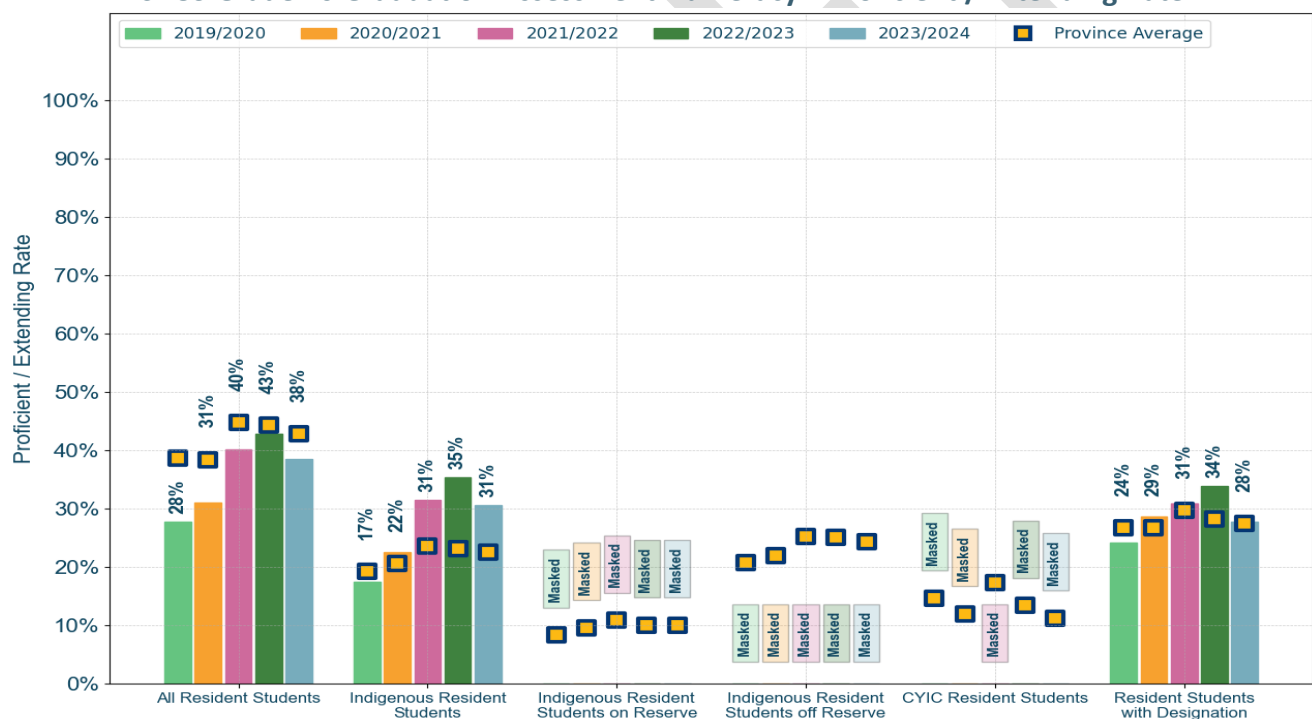


# Measure 2.2: Grade 10 Numeracy Expectations

Grade 10 Graduation Assessment Numeracy – Expected Count | Participation Rate

|                                          | 2019/2020 | 2020/2021 | 2021/2022 | 2022/2023 | 2023/2024 |
|------------------------------------------|-----------|-----------|-----------|-----------|-----------|
| All Resident Students                    | 436   55% | 521   80% | 523   82% | 532   88% | 547   85% |
| Indigenous Resident Students             | 107   49% | 126   71% | 126   73% | 133   83% | 127   81% |
| Indigenous Resident Students on-Reserve  | Masked    | Masked    | Masked    | Masked    | Masked    |
| Indigenous Resident Students off-Reserve | Masked    | Masked    | Masked    | Masked    | Masked    |
| CYIC Resident Students                   | Masked    | Masked    | Masked    | Masked    | Masked    |
| Resident Students with Designation       | 98   50%  | 129   64% | 125   71% | 139   73% | 142   73% |

SD83 Grade 10 Graduation Assessment Numeracy – Proficient / Extending Rate



## Analysis of Data: Trends & Comparisons Grade 10

At the secondary level, Grade 10 participation rates rose sharply from 55% in 2019/20 to 85% in 2023/24, reflecting system-wide progress. Indigenous Resident Students showed parallel improvement, increasing from 49% to 81%, while students with designations maintained steady participation, stabilizing at approximately 73% in recent years.

Grade 10 numeracy achievement among All Resident Students has remained consistent over the past three years (38% - 43%) and remains slightly below provincial expectations. Though Indigenous Resident Students' achievement continues to be lower than District All Resident Students it is significantly higher than provincial averages. Students with designations maintained relatively steady results over the past five years; however, they are consistently lower

than their peers across the District but remain very similar to provincial results. These trends highlight ongoing growth at the system level while underscoring persistent gaps for equity-seeking groups.

Although current data for CYIC and Indigenous Resident Students on-reserve and off-reserve are masked due to small numbers, historical trends align closely with outcomes for students with designations, suggesting high levels of need and focused attention.

### **Interpretation and Next Steps: Grade 4, 7, and 10 Numeracy**

While reductions in the full time equivalent of Numeracy Helping Teachers were necessary for budgetary reasons, these changes are not the cause of current student performance levels; however, they do present challenges for continued improvement. The District continued to benefit from two part-time Numeracy Helping Teachers who play an active role in leading professional learning, facilitating numeracy residencies, and sharing resources with staff.



The District continues to emphasize the importance of UDL, increasing collaboration opportunities, and fostering student engagement. Numeracy initiatives continue to support *Building Thinking Classrooms* to assist students in learning how to think and do as mathematicians think and do. Numeracy workshops and initiatives were offered, and will continue to be offered, to support teachers in the use of curricular aligned mathematics resources such as Mathology and MathUP in primary and intermediate classrooms.

An overview of course marks in graduation-required subjects reveals that Indigenous students generally achieve at lower rates than their non-Indigenous peers, particularly in the “B or Better” category for final course marks. The data also highlights enrollment patterns that show the prevalence of Priority Learners selecting courses perceived as “easier” pathways to graduation, such as Workplace Math 10/11. While these courses meet graduation requirements, they can limit access to both academic and trades-based post-secondary programs.

In Workplace Math 10, the first course where students are streamed, 45% of enrolled students are Indigenous, an over-representation compared to 28% of non-Indigenous students. While this represents a slight decrease from the previous year (49%), it remains a concern. The District’s goal is to see significantly fewer students overall in Workplace Math, thereby keeping more post-secondary options available.

Enrollment in Pre-Calculus 11, a key prerequisite for most post-secondary programs, reflects a gap in access. Only 29% of Indigenous students are enrolled, compared to 48.7% of non-Indigenous students. While this marks a modest increase from 25.9% the previous year, it underscores the ongoing need to strengthen pathways into advanced mathematics. Another pathway, Foundations of Math 11 and 12, has Indigenous student enrollment data masked, though it remains an important route to post-secondary opportunities.

The District is using the analysis of achievement and participation data to guide strategies aimed at improving equity for all priority populations, with particular attention to Indigenous students, students with designations, and CYIC. Recognizing the persistent gaps highlighted in the results, the District has committed to a multi-layered approach that strengthens both classroom instruction and targeted supports.

In Kindergarten to Grade 8, the goal is to dedicate minutes of numeracy instruction within daily schedules, establishing a consistent foundation for skill development. This is complemented by the expansion of anchor resources in primary and intermediate classrooms, with a focus on culturally relevant and engaging materials that



foster inclusivity and representation. Formative assessment practices are also being broadened, enabling teachers to identify individual student strengths and challenges and to adapt instruction accordingly.

In secondary schools, the District is strategically recruiting and placing Success Teachers with mathematics backgrounds to provide targeted support for Indigenous students, thereby strengthening pathways into higher-level math courses and post-secondary opportunities. Across all grade levels, the District remains committed to inclusive practices by ensuring that students continue to be integrated into regular classroom instruction, where they receive Tier I instruction alongside differentiated supports to meet diverse needs.

Together, these strategies reflect a deliberate, data-informed approach that aligns instruction, resources, and supports to improve equity of outcomes for all students, while narrowing persistent achievement gaps for priority populations.



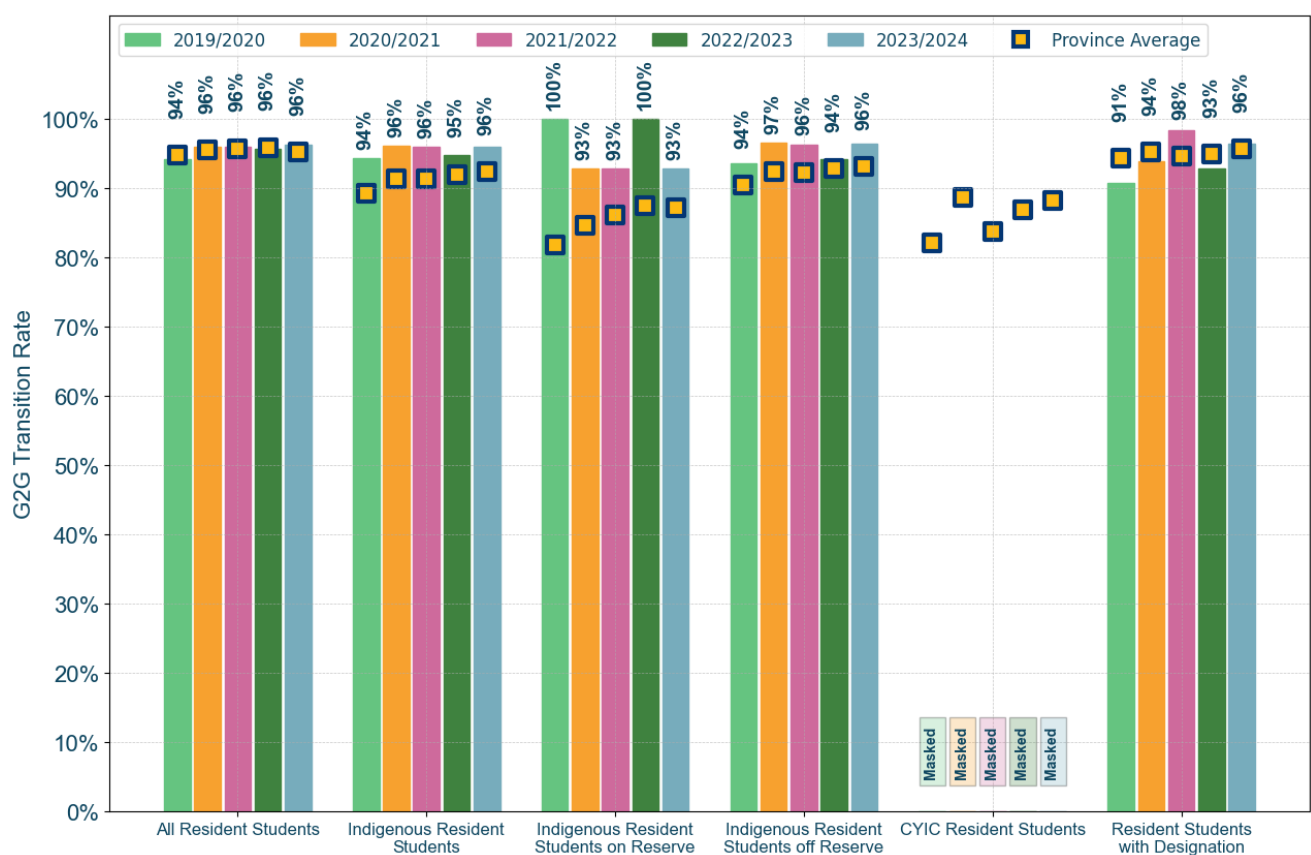


# Measure 2.3: Grade-to-Grade Transitions

Grade 10 to 11 Transition – Cohort Count

|                                          | 2019/2020 | 2020/2021 | 2021/2022 | 2022/2023 | 2023/2024 |
|------------------------------------------|-----------|-----------|-----------|-----------|-----------|
| All Resident Students                    | 436       | 523       | 516       | 532       | 548       |
| Indigenous Resident Students             | 105       | 130       | 124       | 133       | 125       |
| Indigenous Resident Students on-Reserve  | 10        | 14        | 14        | 11        | 14        |
| Indigenous Resident Students off-Reserve | 95        | 116       | 110       | 122       | 111       |
| CYIC Resident Students                   | Masked    | Masked    | Masked    | Masked    | Masked    |
| Resident Students with Designation       | 98        | 132       | 125       | 140       | 140       |

SD83 Grade 10 to 11 Transition Rate



### Grade 11 to 12 Transition – Cohort Count

|                                          | 2019/2020 | 2020/2021 | 2021/2022 | 2022/2023 | 2023/2024 |
|------------------------------------------|-----------|-----------|-----------|-----------|-----------|
| All Resident Students                    | 456       | 423       | 528       | 512       | 532       |
| Indigenous Resident Students             | 103       | 102       | 126       | 127       | 136       |
| Indigenous Resident Students on-Reserve  | Masked    | Masked    | 12        | 15        | 13        |
| Indigenous Resident Students off-Reserve | Masked    | Masked    | 114       | 112       | 123       |
| CYIC Resident Students                   | 11        | Masked    | Masked    | 11        | Masked    |
| Resident Students with Designation       | 120       | 95        | 139       | 128       | 147       |

### SD83 Grade 11 to 12 Transition Rate



This section examines the transition of students from Grade 10 to 11 and Grade 11 to 12 in SD83. Analysis is provided on cohort counts, transition rates, masked data, demographic group performance, and comparisons with provincial benchmarks. The focus is on equity-seeking groups, including Indigenous students, students with designations, and CYIC.

## Missing or Masked Data

Consistent with privacy requirements, data for smaller cohorts, including CYIC students and some subgroups of Indigenous students (on-reserve and off-reserve), are masked. This ensures confidentiality but limits the ability to fully analyze outcomes for these groups. Where masked data prevents detailed insight, provincial and District-wide trends provide contextual understanding.

## Analysis of Data: Trends & Comparisons

Cohort sizes in SD83 have remained relatively consistent from year to year, with variability of approximately 30 students. The 2019/20 cohort was notably smaller at 436 students, likely influenced by the impacts of COVID-19. At the time of this report, Grade-to-Grade transition data for 2024/25 was not yet available, so the analysis is based on 2023/24 results. Overall, SD83 continues to demonstrate very strong transition rates, consistently exceeding or matching provincial averages. For Grade 10 to 11 transitions, results have been stable over the past five years, with only a 2% variance (94% in 2019/20 to 96% in 2023/24). For Grade 11 to 12, rates have been even more consistent, fluctuating only slightly between 95% and 96% over the same period. These high levels of stability indicate a system-wide strength in ensuring students move successfully through the secondary grades.

For Indigenous students, transition rates are slightly more variable due to smaller cohort sizes but overall remain very strong. Grade 10 to 11 transitions have ranged from 94% to 96%, and Grade 11 to 12 from 90% to 95%. These rates consistently exceed provincial averages. In last year's *Enhancing Student Learning Report*, the District noted concerns about lower transition rates among Indigenous male students. However, the most recent *Aboriginal How Are We Doing Report* showed that Indigenous male students are now transitioning at rates nearly identical to all students, while Indigenous female students demonstrated a one-year lag. These fluctuations appear to reflect the impact of small cohort sizes rather than systemic trends, though the District will continue to monitor closely. For on-reserve learners, transition rates are exceptionally high—ranging from 93% to 100%—again exceeding provincial averages.

These successes for Indigenous learners reflect intentional and equity-driven practices. Secondary schools are supported by Indigenous Success Teachers, who assist students with course selection, monitor graduation progress, provide academic support in challenging areas such as senior math and science, and advocate as needed. Additionally, *Graduation Pathway Circles*—led collaboratively by Indigenous Education leadership, Success Teachers, IEWs, and school administrators—ensure each Indigenous student's pathway is discussed in a strength-based and success-focused framework. These structures demonstrate the District's commitment to equitable graduation outcomes.

For students with designations, Grade 10 to 11 transition rates have remained strong and are currently slightly above the provincial rate, fluctuating between 91% and 98% over the past five years. A concerning trend has emerged in the Grade 11 to 12 transition, where rates have declined gradually from 95% in 2019/20 to 93% in 2022/23, with little variation in the intervening years. While the decline is modest, it signals a need for closer monitoring and the strengthening of support at the senior level to ensure these students remain engaged and on track to graduate.

For CYIC, data remains masked, limiting meaningful analysis. Identifying students in care has been a challenge, but this has been named a priority growth area for the Student Support Services Department beginning in 2025/26. Building on strengthened partnerships with the Ministry of Children and Family Development in Salmon Arm and with Splat's In Stsmamlt Services, the District is working toward identifying all students with continuing custody orders. Following promising practices from School District 67, once identified, these students will be tracked in MyEdBC, assigned a case-manager counsellor, and reviewed multiple times each year through School-Based Teams.

Beginning in 2025/26, the District will also implement a system-wide focus on UDL and the MTSS, ensuring universal and differentiated strategies are embedded across classrooms to support CYIC students alongside all learners.

In summary, SD83 demonstrates strong system-wide success in Grade-to-Grade transitions, with District and subgroup rates generally exceeding provincial levels. Key strengths include purposeful supports for Indigenous students and stable rates for most student groups. Areas for growth include addressing the emerging decline in transitions for students with designations at the Grade 11 to 12 level and fully identifying and supporting CYIC students through new systemic strategies. Together, these actions are designed to improve equity in secondary outcomes for all priority populations.

### **Interpretation and Next Steps**

Within the District, secondary school configurations vary by community: Enderby and Sicamous each operate Grade 7–12 schools, Armstrong serves students in Grades 9–12, while in Salmon Arm, the District's largest community, Salmon Arm Secondary enrolls students in Grades 11–12, and J.L. Jackson Secondary serves Grades 9–10. Prior to secondary, most students in this region attend a middle school for Grades 6–8. This results in significantly more transitions for Salmon Arm students compared to those in other communities.

Beginning in September 2025, the District will implement a three-year plan to reconfigure Salmon Arm schools into K–7 elementary schools and two 8–12 secondary schools. With Grade cohorts in Salmon Arm averaging around 325 students, this reconfiguration is expected to strengthen already strong grade-to-grade transition rates, with benefits anticipated for priority populations.

Indigenous students make up a relatively high percentage of the District's population, typically around 19%, though this varies slightly year to year. In 2024/25, there were 1,256 Indigenous students enrolled, including 101 living on-reserve. Grade 10 to 11 and 11 to 12 cohorts of Indigenous students range from 100 to 140, with particularly large cohorts now entering graduation years.

Results for CYIC are masked, limiting available insights; however, this represents a growth area the District has identified for further focus. Students with designations form another significant group, with cohort sizes increasing from 98 in 2019/20 to 140 in 2023/24, highlighting the continued importance of inclusive practices and supports.

Effective transition planning is critical to supporting student success as they move from year to year between classrooms, when changing schools, and in preparation for adulthood. These transitions can present challenges for all learners, but they are particularly significant for Priority Learners who require thoughtful coordination and continuity of support. The District is committed to careful planning that involves parents, which helps to ensure that students are set up for success and feel a sense of belonging in new learning environments. For students with IEPs, collaboration with community agencies is especially important to create pathways that extend beyond school, equipping them with the skills, resources, and connections needed to contribute meaningfully to their communities and to lead fulfilling adult lives. Transition planning is therefore not only a matter of academic success but also a key component of equity and inclusion.



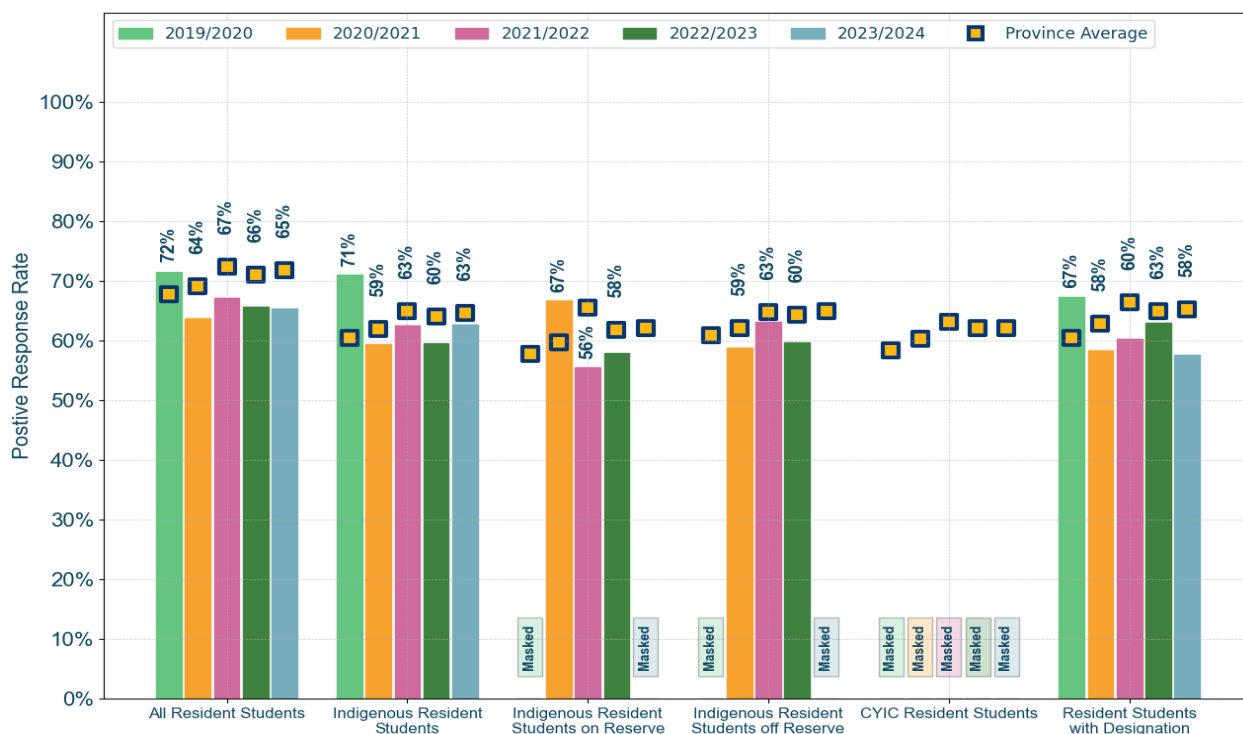
## Educational Outcome 3: Feel Welcome, Safe, and Connected

### Measure 3.1: Students Feel Welcome, Safe, and Connected

Student Learning Survey – Expected Count | Participation Rate for Grades 4, 7, and 10

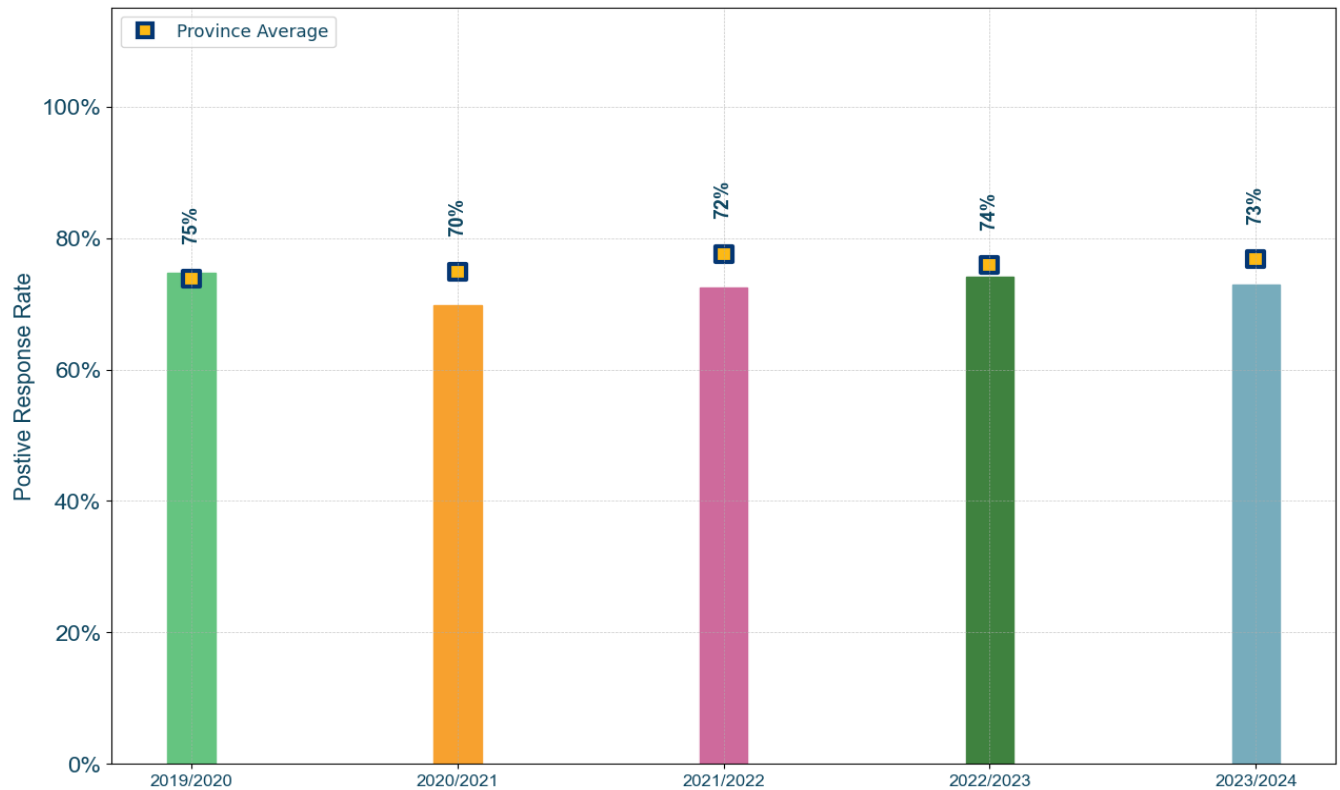
|                                          | 2019/2020  | 2020/2021  | 2021/2022  | 2022/2023  | 2023/2024  |
|------------------------------------------|------------|------------|------------|------------|------------|
| All Resident Students                    | 1491   49% | 1493   80% | 1538   80% | 1578   81% | 1538   83% |
| Indigenous Resident Students             | 361   46%  | 334   78%  | 351   75%  | 355   75%  | 312   77%  |
| Indigenous Resident Students on-Reserve  | 25   44%   | 25   64%   | 28   64%   | 27   78%   | 25   72%   |
| Indigenous Resident Students off-Reserve | 336   46%  | 309   80%  | 323   76%  | 328   75%  | 287   77%  |
| CYIC Resident Students                   | Masked     | Masked     | Masked     | Masked     | 14   79%   |
| Resident Students with Designation       | 310   43%  | 315   71%  | 310   72%  | 351   74%  | 314   75%  |

SD83 Feel Welcome – Positive Response Rate for Grades 4, 7, and 10

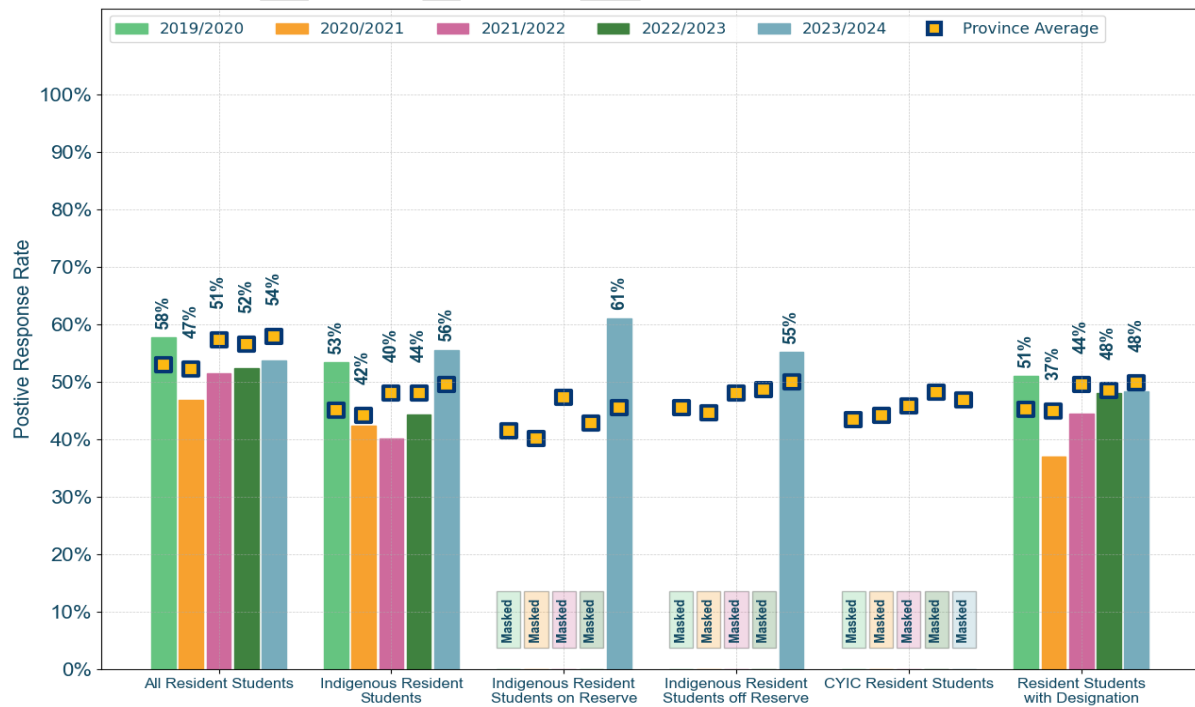




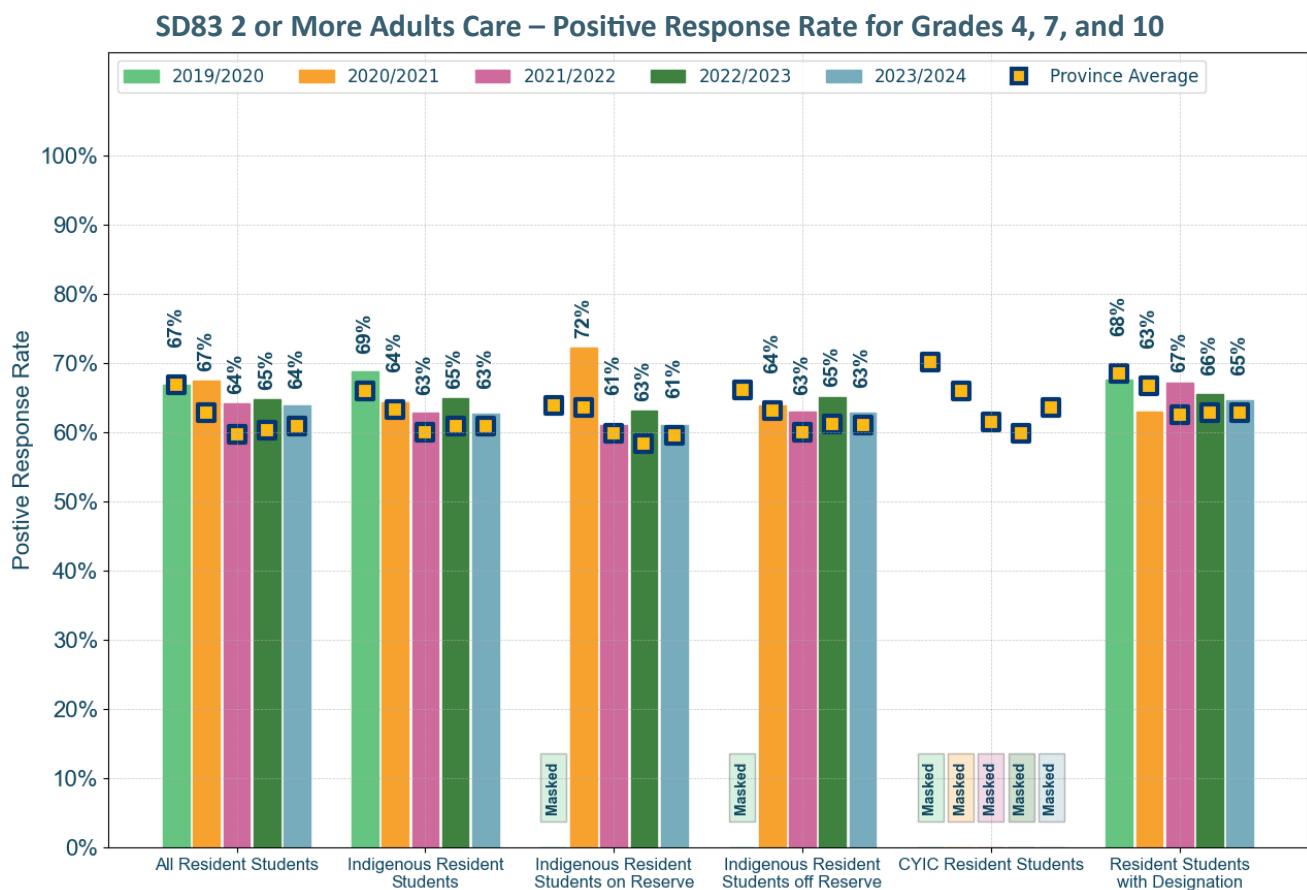
### SD83 Feel Safe – Positive Response Rate for Grades 4, 7, and 10



### SD83 Sense of Belonging – Positive Response Rate for Grades 4, 7, and 10



## Measure 3.2: Students Feel that Adults Care About Them at School



The Student Learning Survey (SLS) provides insight into student engagement and well-being across SD83. The following analysis reviews participation rates, student perceptions of feeling welcome, safe, and a sense of belonging. Results are examined by demographic groups, with attention to equity-seeking populations such as Indigenous students, students with designations, and CYIC.

### Missing or Masked Data

In alignment with privacy requirements, data for smaller cohorts—such as CYIC and some subgroups of Indigenous students (on-reserve and off-reserve) is masked to protect student confidentiality. While this practice ensures privacy, it also limits the ability to conduct a full analysis of outcomes for these groups. In instances where results are masked, broader District-wide and provincial trends are used to provide context and inform understanding.

### Analysis of Data: Trends & Comparisons

Participation in the SLS has increased substantially since 2019/20, strengthening the reliability of the data for decision-making. All Resident Students rose from 49% participation in 2019/20 to 83% in 2023/24, while Indigenous Resident Students improved from 46% to 77% over the same period. On-reserve Indigenous students demonstrated particularly strong engagement, reaching a high of 92% in 2023/24. Students with designations also showed steady growth, moving from 43% to 75%.

Student perceptions highlight both areas of strength and areas for improvement. Most students feel welcome, with positive response rates of 64–72%, slightly below but generally aligned with provincial averages. Indigenous

students report similar trends, though on-reserve students record some of the lowest results (56–63%). Students with designations show greater variability, ranging from 59% to 67%. In contrast, feelings of safety remain stable and strong, with District-wide results between 70% and 75%, closely mirroring provincial outcomes and reflecting consistent systemic supports.

The most significant challenge is that of student belonging. Positive response rates for All Resident Students remain low, between 47% and 53%, consistently below provincial averages. Indigenous students report even lower levels of belonging (42–53%), and students with designations show the most concerning results (37–48%), highlighting a persistent equity gap. On-reserve Indigenous students reported some improvement in 2023/24 (61%), though small cohort sizes contribute to variability in results.

Overall, the findings reveal progress in participation and stability in perceptions of safety but underscore the need to address ongoing gaps in belonging and inclusion, particularly for Indigenous students, students with designations, and CYIC, where data is masked but provincial patterns suggest heightened vulnerability.

### **Interpretation and Next Steps:**

Analysis of the SLS highlights several important equity implications for the District. The steady rise in participation rates, particularly among Indigenous students and students with designations, strengthens the reliability of the data and ensures that the voices of priority populations are represented in decision-making. High engagement from on-reserve Indigenous students, who achieved a participation rate of 92% in 2023/24, provides an especially important opportunity to incorporate their perspectives into planning. However, their comparatively lower perceptions of being welcome underscore the need to ensure that participation translates into meaningful change in students' day-to-day school experiences.

The most pressing equity issue revealed in the data is belonging. While students report strong and stable perceptions of safety, belonging remains consistently low across the District and is notably weaker for Priority Learners. This disparity signals barriers to full inclusion that can influence both academic engagement and long-term outcomes. Addressing this requires a deliberate focus on culturally responsive practices, differentiated support, and relationship-centered strategies that foster stronger connections between schools, families, and communities. For Indigenous students, the results highlight systemic challenges tied to inclusivity and representation in school culture. Despite their strong participation in the survey, Indigenous students, particularly on-reserve learners continue to report lower levels of welcome and belonging. Equity strategies must therefore extend beyond engagement to prioritize Indigenous-led initiatives, culturally relevant learning environments, and robust partnerships with Indigenous communities that affirm identity and strengthen inclusion.

Students with designations, while showing strong gains in participation, consistently report the lowest sense of belonging (37–48%). To address this, the District must expand the use of UDL, differentiated instruction, and targeted supports that build engagement and a stronger sense of connection.

For CYIC, masked data limits local analysis, but provincial evidence suggests this group faces the greatest barriers to belonging and connection. Strengthening systems of identification, monitoring, and case management will be essential to ensure CYIC students are both visible in District data and equitably supported in practice.

Finally, system-wide considerations point to the distinction between safety and belonging. While students largely feel safe, the lower results in belonging suggest that physical security is not enough to ensure students feel socially or culturally included. Moving forward, the District must prioritize strategies that foster authentic relationships, inclusive environments, and culturally responsive programming that affirm identity and strengthen belonging for all students.

The District acknowledges the important equity implications identified through the analysis of the SLS and remains committed to addressing them with purposeful action. We are encouraged by the steady rise in participation rates, particularly among Indigenous students and students with designations, as this strengthens the reliability of the data and ensures that the voices of priority populations are represented in District planning and decision-making. High participation from on-reserve Indigenous students further emphasizes the need to translate this engagement into meaningful change that improves students' daily school experiences.

For Indigenous learners, particularly on-reserve students, we are committed to deepening culturally responsive and respectful school environments that affirm identity, representation, and community partnerships. For students with designations, we will continue to expand the use of UDL, differentiated instruction, and targeted supports so that they are meaningfully included in classrooms and not learning in isolation. We also recognize that students who are gender or sexually diverse require additional support to ensure that their identities are affirmed and that they feel welcome and safe in their school communities.

Finally, the District affirms that belonging is central to student well-being and academic success. Priority Learners must feel connected to their peers and included within classroom learning environments. Moving forward, we are confident that the reconfiguration of schools will support a sense of belonging. We commit to strengthening culturally responsive practices, fostering authentic relationships between students and staff, and prioritizing the opportunities for student voice and agency, both in shaping their learning experiences and in expressing their social-emotional needs.







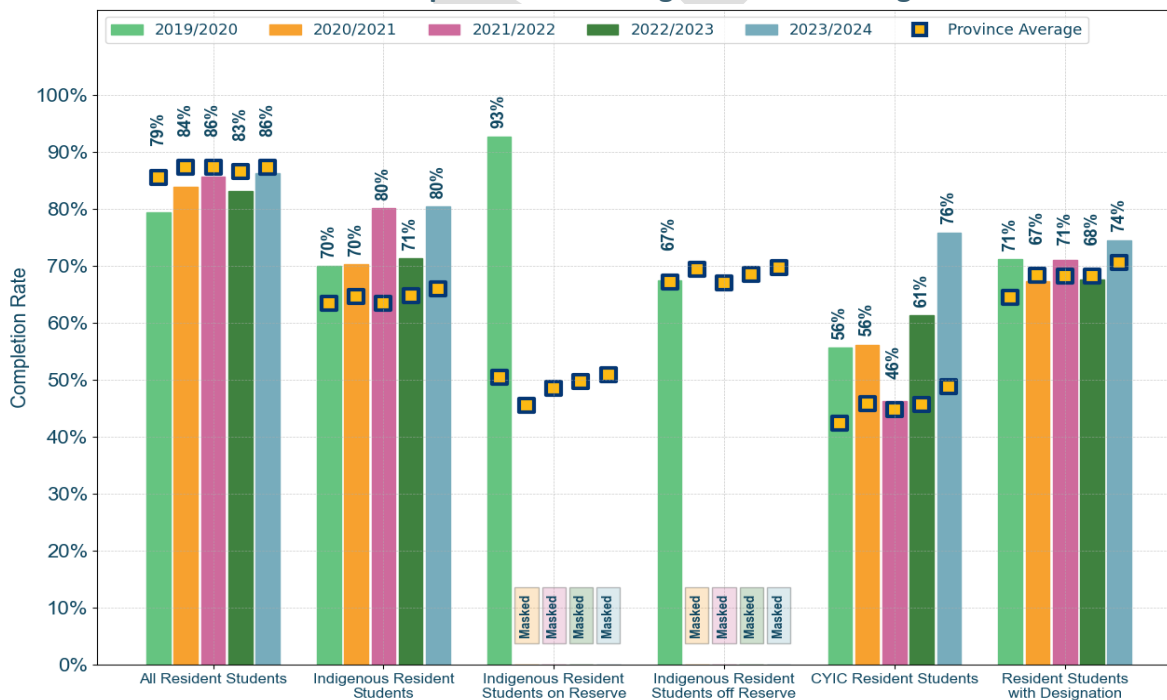
## Educational Outcome 4: Graduation

### Measure 4.1: Achieved Dogwood within 5 Years

Completion Rate – Cohort Count | Outmigration Estimation

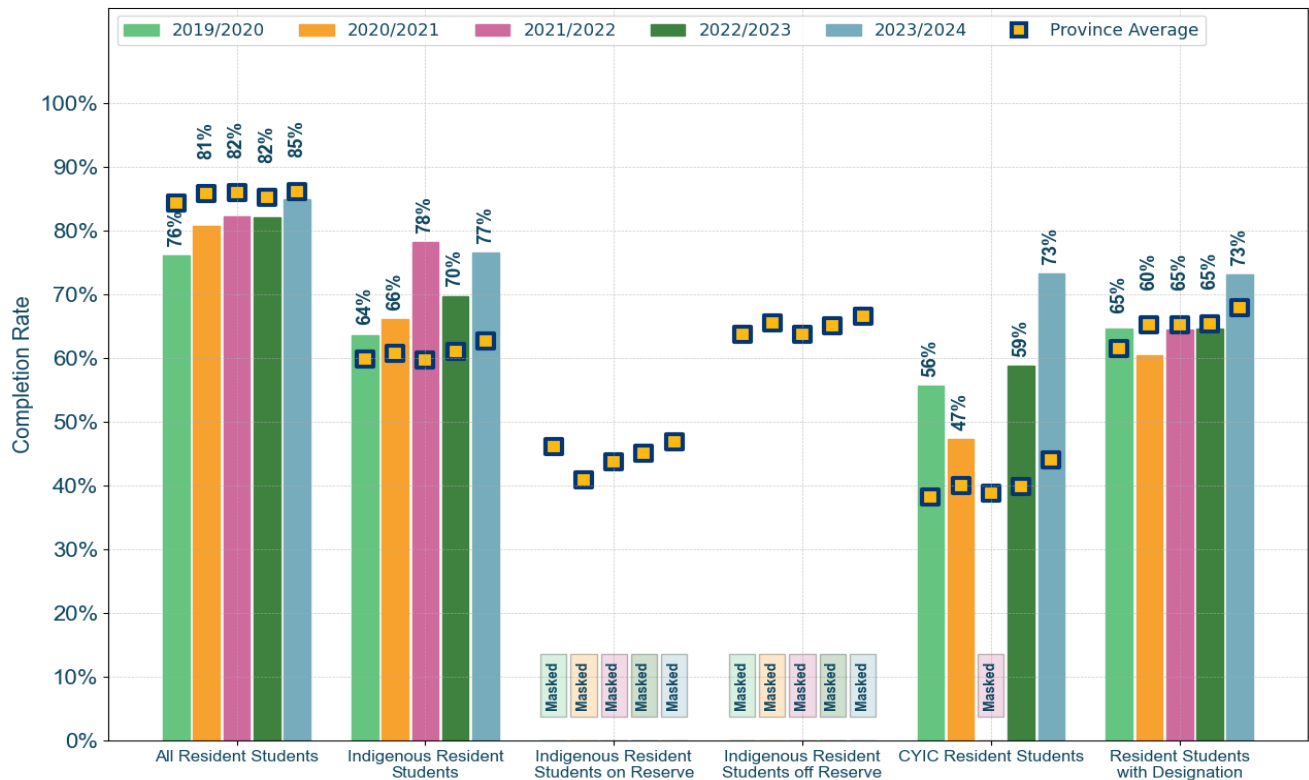
|                                          | 2019/2020 | 2020/2021 | 2021/2022 | 2022/2023 | 2023/2024 |
|------------------------------------------|-----------|-----------|-----------|-----------|-----------|
| All Resident Students                    | 468   35  | 491   45  | 480   48  | 582   54  | 561   49  |
| Indigenous Resident Students             | 119   9   | 105   10  | 115   11  | 139   13  | 139   12  |
| Indigenous Resident Students on-Reserve  | 12   1    | Masked    | Masked    | Masked    | Masked    |
| Indigenous Resident Students off-Reserve | 107   8   | Masked    | Masked    | Masked    | Masked    |
| CYIC Resident Students                   | 25   2    | 37   3    | 24   2    | 43   4    | 42   4    |
| Resident Students with Designation       | 130   9   | 158   14  | 121   13  | 177   16  | 163   14  |

SD83 5-Year Completion Rate – Dogwood + Adult Dogwood





## SD83 5-Year Completion Rate – Dogwood



### Missing or Masked Data

To protect student confidentiality, results for smaller cohorts—such as Indigenous students on-reserve and off-reserve and CYIC are masked in some years. While this ensures privacy, it limits year-over-year analysis for these groups; therefore, District-wide and provincial patterns are used to provide context.

### Analysis of Data: Trends & Comparisons

Cohort sizes have grown steadily over the past five years, with the overall resident student population increasing District from 468 in 2019/20 to 561 in 2023/24. Indigenous Resident Students have remained a consistent portion of the cohort, while students with designations represent a significant and growing subgroup, in the same period. CYIC cohorts are comparatively small, typically between 24 and 43 students annually, with outmigration estimates of only 2–4 students per year, indicating that outmigration does not significantly influence overall completion rates.

In terms of outcomes, completion rates for All Resident Students improved to 85% in 2023/24, closely aligned with provincial averages. Indigenous students also demonstrated progress, rising to 80% in Dogwood and Adult Dogwood pathways and to 77% in regular Dogwood, which is significantly higher than the provincial average. Students with designations show stability and modest improvement, maintaining Dogwood and Adult Dogwood completion rates between 71–74% over a five-year period and improving regular Dogwood rates to 73% in 2023/24, reflecting progress supported by inclusive practices. CYIC students record completion rates reaching 76% in Dogwood and Adult Dogwood and 73% in Dogwood-only, highlighting significant improvement in both categories over the five years of data presented.

Overall, District results indicate that Indigenous student outcomes, CYIC, and students with designations are trending upward and exceed provincial averages.

### **Interpretation and Next Steps**

The completion rate data for SD83 highlights both strengths to build upon and clear areas for growth. A key strength is the steady improvement for all students in regular Dogwood diplomas, with District outcomes rising from 76% in 2019/20 to 85% in 2023/24, remaining closely aligned with provincial averages. Indigenous students have also demonstrated significant progress, with completion rates improving across both Dogwood + Adult Dogwood and Dogwood-only pathways, signaling that targeted supports and opportunities made available through career pathways, micro-credentials, and dual credits are impactful. Similarly, students with designations show stable performance with significant gains in the regular Dogwood pathway for 2023/24.

At the same time, the data underscores persistent equity gaps that must be addressed. Indigenous students and students with designations remain consistently below District averages, highlighting the need for continued academic support, expanded access to career programming, dual credits, trades training, work experience, and continued emphasis on UDL. Outcomes for CYIC show improvement however, there is still significant disparity in their results when compared to all resident students. This reflects systemic barriers to belonging and equitable learning outcomes.

The District recognizes that improving school completion rates requires a comprehensive and equity-focused approach that addresses both academic and social-emotional needs. We are committed to ensuring that all students, particularly Indigenous learners, students with designations, and CYIC are supported with the resources, relationships, and opportunities needed to successfully graduate.

Key to this work is maintaining the strong support provided by Indigenous Success Teachers and Indigenous Outreach Workers, who play an essential role in building trusting relationships, monitoring student progress, and collaborating with families and communities. Increased student-teacher connections will continue to be prioritized across schools, recognizing that meaningful relationships are foundational to student engagement, belonging, and achievement.

Changes are beginning to occur with timetables and school schedules to better reflect the needs of learners, ensuring flexibility that supports both academic pathways and personal circumstances. Expanding opportunities in career pathways and work experience will remain a priority, helping students connect their learning to meaningful post-secondary and employment options. Specialized programming that is highly engaging and tailored to student interests will continue to be explored, offering diverse pathways that inspire persistence to graduation.

We will also continue to prioritize access for Indigenous students, students with designations, and CYIC learners into programs that build practical skills and open post-secondary doors, such as trades samplers and specialized skills programs. Through intentionally ensuring that priority populations are represented in these opportunities, we aim to reduce barriers and increase equitable access to a wide range of graduation pathways.

Through these strategies, the District affirms its commitment to closing equity gaps, fostering a sense of belonging, and ensuring that every student can successfully complete their education and transition confidently into their future.

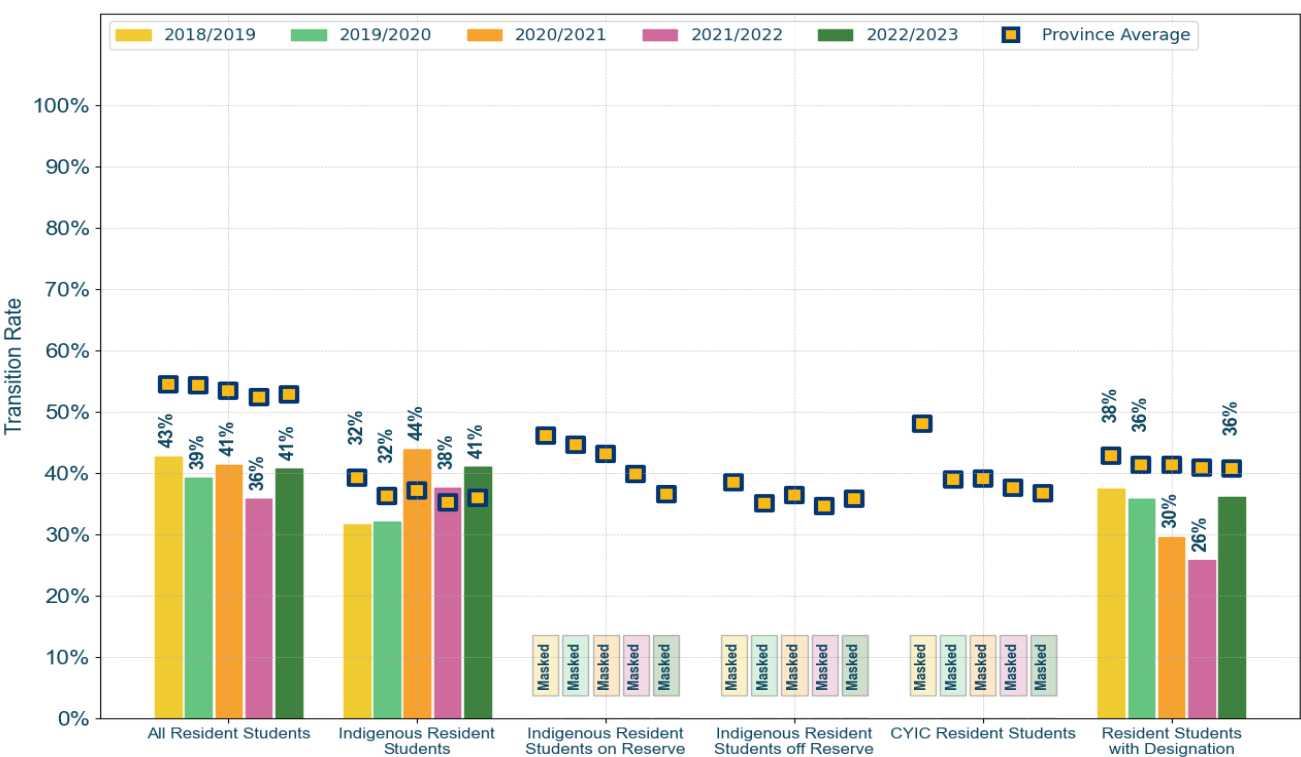
# Educational Outcome 5: Life and Career Core Competencies

## Measure 5.1: Post-Secondary Transitions

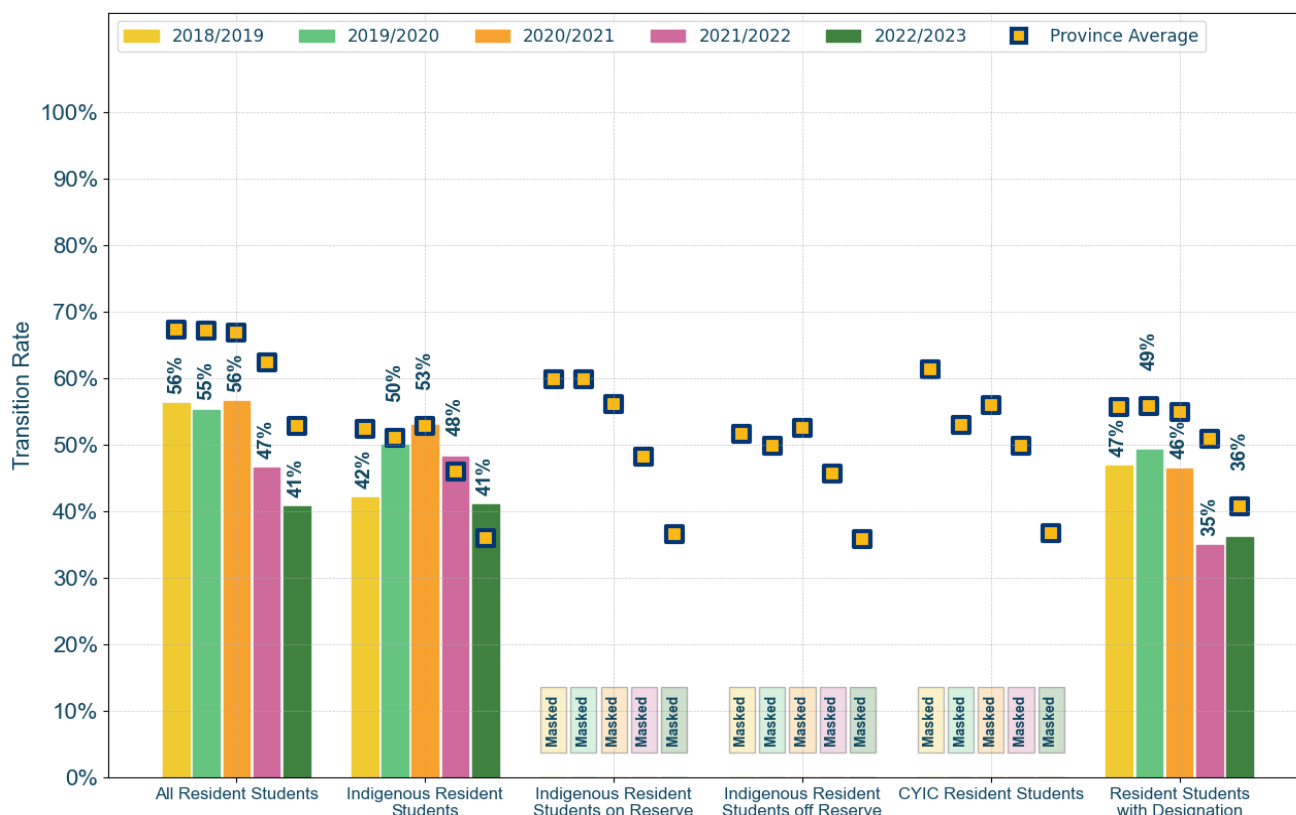
Transition to Post-Secondary – Cohort Count

|                                          | 2018/2019 | 2019/2020 | 2020/2021 | 2021/2022 | 2022/2023 |
|------------------------------------------|-----------|-----------|-----------|-----------|-----------|
| All Resident Students                    | 393       | 349       | 377       | 363       | 442       |
| Indigenous Resident Students             | 76        | 78        | 66        | 85        | 95        |
| Indigenous Resident Students on-Reserve  | Masked    | Masked    | Masked    | Masked    | Masked    |
| Indigenous Resident Students off-Reserve | Masked    | Masked    | Masked    | Masked    | Masked    |
| CYIC Resident Students                   | Masked    | Masked    | Masked    | Masked    | Masked    |
| Resident Students with Designation       | 64        | 67        | 71        | 66        | 97        |

SD83 Immediate Transition to Post-Secondary



## SD83 Within 3 Years Transition to Post-Secondary



### Analysis of Data: Trends & Comparisons

Indigenous students continue to represent a steady proportion of the graduating cohort, with their transition rates to post-secondary being very comparable to all resident students. Though the data for on-reserve and off-reserve students is masked, local knowledge would suggest persistent gaps remain when compared to their peers, highlighting systemic barriers to access. Students with designations have some of the lowest transition rates to enter post-secondary perhaps due to the need for additional support, bridging opportunities, or career pathway programming. It is noteworthy to mention that immediate transition rates for these students were significantly higher in 2022/23 than in the previous year. For CYIC, masked data limits local analysis; however, provincial evidence consistently shows low transition rates, underscoring the importance of targeted case management and community-based support. When compared with provincial averages, District outcomes reveal all resident students in SD83 transition at lower rates, both immediately and within three years. Local knowledge would suggest that many students within the District attend post-secondary outside the province and may not be accurately captured in the data.

### Interpretation and Next Steps

There may have been a time when attending university was deemed the only acceptable option for post-secondary education. The expansion of career exploration within the District has shifted this mindset, and there is confidence that it will result in more learners pursuing a variety of post-secondary opportunities.

The District is responding to post-secondary transition data by strengthening both universal and targeted supports to improve student outcomes. Career Education staff meet regularly to coordinate strategies and share resources, ensuring students are connected to a wide range of opportunities. Priority Learners are being intentionally targeted for programs and experiences, with barriers such as transportation removed to promote equitable access. As a

result, student participation is rising, and demand for these opportunities continues to grow. Engagement in work experience and Skilled Trades BC programming has also increased, reflecting the effectiveness of these efforts. In addition, new partnerships with colleges across the province have expanded access to post-secondary programming, making pathways more accessible and responsive to student needs. This integrated approach reflects the District's commitment to equity and to preparing all learners for meaningful post-secondary transitions.

The Career Education Department has taken a proactive and innovative approach to supporting students' future pathways by hosting numerous career information events across communities in the District, ensuring families and students have access to valuable resources and guidance. In collaboration with First Nations rightsholders, the department has developed targeted programming opportunities designed specifically to support students living on reserve, reflecting a commitment to equity and inclusion. To further broaden access, a video series has been created to highlight career pathways and inspire students through real-world examples. Central to their vision is the effort to make the "walls" of secondary schools more porous, enabling learning to extend beyond traditional classrooms into diverse settings, industries, and communities, thereby connecting students more meaningfully with future career and educational opportunities.

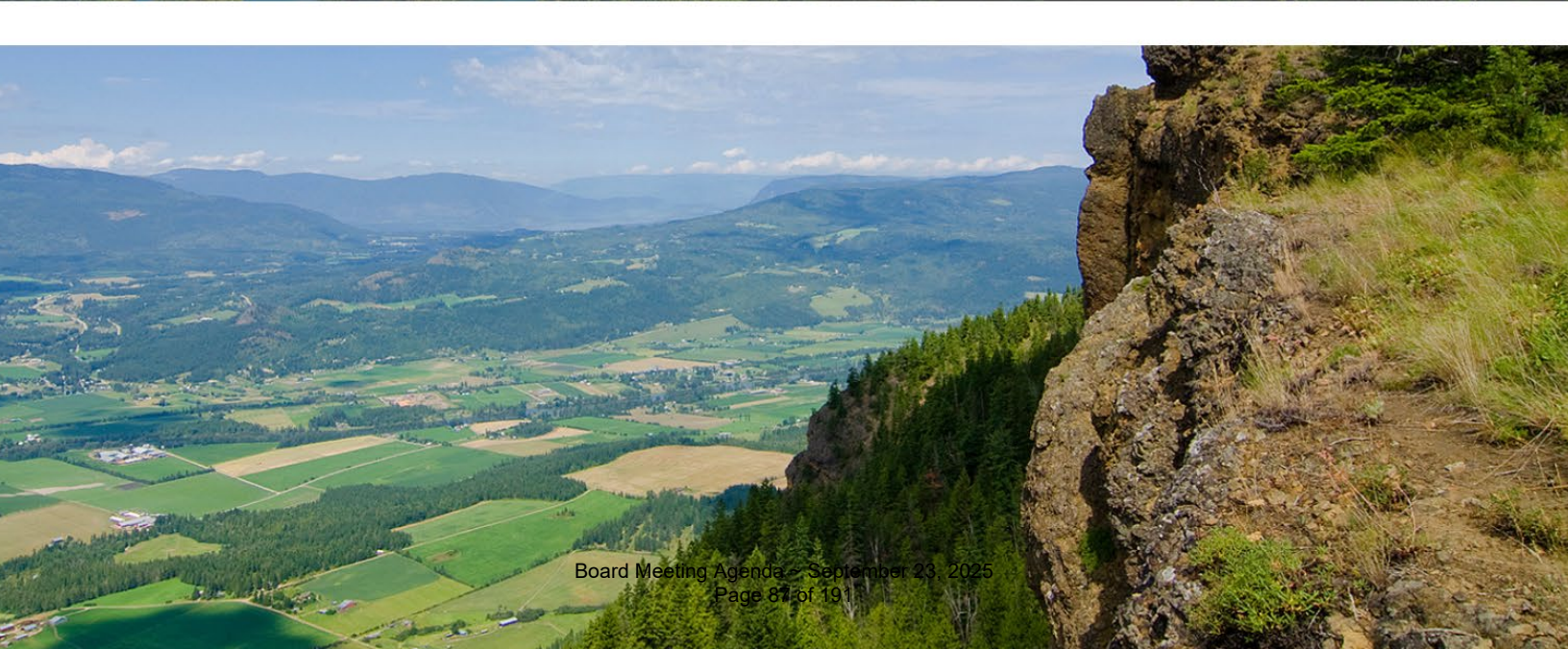
### **In Conclusion**

This Enhancing Student Learning Report affirms our District's ongoing commitment to continuous system-wide improvement with equity at the center of our work. By prioritizing the needs of Indigenous students, students with designations, and CYIC, we acknowledge both the persistent challenges and the progress being made toward closing achievement gaps. The report highlights areas of growth and the adjustments and adaptations of strategies that will further strengthen student achievement across the District. We continue to build on identified strengths while supporting teachers and school leaders in using data to inform planning and instructional decision-making.

Moving forward, our collective efforts with Rightsholders, stakeholders, staff, partner groups, and students will ensure that equity is embedded in every aspect of our system. Together, we remain dedicated to creating inclusive, culturally responsive, and supportive learning environments where every student is empowered to thrive in their learning and achieve meaningful success.











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## The Board of Education of School District No. 83

### BRIEFING NOTE

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**TO:** The Board of Education

**DATE:** September 23, 2025

**FROM:** Donna Kriger, Superintendent

**RE:** Instrument Rental Costs – For Information

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#### Background

Historically, the District charged families a five dollar per month or fifty dollar per year maintenance/cleaning fee for students using a District owned instrument. During the tenure of the previous Superintendent, the fee was removed to ensure that barriers did not exist for students wishing to take part in a band program.

#### Information

Last year, the maintenance/cleaning fees for instruments across the District were approximately 56K dollars. As a cost saving measure, many instruments were cleaned and repaired locally with fewer instruments being sent away for repairs. Costs associated with instrument repair and maintenance range from \$30 to \$500 depending upon the instrument.

#### Summary

The District Vice-Principal of Music is concerned about rising costs for both repair/maintenance and replacement. It is likely that a recommendation may come to the Board to consider re-introducing the historic fee of \$5 per month for the use of District owned instruments.

Respectfully submitted,

Donna Kriger  
Superintendent of Schools





SD83

**School District No. 83**

# **FINANCIAL STATEMENT**

## **Discussion and Analysis**

**For the Year Ended June 30, 2025**

# School District No. 83 (North Okanagan-Shuswap)

## Financial Statement Discussion & Analysis

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*Year ended June 30, 2025*

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### Introduction

The following is a discussion and analysis of the School District's financial performance for the fiscal year ended June 30, 2025. The report is a summary of the School District's financial activities based on currently known facts, decisions, or conditions. The results of the current year are discussed in comparison with the prior year, with an emphasis placed on the current year. The financial statements illustrate, in financial terms, how resources have been allocated and consumed during the School District's fiscal year ended June 30. This report should be read in conjunction with the School District's financial statements for the same period.

### District Overview

In the North Okanagan-Shuswap School District (SD83), located on the Traditional Territory of the Secwepemc people, we serve over 6800 K-12 students in 25 schools located around Shuswap Lake and the North Okanagan. The area encompasses the communities of Malakwa, Sicamous, Grindrod, Enderby, Ashton Creek, Kingfisher, Armstrong, Spallumcheen, Falkland, Ranchero/Deep Creek, Silver Creek, Salmon Arm, Tappen, Sorrento, Celista, and Seymour Arm.

School District No. 83 employs over 1100 staff and has an annual operating, special purpose, and capital budget totaling approximately \$114.5 million.

The Board of Education of School District No. 83 K̓wsaltkn̓éws ne Secwepemcúl'ecw is comprised of 5 elected trustees. The Board was elected in October 2022 for a four-year term.

We are known for our focus on academic achievement, thriving trades and careers program, a rich fine arts program and strong school athletics program. We offer French Immersion at one elementary, one middle and one secondary school. The school district enjoys comprehensive Local Education Agreements with each of four First Nations bands. Our strategic plan prioritizes: Belonging, Respect, Reconciliation, Empathy, Equity, and Perseverance.



## About BC School District Financial Statements

BC School District financial statements are prepared in accordance with section 23.1 of the *Budget Transparency and Accountability Act* of the Province of BC which requires that financial statements are prepared in accordance with Canadian public sector accounting standards with some exceptions as explained in note 2(a) to the financial statements. Public sector accounting emphasizes accountability, not profitability. **School District Financial Statements have a prescribed common format** and they are consolidated into the Provincial Financial Statements.

Further, **Financial Statements of BC School Districts are reported as a consolidation of three separate funds: Operating, Special Purpose and Capital.** In the financial statements, these three separated funds are reported collectively in statements 1 through 5 and separately in schedules 2 (Operating Fund), 3 (Special Purpose Funds) and 4 (Capital Fund). To gain a full understanding of statements 1 through 5, it is important to also review each of the funds separately.

## Composition of the Financial Statements

The two key statements are:

- A **statement of financial position** (page 5), which summarises the assets and liabilities at June 30th. This provides an indication of the financial health of the District.
- A **statement of operations** (page 6), which summarises the revenues received and expenses incurred during the twelve months between July 1 and June 30. This provides an indication of the funding received by the District and how that funding was spent.

The Statement of Changes in Net Financial Assets (Debt), the Statement of Cash Flows and the notes to the financial statements provide further analysis of the District's finances.

The District manages its financial activities in three distinct areas, being the

- Operating fund;
- Special purpose funds; and the
- Capital fund.

The schedules at the end of the notes to the financial statements are in a format prescribed by the Ministry of Education and Child Care. These schedules provide more detail specific to each of these funds.

The balances in these schedules are consistent, when combined together, with the financial statements.

Schedule 1 (page 30) illustrates the sum of the funds.

Schedule 2 (page 31) provides detail on the **Operating Fund**.

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

Schedule 3 (page 36) provides detail on the **Special Purpose Funds**.

The Special Purpose Funds account for grants and contributions that are directed by agreement with a third party towards specific activities. As these are targeted grants, any unspent funding is typically accounted for as deferred revenue, not as accumulated surplus.

Schedule 4 (page 40) provides detail on the **Capital Fund**.

The capital fund accounts for:

- The capital assets of the District, including sites, buildings, furniture & equipment, vehicles, computer software and computer hardware.
- Grants directed by agreement with a third party for the purchase of capital assets.
- Funds restricted by the Board for future capital asset purchases (local capital).

## Statement of Financial Position (All funds)

### Cash and cash equivalents

At June 30, 2025, the District held \$21.1 in cash, deposited in financial institutions and the Province's central deposit system. This cash balance offsets the liabilities of the District and unspent funds restricted for use on specific projects.

### Accounts payable and accrued liabilities

The District's accounts payable and accrued liabilities represent expenses which have been incurred but not yet paid. Overall, they comprise the following amounts:

|                                                       | June 30, 2025       | June 30, 2024       |
|-------------------------------------------------------|---------------------|---------------------|
| Trade and other amounts payable                       | \$ 1,913,272        | \$3,155,728         |
| Salaries and benefits payable                         | 5,962,545           | 5,687,446           |
| Accrued vacation pay                                  | 546,978             | 501,050             |
| <b>Total accounts payable and accrued liabilities</b> | <b>\$ 8,422,795</b> | <b>\$ 9,344,244</b> |

### Unearned revenue

Unearned revenue represents payment of tuition fees for international students in advance of the student commencing their studies, payment for facility rentals/leases occurring in the subsequent period, and donations received for specific purpose. As at June 30, 2025, \$270 for rental/lease of facilities, and \$23,496 remains in donations for the 2024/25 school year.

### Deferred revenue

Deferred revenue represents the unspent portion of grants which are targeted for a specific purpose.

|                               | June 30, 2025       | June 30, 2024       | Commentary                |
|-------------------------------|---------------------|---------------------|---------------------------|
| School Generated Funds        | \$ 2,399,422        | \$ 2,228,799        | Amounts raised by schools |
| Other unspent targeted Funds  | 866,019             | 537,427             | Various targeted funds    |
| <b>Total Deferred Revenue</b> | <b>\$ 3,265,441</b> | <b>\$ 2,766,226</b> |                           |

### Deferred capital revenue and tangible capital assets

The deferred capital revenue balance is closely linked to the tangible capital asset balance. Tangible capital assets are items which have a lifespan of more than one year.

The majority of the District's capital expenditure, such as the construction of new schools, is funded through specific grants provided by the Ministry of Education and Child Care. Once an asset is built or acquired and is in use, the cost of that asset is amortized over the expected life of that asset. Any grants associated with tangible capital assets are also amortized over the expected life.

After allowing for amortization, the District has \$105,391,261 of tangible capital assets. Of this, \$79,499,352 (being the deferred capital revenue balance) of assets were purchased with targeted grants. The remainder was funded through operating revenues and other non-targeted funding.

This inclusion of deferred capital revenue is not consistent with generally accepted accounting principles. The inclusion of this balance is a requirement of the Provincial Government. This is explained in more detail in note 2(a) to the financial statements.

The capital fund section, included later in this document, provides a more detailed explanation of the accounting for capital assets and associated grants.

### Employee future benefits

The employee future benefits liability of \$4.9m accounts for amounts or benefits owed to current employees as a result of past service.

Most of this amount accounts for retirement benefits earned by current employees. Support staff and certain members of school and district administration are entitled to a one-time payment from the District on their retirement. The amount of payment depends on years of service and final salary.

The District sets aside a liability each year to reflect expected future payments on retirement. The amount set aside during the year is reflected as an expense and is based on the service to date of employees. The liability is reduced when employees retire and payments are disbursed.

The remainder of the employee future benefits liability is associated with sick leave and death benefits earned but not yet paid.

### Asset Retirement Obligation

The District continues to recognize asset retirement obligations (ARO) of \$5.8m. ARO obligations relate to legal liabilities that exist for the removal and disposal of environmentally hazardous materials (i.e. asbestos and lead containing pipes) which was recently adopted Canadian public sector accounting standards (PS 3280 Asset Retirement Obligations).

### Net financial assets (debt)

This is the total of the District's financial assets and liabilities. It implies that the District has a net debt of \$79.4m. This is heavily skewed by the deferred capital revenue liability of \$79.5m. As there is no future cash flow associated with the deferred capital revenue balance, a more meaningful measure of net financial assets or debt excludes that balance, giving a revised figure of net financial assets of \$0.1m.

This revised net financial assets balance is primarily comprised of the accumulated operating fund surplus of \$2.9m and local capital fund balance of \$3.8m, less the addition of asset retirement obligation of \$5.8. The use of these amounts are restricted, as outlined in the table below.

### Accumulated surplus

Broken down by fund, the accumulated surplus comprises the following amounts:

|                                                                                                                                              | June 30, 2025 | June 30, 2024 |
|----------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------------|
| Operating fund                                                                                                                               | \$ 2,911,472  | \$ 952,200    |
| Special purpose funds                                                                                                                        | 103,937       | 103,937       |
| Capital fund – local capital (amounts available to spend on future capital asset purchases)                                                  | 3,778,089     | 3,368,595     |
| Capital fund – invested in tangible capital assets (being the cost of assets owned by the district, net of amortization and targeted grants) | 20,061,507    | 19,828,532    |
| Total accumulated surplus                                                                                                                    | \$ 26,855,005 | \$ 24,253,294 |

## Statement of Operations (All funds)

The surplus (deficit) for the year is the net total of the revenues and expenses of the District's various funds.

| At June 30                     | 2025           | 2024           | Increase (Decrease) |
|--------------------------------|----------------|----------------|---------------------|
| Total revenue                  | \$ 112,296,376 | \$ 108,915,157 | \$ 3,381,219        |
| Total expense                  | 109,694,665    | 108,537,631    | 1,157,034           |
| Surplus (deficit) for the year | \$ 2,601,711   | \$ 377,526     | \$ 2,224,185        |

Overall revenue increased by \$3.4m. Ministry of Education and Child Care grant funding increased from 2024 by \$3.3m, which can largely be attributed to the increase in per pupil funding from the Ministry coupled with increased enrolment.

Expenses increased from 2024 by \$1.2m as wage increases were implemented and additional educational and nutritional resources/program supports were allocated.

Overall, the District's revenues exceeded its expenses by \$2.6M. Broken down by fund, this variance arises as follows (after transfers between funds):

| Fund                         | Surplus or (deficit) | Commentary                                                                                                                                                                                                               |
|------------------------------|----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Operating fund</b>        | \$ 1,959,272         | See discussion and analysis in the Operating Fund section of this document.                                                                                                                                              |
| <b>Special Purpose funds</b> | \$ —                 | Revenues match expenses for all the special purpose funds.                                                                                                                                                               |
| <b>Capital fund</b>          | \$ 642,439           | The capital fund balance increased by this amount during the year, indicating more of the assets purchased were funded by deferred capital revenue, and less was consumed by the aging of the District's capital assets. |
| <b>Total</b>                 | \$ 2,601,711         |                                                                                                                                                                                                                          |

Revenues, expenses and surpluses of the individual funds are discussed in more detail below.

## Operating Fund

### Overview

Operating fund transactions are reported in the following schedules in the financial statements.

| Schedule  | Page  | Overview                                                                                                                                                  |
|-----------|-------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>2</b>  | 31    | Summarizes the revenues and expenses of the operating fund. Also indicates the amounts spent on capital assets and transferred to the Local Capital fund. |
| <b>2A</b> | 32    | Outlines in more detail the operating revenues earned by the District.                                                                                    |
| <b>2B</b> | 33    | Summarizes salaries by employee group and other operating costs.                                                                                          |
| <b>2C</b> | 34-35 | Provides the same information as in 2B, broken down in more detail to show each program the funds were spent on.                                          |

## Revenue

Schedule 2A breaks down operating revenue by source.

98% of the District's operating funding is from Provincial Grants - Ministry of Education and Child Care and direct funding from four First Nation Bands through a Local Education Agreement. The majority of this funding is based on student enrollment and certain identified special needs of those students.

## Operating expenditure

Schedule 2B outlines operating expenses in relation to salaries and benefits, as well as services and supplies. Schedule 2C outlines operating expense in detail, including allocating expense by category.

The table below summarizes total expense by category for the year to June 30, 2025. It compares the proportion of expenditure to the average of all school districts in the Province for the year to June 30, 2024. The 2023/24 school year is the most recent year for which other District's financial information is publicly available.

| Function                          | 2024/25<br>% of<br>total | 2023/24<br>Prov. Av.<br>% of total | Comments                                                                                                                               |
|-----------------------------------|--------------------------|------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|
| <b>Instruction</b>                | 80.5 %                   | 82.9 %                             | Expenditure on instruction is lower than the previous year's Provincial average.                                                       |
| <b>District Administration</b>    | 4.0 %                    | 4.1 %                              | Expenditure on district administration is comparable to previous year's Provincial average.                                            |
| <b>Operations and Maintenance</b> | 10.9 %                   | 11.1 %                             | Expenditure on operations and maintenance is slightly lower than previous Provincial average.                                          |
| <b>Transportation</b>             | 4.6 %                    | 1.9 %                              | This expenditure is greater than the Provincial average due to the District's wide geographic distribution of schools in the District. |
| <b>Total</b>                      | <b>100.0 %</b>           | <b>100.0 %</b>                     |                                                                                                                                        |

## Staff

90.4%, or \$80.5m of the District's operating expenditure is spent on salaries and benefits. As would be expected for a school district, the majority of this staff cost is spent on teacher salaries and benefits.

The average full-time teacher in the District receives compensation from the District of approximately \$126,541 a year, including benefits.

61.6 FTE additional teacher positions are funded through the Classroom Enhancement Fund (a special purpose fund) described later, comprising of 45.7 enrolling FTE ("full-time equivalent") teachers and 15.9 non-enrolling FTE teachers.

## Transfers to other funds

Capital assets purchased during the year amounted to \$1,006,979 from the operating fund and \$281,788 of capital assets purchased during the year were from the special purpose fund. In addition, \$1,224,280 was transferred to the local capital fund during the year. This is broken down in detail later in the Capital Fund section of this document.



## Operating surplus

The operating surplus for the year to June 30, 2025 was \$1,959,272. This is calculated on Schedule 2 of the financial statements. This surplus increased the operating fund balance from \$952,200 at the beginning of the year to \$2,911,472 at June 30, 2025.

Note 18, of the financial statements, outlines the restrictions on the use of the accumulated surplus. The funds are restricted at the Board's discretion. The Board's approval of these restrictions is through approval of the financial statements.

The surplus can be derived from the movements in the restricted components of the operating fund surplus, as follows:

| At June 30                                        | 2025                | 2024                | Increase / (decrease) | Purpose of restriction                                                                                   |
|---------------------------------------------------|---------------------|---------------------|-----------------------|----------------------------------------------------------------------------------------------------------|
| School budget Balances                            | \$ 339,556          | \$ 328,076          | \$ 11,480             | These funds are internally restricted to fund school-level projects                                      |
| Career program                                    | 141,000             | —                   | 141,000               | Represents internally restricted amount for careers programs for 2025/26                                 |
| Unspent Indigenous Education targeted commitments | 296,531             | 295,261             | 1,270                 | The District receives targeted funding from the Province to enhance the education of Indigenous students |
| Indigenous Education Council                      | 46,666              | —                   | 46,666                | Targeted funds for Indigenous Education Council                                                          |
| Various outstanding projects                      | 60,376              | 59,028              | 1,348                 | Various projects/initiatives that were not complete in 2024-25                                           |
| Integrated Child and Youth Funding                | 49,105              | 328,302             | (279,197)             | Commitment for staffing and expenses of the Integrated Child and Youth position for                      |
| Union commitments                                 | 362,265             | 297,395             | 64,870                | Commitments for various collective agreement items                                                       |
| Labour Reserve                                    | 200,000             | —                   | 200,000               | These funds are internally restricted to fund future salary and labour related costs                     |
| <b>Total</b>                                      | <b>\$ 1,495,509</b> | <b>\$ 1,308,060</b> | <b>\$ 187,437</b>     |                                                                                                          |

## Special Purpose Funds

### Overview

Transactions within the special purpose funds are reported in the following schedules in the financial statements.

| Schedule | Page  | Overview                                                                                                                                                                                       |
|----------|-------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3        | 36    | Summarizes the total revenues and expenses of all the special purpose funds. Also indicates the amounts spent on capital assets.                                                               |
| 3A       | 37-39 | Outlines, by each group of funds, the grants received and expenses for the year to June 30, 2025. Surplus at the end of the year for each fund is identified as Deferred Revenue, end of year. |

| Special Purpose Funds<br>(Sch. 3A)               | Opening Balance<br>July 01, 2024 | Receipts             | Spent                | Ending Balance<br>June 30, 2025 | Increase<br>(decrease) |
|--------------------------------------------------|----------------------------------|----------------------|----------------------|---------------------------------|------------------------|
| Annual Facility Grant                            | \$ —                             | \$ 342,495           | \$ 342,495           | \$ —                            | \$ —                   |
| Learning Improvement Fund                        | 72,589                           | 310,124              | 271,799              | 110,914                         | 38,325                 |
| Scholarships and bursaries                       | 19,978                           | 7,893                | 11,327               | 16,544                          | (3,434)                |
| School Generated Funds                           | 2,228,799                        | 2,516,235            | 2,345,612            | 2,399,422                       | 170,623                |
| Strong Start                                     | —                                | 192,000              | 192,000              | —                               | —                      |
| Ready, Set, Learn                                | —                                | 41,650               | 32,820               | 8,830                           | 8,830                  |
| OLEP                                             | 55,064                           | 170,292              | 179,969              | 45,387                          | (9,677)                |
| Community LINK                                   | 30,585                           | 368,914              | 331,653              | 67,846                          | 37,261                 |
| Classroom Enhancement Fund -<br>Overhead         | —                                | 363,475              | 363,475              | —                               | —                      |
| Classroom Enhancement Fund<br>– Staffing         | —                                | 7,831,559            | 7,831,559            | —                               | —                      |
| Classroom Enhancement Fund -<br>Remedies         | 25,988                           | 1,819,053            | 1,792,462            | 52,589                          | 26,591                 |
| First Nation Student<br>Transportation           | 74,687                           | —                    | 37,338               | 37,349                          | (37,338)               |
| Mental Health in Schools                         | —                                | 52,000               | 26,071               | 25,929                          | 25,929                 |
| Changing Results for Young<br>Children           | —                                | 6,750                | 4,997                | 1,753                           | 1,753                  |
| Seamless Day Kindergarten                        | —                                | 55,400               | 55,400               | —                               | —                      |
| Early Childhood Education<br>Dual Credit Program | 55,000                           | 68,000               | 61,250               | 61,750                          | 6,750                  |
| JUST B4                                          | 21,704                           | 25,000               | 13,504               | 33,200                          | 11,496                 |
| SEY2KT (Early Years to<br>Kindergarten)          | 21,461                           | 19,000               | 23,900               | 16,561                          | (4,900)                |
| ECL (Early Care & Learning)                      | —                                | 175,000              | 175,000              | —                               | —                      |
| Feeding Futures Fund                             | 155,371                          | 856,422              | 926,734              | 85,059                          | (70,312)               |
| Health Career Grants                             | 5,000                            | 80,000               | 85,000               | —                               | (5,000)                |
| Professional Learning Grant                      | —                                | 225,839              | —                    | 225,839                         | 225,839                |
| National School Food Program                     | —                                | 126,468              | 57,895               | 68,573                          | 68,573                 |
| Work Experience Enhancement                      | —                                | 50,000               | 42,104               | 7,896                           | 7,896                  |
| <b>Total</b>                                     | <b>\$ 2,766,226</b>              | <b>\$ 15,703,569</b> | <b>\$ 15,204,364</b> | <b>\$ 3,265,441</b>             | <b>\$ 499,205</b>      |

## School Generated Funds

School Generated Funds account for fees and contributions raised at the school level. Examples of such fees and contributions include: school supply fees paid by parents and caregivers, school trip fees, PAC donations to the school, fundraisers, cafeteria revenue, vending machine revenue, and athletics fees. These amounts are targeted and used for the purpose that they were provided to the school.

## CommunityLINK

The CommunityLINK grant from the Provincial Government is to support programs and services to improve the educational performance of vulnerable students, including both academic achievement and social functioning. This includes promoting partnerships with families, communities and service providers as an integrated approach to supporting vulnerable students.

## **Classroom Enhancement Funds**

The grants from the Classroom Enhancement Funds (three components) totaled \$10,014,087. These grants are intended to offset the additional costs associated with the restoration of historical collective agreement language regarding class size and composition.

Direct costs associated with required staffing levels that address class size and composition are accounted for within the 'Classroom Enhancement Fund – Staffing'. They include:

- 45.7 FTE additional enrolling teachers needed to offset the reduction in class sizes;
- 15.9 FTE additional non-enrolling teachers for additional support; and
- TTOC wages to remedy other requirements of the restored language.

Indirect costs, or overheads, associated with these required changes are accounted for within the 'Classroom Enhancement Fund – Overhead'. They include:

- TTOC coverage for sick and other leaves for the additional teachers; and
- Additional Support Staff needed for the increased number of classes.

To receive the grants, the District must be able to demonstrate to the Provincial Government that the associated direct or indirect costs are a result of the restoration of the collective agreement language.

After best efforts have been applied, certain classes exceeded the class size and composition limits outlined in the Collective Agreement. The School District is required to provide remedy, typically in the form of additional preparation time or collaboration time, to teachers of such classes. The 'Classroom Enhancement Fund – Remedies' provides grant funding to cover the associated expense.

The classroom enhancement funds, although new in the 2017/18 year, are a core part of the District's funding. This funding is tied to the application of historical language restored to the collective agreement.

## **Feeding Futures Fund & National School Food Program**

Feeding Futures Fund was established in 2023/24 with a multi-year funding plan by the Provincial Government to increase food security for students by expanding or creating school food programs. In 2024/25 the National School Food Program was established as another multi-year initiative with funding coming from the Government of Canada. The district utilized these funds to improve the nutritional quality of food provided to students as well as access to food in stigma free manner. As these will be a multi-year program, unspent funds will be utilized in future years as the programs grow.

# Capital Fund

## Overview

The capital fund, including the local capital fund, accounts for assets owned by the District and the funds used to acquire them.

Provincial grants targeted for the purchase of assets – for example, a grant to renovate a school – are recorded in the capital fund. If an asset is purchased using operating funds, then the cost of the asset is treated as a transfer from the operating fund to the capital fund.

The Province does not normally provide capital grants for asset acquisitions such as computer equipment, school furniture and equipment, vehicles, maintenance equipment, photocopiers, classroom renovations or district administration buildings. The only source of funding available for these assets is typically operating funds. To set aside funds to allow the future purchase of major assets, the Board may transfer funds from the operating fund to the local capital fund.

| Schedule  | Page | Overview                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|-----------|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>4</b>  | 40   | Summarizes amortization, invested in tangible capital asset balances, local capital balances, and transfers to the capital fund from other funds.                                                                                                                                                                                                                                                                                                              |
| <b>4A</b> | 41   | Outlines: <ul style="list-style-type: none"><li>• The cost of assets acquired during the year.</li><li>• The amortization of assets by asset class.</li><li>• The original cost of assets owned by the District, by asset class</li><li>• The total amortization of each asset class. This is an estimate of the value of the wear-and-tear of assets over their lifetime.</li><li>• The net book value of assets, being the cost less amortization.</li></ul> |
| <b>4B</b> | 42   | Accounts for targeted funding spend on work in progress.                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>4C</b> | 43   | Accounts for targeted funding spent on the acquisition of capital assets.                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>4D</b> | 44   | Accounts for funding received which is targeted towards capital asset purchases and which has yet to be spent.                                                                                                                                                                                                                                                                                                                                                 |

## Capital assets

Schedule 4A summarizes the capital assets owned by the District.

### *Net book value (being cost less amortization) of tangible capital assets*

The District has \$105.4m of funds invested in its capital infrastructure. The vast majority of the District's capital assets are the school buildings.

The cost of the land that the District's schools are located on is \$5.8m.

The District also has significant investment in vehicles (primarily school buses), furniture and equipment (school furniture, shop equipment etc.) and computer software and hardware, including servers and staff computers.

### *Asset additions compared to asset amortization*

The amortization expense recognizes the depreciation of an asset over its useful life. The proportion of amortization to asset additions is an indication of the sufficiency of the level of capital investment. For example, if assets are amortizing faster than they are being replaced, this may indicate an infrastructure deficit.

## Deferred capital revenue

Schedule 4C accounts for grants received for capital asset purchases that have been spent. Schedule 4D accounts for grants received for capital asset purchases that have yet to be spent.

Schedule 4D illustrates that \$10,296,318 of grants were received in the year to June 30, 2025 from the Ministry of Education and Child Care in the form of bylaw capital. This includes the annual facilities capital grant.

The \$9,670,420 of bylaw capital that was spent on completed projects is then accounted for as deferred capital revenue on schedule 4C. Deferred capital revenue balances are accumulated over the years and amortized over the estimated lifespan of the assets acquired with the grant money. The deferred capital revenue balance was reduced by \$3,732,482 in the year to June 30, 2025 to reflect this amortization.

Schedule 4D identifies the carry forward of \$615,165 of Ministry of Education and Child Care Restricted Capital which was utilized in the 2024-25 year for the construction of the new Pleasant Valley Secondary School gym.

The deferred capital revenue balance at June 30, 2025 is \$79.5m, indicating 75% of the District's assets were purchased with targeted grant funding.

## Local capital

Schedule 4 includes a column showing the transfers to and from the local capital fund, and the balance in local capital at the end of the year.

As outlined in Board regulation 4060.01R, the Board approves transfers of funds from the operating fund to the capital fund in anticipation of necessary future capital expenditure which will not be funded by additional targeted grants from the Province. In doing so, a balance must be struck between ensuring the District has the necessary assets to effectively function, and using operational funds within the year they are granted to directly provide education for students.

During the year to June 30, 2025, the District transferred \$1,224,280 from the operating fund to local capital fund. This transfer was made up of \$398,780 for school technology; \$300,000 for portables; \$150,000 for classroom equipment & resources; \$73,500 for photocopiers; \$200,000 to be used on information technology equipment; \$9,000 for the future replacement of the success van; \$30,000 for vehicles; \$30,000 for grounds equipment replacement; \$12,000 for future building repairs of rental properties, and \$21,000 to maintain a reserve for future building expenses related to a lease agreement.

Tangible capital assets purchased from local capital totaled \$930,037.

To facilitate year-to-year capital planning, local capital budgets which are not spent at the year- end are carried forward to the following year. Local capital had a surplus remaining at June 30, 2025 of \$3,778,089, as shown on Schedule 4.

## Contacting Management

This financial report is designed to provide the School District's stakeholders with a general overview of the School District's finances and to demonstrate the School District's accountability for the money it receives. If you have questions about this report or need additional information, please contact the Secretary Treasurer's office.





# Item 11B.ii.

## The Board of Education of School District No. 83

### BRIEFING NOTE

**TO:** The Board of Education  
**FROM:** Jeremy Hunt, Acting Secretary-Treasurer  
**RE:** 2024/25 Local Capital Transfer

**DATE:** September 23, 2025

#### Purpose

This briefing note is to provide the Board of Education of School District No. 83 with a recommendation to transfer additional amounts from the Operating fund to the Local Capital reserve for 2024-25.

#### Background

Local Capital reserve funds are only to be spent on items or projects that are capital in nature, generally meaning costs that will produce a future benefit over a period of more than one year to the District. Capital funds cannot be spent to support ongoing operating programs and services.

#### Local Capital Reserve

As at June 30, 2025, the balance in the Local Capital Reserve is \$3,778,089. These funds represent transfers from prior years to future years that are set aside for a specific purpose.

During the year the District transferred budgeted amounts totalling \$428,780 for school technology (\$398,780), future building expenses for the closed school at Malakwa (\$21,000), and future replacement of the Success Van (\$9,000).

The following additional amounts are requested to be set aside and will be tracked in the Local Capital reserve for purchase in future years:

| LOCAL CAPITAL RESERVE                          | AMOUNT            |
|------------------------------------------------|-------------------|
| INFORMATION TECHNOLOGY                         | \$ 200,000        |
| PHOTOCOPIERS                                   | 73,500            |
| PORTABLES                                      | 300,000           |
| CLASSROOM EQUIPMENT & RESOURCES                | 150,000           |
| VEHICLE REPLACEMENT                            | 30,000            |
| GROUNDS EQUIPMENT REPLACEMENT                  | 30,000            |
| RENTAL BUILDING REPAIRS                        | 12,000            |
| <b>TOTAL TRANSFER TO LOCAL CAPITAL RESERVE</b> | <b>\$ 795,500</b> |

#### Supporting Documentation

Local Capital Reserve detail (Subledger)

**Recommendation**

*“That the Board of Education of School District No. 83 approve the additional transfer from the Operating fund in the amount of \$795,500 to the Local Capital reserve, as presented.”*

Respectfully submitted,

*Jeremy Hunt*

Jeremy Hunt  
Acting Secretary-Treasurer

**SCHOOL DISTRICT NO. 83**  
**FUNDING ALLOCATION**  
**LOCAL CAPITAL RESERVE 2024-25**

|                        | Opening Balance | Revenue /<br>Transfers In | Expenditures /<br>Transfers Out | Closing<br>Balance |
|------------------------|-----------------|---------------------------|---------------------------------|--------------------|
| SAS                    | 3,692           | 41,160                    | (42,012)                        | 2,840              |
| ALF                    | 34,878          | 23,375                    | (38,611)                        | 19,642             |
| JLJ                    | 15,078          | 43,250                    | (56,348)                        | 1,980              |
| ERS                    | 19,563          | 10,438                    | (37,588)                        | (7,587)            |
| PVS                    | (3,695)         | 31,563                    | (18,968)                        | 8,900              |
| Subtotal               | 69,516          | 149,786                   | (193,527)                       | 25,775             |
| SMS                    | 5,028           | 38,063                    | (17,872)                        | 25,219             |
| CAR                    | 15,806          | 16,750                    | (9,037)                         | 23,519             |
| LWM                    | 36,848          | 18,188                    | (23,642)                        | 31,394             |
| Subtotal               | 57,682          | 73,001                    | (50,551)                        | 80,132             |
| NSH                    | 3,212           | 7,000                     | -                               | 10,212             |
| FAL                    | 18,573          | 7,363                     | (2,203)                         | 23,733             |
| GRI                    | 12,178          | 7,394                     | (8,703)                         | 10,869             |
| RAN                    | 6,462           | 8,832                     | (9,611)                         | 5,683              |
| SCR                    | 12,488          | 7,259                     | (15,113)                        | 4,634              |
| SCA                    | 19,485          | 8,386                     | (920)                           | 26,951             |
| Subtotal               | 72,398          | 46,234                    | (36,550)                        | 82,082             |
| BAS                    | 34,108          | 17,417                    | (3,573)                         | 47,952             |
| MVB                    | 22,778          | 14,813                    | (19,091)                        | 18,500             |
| HIL                    | 31,604          | 15,193                    | (24,381)                        | 22,416             |
| NCA                    | 13,189          | 7,249                     | (6,776)                         | 13,662             |
| PAR                    | 38,752          | 11,285                    | (3,151)                         | 46,886             |
| SAW                    | 6,731           | 7,283                     | -                               | 14,014             |
| SOR                    | 3,489           | 12,083                    | (13,701)                        | 1,871              |
| SBR                    | 18,630          | 10,500                    | (4,057)                         | 25,073             |
| AES                    | 48,629          | 12,729                    | (14,050)                        | 47,308             |
| HPE                    | 10,222          | 14,083                    | (381)                           | 23,924             |
| Subtotal               | 228,132         | 122,635                   | (89,161)                        | 261,607            |
| SASF                   | 18,483          | 7,124                     | (272)                           | 25,334             |
| Subtotal               | 18,483          | 7,124                     | (272)                           | 25,334             |
| <b>School Subtotal</b> | <b>446,211</b>  | <b>398,780</b>            | <b>(370,061)</b>                | <b>474,930</b>     |

|                                     | Revenue /<br>Opening Balance | Transfers In     | Expenditures /<br>Transfers Out | Closing<br>Balance |
|-------------------------------------|------------------------------|------------------|---------------------------------|--------------------|
| Land/Building - SMS                 | 899,262                      | -                | -                               | 899,262            |
| Land/Building - SAE                 | 412,489                      | -                | -                               | 412,489            |
| Land/Building - ERS                 | 40,733                       | -                | -                               | 40,733             |
| Unallocated - Interest Revenue      | 135,328                      | 115,251          | (250,502)                       | 77                 |
| Long Range Facility Plan            | 3,306                        | -                | -                               | 3,306              |
| Rebranding                          | 45,000                       | -                | (11,449)                        | 33,551             |
| Finance Computer Software           | 56,712                       | -                | (5,527)                         | 51,185             |
| Photocopiers                        | 113,500                      | 73,500           | (123,870)                       | 63,130             |
| Bleachers                           | 68,942                       | -                | -                               | 68,942             |
| Grounds - Equipment                 | 12,282                       | 30,000           | -                               | 42,282             |
| Grounds - Plow Truck                | 140,000                      | 30,502           | (170,502)                       | -                  |
| Transportation - Vehicles           | 210,679                      | -                | (112,304)                       | 98,375             |
| Transportation - Success Van        | 16,819                       | 9,000            | -                               | 25,819             |
| Information Technology              | 376,400                      | 200,000          | (8,273)                         | 568,127            |
| Rental Building Repairs             | -                            | 12,000           | -                               | 12,000             |
| Malakwa Roof & HVAC                 | 140,932                      | 21,000           | -                               | 161,932            |
| Portables                           | 250,000                      | 300,000          | -                               | 550,000            |
| Building - Reconfiguration SAS      | -                            | 100,000          | (21,136)                        | 78,864             |
| Building - Reconfiguration JLJ      | -                            | 100,000          | (26,007)                        | 73,993             |
| Equipment - Reconfiguration General | -                            | 150,000          | -                               | 150,000            |
| Equipment - Reconfiguration SAS     | -                            | 25,000           | (73,400)                        | (48,400)           |
| Equipment - Reconfiguration JLJ     | -                            | 25,000           | (7,508)                         | 17,492             |
| <b>District Subtotal</b>            | <b>2,922,384</b>             | <b>1,191,253</b> | <b>(810,478)</b>                | <b>3,303,159</b>   |
| <b>Total</b>                        | <b>3,368,595</b>             | <b>1,590,033</b> | <b>(1,180,539)</b>              | <b>3,778,089</b>   |



# The Board of Education of School District No. 83

## BRIEFING NOTE

**TO:** The Board of Education  
**FROM:** Jeremy Hunt, Acting Secretary-Treasurer  
**RE:** **2024/25 Accumulated Surplus**

**DATE:** September 23, 2025

### Purpose:

This briefing note is to provide the Board of Education of School District No. 83 with information relating to the 2024-25 Accumulated Surplus.

### Background:

The Board has approved Policy 4060.01R - Accumulated Operating Surplus (Reserve) to support effective planning allowing the District to be able to balance budgets and be prepared for situations where management has identified unusual/non-recurring expenses. The policy provides guidance on the amount of total accumulated operating surplus, which when combining both internally restricted and unrestricted surpluses, be a minimum of 2.5% and a maximum of 5.5% of actual operating expenses. To provide stability and support priorities in the strategic plan the Board should continue to plan for a total unrestricted operating surplus of a minimum of 1.0% and a maximum of 2.5% of actual operating expenses of that fiscal year.

The accumulated operating surplus and proposed appropriation of the accumulated operating surplus as at June 30, 2025, is outlined as follows (with 2024 comparison):

|                                          | 2025                | 2024              |
|------------------------------------------|---------------------|-------------------|
| <b>Operating Fund</b>                    |                     |                   |
| Internally Restricted:                   |                     |                   |
| School Budget Balances                   | \$ 339,566          | \$ 328,076        |
| Career Program                           | 141,000             | -                 |
| Indigenous Education Targeted Commitment | 296,531             | 295,259           |
| Indigenous Education Council             | 46,666              | -                 |
| Various Outstanding Projects             | 60,376              | 59,028            |
| Integrated Child and Youth Funding       | 49,105              | 328,302           |
| Union Commitments                        | 362,265             | 297,395           |
| Labour Reserve                           | 200,000             | -                 |
| Total Internally Restricted              | \$ 1,495,509        | \$ 1,308,060      |
| Unrestricted Operating Surplus           | 1,415,963           | (355,860)         |
| <b>Total Operating Surplus</b>           | <b>\$ 2,911,472</b> | <b>\$ 952,200</b> |

### Strategic Alignment:

Effective Governance and Leadership:

*To ensure that financial reporting is accessible, current, and consistent with best practices.*



**Supporting Documentation:**

Financial Statements and accompanying Financial Statement Discussion and Analysis.

**Recommendation:**

*“That the Board of Education of School District No. 83 approve the allocation of operating surplus to the programs and projects included in Note 18 - Accumulated Surplus, of the audited financial statements for the year ended June 30, 2025.”*

Respectfully submitted,

*Jeremy Hunt*

Jeremy Hunt  
Acting Secretary-Treasurer



# The Board of Education of School District No. 83

## BRIEFING NOTE

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**TO:** The Board of Education  
**FROM:** Jeremy Hunt, Acting Secretary-Treasurer  
**RE:** **2024/25 Audited Financial Statements**

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**DATE:** September 23, 2025

### Purpose

Management has prepared the Financial Statements for the year ended June 30, 2025 per 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 is seeking Board approval at this meeting.

### Background

The Board is required to submit audited financial statements to the Ministry of Education and Child Care by September 30 each year. This year the audit was conducted by KPMG LLP in accordance with Canadian generally accepted auditing standards. Jeremy Hunt, Acting Secretary-Treasurer and members of the KPMG LLP audit team will present the Financial Statements and accompanying Financial Statement Discussion and Analysis for the Board's consideration at this meeting. Once approved by the Board the statements will be submitted to the Ministry and posted on the district's website to ensure that they are accessible to the public.

### Strategic Alignment

Effective Governance and Leadership:

*To ensure that financial reporting is accessible, current, and consistent with best practices.*

### Supporting Documentation

Audited Financial Statements of School District No. 83 and Independent Auditor's Report

### Recommendation

*"That the Board of Education of School District No. 83 approve Version 1599-9853-7871 of the 2024-2025 Audited Financial Statements, notes, and supporting schedules."*

Respectfully submitted,

*Jeremy Hunt*

Jeremy Hunt  
Acting Secretary-Treasurer

Audited Financial Statements of

# **School District No. 83 (North Okanagan-Shuswap)**

And Independent Auditors' Report thereon

June 30, 2025

# School District No. 83 (North Okanagan-Shuswap)

June 30, 2025

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# School District No. 83 (North Okanagan-Shuswap)

## MANAGEMENT REPORT

Version: 1599-9853-7871

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 83 (North Okanagan-Shuswap) 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. 83 (North Okanagan-Shuswap) (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, KPMG 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. 83 (North Okanagan-Shuswap) 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. 83 (North Okanagan-Shuswap)

---

Signature of the Chairperson of the Board of Education

Date Signed

---

Signature of the Superintendent

Date Signed

---

Signature of the Secretary Treasurer

Date Signed





KPMG LLP  
4<sup>th</sup> Floor  
3205 – 32<sup>nd</sup> Street  
Vernon, BC V1T 5M7  
Canada  
Telephone (250) 503-5330  
Fax (250) 545-6440

## INDEPENDENT AUDITOR'S REPORT

To the Board of Education of School District No. 83 (North Okanagan-Shuswap), and

To the Minister of Education and Child Care, Province of British Columbia

### Opinion

We have audited the financial statements of School District No. 83 (North Okanagan-Shuswap) (the Entity), which comprise:

- the statement of financial position as at June 30, 2025
- the statement of operations for the year then ended
- the statement of changes in net debt for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies (Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at June 30, 2025, and its results of operations, its changes in net debt and its cash flows for the year then ended in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

### 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 auditor's report.

We are independent of the Entity 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 – Financial Reporting Framework

We draw attention to note 2(a) to the financial statements which describes the applicable financial reporting framework and the significant differences between the financial reporting framework and Canadian public sector accounting standards.

Our opinion is not modified in respect of this matter.



## **Other Information**

Management is responsible for the other information. Other information comprises:

- Information included in Unaudited Schedules 1-4 attached to the audited financial statements
- Management's Financial Statement Discussion and Analysis

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

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

We obtained the Information included in the Unaudited Schedules 1-4 attached to the audited financial statements and Management's Financial Statement Discussion and Analysis as at the date of this auditor's report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in the 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 and fair presentation of the financial statements in accordance with the financial reporting provisions of Section 23.1 of the Budget and Transparency and Accountability Act of the Province of British Columbia 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 Entity'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 Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity'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 the 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 Entity'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 Entity'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 Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- 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

Vernon, Canada

September 23, 2025

# School District No. 83 (North Okanagan-Shuswap)

Statement 1

Statement of Financial Position

As at June 30, 2025

|                                                          | 2025<br>Actual<br>\$ | 2024<br>Actual<br>\$ |
|----------------------------------------------------------|----------------------|----------------------|
| <b>Financial Assets</b>                                  |                      |                      |
| Cash and Cash Equivalents (Note 3)                       | 21,077,597           | 19,922,671           |
| Accounts Receivable                                      |                      |                      |
| Due from Province - Ministry of Education and Child Care | 761,723              | 658,411              |
| Due from First Nations                                   | 446,351              | 651,115              |
| Other (Note 4)                                           | 293,265              | 318,541              |
| <b>Total Financial Assets</b>                            | <b>22,578,936</b>    | <b>21,550,738</b>    |
| <b>Liabilities</b>                                       |                      |                      |
| Accounts Payable and Accrued Liabilities                 |                      |                      |
| Other (Note 5)                                           | 8,422,795            | 9,344,224            |
| Unearned Revenue (Note 6)                                | 23,766               | 460,080              |
| Deferred Revenue (Note 7)                                | 3,265,441            | 2,766,226            |
| Deferred Capital Revenue (Note 8)                        | 79,499,352           | 72,996,707           |
| Employee Future Benefits (Note 9)                        | 4,922,968            | 4,787,881            |
| Asset Retirement Obligation (Note 19)                    | 5,830,400            | 5,830,400            |
| <b>Total Liabilities</b>                                 | <b>101,964,722</b>   | <b>96,185,518</b>    |
| <b>Net Debt</b>                                          | <b>(79,385,786)</b>  | <b>(74,634,780)</b>  |
| <b>Non-Financial Assets</b>                              |                      |                      |
| Tangible Capital Assets (Note 10)                        | 105,391,261          | 98,040,506           |
| Restricted Assets (Endowments) (Note 12)                 | 103,937              | 103,937              |
| Prepaid Expenses                                         | 117,105              | 73,480               |
| Supplies Inventory                                       | 628,488              | 670,151              |
| <b>Total Non-Financial Assets</b>                        | <b>106,240,791</b>   | <b>98,888,074</b>    |
| <b>Accumulated Surplus (Deficit) (Note 18)</b>           | <b>26,855,005</b>    | <b>24,253,294</b>    |

Approved by the Board

Signature of the Chairperson of the Board of Education

Date Signed

Signature of the Superintendent

Date Signed

Signature of the Secretary Treasurer

Date Signed

# School District No. 83 (North Okanagan-Shuswap)

Statement 2

Statement of Operations  
Year Ended June 30, 2025

|                                                                         | 2025<br>Budget<br>\$ | 2025<br>Actual<br>\$ | 2024<br>Actual<br>\$ |
|-------------------------------------------------------------------------|----------------------|----------------------|----------------------|
| <b>Revenues</b>                                                         |                      |                      |                      |
| Provincial Grants                                                       |                      |                      |                      |
| Ministry of Education and Child Care                                    | 103,360,626          | 102,839,172          | 99,563,959           |
| Other                                                                   | 236,297              | 236,779              | 278,021              |
| Federal Grants                                                          | 32,415               | 221,747              |                      |
| Tuition                                                                 | 564,390              | 563,681              | 435,280              |
| Other Revenue                                                           | 3,975,180            | 3,935,110            | 4,262,366            |
| Rentals and Leases                                                      | 133,000              | 165,455              | 136,676              |
| Investment Income                                                       | 535,300              | 601,950              | 768,043              |
| Amortization of Deferred Capital Revenue                                | 3,679,884            | 3,732,482            | 3,470,812            |
| <b>Total Revenue</b>                                                    | <b>112,517,092</b>   | <b>112,296,376</b>   | <b>108,915,157</b>   |
| <b>Expenses</b>                                                         |                      |                      |                      |
| Instruction                                                             | 88,226,349           | 86,456,179           | 85,680,916           |
| District Administration                                                 | 3,749,318            | 3,581,660            | 3,491,163            |
| Operations and Maintenance                                              | 15,591,309           | 14,751,944           | 14,582,026           |
| Transportation and Housing                                              | 4,779,694            | 4,904,882            | 4,783,526            |
| <b>Total Expense</b>                                                    | <b>112,346,670</b>   | <b>109,694,665</b>   | <b>108,537,631</b>   |
| <b>Surplus (Deficit) for the year</b>                                   | <b>170,422</b>       | <b>2,601,711</b>     | <b>377,526</b>       |
| <b>Accumulated Surplus (Deficit) from Operations, beginning of year</b> |                      | <b>24,253,294</b>    | <b>23,875,768</b>    |
| <b>Accumulated Surplus (Deficit) from Operations, end of year</b>       |                      | <b>26,855,005</b>    | <b>24,253,294</b>    |



# School District No. 83 (North Okanagan-Shuswap)

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2025

|                                                                                 | 2025<br>Budget<br>\$ | 2025<br>Actual<br>\$       | 2024<br>Actual<br>\$       |
|---------------------------------------------------------------------------------|----------------------|----------------------------|----------------------------|
| <b>Surplus (Deficit) for the year</b>                                           | 170,422              | 2,601,711                  | 377,526                    |
| <b>Effect of change in Tangible Capital Assets</b>                              |                      |                            |                            |
| Acquisition of Tangible Capital Assets                                          | (15,237,399)         | (13,069,096)               | (12,708,295)               |
| Amortization of Tangible Capital Assets                                         | 5,720,433            | 5,718,341                  | 5,298,698                  |
| <b>Total Effect of change in Tangible Capital Assets</b>                        | (9,516,966)          | (7,350,755)                | (7,409,597)                |
| Acquisition of Prepaid Expenses                                                 | (100,000)            | (117,105)                  | (73,480)                   |
| Use of Prepaid Expenses                                                         | 73,500               | 73,480                     | 97,095                     |
| Acquisition of Supplies Inventory                                               | (700,000)            | (628,488)                  | (670,151)                  |
| Use of Supplies Inventory                                                       | 670,200              | 670,151                    | 775,911                    |
| <b>Total Effect of change in Other Non-Financial Assets</b>                     | (56,300)             | (1,962)                    | 129,375                    |
| <b>(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)</b> | <u>(9,402,844)</u>   | <u>(4,751,006)</u>         | <u>(6,902,696)</u>         |
| <b>Net Remeasurement Gains (Losses)</b>                                         |                      |                            |                            |
| <b>(Increase) Decrease in Net Debt</b>                                          |                      | <b>(4,751,006)</b>         | <b>(6,902,696)</b>         |
| <b>Net Debt, beginning of year</b>                                              |                      | <b>(74,634,780)</b>        | <b>(67,732,084)</b>        |
| <b>Net Debt, end of year</b>                                                    |                      | <u><b>(79,385,786)</b></u> | <u><b>(74,634,780)</b></u> |

# School District No. 83 (North Okanagan-Shuswap)

Statement 5

Statement of Cash Flows  
Year Ended June 30, 2025

|                                                               | 2025<br>Actual<br>\$ | 2024<br>Actual<br>\$ |
|---------------------------------------------------------------|----------------------|----------------------|
| <b>Operating Transactions</b>                                 |                      |                      |
| Surplus (Deficit) for the year                                | 2,601,711            | 377,526              |
| Changes in Non-Cash Working Capital                           |                      |                      |
| Decrease (Increase)                                           |                      |                      |
| Accounts Receivable                                           | 126,728              | (638,466)            |
| Supplies Inventories                                          | 41,663               | 105,760              |
| Prepaid Expenses                                              | (43,625)             | 23,615               |
| Increase (Decrease)                                           |                      |                      |
| Accounts Payable and Accrued Liabilities                      | (921,429)            | 2,449,468            |
| Unearned Revenue                                              | (436,314)            | 198,804              |
| Deferred Revenue                                              | 499,215              | (11,382)             |
| Employee Future Benefits                                      | 135,087              | (27,548)             |
| Asset Retirement Obligations                                  | -                    | (78,547)             |
| Amortization of Tangible Capital Assets                       | 5,718,341            | 5,298,698            |
| Amortization of Deferred Capital Revenue                      | (3,732,482)          | (3,470,812)          |
| <b>Total Operating Transactions</b>                           | <b>3,988,895</b>     | <b>4,227,116</b>     |
| <b>Capital Transactions</b>                                   |                      |                      |
| Tangible Capital Assets Purchased                             | (12,504,389)         | (6,001,689)          |
| Tangible Capital Assets -WIP Purchased                        | (564,707)            | (6,764,059)          |
| Non-Capital Amounts Expensed                                  | (61,191)             | (17,719)             |
| <b>Total Capital Transactions</b>                             | <b>(13,130,287)</b>  | <b>(12,783,467)</b>  |
| <b>Financing Transactions</b>                                 |                      |                      |
| Capital Revenue Received                                      | 10,296,318           | 10,934,931           |
| <b>Total Financing Transactions</b>                           | <b>10,296,318</b>    | <b>10,934,931</b>    |
| <b>Net Increase (Decrease) in Cash and Cash Equivalents</b>   | <b>1,154,926</b>     | <b>2,378,580</b>     |
| <b>Cash and Cash Equivalents, beginning of year</b>           | <b>19,922,671</b>    | <b>17,544,091</b>    |
| <b>Cash and Cash Equivalents, end of year</b>                 | <b>21,077,597</b>    | <b>19,922,671</b>    |
| <b>Cash and Cash Equivalents, end of year, is made up of:</b> |                      |                      |
| Cash                                                          | 21,077,597           | 19,922,671           |
|                                                               | <b>21,077,597</b>    | <b>19,922,671</b>    |

**SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

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**NOTE 1      AUTHORITY AND PURPOSE**

The School District, established on December 2, 1996 operates under authority of the *School Act* of British Columbia as a corporation under the name of "The Board of Education of School District No. 83 (North Okanagan-Shuswap)", and operates as "School District No. 83 (North Okanagan-Shuswap)". A Board of Education ("Board") elected for a four-year term governs the School District. The School District provides educational programs to students enrolled in schools in the district, and is principally funded by the Province of British Columbia through the Ministry of Education and Child Care. School District No. 83 (North Okanagan-Shuswap) is exempt from federal and provincial corporate income taxes.

**NOTE 2      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

a) Basis of Accounting

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

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

As noted in notes 2(f), 2(g) and 2(o), 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.

**SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

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

a) Basis of Accounting (Continued)

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, 2024 – decrease in annual surplus by \$7,446,400

June 30, 2024 – increase in accumulated surplus and decrease in deferred contributions by \$72,996,707

Year-ended June 30, 2025 – decrease in annual surplus by \$6,502,645

June 30, 2025 – increase in accumulated surplus and decrease in deferred contributions by \$79,499,352

b) Basis of Consolidation

These financial statements reflect the assets, liabilities, revenues, and expenses of the reporting entity, which is comprised of all controlled entities. Inter-departmental balances and organizational transactions have been eliminated.

The School District does not control any significant external entities and accordingly no entities have been consolidated with the financial statements.

The School District does not administer any trust activities on behalf of external parties.

c) Cash and Cash Equivalents

Cash and cash equivalents include cash in the bank and deposits in the Provincial Ministry of Finance Central Deposit Program 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.

**SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

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

d) Accounts Receivable

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

e) Unearned Revenue

Unearned revenue includes rental or lease of facilities and 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

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(o).

g) Deferred Capital Revenue

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



**SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

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

h) Employee Future Benefits

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

The most recent valuation of the obligation was performed at March 31, 2025 and projected to March 31, 2025. The next valuation will be performed at March 31, 2028 for use at June 30, 2028. For the purposes of determining the financial position of the plans and the employee future benefit costs, a measurement date of March 31 was adopted for all periods subsequent to July 1, 2004.

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

i) Asset Retirement Obligations

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

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

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

**SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

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

j) 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.

k) Tangible Capital Assets

The following criteria apply:

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

**SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

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

k) Tangible Capital Assets (continued)

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

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

l) Prepaid Expenses

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

m) Supplies Inventory

Inventory includes transportation, custodial and operations supplies on hand and is recorded at the lower of historical cost and replacement cost.

n) 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 13 – Interfund Transfers). *Funds and reserves are disclosed on Schedule 2, 3 and 4.*

o) 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

**SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

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

o) Revenue Recognition (Continued)

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

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

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

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

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

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

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

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

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

**SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

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

p) 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 and Vice-Principals employed under a Principals and Vice-Principals contract are categorized as Principals and Vice-Principals.
- Superintendent, Secretary-Treasurer, Directors, Managers, Trustees and other employees excluded from union contracts are categorized as Other Professionals.

Allocation of Costs

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

q) 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 financial assets on the Statement of Financial Position.

r) School Generated Funds

Funds collected and used at the school level are included in these financial statements and reported under a special purpose fund.

**SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

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

s) Financial Instruments

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

Financial instruments consist of cash and cash equivalents, accounts receivable, accounts payable and accrued liabilities, and other liabilities. Financial assets and liabilities are recorded at cost or amortized cost and the associated transaction costs are added to the carrying value of these investments upon initial recognition. Transaction costs are incremental costs directly attributable to the acquisition or issue of a financial asset or a financial liability.

Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the statement of remeasurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of remeasurement gains and losses and recognized in the statement of operations. Interest and dividends attributable to financial instruments are reported in the statement of operations.

All financial assets except derivatives are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of operations.

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

t) 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.



**SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

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**NOTE 3 CASH AND CASH EQUIVALENTS**

The School District has an unutilized demand loan credit facility agreement with the Royal Bank of Canada, dated September 7, 2010, in the amount of \$ 1,000,000 at Royal Bank Prime rate.

**NOTE 4 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES**

|                             | 2025              | 2024              |
|-----------------------------|-------------------|-------------------|
| Due from Federal Government | \$ 66,888         | \$ 98,094         |
| Other                       | 226,377           | 220,447           |
|                             | <u>\$ 293,265</u> | <u>\$ 318,541</u> |

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

|                               | 2025                | 2024                |
|-------------------------------|---------------------|---------------------|
| Trade payables                | \$ 1,913,272        | \$ 3,155,728        |
| Salaries and benefits payable | 5,962,545           | 5,687,446           |
| Accrued vacation pay          | 546,978             | 501,050             |
|                               | <u>\$ 8,422,795</u> | <u>\$ 9,344,224</u> |

**NOTE 6 UNEARNED REVENUE**

|                            | 2025             | 2024              |
|----------------------------|------------------|-------------------|
| Balance, beginning of year | \$ 460,080       | \$ 261,276        |
| Changes for the year:      |                  |                   |
| Increase:                  |                  |                   |
| Tuition fees collected     | -                | 574,625           |
| Donation                   | -                | -                 |
| Rental/Lease of Facilities | 270              | 769               |
|                            | <u>270</u>       | <u>575,394</u>    |
| Decrease:                  |                  |                   |
| Tuition fees recognized    | 436,584          | 376,590           |
| Donation recognized        | -                | -                 |
| Rental/Lease of Facilities | -                | -                 |
|                            | <u>436,584</u>   | <u>376,590</u>    |
| Net changes for the year   | <u>(436,314)</u> | <u>198,804</u>    |
| Balance, end of year       | <u>\$ 23,766</u> | <u>\$ 460,080</u> |

**SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

**NOTE 7      DEFERRED REVENUE**

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

|                                                          | <b>2025</b>         | <b>2024</b>  |
|----------------------------------------------------------|---------------------|--------------|
| Balance, beginning of year                               | <b>\$ 2,766,226</b> | \$ 2,777,608 |
| Changes for the year:                                    |                     |              |
| Increase:                                                |                     |              |
| Provincial Grants - Ministry of Education and Child Care | <b>13,179,441</b>   | 12,073,778   |
| Other                                                    | <b>2,516,235</b>    | 2,584,176    |
| Investment Income                                        | <b>7,893</b>        | 8,926        |
|                                                          | <b>15,703,569</b>   | 14,666,880   |
| Decrease:                                                |                     |              |
| Transfers to Revenue                                     | <b>15,204,354</b>   | 14,678,262   |
| Net changes for the year                                 | <b>499,215</b>      | (11,382)     |
| Balance, end of year                                     | <b>\$ 3,265,441</b> | \$ 2,766,226 |

**NOTE 8      DEFERRED CAPITAL REVENUE**

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

|                                                                               | <b>2025</b>          | <b>2024</b>   |
|-------------------------------------------------------------------------------|----------------------|---------------|
| Balance, deferred capital revenue, subject to amortization, beginning of year | <b>\$ 72,996,707</b> | \$ 65,550,307 |
| Changes for the year:                                                         |                      |               |
| Increase:                                                                     |                      |               |
| Deferred Capital Revenue Bylaw – Ministry of Education and Child Care         | <b>10,235,127</b>    | 10,360,873    |
| Deferred Capital Revenue – Other Provincial Capital                           | <b>-</b>             | 556,339       |
|                                                                               | <b>10,235,127</b>    | 10,917,212    |
| Decrease:                                                                     |                      |               |
| Amortization of Deferred Capital Revenue                                      | <b>3,732,482</b>     | 3,470,812     |
| Net Changes for the Year                                                      | <b>6,502,645</b>     | 7,446,400     |
| Deferred Capital Revenue, end of year                                         | <b>\$ 79,499,352</b> | \$ 72,996,707 |

**SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

**NOTE 9      EMPLOYEE FUTURE BENEFITS**

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

|                                                              | <u>2025</u>           | <u>2024</u>           |
|--------------------------------------------------------------|-----------------------|-----------------------|
| <b>Reconciliation of Accrued Benefit Obligation</b>          |                       |                       |
| Accrued Benefit Obligation – April 1                         | \$ 3,647,202          | \$ 3,685,480          |
| Service Cost                                                 | 323,197               | 327,789               |
| Interest Cost                                                | 160,115               | 151,288               |
| Benefit Payments                                             | (284,216)             | (217,717)             |
| Increase in obligation due to Plan Amendment                 | 56,894                |                       |
| Actuarial Gain                                               | 462,065               | (299,638)             |
| Accrued Benefit Obligation – March 31                        | <u>\$ 4,365,257</u>   | <u>\$ 3,647,202</u>   |
| <b>Reconciliation of Funded Status at End of Fiscal Year</b> |                       |                       |
| Accrued Benefit Obligation - March 31                        | \$ 4,365,257          | \$ 3,647,202          |
| Market Value of Plan Assets - March 31                       | -                     | -                     |
| Funded Status – Deficit                                      | (4,365,257)           | (3,647,202)           |
| Employer Contributions After Measurement Date                | 108,514               | 160,668               |
| Benefits Expense After Measurement Date                      | (131,894)             | (120,828)             |
| Unamortized Net Actuarial Gain                               | (534,331)             | (1,180,519)           |
| Accrued Benefit Liability - June 30                          | <u>\$ (4,922,968)</u> | <u>\$ (4,787,881)</u> |
| <b>Reconciliation of Change in Accrued Benefit Liability</b> |                       |                       |
| Accrued Benefit Liability - July 1                           | \$ 4,787,881          | \$ 4,815,427          |
| Net Expense for Fiscal Year                                  | 367,149               | 286,916               |
| Employer Contributions                                       | (232,062)             | (314,462)             |
| Accrued Benefit Liability - June 30                          | <u>\$ 4,922,968</u>   | <u>\$ 4,787,881</u>   |
| <b>Components of Net Benefit Expense</b>                     |                       |                       |
| Service Cost                                                 | \$ 330,810            | \$ 326,641            |
| Interest Cost                                                | 163,567               | 153,495               |
| Immediate Recognition of Plan Amendment                      | 56,894                | -                     |
| Amortization of Net Actuarial Gain                           | (184,122)             | (193,220)             |
| Net Benefit Expense                                          | <u>\$ 367,149</u>     | <u>\$ 286,916</u>     |

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

**SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

**NOTE 9**      **EMPLOYEE FUTURE BENEFITS** *(Continued)*

|                                    | <u>2025</u>  |             | <u>2024</u> |
|------------------------------------|--------------|-------------|-------------|
| Discount Rate - April 1            | <b>4.25%</b> |             | 4.00%       |
| Discount Rate - March 31           | <b>4.00%</b> |             | 4.25%       |
| Long Term Salary Growth - April 1  | <b>2.50%</b> | + seniority | 2.50%       |
| Long Term Salary Growth - March 31 | <b>2.50%</b> | + seniority | 2.50%       |
| EARSL - March 31                   | <b>11.4</b>  |             | 9.7         |

**NOTE 10**      **TANGIBLE CAPITAL ASSETS**

**Net Book Value:**

|                             | <b>Net Book Value<br/>2025</b> | <b>Net Book Value<br/>2024</b> |
|-----------------------------|--------------------------------|--------------------------------|
| Sites                       | \$ 5,840,721                   | \$ 5,840,721                   |
| Buildings                   | 90,484,226                     | 84,390,914                     |
| Buildings - WIP             | 451,689                        | -                              |
| Furniture & Equipment       | 3,357,031                      | 3,638,927                      |
| Furniture & Equipment - WIP | 113,018                        | -                              |
| Vehicles                    | 3,174,131                      | 2,236,060                      |
| Computer Software           | 69,966                         | 92,572                         |
| Computer Hardware           | 1,900,479                      | 1,841,312                      |
| <b>Total</b>                | <b>\$ 105,391,261</b>          | <b>\$ 98,040,506</b>           |

**June 30, 2025**

| <b>Cost:</b>                 | <b>Balance at<br/>July 1, 2024</b> | <b>Additions</b>     | <b>Disposals</b>     | <b>Transfers</b> | <b>Balance at<br/>June 30, 2025</b> |
|------------------------------|------------------------------------|----------------------|----------------------|------------------|-------------------------------------|
| Sites                        | \$ 5,840,721                       | \$ -                 | \$ -                 | \$ -             | \$ 5,840,721                        |
| Buildings                    | 181,109,560                        | 9,898,920            | -                    | 8,002,438        | 199,010,918                         |
| Building - WIP               | 8,002,438                          | 451,689              | -                    | (8,002,438)      | 451,689                             |
| Furniture & Equipment        | 7,029,022                          | 401,976              | (782,581)            | -                | 6,648,417                           |
| Furniture & Equipment<br>WIP | -                                  | 113,018              | -                    | -                | 113,018                             |
| Vehicles                     | 4,374,451                          | 1,436,779            | (211,512)            | -                | 5,599,718                           |
| Computer Software            | 142,471                            | 5,527                | (9,144)              | -                | 138,854                             |
| Computer Hardware            | 3,337,452                          | 761,187              | (415,891)            | -                | 3,682,748                           |
| <b>Total</b>                 | <b>\$ 209,836,115</b>              | <b>\$ 13,069,096</b> | <b>\$(1,419,128)</b> | <b>\$ -</b>      | <b>\$ 221,486,083</b>               |

**SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

**TANGIBLE CAPITAL ASSETS** *(Continued)*

| <b>Accumulated Amortization</b> | <b>Balance at<br/>July 1, 2024</b> | <b>Additions</b>    | <b>Disposals</b>   | <b>Balance at<br/>June 30, 2025</b> |
|---------------------------------|------------------------------------|---------------------|--------------------|-------------------------------------|
| Sites                           | \$ -                               | \$ -                | \$ -               | \$ -                                |
| Buildings                       | 104,721,084                        | 3,805,608           | -                  | <b>108,526,692</b>                  |
| Furniture & Equipment           | 3,390,095                          | 683,872             | (782,581)          | <b>3,291,386</b>                    |
| Vehicles                        | 2,138,391                          | 498,708             | (211,512)          | <b>2,425,587</b>                    |
| Computer Software               | 49,899                             | 28,133              | (9,144)            | <b>68,888</b>                       |
| Computer Hardware               | 1,496,140                          | 702,020             | (415,891)          | <b>1,782,269</b>                    |
| <b>Total</b>                    | <b>\$ 111,795,609</b>              | <b>\$ 5,718,341</b> | <b>(1,419,128)</b> | <b>\$ 116,094,822</b>               |

**June 30, 2024**

| <b>Cost:</b>          | <b>Balance at<br/>July 1, 2023</b> | <b>Additions</b>     | <b>Disposals</b>     | <b>Transfers</b> | <b>Balance at<br/>June 30, 2024</b> |
|-----------------------|------------------------------------|----------------------|----------------------|------------------|-------------------------------------|
| Sites                 | \$ 5,840,721                       | \$ -                 | \$ -                 | \$ -             | <b>\$ 5,840,721</b>                 |
| Buildings             | 177,191,000                        | 3,918,560            | -                    | -                | <b>181,109,560</b>                  |
| Buildings - WIP       | 1,238,379                          | 6,764,059            | -                    | -                | <b>8,002,438</b>                    |
| Furniture & Equipment | 6,410,671                          | 1,047,381            | (429,030)            | -                | <b>7,029,022</b>                    |
| Vehicles              | 5,107,882                          | 56,964               | (790,395)            | -                | <b>4,374,451</b>                    |
| Computer Software     | 143,882                            | 18,288               | (19,699)             | -                | <b>142,471</b>                      |
| Computer Hardware     | 2,960,378                          | 903,043              | (525,969)            | -                | <b>3,337,452</b>                    |
| <b>Total</b>          | <b>\$ 198,892,913</b>              | <b>\$ 12,708,295</b> | <b>\$(1,765,093)</b> | <b>\$ -</b>      | <b>\$ 209,836,115</b>               |

| <b>Accumulated Amortization</b> | <b>Balance at<br/>July 1, 2023</b> | <b>Additions</b>    | <b>Disposals</b>     | <b>Balance at<br/>June 30, 2024</b> |
|---------------------------------|------------------------------------|---------------------|----------------------|-------------------------------------|
| Sites                           | \$ -                               | \$ -                | \$ -                 | \$ -                                |
| Buildings                       | 101,226,906                        | 3,494,178           | -                    | <b>104,721,084</b>                  |
| Furniture & Equipment           | 3,147,140                          | 671,985             | (429,030)            | <b>3,390,095</b>                    |
| Vehicles                        | 2,454,670                          | 474,116             | (790,395)            | <b>2,138,391</b>                    |
| Computer Software               | 40,962                             | 28,636              | (19,699)             | <b>49,899</b>                       |
| Computer Hardware               | 1,392,326                          | 629,783             | (525,969)            | <b>1,496,140</b>                    |
| <b>Total</b>                    | <b>\$ 108,262,004</b>              | <b>\$ 5,298,698</b> | <b>\$(1,765,093)</b> | <b>\$ 111,795,609</b>               |

Buildings – work in progress having a value of \$451,689 (2024: \$8,002,438) and Furniture & Equipment – work in progress having a value of \$113,018 (2024: \$nil) have not been amortized. Amortization of these assets will commence when the assets are put into service.

**SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

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**NOTE 11      EMPLOYEE PENSION PLANS**

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the plans, including investment of assets and administration of benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2024, the Teachers' Pension Plan has about 51,000 active members and approximately 42,000 retired members. As of December 31, 2024, the Municipal Pension Plan has about 256,000 active members, including approximately 31,000 from school districts.

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

The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2023, indicated a \$4,572 million surplus for basic pension benefits on a going concern basis.

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

The School District paid \$7,383,081 for employer contributions to the plans for the year ended June 30, 2025 (2024: \$7,235,128).

The next valuation for the Teachers' Pension Plan will be as at December 31, 2026. The next valuation for the Municipal Pension Plan will be as at December 31, 2024.

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



**SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

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**NOTE 12      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.

| <b>Name of Endowment</b>               | <b>2024</b>       | <b>Contributions</b> | <b>2025</b>       |
|----------------------------------------|-------------------|----------------------|-------------------|
| North Okanagan-Shuswap Endowment Fund  | \$ 65,837         | \$ -                 | \$ <b>65,837</b>  |
| Muriel Barnard Memorial Bursary Trust  | 20,000            | -                    | <b>20,000</b>     |
| Tyson Henderson Memorial Bursary Trust | 18,100            | -                    | <b>18,100</b>     |
| <b>Total</b>                           | <b>\$ 103,937</b> | <b>\$ -</b>          | <b>\$ 103,937</b> |

**NOTE 13      INTERFUND TRANSFERS**

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2025, were as follows:

- \$ 1,006,979 (2024 - \$929,209) was transferred from the operating fund to the capital fund for the purchase of capital assets;
- \$ 281,788 (2024 - \$370,671) was transferred from special purpose funds to the capital fund for the purchase of capital assets;
- \$ 1,224,280 (2024 - \$924,793) was transferred from the operating fund to local capital.

**NOTE 14      RELATED PARTY TRANSACTIONS**

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

**SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

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**NOTE 15      CONTRACTUAL OBLIGATIONS AND CONTINGENCIES**

The School District has entered into a number of contracts related to capital projects with a remaining cost of approximately \$1,922,000.

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

**NOTE 16      BUDGET FIGURES**

Budget figures included in the financial statements are not audited. They were approved by the Board through the adoption of an amended annual budget on March 11, 2025. The original annual budget was adopted on June 18, 2024. The original and amended budgets are presented below.

|                                                 | <b><u>2025 Amended</u></b>  | <b><u>2025 Original</u></b> |
|-------------------------------------------------|-----------------------------|-----------------------------|
|                                                 | <b><u>Annual Budget</u></b> | <b><u>Annual Budget</u></b> |
| <b>Revenues</b>                                 |                             |                             |
| Provincial Grants                               |                             |                             |
| Ministry of Education and Child Care            | \$      103,360,626         | \$      98,103,199          |
| Other                                           | 236,297                     | 237,402                     |
| Federal Grants                                  | 32,415                      | -                           |
| Tuition                                         | 564,390                     | 470,920                     |
| Other Revenue                                   | 3,975,180                   | 3,022,158                   |
| Rentals and Leases                              | 133,000                     | 116,800                     |
| Investment Income                               | 535,300                     | 519,900                     |
| Amortization of Deferred Capital Revenue        | 3,679,884                   | 3,630,670                   |
| <b>Total Revenue</b>                            | <b>\$      112,517,092</b>  | <b>\$      106,101,049</b>  |
| <b>Expenses</b>                                 |                             |                             |
| Instruction                                     | \$      88,226,349          | \$      82,535,241          |
| District Administration                         | 3,749,318                   | 3,577,197                   |
| Operations and Maintenance                      | 15,591,309                  | 15,155,670                  |
| Transportation and Housing                      | 4,779,694                   | 4,589,748                   |
| <b>Total Expense</b>                            | <b>\$      112,346,670</b>  | <b>\$      105,857,856</b>  |
| <b>Net Expense</b>                              | <b>170,422</b>              | <b>243,193</b>              |
| <b>Budgeted Allocation of Surplus</b>           | <b>-</b>                    | <b>-</b>                    |
| <b>Budgeted Surplus (Deficit), for the year</b> | <b>\$      170,422</b>      | <b>\$      243,193</b>      |

**SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

**NOTE 17      EXPENSE BY OBJECT**

|                       | <b>2025</b>           | <b>2024</b>           |
|-----------------------|-----------------------|-----------------------|
| Salaries and benefits | \$ 91,606,611         | \$ 90,443,303         |
| Services and supplies | 12,369,713            | 12,795,630            |
| Amortization          | 5,718,341             | 5,298,698             |
|                       | <b>\$ 109,694,665</b> | <b>\$ 108,537,631</b> |

**NOTE 18      ACCUMULATED SURPLUS**

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

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

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

The Special Purpose Funds account for grants and contributions received which are directed by agreement with a third party towards specific activities.

|                                          | <b>2025</b>         | <b>2024</b>         |
|------------------------------------------|---------------------|---------------------|
| <b>Operating Fund</b>                    |                     |                     |
| Internally Restricted:                   |                     |                     |
| School Budget Balances                   | \$ 339,566          | \$ 328,076          |
| Career Program                           | 141,000             | -                   |
| Indigenous Education Targeted Commitment | 296,531             | 295,259             |
| Indigenous Education Council             | 46,666              | -                   |
| Various Outstanding Projects             | 60,376              | 59,028              |
| Integrated Child and Youth Funds         | 49,105              | 328,302             |
| Union Commitments                        | 362,265             | 297,395             |
| Labour Reserve                           | 200,000             | -                   |
| Total Internally Restricted              | <b>\$ 1,495,509</b> | <b>\$ 1,308,060</b> |
| Unrestricted Operating Surplus           | <b>1,415,963</b>    | <b>(355,860)</b>    |
| <b>Total Operating Surplus</b>           | <b>\$ 2,911,472</b> | <b>\$ 952,200</b>   |

**SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

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**NOTE 18      ACCUMULATED SURPLUS (Continued)**

|                                     |           |                   |           |                   |
|-------------------------------------|-----------|-------------------|-----------|-------------------|
| <b>Special Purpose Funds</b>        | <b>\$</b> | <b>103,937</b>    | <b>\$</b> | <b>103,937</b>    |
| <b>Capital Fund</b>                 |           |                   |           |                   |
| Invested in tangible capital assets | <b>\$</b> | <b>20,061,507</b> | <b>\$</b> | <b>19,828,562</b> |
| Local Capital                       |           | <b>3,778,089</b>  |           | <b>3,368,595</b>  |
|                                     | <b>\$</b> | <b>23,839,596</b> | <b>\$</b> | <b>23,197,157</b> |
| <b>Total Accumulated Surplus</b>    | <b>\$</b> | <b>26,855,005</b> | <b>\$</b> | <b>24,253,294</b> |

**NOTE 19      ASSET RETIREMENT OBLIGATION**

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

|                                              |           |                  |
|----------------------------------------------|-----------|------------------|
| Asset Retirement Obligation, July 1, 2024    | <b>\$</b> | <b>5,830,400</b> |
| Settlements during the year                  |           | <b>-</b>         |
| Asset Retirement Obligation, closing balance | <b>\$</b> | <b>5,830,400</b> |

**NOTE 20      ECONOMIC DEPENDENCE**

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

**SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

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**NOTE 21      RISK MANAGEMENT**

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

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

a) Credit risk

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

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

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

b) Market risk

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

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

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. The School District is exposed to interest rate risk through its investments. It is management's opinion that the School District is not exposed to significant interest rate risk as they invest solely in term deposits and guaranteed investment certificates that have a maturity date of no more than 3 years.

**SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

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**RISK MANAGEMENT** *(Continued)*

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 2024 related to credit, market or liquidity risks.



# School District No. 83 (North Okanagan-Shuswap)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2025

Schedule 1 (Unaudited)

|                                                          | Operating<br>Fund | Special Purpose<br>Fund | Capital<br>Fund | 2025<br>Actual | 2024<br>Actual |
|----------------------------------------------------------|-------------------|-------------------------|-----------------|----------------|----------------|
|                                                          | \$                | \$                      | \$              | \$             | \$             |
| Accumulated Surplus (Deficit), beginning of year         | 952,200           | 103,937                 | 23,197,157      | 24,253,294     | 23,875,768     |
| Changes for the year                                     |                   |                         |                 |                |                |
| Surplus (Deficit) for the year                           | 4,190,531         | 281,788                 | (1,870,608)     | 2,601,711      | 377,526        |
| Interfund Transfers                                      |                   |                         |                 |                |                |
| Tangible Capital Assets Purchased                        | (1,006,979)       | (281,788)               | 1,288,767       | -              | -              |
| Local Capital                                            | (1,224,280)       |                         | 1,224,280       | -              | -              |
| Net Changes for the year                                 | 1,959,272         | -                       | 642,439         | 2,601,711      | 377,526        |
| Accumulated Surplus (Deficit), end of year - Statement 2 | 2,911,472         | 103,937                 | 23,839,596      | 26,855,005     | 24,253,294     |

# School District No. 83 (North Okanagan-Shuswap)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2025

|                                                        | 2025<br>Budget     | 2025<br>Actual            | 2024<br>Actual     |
|--------------------------------------------------------|--------------------|---------------------------|--------------------|
|                                                        | \$                 | \$                        | \$                 |
| <b>Revenues</b>                                        |                    |                           |                    |
| Provincial Grants                                      |                    |                           |                    |
| Ministry of Education and Child Care                   | 90,033,199         | <b>89,956,554</b>         | 87,367,278         |
| Other                                                  | 236,297            | <b>236,779</b>            | 278,021            |
| Federal Grants                                         | 32,415             | <b>221,747</b>            |                    |
| Tuition                                                | 564,390            | <b>563,681</b>            | 435,280            |
| Other Revenue                                          | 1,618,430          | <b>1,589,498</b>          | 1,780,066          |
| Rentals and Leases                                     | 133,000            | <b>165,455</b>            | 136,676            |
| Investment Income                                      | 400,000            | <b>475,372</b>            | 601,948            |
| <b>Total Revenue</b>                                   | <u>93,017,731</u>  | <u><b>93,209,086</b></u>  | <u>90,599,269</u>  |
| <b>Expenses</b>                                        |                    |                           |                    |
| Instruction                                            | 72,924,354         | <b>71,721,154</b>         | 71,575,144         |
| District Administration                                | 3,740,318          | <b>3,570,333</b>          | 3,474,163          |
| Operations and Maintenance                             | 10,297,173         | <b>9,660,092</b>          | 9,918,873          |
| Transportation and Housing                             | 3,934,146          | <b>4,066,976</b>          | 4,023,990          |
| <b>Total Expense</b>                                   | <u>90,895,991</u>  | <u><b>89,018,555</b></u>  | <u>88,992,170</u>  |
| <b>Operating Surplus (Deficit) for the year</b>        | <u>2,121,740</u>   | <u><b>4,190,531</b></u>   | <u>1,607,099</u>   |
| <b>Net Transfers (to) from other funds</b>             |                    |                           |                    |
| Tangible Capital Assets Purchased                      | (1,003,027)        | <b>(1,006,979)</b>        | (929,209)          |
| Local Capital                                          | (428,780)          | <b>(1,224,280)</b>        | (924,793)          |
| Other                                                  | (50,000)           |                           |                    |
| <b>Total Net Transfers</b>                             | <u>(1,481,807)</u> | <u><b>(2,231,259)</b></u> | <u>(1,854,002)</u> |
| <b>Total Operating Surplus (Deficit), for the year</b> | <u>639,933</u>     | <u><b>1,959,272</b></u>   | <u>(246,903)</u>   |
| <b>Operating Surplus (Deficit), beginning of year</b>  |                    | <b>952,200</b>            | 1,199,103          |
| <b>Operating Surplus (Deficit), end of year</b>        |                    | <u><b>2,911,472</b></u>   | <u>952,200</u>     |
| <b>Operating Surplus (Deficit), end of year</b>        |                    |                           |                    |
| Internally Restricted                                  |                    | <b>1,495,509</b>          | 1,308,060          |
| Unrestricted                                           |                    | <b>1,415,963</b>          | (355,860)          |
| <b>Total Operating Surplus (Deficit), end of year</b>  |                    | <u><b>2,911,472</b></u>   | <u>952,200</u>     |

# School District No. 83 (North Okanagan-Shuswap)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2025

|                                                                       | 2025<br>Budget    | 2025<br>Actual     | 2024<br>Actual |
|-----------------------------------------------------------------------|-------------------|--------------------|----------------|
|                                                                       | \$                | \$                 | \$             |
| <b>Provincial Grants - Ministry of Education and Child Care</b>       |                   |                    |                |
| Operating Grant, Ministry of Education and Child Care                 | 89,249,157        | <b>89,087,308</b>  | 85,788,644     |
| ISC/LEA Recovery                                                      | (1,425,920)       | <b>(1,373,199)</b> | (1,425,920)    |
| Other Ministry of Education and Child Care Grants                     |                   |                    |                |
| Pay Equity                                                            | 641,286           | <b>641,286</b>     | 641,286        |
| Funding for Graduated Adults                                          | 2,000             | -                  | 1,032          |
| Student Transportation Fund                                           | 561,925           | <b>561,925</b>     | 561,925        |
| Support Staff Benefits Grant                                          | 66,101            | <b>66,101</b>      | 66,101         |
| FSA Scorer Grant                                                      | 12,964            | <b>12,964</b>      | 12,964         |
| Child Care Funding                                                    | 8,090             | <b>15,978</b>      | 7,732          |
| Labour Settlement Funding                                             | 825,879           | <b>852,474</b>     | 1,468,736      |
| NGN Self-Provisioning                                                 | 28,968            | <b>28,968</b>      | 28,968         |
| Integrated Child and Youth Initiative                                 | 62,749            | <b>62,749</b>      | 215,810        |
| <b>Total Provincial Grants - Ministry of Education and Child Care</b> | <b>90,033,199</b> | <b>89,956,554</b>  | 87,367,278     |
| <b>Provincial Grants - Other</b>                                      | <b>236,297</b>    | <b>236,779</b>     | 278,021        |
| <b>Federal Grants</b>                                                 | <b>32,415</b>     | <b>221,747</b>     | -              |
| <b>Tuition</b>                                                        |                   |                    |                |
| International and Out of Province Students                            | 564,390           | <b>563,681</b>     | 435,280        |
| <b>Total Tuition</b>                                                  | <b>564,390</b>    | <b>563,681</b>     | 435,280        |
| <b>Other Revenues</b>                                                 |                   |                    |                |
| Other School District/Education Authorities                           | 119,110           | <b>124,110</b>     | 23,960         |
| Funding from First Nations                                            | 1,425,920         | <b>1,373,199</b>   | 1,425,920      |
| Miscellaneous                                                         |                   |                    |                |
| Miscellaneous                                                         | 50,000            | <b>59,287</b>      | 80,277         |
| Artists in Education                                                  | 8,400             | <b>8,400</b>       | 8,400          |
| Sale of Assets                                                        | 15,000            | <b>20,659</b>      | 11,467         |
| Insurance Proceeds                                                    |                   | <b>3,843</b>       | 230,042        |
| <b>Total Other Revenue</b>                                            | <b>1,618,430</b>  | <b>1,589,498</b>   | 1,780,066      |
| <b>Rentals and Leases</b>                                             | <b>133,000</b>    | <b>165,455</b>     | 136,676        |
| <b>Investment Income</b>                                              | <b>400,000</b>    | <b>475,372</b>     | 601,948        |
| <b>Total Operating Revenue</b>                                        | <b>93,017,731</b> | <b>93,209,086</b>  | 90,599,269     |

# School District No. 83 (North Okanagan-Shuswap)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2025

|                                     | 2025<br>Budget | 2025<br>Actual | 2024<br>Actual |
|-------------------------------------|----------------|----------------|----------------|
|                                     | \$             | \$             | \$             |
| <b>Salaries</b>                     |                |                |                |
| Teachers                            | 36,133,702     | 36,202,692     | 36,370,900     |
| Principals and Vice Principals      | 5,721,661      | 5,651,718      | 5,535,103      |
| Educational Assistants              | 7,104,351      | 7,174,746      | 7,128,595      |
| Support Staff                       | 8,321,277      | 8,052,617      | 8,267,247      |
| Other Professionals                 | 3,357,808      | 3,235,174      | 3,393,555      |
| Substitutes                         | 4,193,287      | 3,911,624      | 4,015,964      |
| <b>Total Salaries</b>               | 64,832,086     | 64,228,571     | 64,711,364     |
| <b>Employee Benefits</b>            | 16,347,863     | 16,247,722     | 15,623,234     |
| <b>Total Salaries and Benefits</b>  | 81,179,949     | 80,476,293     | 80,334,598     |
| <b>Services and Supplies</b>        |                |                |                |
| Services                            | 2,702,468      | 2,475,549      | 2,490,717      |
| Student Transportation              | 1,500          | 1,831          | 596            |
| Professional Development and Travel | 702,937        | 565,388        | 658,062        |
| Rentals and Leases                  | 74,000         | 72,686         | 39,979         |
| Dues and Fees                       | 258,310        | 267,529        | 232,525        |
| Insurance                           | 308,655        | 276,219        | 260,615        |
| Supplies                            | 3,730,172      | 3,196,510      | 3,292,795      |
| Utilities                           | 1,938,000      | 1,686,550      | 1,682,283      |
| <b>Total Services and Supplies</b>  | 9,716,042      | 8,542,262      | 8,657,572      |
| <b>Total Operating Expense</b>      | 90,895,991     | 89,018,555     | 88,992,170     |

# School District No. 83 (North Okanagan-Shuswap)

Operating Expense by Function, Program and Object

Year Ended June 30, 2025

Schedule 2C (Unaudited)

|                                                 | Teachers<br>Salaries | Principals and<br>Vice Principals<br>Salaries | Educational<br>Assistants<br>Salaries | Support<br>Staff<br>Salaries | Other<br>Professionals<br>Salaries | Substitutes<br>Salaries | Total<br>Salaries |
|-------------------------------------------------|----------------------|-----------------------------------------------|---------------------------------------|------------------------------|------------------------------------|-------------------------|-------------------|
|                                                 | \$                   | \$                                            | \$                                    | \$                           | \$                                 | \$                      | \$                |
| <b>1 Instruction</b>                            |                      |                                               |                                       |                              |                                    |                         |                   |
| 1.02 Regular Instruction                        | 27,828,242           | 980,263                                       | 31,300                                | 292,449                      |                                    | 2,505,579               | 31,637,833        |
| 1.03 Career Programs                            | 525,887              |                                               |                                       | 101,016                      | 88,841                             | 4,025                   | 719,769           |
| 1.07 Library Services                           | 758,339              |                                               |                                       | 63,048                       |                                    |                         | 821,387           |
| 1.08 Counselling                                | 1,472,322            |                                               | 39,569                                |                              | 100,412                            |                         | 1,612,303         |
| 1.10 Inclusive Education                        | 5,137,351            | 145,240                                       | 6,232,000                             | 39,962                       | 128,754                            | 716,943                 | 12,400,250        |
| 1.20 Early Learning and Child Care              |                      |                                               | 126,859                               |                              |                                    |                         | 126,859           |
| 1.30 English Language Learning                  | 98,018               |                                               |                                       |                              |                                    |                         | 98,018            |
| 1.31 Indigenous Education                       | 382,533              | 153,222                                       | 745,018                               | 57,237                       | 208,352                            | 45,956                  | 1,592,318         |
| 1.41 School Administration                      |                      | 4,372,993                                     |                                       | 1,534,307                    |                                    | 202,761                 | 6,110,061         |
| 1.62 International and Out of Province Students |                      |                                               |                                       |                              | 73,743                             |                         | 73,743            |
| <b>Total Function 1</b>                         | <b>36,202,692</b>    | <b>5,651,718</b>                              | <b>7,174,746</b>                      | <b>2,088,019</b>             | <b>600,102</b>                     | <b>3,475,264</b>        | <b>55,192,541</b> |
| <b>4 District Administration</b>                |                      |                                               |                                       |                              |                                    |                         |                   |
| 4.11 Educational Administration                 |                      |                                               |                                       | 38,076                       | 855,390                            |                         | 893,466           |
| 4.20 Early Learning and Child Care              |                      |                                               |                                       | 4,124                        | 35,537                             |                         | 39,661            |
| 4.40 School District Governance                 |                      |                                               |                                       |                              | 87,488                             |                         | 87,488            |
| 4.41 Business Administration                    |                      |                                               |                                       | 295,850                      | 1,038,471                          | 23,785                  | 1,358,106         |
| <b>Total Function 4</b>                         | <b>-</b>             | <b>-</b>                                      | <b>-</b>                              | <b>338,050</b>               | <b>2,016,886</b>                   | <b>23,785</b>           | <b>2,378,721</b>  |
| <b>5 Operations and Maintenance</b>             |                      |                                               |                                       |                              |                                    |                         |                   |
| 5.41 Operations and Maintenance Administration  |                      |                                               |                                       | 59,603                       | 274,645                            |                         | 334,248           |
| 5.50 Maintenance Operations                     |                      |                                               |                                       | 3,383,348                    | 236,247                            | 242,546                 | 3,862,141         |
| 5.52 Maintenance of Grounds                     |                      |                                               |                                       | 225,530                      |                                    |                         | 225,530           |
| 5.56 Utilities                                  |                      |                                               |                                       |                              |                                    |                         | -                 |
| <b>Total Function 5</b>                         | <b>-</b>             | <b>-</b>                                      | <b>-</b>                              | <b>3,668,481</b>             | <b>510,892</b>                     | <b>242,546</b>          | <b>4,421,919</b>  |
| <b>7 Transportation and Housing</b>             |                      |                                               |                                       |                              |                                    |                         |                   |
| 7.41 Transportation and Housing Administration  |                      |                                               |                                       | 91,351                       | 107,294                            |                         | 198,645           |
| 7.70 Student Transportation                     |                      |                                               |                                       | 1,866,716                    |                                    | 170,029                 | 2,036,745         |
| <b>Total Function 7</b>                         | <b>-</b>             | <b>-</b>                                      | <b>-</b>                              | <b>1,958,067</b>             | <b>107,294</b>                     | <b>170,029</b>          | <b>2,235,390</b>  |
| <b>9 Debt Services</b>                          |                      |                                               |                                       |                              |                                    |                         |                   |
| <b>Total Function 9</b>                         | <b>-</b>             | <b>-</b>                                      | <b>-</b>                              | <b>-</b>                     | <b>-</b>                           | <b>-</b>                | <b>-</b>          |
| <b>Total Functions 1 - 9</b>                    | <b>36,202,692</b>    | <b>5,651,718</b>                              | <b>7,174,746</b>                      | <b>8,052,617</b>             | <b>3,235,174</b>                   | <b>3,911,624</b>        | <b>64,228,571</b> |

# School District No. 83 (North Okanagan-Shuswap)

Operating Expense by Function, Program and Object

Year Ended June 30, 2025

Schedule 2C (Unaudited)

|                                                 | Total Salaries    | Employee Benefits | Total Salaries and Benefits | Services and Supplies | 2025 Actual       | 2025 Budget       | 2024 Actual       |
|-------------------------------------------------|-------------------|-------------------|-----------------------------|-----------------------|-------------------|-------------------|-------------------|
|                                                 | \$                | \$                | \$                          | \$                    | \$                | \$                | \$                |
| <b>1 Instruction</b>                            |                   |                   |                             |                       |                   |                   |                   |
| 1.02 Regular Instruction                        | 31,637,833        | 8,064,275         | 39,702,108                  | 1,245,617             | 40,947,725        | 41,688,491        | 40,532,534        |
| 1.03 Career Programs                            | 719,769           | 183,727           | 903,496                     | 253,371               | 1,156,867         | 1,114,711         | 1,097,160         |
| 1.07 Library Services                           | 821,387           | 204,690           | 1,026,077                   | 86,655                | 1,112,732         | 1,235,067         | 1,331,158         |
| 1.08 Counselling                                | 1,612,303         | 382,986           | 1,995,289                   | 38,114                | 2,033,403         | 2,183,217         | 1,846,723         |
| 1.10 Inclusive Education                        | 12,400,250        | 3,319,912         | 15,720,162                  | 119,589               | 15,839,751        | 15,997,196        | 16,561,992        |
| 1.20 Early Learning and Child Care              | 126,859           | 40,465            | 167,324                     | -                     | 167,324           | 123,001           | 143,046           |
| 1.30 English Language Learning                  | 98,018            | 21,615            | 119,633                     | 1,904                 | 121,537           | 158,115           | 157,340           |
| 1.31 Indigenous Education                       | 1,592,318         | 406,452           | 1,998,770                   | 223,449               | 2,222,219         | 2,326,380         | 1,974,271         |
| 1.41 School Administration                      | 6,110,061         | 1,443,651         | 7,553,712                   | 147,696               | 7,701,408         | 7,628,017         | 7,557,913         |
| 1.62 International and Out of Province Students | 73,743            | 19,534            | 93,277                      | 324,911               | 418,188           | 470,159           | 373,007           |
| <b>Total Function 1</b>                         | <b>55,192,541</b> | <b>14,087,307</b> | <b>69,279,848</b>           | <b>2,441,306</b>      | <b>71,721,154</b> | <b>72,924,354</b> | <b>71,575,144</b> |
| <b>4 District Administration</b>                |                   |                   |                             |                       |                   |                   |                   |
| 4.11 Educational Administration                 | 893,466           | 172,519           | 1,065,985                   | 119,560               | 1,185,545         | 1,113,422         | 1,105,051         |
| 4.20 Early Learning and Child Care              | 39,661            | 8,773             | 48,434                      | -                     | 48,434            | 49,087            | 45,941            |
| 4.40 School District Governance                 | 87,488            | 5,866             | 93,354                      | 94,729                | 188,083           | 269,466           | 153,856           |
| 4.41 Business Administration                    | 1,358,106         | 308,146           | 1,666,252                   | 482,019               | 2,148,271         | 2,308,343         | 2,169,315         |
| <b>Total Function 4</b>                         | <b>2,378,721</b>  | <b>495,304</b>    | <b>2,874,025</b>            | <b>696,308</b>        | <b>3,570,333</b>  | <b>3,740,318</b>  | <b>3,474,163</b>  |
| <b>5 Operations and Maintenance</b>             |                   |                   |                             |                       |                   |                   |                   |
| 5.41 Operations and Maintenance Administration  | 334,248           | 73,868            | 408,116                     | 233,507               | 641,623           | 634,157           | 607,561           |
| 5.50 Maintenance Operations                     | 3,862,141         | 973,455           | 4,835,596                   | 1,707,423             | 6,543,019         | 6,832,240         | 6,778,934         |
| 5.52 Maintenance of Grounds                     | 225,530           | 52,917            | 278,447                     | 324,596               | 603,043           | 692,776           | 638,882           |
| 5.56 Utilities                                  | -                 | -                 | -                           | 1,872,407             | 1,872,407         | 2,138,000         | 1,893,496         |
| <b>Total Function 5</b>                         | <b>4,421,919</b>  | <b>1,100,240</b>  | <b>5,522,159</b>            | <b>4,137,933</b>      | <b>9,660,092</b>  | <b>10,297,173</b> | <b>9,918,873</b>  |
| <b>7 Transportation and Housing</b>             |                   |                   |                             |                       |                   |                   |                   |
| 7.41 Transportation and Housing Administration  | 198,645           | 44,256            | 242,901                     | 11,679                | 254,580           | 218,951           | 326,032           |
| 7.70 Student Transportation                     | 2,036,745         | 520,615           | 2,557,360                   | 1,255,036             | 3,812,396         | 3,715,195         | 3,697,958         |
| <b>Total Function 7</b>                         | <b>2,235,390</b>  | <b>564,871</b>    | <b>2,800,261</b>            | <b>1,266,715</b>      | <b>4,066,976</b>  | <b>3,934,146</b>  | <b>4,023,990</b>  |
| <b>9 Debt Services</b>                          |                   |                   |                             |                       |                   |                   |                   |
| <b>Total Function 9</b>                         | <b>-</b>          | <b>-</b>          | <b>-</b>                    | <b>-</b>              | <b>-</b>          | <b>-</b>          | <b>-</b>          |
| <b>Total Functions 1 - 9</b>                    | <b>64,228,571</b> | <b>16,247,722</b> | <b>80,476,293</b>           | <b>8,542,262</b>      | <b>89,018,555</b> | <b>90,895,991</b> | <b>88,992,170</b> |



# School District No. 83 (North Okanagan-Shuswap)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2025

|                                                             | 2025<br>Budget    | 2025<br>Actual    | 2024<br>Actual    |
|-------------------------------------------------------------|-------------------|-------------------|-------------------|
|                                                             | \$                | \$                | \$                |
| <b>Revenues</b>                                             |                   |                   |                   |
| Provincial Grants                                           |                   |                   |                   |
| Ministry of Education and Child Care                        | 13,282,427        | 12,821,427        | 12,178,962        |
| Other Revenue                                               | 2,356,750         | 2,345,612         | 2,482,300         |
| Investment Income                                           | 9,000             | 11,327            | 17,000            |
| <b>Total Revenue</b>                                        | <u>15,648,177</u> | <u>15,178,366</u> | <u>14,678,262</u> |
| <b>Expenses</b>                                             |                   |                   |                   |
| Instruction                                                 | 15,301,995        | 14,735,025        | 14,105,772        |
| District Administration                                     | 9,000             | 11,327            | 17,000            |
| Operations and Maintenance                                  | 329,564           | 112,888           | 88,554            |
| Transportation and Housing                                  | 44,687            | 37,338            | 17,718            |
| <b>Total Expense</b>                                        | <u>15,685,246</u> | <u>14,896,578</u> | <u>14,229,044</u> |
| <b>Special Purpose Surplus (Deficit) for the year</b>       | <u>(37,069)</u>   | <u>281,788</u>    | <u>449,218</u>    |
| <b>Net Transfers (to) from other funds</b>                  |                   |                   |                   |
| Tangible Capital Assets Purchased                           | (12,931)          | (281,788)         | (370,671)         |
| Other                                                       | 50,000            |                   | (78,547)          |
| <b>Total Net Transfers</b>                                  | <u>37,069</u>     | <u>(281,788)</u>  | <u>(449,218)</u>  |
| <b>Total Special Purpose Surplus (Deficit) for the year</b> | <u>-</u>          | <u>-</u>          | <u>-</u>          |
| <b>Special Purpose Surplus (Deficit), beginning of year</b> |                   | 103,937           | 103,937           |
| <b>Special Purpose Surplus (Deficit), end of year</b>       |                   | <u>103,937</u>    | <u>103,937</u>    |
| <b>Special Purpose Surplus (Deficit), end of year</b>       |                   |                   |                   |
| Endowment Contributions                                     |                   | 103,937           | 103,937           |
| <b>Total Special Purpose Surplus (Deficit), end of year</b> |                   | <u>103,937</u>    | <u>103,937</u>    |

# School District No. 83 (North Okanagan-Shuswap)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2025

|                                                          | Annual<br>Facility<br>Grant | Learning<br>Improvement<br>Fund | Scholarships<br>and<br>Bursaries | School<br>Generated<br>Funds | Strong<br>Start | Ready,<br>Set,<br>Learn | OLEP    | CommunityLINK Fund - Overhead | Classroom<br>Enhancement |
|----------------------------------------------------------|-----------------------------|---------------------------------|----------------------------------|------------------------------|-----------------|-------------------------|---------|-------------------------------|--------------------------|
|                                                          | \$                          | \$                              | \$                               | \$                           | \$              | \$                      | \$      | \$                            | \$                       |
| <b>Deferred Revenue, beginning of year</b>               | -                           | 72,589                          | 19,978                           | 2,228,799                    | -               | -                       | 55,064  | 30,585                        | -                        |
| <b>Add:</b> Restricted Grants                            |                             |                                 |                                  |                              |                 |                         |         |                               |                          |
| Provincial Grants - Ministry of Education and Child Care | 342,495                     | 310,124                         |                                  |                              | 192,000         | 41,650                  | 170,292 | 368,914                       | 363,475                  |
| Other                                                    |                             |                                 |                                  | 2,516,235                    |                 |                         |         |                               |                          |
| Investment Income                                        |                             |                                 | 7,893                            |                              |                 |                         |         |                               |                          |
|                                                          | 342,495                     | 310,124                         | 7,893                            | 2,516,235                    | 192,000         | 41,650                  | 170,292 | 368,914                       | 363,475                  |
|                                                          | 342,495                     | 271,799                         | 11,327                           | 2,345,612                    | 192,000         | 32,820                  | 179,969 | 331,653                       | 363,475                  |
| <b>Less:</b> Allocated to Revenue Recovered              |                             |                                 |                                  |                              |                 |                         |         |                               |                          |
| <b>Deferred Revenue, end of year</b>                     | -                           | 110,914                         | 16,544                           | 2,399,422                    | -               | 8,830                   | 45,387  | 67,846                        | -                        |
| <b>Revenues</b>                                          |                             |                                 |                                  |                              |                 |                         |         |                               |                          |
| Provincial Grants - Ministry of Education and Child Care | 342,495                     | 271,799                         |                                  |                              | 192,000         | 32,820                  | 179,969 | 331,653                       | 363,475                  |
| Other Revenue                                            |                             |                                 |                                  | 2,345,612                    |                 |                         |         |                               |                          |
| Investment Income                                        |                             |                                 | 11,327                           |                              |                 |                         |         |                               |                          |
|                                                          | 342,495                     | 271,799                         | 11,327                           | 2,345,612                    | 192,000         | 32,820                  | 179,969 | 331,653                       | 363,475                  |
| <b>Expenses</b>                                          |                             |                                 |                                  |                              |                 |                         |         |                               |                          |
| Salaries                                                 |                             |                                 |                                  |                              |                 |                         |         |                               |                          |
| Teachers                                                 |                             |                                 |                                  |                              |                 |                         | 25,401  |                               |                          |
| Principals and Vice Principals                           |                             |                                 |                                  |                              |                 |                         | 45,481  | 138,106                       |                          |
| Educational Assistants                                   |                             | 208,695                         |                                  |                              | 142,039         | 13,588                  | 14,938  | 132,789                       |                          |
| Support Staff                                            |                             |                                 |                                  |                              |                 |                         |         |                               |                          |
| Substitutes                                              |                             |                                 |                                  |                              |                 |                         | 21,324  |                               | 272,606                  |
|                                                          | -                           | 208,695                         | -                                | -                            | 142,039         | 13,588                  | 107,144 | 270,895                       | 272,606                  |
| Employee Benefits                                        |                             |                                 |                                  |                              | 38,115          | 3,936                   | 25,192  | 58,663                        | 90,869                   |
| Services and Supplies                                    | 112,888                     | 63,104                          | 11,327                           | 2,345,612                    | 11,455          | 15,296                  | 41,176  | 2,095                         |                          |
|                                                          | 112,888                     | 271,799                         | 11,327                           | 2,345,612                    | 191,609         | 32,820                  | 173,512 | 331,653                       | 363,475                  |
| <b>Net Revenue (Expense) before Interfund Transfers</b>  | 229,607                     | -                               | -                                | -                            | 391             | -                       | 6,457   | -                             | -                        |
| <b>Interfund Transfers</b>                               |                             |                                 |                                  |                              |                 |                         |         |                               |                          |
| Tangible Capital Assets Purchased                        | (229,607)                   |                                 |                                  |                              | (391)           |                         | (6,457) |                               |                          |
|                                                          | (229,607)                   | -                               | -                                | -                            | (391)           | -                       | (6,457) | -                             | -                        |
| <b>Net Revenue (Expense)</b>                             | -                           | -                               | -                                | -                            | -               | -                       | -       | -                             | -                        |

# School District No. 83 (North Okanagan-Shuswap)

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2025

## Deferred Revenue, beginning of year

**Add:** Restricted Grants  
Provincial Grants - Ministry of Education and Child Care  
Other  
Investment Income

**Less:** Allocated to Revenue  
Recovered

## Deferred Revenue, end of year

## Revenues

Provincial Grants - Ministry of Education and Child Care  
Other Revenue  
Investment Income

## Expenses

Salaries  
Teachers  
Principals and Vice Principals  
Educational Assistants  
Support Staff  
Substitutes

Employee Benefits  
Services and Supplies

## Net Revenue (Expense) before Interfund Transfers

## Interfund Transfers

Tangible Capital Assets Purchased

## Net Revenue (Expense)

| Classroom Enhancement Fund - Staffing | Classroom Enhancement Fund - Remedies | First Nation Student Transportation | Mental Health in Schools | Changing Results for Young Children | Seamless Day Kindergarten | Early Childhood Education Dual Credit Program | JUST B4       | SEY2KT (Early Years to Kindergarten) |
|---------------------------------------|---------------------------------------|-------------------------------------|--------------------------|-------------------------------------|---------------------------|-----------------------------------------------|---------------|--------------------------------------|
| \$                                    | \$                                    | \$                                  | \$                       | \$                                  | \$                        | \$                                            | \$            | \$                                   |
| -                                     | 25,988                                | 74,687                              | -                        | -                                   | -                         | 55,000                                        | 21,704        | 21,461                               |
| 7,831,559                             | 1,819,053                             |                                     | 52,000                   | 6,750                               | 55,400                    | 68,000                                        | 25,000        | 19,000                               |
| 7,831,559                             | 1,766,464                             | 37,338                              | 26,071                   | 4,997                               | 55,400                    | 61,250                                        | 13,504        | 23,900                               |
|                                       | 25,988                                |                                     |                          |                                     |                           |                                               |               |                                      |
| -                                     | <b>52,589</b>                         | <b>37,349</b>                       | <b>25,929</b>            | <b>1,753</b>                        | -                         | <b>61,750</b>                                 | <b>33,200</b> | <b>16,561</b>                        |
| 7,831,559                             | 1,766,464                             | 37,338                              | 26,071                   | 4,997                               | 55,400                    | 61,250                                        | 13,504        | 23,900                               |
| 7,831,559                             | 1,766,464                             | 37,338                              | 26,071                   | 4,997                               | 55,400                    | 61,250                                        | 13,504        | 23,900                               |
| 6,222,471                             | 313,709                               |                                     |                          |                                     |                           |                                               |               |                                      |
|                                       | 114,524                               |                                     |                          |                                     |                           | 20,379                                        | 10,160        | 14,438                               |
|                                       |                                       | 23,153                              | 481                      | 3,488                               | 2,168                     |                                               |               | 2,268                                |
| 6,222,471                             | 1,326,196                             | 23,153                              | 481                      | 3,820                               | 42,564                    | 20,379                                        | 10,160        | 16,706                               |
| 1,609,088                             | 215,003                               | 5,027                               | 99                       | 724                                 | 11,423                    | 4,621                                         | 2,959         | 4,016                                |
|                                       | 225,265                               | 9,158                               | 25,491                   | 453                                 | 1,413                     | 36,250                                        | 385           | 3,178                                |
| 7,831,559                             | 1,766,464                             | 37,338                              | 26,071                   | 4,997                               | 55,400                    | 61,250                                        | 13,504        | 23,900                               |
| -                                     | -                                     | -                                   | -                        | -                                   | -                         | -                                             | -             | -                                    |
| -                                     | -                                     | -                                   | -                        | -                                   | -                         | -                                             | -             | -                                    |
| -                                     | -                                     | -                                   | -                        | -                                   | -                         | -                                             | -             | -                                    |
| -                                     | -                                     | -                                   | -                        | -                                   | -                         | -                                             | -             | -                                    |

# School District No. 83 (North Okanagan-Shuswap)

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2025

## Deferred Revenue, beginning of year

**Add:** Restricted Grants  
Provincial Grants - Ministry of Education and Child Care  
Other  
Investment Income

**Less:** Allocated to Revenue  
Recovered

## Deferred Revenue, end of year

## Revenues

Provincial Grants - Ministry of Education and Child Care  
Other Revenue  
Investment Income

## Expenses

Salaries  
Teachers  
Principals and Vice Principals  
Educational Assistants  
Support Staff  
Substitutes

Employee Benefits  
Services and Supplies

## Net Revenue (Expense) before Interfund Transfers

## Interfund Transfers

Tangible Capital Assets Purchased

## Net Revenue (Expense)

| ECL<br>(Early Care<br>& Learning) | Feeding<br>Futures | Health<br>Career<br>Grants | Professional<br>Learning<br>Grant | National<br>School Food<br>Program | Work<br>Experience<br>Enhancement | TOTAL      |
|-----------------------------------|--------------------|----------------------------|-----------------------------------|------------------------------------|-----------------------------------|------------|
| \$                                | \$                 | \$                         | \$                                | \$                                 | \$                                | \$         |
| -                                 | 155,371            | 5,000                      | -                                 | -                                  | -                                 | 2,766,226  |
| 175,000                           | 856,422            | 80,000                     | 225,839                           | 126,468                            | 50,000                            | 13,179,441 |
|                                   |                    |                            |                                   |                                    |                                   | 2,516,235  |
|                                   |                    |                            |                                   |                                    |                                   | 7,893      |
| 175,000                           | 856,422            | 80,000                     | 225,839                           | 126,468                            | 50,000                            | 15,703,569 |
| 175,000                           | 926,734            | 85,000                     | -                                 | 57,895                             | 42,104                            | 15,178,366 |
|                                   |                    |                            |                                   |                                    |                                   | 25,988     |
| -                                 | 85,059             | -                          | 225,839                           | 68,573                             | 7,896                             | 3,265,441  |
| 175,000                           | 926,734            | 85,000                     |                                   | 57,895                             | 42,104                            | 12,821,427 |
|                                   |                    |                            |                                   |                                    |                                   | 2,345,612  |
|                                   |                    |                            |                                   |                                    |                                   | 11,327     |
| 175,000                           | 926,734            | 85,000                     | -                                 | 57,895                             | 42,104                            | 15,178,366 |
|                                   |                    |                            |                                   |                                    |                                   |            |
| 110,327                           |                    | 45,017                     |                                   |                                    |                                   | 6,606,598  |
| 27,052                            |                    |                            |                                   |                                    |                                   | 428,817    |
|                                   | 113,478            |                            |                                   |                                    | 3,332                             | 604,427    |
|                                   |                    |                            |                                   |                                    |                                   | 142,131    |
|                                   |                    |                            |                                   |                                    |                                   | 1,198,130  |
| 137,379                           | 113,478            | 45,017                     | -                                 | -                                  | 3,332                             | 8,980,103  |
| 34,243                            | 30,522             | 14,515                     |                                   |                                    | 1,200                             | 2,150,215  |
| 3,378                             | 761,470            | 24,412                     |                                   | 34,882                             | 37,572                            | 3,766,260  |
| 175,000                           | 905,470            | 83,944                     | -                                 | 34,882                             | 42,104                            | 14,896,578 |
| -                                 | 21,264             | 1,056                      | -                                 | 23,013                             | -                                 | 281,788    |
| (21,264)                          |                    | (1,056)                    |                                   | (23,013)                           |                                   | (281,788)  |
| -                                 | (21,264)           | (1,056)                    | -                                 | (23,013)                           | -                                 | (281,788)  |
| -                                 | -                  | -                          | -                                 | -                                  | -                                 | -          |

# School District No. 83 (North Okanagan-Shuswap)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2025

|                                                      | 2025<br>Budget     | 2025 Actual                            |                  |                    | 2024<br>Actual     |
|------------------------------------------------------|--------------------|----------------------------------------|------------------|--------------------|--------------------|
|                                                      |                    | Invested in Tangible<br>Capital Assets | Local<br>Capital | Fund<br>Balance    |                    |
|                                                      | \$                 | \$                                     | \$               | \$                 | \$                 |
| <b>Revenues</b>                                      |                    |                                        |                  |                    |                    |
| Provincial Grants                                    |                    |                                        |                  |                    |                    |
| Ministry of Education and Child Care                 | 45,000             | 61,191                                 |                  | 61,191             | 17,719             |
| Investment Income                                    | 126,300            |                                        | 115,251          | 115,251            | 149,095            |
| Amortization of Deferred Capital Revenue             | 3,679,884          | 3,732,482                              |                  | 3,732,482          | 3,470,812          |
| <b>Total Revenue</b>                                 | <b>3,851,184</b>   | <b>3,793,673</b>                       | <b>115,251</b>   | <b>3,908,924</b>   | <b>3,637,626</b>   |
| <b>Expenses</b>                                      |                    |                                        |                  |                    |                    |
| Operations and Maintenance                           | 45,000             | 61,191                                 |                  | 61,191             | 17,719             |
| Amortization of Tangible Capital Assets              |                    |                                        |                  |                    |                    |
| Operations and Maintenance                           | 4,919,572          | 4,917,773                              |                  | 4,917,773          | 4,556,880          |
| Transportation and Housing                           | 800,861            | 800,568                                |                  | 800,568            | 741,818            |
| <b>Total Expense</b>                                 | <b>5,765,433</b>   | <b>5,779,532</b>                       | <b>-</b>         | <b>5,779,532</b>   | <b>5,316,417</b>   |
| <b>Capital Surplus (Deficit) for the year</b>        | <b>(1,914,249)</b> | <b>(1,985,859)</b>                     | <b>115,251</b>   | <b>(1,870,608)</b> | <b>(1,678,791)</b> |
| <b>Net Transfers (to) from other funds</b>           |                    |                                        |                  |                    |                    |
| Tangible Capital Assets Purchased                    | 1,015,958          | 1,288,767                              |                  | 1,288,767          | 1,299,880          |
| Local Capital                                        | 428,780            |                                        | 1,224,280        | 1,224,280          | 924,793            |
| Settlement of Asset Retirement Obligation            |                    |                                        |                  | -                  | 78,547             |
| <b>Total Net Transfers</b>                           | <b>1,444,738</b>   | <b>1,288,767</b>                       | <b>1,224,280</b> | <b>2,513,047</b>   | <b>2,303,220</b>   |
| <b>Other Adjustments to Fund Balances</b>            |                    |                                        |                  |                    |                    |
| Tangible Capital Assets Purchased from Local Capital |                    | 930,037                                | (930,037)        | -                  |                    |
| <b>Total Other Adjustments to Fund Balances</b>      |                    | <b>930,037</b>                         | <b>(930,037)</b> | <b>-</b>           |                    |
| <b>Total Capital Surplus (Deficit) for the year</b>  | <b>(469,511)</b>   | <b>232,945</b>                         | <b>409,494</b>   | <b>642,439</b>     | <b>624,429</b>     |
| <b>Capital Surplus (Deficit), beginning of year</b>  |                    | <b>19,828,562</b>                      | <b>3,368,595</b> | <b>23,197,157</b>  | <b>22,572,728</b>  |
| <b>Capital Surplus (Deficit), end of year</b>        |                    | <b>20,061,507</b>                      | <b>3,778,089</b> | <b>23,839,596</b>  | <b>23,197,157</b>  |

# School District No. 83 (North Okanagan-Shuswap)

Tangible Capital Assets  
Year Ended June 30, 2025

|                                                    | Sites       | Buildings   | Furniture and<br>Equipment | Vehicles  | Computer<br>Software | Computer<br>Hardware | Total       |
|----------------------------------------------------|-------------|-------------|----------------------------|-----------|----------------------|----------------------|-------------|
|                                                    | \$          | \$          | \$                         | \$        | \$                   | \$                   | \$          |
| Cost, beginning of year                            | 5,840,721   | 181,109,560 | 7,029,022                  | 4,374,451 | 142,471              | 3,337,452            | 201,833,677 |
| <b>Changes for the Year</b>                        |             |             |                            |           |                      |                      |             |
| Increase:                                          |             |             |                            |           |                      |                      |             |
| Purchases from:                                    |             |             |                            |           |                      |                      |             |
| Deferred Capital Revenue - Bylaw                   |             | 8,920,597   |                            | 749,823   |                      |                      | 9,670,420   |
| Deferred Capital Revenue - Other                   |             | 615,165     |                            |           |                      |                      | 615,165     |
| Operating Fund                                     |             | 86,408      | 289,439                    | 404,150   |                      | 226,982              | 1,006,979   |
| Special Purpose Funds                              |             | 229,607     | 46,005                     |           |                      | 6,176                | 281,788     |
| Local Capital                                      |             | 47,143      | 66,532                     | 282,806   | 5,527                | 528,029              | 930,037     |
| Transferred from Work in Progress                  |             | 8,002,438   |                            |           |                      |                      | 8,002,438   |
|                                                    | -           | 17,901,358  | 401,976                    | 1,436,779 | 5,527                | 761,187              | 20,506,827  |
| Decrease:                                          |             |             |                            |           |                      |                      |             |
| Deemed Disposals                                   |             |             | 782,581                    | 211,512   | 9,144                | 415,891              | 1,419,128   |
|                                                    | -           | -           | 782,581                    | 211,512   | 9,144                | 415,891              | 1,419,128   |
| Cost, end of year                                  | 5,840,721   | 199,010,918 | 6,648,417                  | 5,599,718 | 138,854              | 3,682,748            | 220,921,376 |
| Work in Progress, end of year                      |             | 451,689     | 113,018                    |           |                      |                      | 564,707     |
| Cost and Work in Progress, end of year             | 5,840,721   | 199,462,607 | 6,761,435                  | 5,599,718 | 138,854              | 3,682,748            | 221,486,083 |
| <b>Accumulated Amortization, beginning of year</b> |             |             |                            |           |                      |                      |             |
| Changes for the Year                               |             |             |                            |           |                      |                      |             |
| Increase: Amortization for the Year                |             | 104,721,084 | 3,390,095                  | 2,138,391 | 49,899               | 1,496,140            | 111,795,609 |
| Decrease:                                          |             |             |                            |           |                      |                      |             |
| Deemed Disposals                                   |             | 3,805,608   | 683,872                    | 498,708   | 28,133               | 702,020              | 5,718,341   |
|                                                    |             |             | 782,581                    | 211,512   | 9,144                | 415,891              | 1,419,128   |
|                                                    | -           | -           | 782,581                    | 211,512   | 9,144                | 415,891              | 1,419,128   |
| Accumulated Amortization, end of year              | 108,526,692 | 3,291,386   | 2,425,587                  | 68,888    | 1,782,269            | 116,094,822          |             |
| <b>Tangible Capital Assets - Net</b>               | 5,840,721   | 90,935,915  | 3,470,049                  | 3,174,131 | 69,966               | 1,900,479            | 105,391,261 |



# School District No. 83 (North Okanagan-Shuswap)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2025

|                                        | Buildings   | Furniture and<br>Equipment | Computer<br>Software | Computer<br>Hardware | Total       |
|----------------------------------------|-------------|----------------------------|----------------------|----------------------|-------------|
|                                        | \$          | \$                         | \$                   | \$                   | \$          |
| Work in Progress, beginning of year    | 8,002,438   |                            |                      |                      | 8,002,438   |
| Changes for the Year                   |             |                            |                      |                      |             |
| Increase:                              |             |                            |                      |                      |             |
| Deferred Capital Revenue - Bylaw       | 451,689     | 113,018                    |                      |                      | 564,707     |
|                                        | 451,689     | 113,018                    | -                    | -                    | 564,707     |
| Decrease:                              |             |                            |                      |                      |             |
| Transferred to Tangible Capital Assets | 8,002,438   |                            |                      |                      | 8,002,438   |
|                                        | 8,002,438   | -                          | -                    | -                    | 8,002,438   |
| Net Changes for the Year               | (7,550,749) | 113,018                    | -                    | -                    | (7,437,731) |
| Work in Progress, end of year          | 451,689     | 113,018                    | -                    | -                    | 564,707     |

**School District No. 83 (North Okanagan-Shuswap)**

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2025

|                                                       | Bylaw<br>Capital  | Other<br>Provincial | Other<br>Capital | Total<br>Capital   |
|-------------------------------------------------------|-------------------|---------------------|------------------|--------------------|
|                                                       | \$                | \$                  | \$               | \$                 |
| <b>Deferred Capital Revenue, beginning of year</b>    | 63,554,228        | 823,126             | 1,750            | <b>64,379,104</b>  |
| <b>Changes for the Year</b>                           |                   |                     |                  |                    |
| Increase:                                             |                   |                     |                  |                    |
| Transferred from Deferred Revenue - Capital Additions | 9,670,420         | 615,165             |                  | <b>10,285,585</b>  |
| Transferred from Work in Progress                     | 8,002,438         |                     |                  | <b>8,002,438</b>   |
|                                                       | 17,672,858        | 615,165             | -                | <b>18,288,023</b>  |
| Decrease:                                             |                   |                     |                  |                    |
| Amortization of Deferred Capital Revenue              | 3,664,281         | 66,451              | 1,750            | <b>3,732,482</b>   |
|                                                       | 3,664,281         | 66,451              | 1,750            | <b>3,732,482</b>   |
| <b>Net Changes for the Year</b>                       | 14,008,577        | 548,714             | (1,750)          | <b>14,555,541</b>  |
| <b>Deferred Capital Revenue, end of year</b>          | 77,562,805        | 1,371,840           | -                | <b>78,934,645</b>  |
| <b>Work in Progress, beginning of year</b>            | 8,002,438         |                     |                  | <b>8,002,438</b>   |
| <b>Changes for the Year</b>                           |                   |                     |                  |                    |
| Increase                                              |                   |                     |                  |                    |
| Transferred from Deferred Revenue - Work in Progress  | 564,707           |                     |                  | <b>564,707</b>     |
|                                                       | 564,707           | -                   | -                | <b>564,707</b>     |
| Decrease                                              |                   |                     |                  |                    |
| Transferred to Deferred Capital Revenue               | 8,002,438         |                     |                  | <b>8,002,438</b>   |
|                                                       | 8,002,438         | -                   | -                | <b>8,002,438</b>   |
| <b>Net Changes for the Year</b>                       | (7,437,731)       | -                   | -                | <b>(7,437,731)</b> |
| <b>Work in Progress, end of year</b>                  | 564,707           | -                   | -                | <b>564,707</b>     |
| <b>Total Deferred Capital Revenue, end of year</b>    | <b>78,127,512</b> | <b>1,371,840</b>    | -                | <b>79,499,352</b>  |

# School District No. 83 (North Okanagan-Shuswap)

Changes in Unspent Deferred Capital Revenue  
Year Ended June 30, 2025

Schedule 4D (Unaudited)

|                                                          | Bylaw<br>Capital | MECC<br>Restricted<br>Capital | Other<br>Provincial<br>Capital | Land<br>Capital | Other<br>Capital | Total      |
|----------------------------------------------------------|------------------|-------------------------------|--------------------------------|-----------------|------------------|------------|
|                                                          | \$               | \$                            | \$                             | \$              | \$               | \$         |
| <b>Balance, beginning of year</b>                        |                  | 615,165                       |                                |                 |                  | 615,165    |
| <b>Changes for the Year</b>                              |                  |                               |                                |                 |                  |            |
| Increase:                                                |                  |                               |                                |                 |                  |            |
| Provincial Grants - Ministry of Education and Child Care | 10,296,318       |                               |                                |                 |                  | 10,296,318 |
|                                                          | 10,296,318       | -                             | -                              | -               | -                | 10,296,318 |
| Decrease:                                                |                  |                               |                                |                 |                  |            |
| Transferred to DCR - Capital Additions                   | 9,670,420        | 615,165                       |                                |                 |                  | 10,285,585 |
| Transferred to DCR - Work in Progress                    | 564,707          |                               |                                |                 |                  | 564,707    |
| Non-Capital Amounts Expensed                             | 61,191           |                               |                                |                 |                  | 61,191     |
|                                                          | 10,296,318       | 615,165                       | -                              | -               | -                | 10,911,483 |
| <b>Net Changes for the Year</b>                          |                  | (615,165)                     |                                |                 |                  | (615,165)  |
|                                                          | -                | (615,165)                     | -                              | -               | -                | (615,165)  |
| <b>Balance, end of year</b>                              |                  |                               |                                |                 |                  |            |
|                                                          | -                | -                             | -                              | -               | -                | -          |



## The Board of Education of School District No. 83

### BRIEFING NOTE

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**TO:** The Board of Education **DATE:** September 23, 2025

**FROM:** Acting Secretary-Treasurer

**RE:** **2026/27 Five-year Capital Plan Submission - Minor**

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#### Background

This briefing note is to provide the Board of Education with an overview of the 2026-27 Minor Capital Plan submissions to the Ministry of Education and Child Care, and to request approval so that it can be submitted to the Ministry on or before September 30, 2025.

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

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

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

School districts must submit their 2026-27 Major Capital plan and supporting documentation by June 30th and Minor Capital plan and supporting documentation by September 30th. In accordance with section 142 (4) of the School Act, a board of education must provide a Board Resolution in support of its annual Five-Year Capital Plan submission to the Ministry.

#### Information

The Ministry is seeking submissions for consideration for the following **Minor Capital** programs:

##### *School Enhancement Program (SEP)*

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

The District is applying for five projects under this program:

1. Heating and Ventilation Upgrade – South Canoe Elementary School – replace 11 of the 35-year-old roof top units and add electric heat pumps
2. Heating and Ventilation Upgrade – Sorrento Elementary School – replace 19 existing 30-year-old roof top units with new models
3. Heating and Ventilation Upgrade – Armstrong Elementary School – replace secondary heating/cooling pumps, replace cooling tower and 29-year-old 21 heat pumps

4. Heating and Ventilation Upgrade – Salmon Arm West Elementary School – replace 28-year-old roof top units
5. Heating and Ventilation Upgrade - Len Wood Middle School – replace water – 27-year-old air heat pumps with central air handling unit, roof top units with dual fuel heat pumps with gas back up heat

#### *Carbon Neutral Capital Program (CNCP)*

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

The District is applying for three projects under this program:

1. Energy – Armstrong Elementary School – replace insulation in ceiling space, abate existing material in attic, adjust access and mechanical systems to allow R50 blown-in insulation
2. Exterior Wall Systems – Rancho Elementary School – add insulation and new siding including windows and doors
3. Heating and Ventilation – A.L. Fortune Secondary School – replace existing roof top units and multi-zone units with modern hybrid dual fuel heat pumps with gas back-up

#### *Bus Acquisition Program (BUS)*

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

The District is applying for seven replacement buses under this program.

#### *Playground Equipment Program (PEP)*

*The PEP was established to provide playground equipment systems at schools that do not currently have one, or to replace aging playground equipment systems that may pose health and safety hazards. Supporting inclusion and accessibility for all children, the PEP is available to provide specific funding to purchase and install new or replacement playground equipment that is universal in design, and is in compliance with accessibility measures.*

The District is applying for three projects under this program:

1. Shuswap Middle School – new playground to accommodate the reconfiguration to K-7 French Immersion school in 2027
2. Carlin Elementary/Middle - Universally Accessible Playground Equipment – replacement.
3. Highland Park Elementary - Universally Accessible Playground Equipment – replacement.

#### *School Food Infrastructure Program (FIP)*

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

The District is applying for one project under this program:

1. Food Infrastructure – J.L. Jackson Secondary – renovate current food preparation and service space

#### **Recommendation**

*"That the Board of Education of School District No. 83 approve the 2026-27 Minor Capital Plan submission to the Ministry of Education and Child Care."*

Respectfully submitted,

*Jeremy Hunt*

Jeremy Hunt

Acting Secretary-Treasurer

## Submission Summary

|                            |                                           |
|----------------------------|-------------------------------------------|
| <b>Submission Summary:</b> | Minor 2026/2027   2025-09-30   MAIN - K12 |
| <b>Submission Type:</b>    | Capital Plan                              |
| <b>School District:</b>    | North Okanagan-Shuswap (SD83)             |
| <b>Open Date:</b>          | 2025-04-07                                |
| <b>Close Date:</b>         | 2025-09-30                                |
| <b>Submission Status:</b>  | Draft                                     |

| Submission Category | Sum Total Funding Requested |
|---------------------|-----------------------------|
| BUS                 | \$1,307,051                 |
| CNCP                | \$5,375,000                 |
| SEP                 | \$9,600,000                 |
| PEP                 | \$600,000                   |
| <b>Total</b>        | <b>\$16,882,051</b>         |

| BUS                        |                |                            |                       |                                                                                                                                                                                  |                         |
|----------------------------|----------------|----------------------------|-----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|
| SD Category Rank           | Project Number | Facility/Site              | Project Type          | Project Description                                                                                                                                                              | Total Funding Requested |
| 1                          | 170823         | Transportation             | Replacement           | replacement needed due to the increasing rust issues and engine . this is a DT max force engine and is expected to fail very soon based on all other buses with the same engine. | \$199,157               |
| 2                          | 170824         | Transportation             | Replacement           | replacement due to age and kms                                                                                                                                                   | \$184,649               |
| 3                          | 170825         | Transportation             | Replacement           | replacement due to age and kms                                                                                                                                                   | \$184,649               |
| 4                          | 170826         | Transportation             | Replacement           | replacement due to age and kms                                                                                                                                                   | \$184,649               |
| 5                          | 171229         | Transportation             | Replacement           | replacement due to age and milage                                                                                                                                                | \$184,649               |
| 6                          | 171230         | Transportation             | Replacement           | replacement due to age and mileage                                                                                                                                               | \$184,649               |
| 7                          | 171231         | Transportation             | Replacement           | age and mileage                                                                                                                                                                  | \$184,649               |
| Submission Category Total: |                |                            |                       |                                                                                                                                                                                  | <b>\$1,307,051</b>      |
| CNCP                       |                |                            |                       |                                                                                                                                                                                  |                         |
| SD Category Rank           | Project Number | Facility/Site              | Project Type          | Project Description                                                                                                                                                              | Total Funding Requested |
| 1                          | 168483         | Armstrong Elementary       | Energy                | replace all insulation in ceiling space. abate existing material in attic, adjust access and mechanical systems to allow R50 blown in insulation                                 | \$250,000               |
| 2                          | 167796         | Ranchero Elementary Junior | Exterior Wall Systems | add insulation and new siding including windows and doors                                                                                                                        | \$700,000               |
| 3                          | 171210         | A L Fortune Secondary      | HVAC (CNCP)           | replace existing RTU's and MZ units with modern hybrid dual fuel heat pumps w/ gas back up                                                                                       | \$4,425,000             |
| Submission Category Total: |                |                            |                       |                                                                                                                                                                                  | <b>\$5,375,000</b>      |
| PEP                        |                |                            |                       |                                                                                                                                                                                  |                         |
| SD Category Rank           | Project Number | Facility/Site              | Project Type          | Project Description                                                                                                                                                              | Total Funding Requested |
| 1                          | 171245         | Shuswap Middle School      | New (PEP)             | add a new playground to the site to accommodate the school being used as a k-7 French immersion single track program in 2027                                                     | \$200,000               |
| 2                          | 171246         | Carlin Elementary Middle   | Replacement (PEP)     | replace wood equipment and equipment without fall protection zones.                                                                                                              | \$200,000               |
| 3                          | 171247         | Highland Park Elementary   | Replacement (PEP)     | replace metal climbing structure at front of school                                                                                                                              | \$200,000               |
| Submission Category Total: |                |                            |                       |                                                                                                                                                                                  | <b>\$600,000</b>        |
| SEP                        |                |                            |                       |                                                                                                                                                                                  |                         |
| SD Category Rank           | Project Number | Facility/Site              | Project Type          | Project Description                                                                                                                                                              | Total Funding Requested |
| 1                          | 171176         | South Canoe Elementary     | HVAC (SEP)            | replace 11 of the 35-year-old roof top units and add electric heat pumps.                                                                                                        | \$975,000               |
| 2                          | 171205         | Sorrento Elementary        | HVAC (SEP)            | replace 19 existing 30 yr old RTU's with new models                                                                                                                              | \$2,050,000             |
| 4                          | 171207         | Armstrong Elementary       | HVAC (SEP)            | replace secondary heating / cooling pumps , replace cooling tower and 21 heat pumps that are all 29 years old                                                                    | \$1,875,000             |
| 5                          | 171206         | Salmon Arm West Elementary | HVAC (SEP)            | replace 28 yr old RTUs                                                                                                                                                           | \$1,750,000             |
| 6                          | 171208         | Len Wood Middle School     | HVAC (SEP)            | replace water - air heat pumps with central AHU, RTU's with dual fuel heat pumps w/ gas back up heat . all existing systems are 27 years old                                     | \$2,950,000             |
| Submission Category Total: |                |                            |                       |                                                                                                                                                                                  | <b>\$9,600,000</b>      |

## Submission Summary

|                            |                                    |
|----------------------------|------------------------------------|
| <b>Submission Summary:</b> | Minor 2026/2027   2025-10-01   FIP |
| <b>Submission Type:</b>    | Capital Plan                       |
| <b>School District:</b>    | North Okanagan-Shuswap (SD83)      |
| <b>Open Date:</b>          | 2025-04-07                         |
| <b>Close Date:</b>         | 2025-10-01                         |
| <b>Submission Status:</b>  | Draft                              |

| Submission Category | Sum Total Funding Requested |
|---------------------|-----------------------------|
| SEP                 | \$250,000                   |
| <b>Total</b>        | <b>\$250,000</b>            |

| SEP                        |                |                       |                           |                                                                             |                         |
|----------------------------|----------------|-----------------------|---------------------------|-----------------------------------------------------------------------------|-------------------------|
| SD Category Rank           | Project Number | Facility/Site         | Project Type              | Project Description                                                         | Total Funding Requested |
| 1                          | 171233         | J L Jackson Secondary | Food Infrastructure (SEP) | renovate current food preparation and serving space to meet needs of school | \$250,000               |
| Submission Category Total: |                |                       |                           |                                                                             | <b>\$250,000</b>        |





## The Board of Education of School District No. 83

### BRIEFING NOTE

**TO:** The Board of Education  
**FROM:** Jeremy Hunt, Acting Secretary-Treasurer  
**RE:** Facility Rental Fees 2025-26

**DATE:** September 23, 2025

#### Purpose

To review the proposed facility rental fee increase for 2025-26.

#### Background

The District rents and leases school facilities to various user groups and organizations throughout our communities. The rates that the District currently charges have not been updated since the mid-1990's and do not support proper stewardship of our facilities.

Based on the review of comparable rates with other district and municipal facilities in our region, staff are in support of increasing fees to realign the rates to a similar fee structure.

Benefits to the School District:

- Improved maintenance and repairs
- Upgrade to equipment and technology
- Preservation of District assets
- Budget flexibility for educational needs
- Supports long-term planning
- Promotes strategic use of facilities

#### Supporting Documentation

Appendix A proposed rates and the historical rates for consideration.

#### Recommendation

*"That the Board of Education of School District No. 83 approve the Facility Rental Fees for 2025-26 as presented."*

Respectfully submitted,

*Jeremy Hunt*

Jeremy Hunt  
 Acting Secretary-Treasurer

## Proposed Fees 2025-26

| User Group Classification | Description                                                                                    |
|---------------------------|------------------------------------------------------------------------------------------------|
| Group A                   | Schools & School District Activates<br>District Unions (NOSTA/CUPE)<br>District and School PAC |
| Group B                   | Community Use: Non-Commercial - Youth Groups<br>(Membership over 75% under the age of 19)      |
| Group C                   | Community Use: Non-Commercial - Adult Groups                                                   |
| Group D                   | Commercial Use                                                                                 |

| Facility/Service                                                                          | A     | B      | C      | D      |
|-------------------------------------------------------------------------------------------|-------|--------|--------|--------|
| Classroom (per hour)                                                                      | N/C   | \$ 30  | \$ 45  | \$ 120 |
| Elementary Gym (per hour)                                                                 | N/C   | \$ 30  | \$ 45  | \$ 120 |
| Middle Gym (per hour)                                                                     | N/C   | \$ 35  | \$ 55  | \$ 140 |
| Secondary Gym (per hour)                                                                  | N/C   | \$ 45  | \$ 70  | \$ 160 |
| Multipurpose, Cafeteria & Drama Rooms (per hour)                                          | N/C   | \$ 35  | \$ 55  | \$ 140 |
| Theatre/Music Rooms* (per hour)                                                           | N/C   | \$ 100 | \$ 175 | \$ 300 |
| Fields (per hour)                                                                         | N/C   | \$ 7   | \$ 14  | \$ 25  |
| Parking Lot (per hour)                                                                    | N/C   | \$ 15  | \$ 20  | \$ 40  |
| Application/Processing Fee (non-refundable)                                               | N/C   | \$ 35  | \$ 35  | \$ 35  |
| Custodial Services (per hour)                                                             | \$ 50 | \$ 50  | \$ 50  | \$ 50  |
| Maximum Annual Charge**                                                                   | N/A   | \$ 950 | N/A    | N/A    |
| *Requires prior agreement with school.                                                    |       |        |        |        |
| ** The Maximum Annual Charge is per user group rental, per facility & per weekday booked. |       |        |        |        |

## Current Fees

| <b><u>RENTAL RATES</u></b>    |                                                |         |         |               |         |
|-------------------------------|------------------------------------------------|---------|---------|---------------|---------|
| <b>Rental rates per hour:</b> |                                                |         |         |               |         |
| Group                         | A                                              | B       | C       | D             | E       |
| Classroom                     | N/C                                            | \$ 2.50 | \$3.60  | \$12.00       | \$3.60  |
| Small Gym (Elementary)        | N/C                                            | \$4.50  | \$6.00  | \$26.00       | \$6.00  |
| Large Gym (Secondary)         | N/C                                            | \$9.00  | \$13.20 | \$55.00       | \$13.20 |
| Auditorium                    | N/C                                            | \$4.50  | \$6.00  | \$26.00       | \$6.00  |
| Library/Multipurpose          | N/C                                            | \$3.20  | \$6.00  | \$22.00       | \$6.00  |
| Home Ec (full use)            | N/C                                            | \$12.00 | \$15.00 | \$60.00       | \$15.00 |
| IE Shops                      | N/C                                            | \$12.00 | \$15.00 | Not available | \$15.00 |
| Cafeteria (full use)          | N/C                                            | \$12.00 | \$15.00 | \$60.00       | \$15.00 |
| Computer Lab                  | N/C                                            | \$20.00 | \$27.00 | \$75.00       | \$27.00 |
| Theatre                       | Booked directly through the applicable school. |         |         |               |         |

Note: Youth Group Maximum Rate is currently \$60 per year for each rental day contracted. Group E is Private Schools under the current structure and would be included with Group B under the proposed.

## ADMINISTRATIVE PROCEDURE XXX

### PUBLIC USE OF SCHOOL FACILITIES

#### BACKGROUND

The District encourages the use of school facilities in order to assure a close relationship between the school and the community.

This administrative procedure applies to all rentals of District facilities, except those for which the District has entered into a separate joint use agreement.

#### PROCEDURES

1. All user groups will arrange their booking(s) through the District Education Support Centre.
2. A non-transferrable rental agreement will be issued to the user in charge, who must be 19 years of age or older, and who will be responsible for the actions of the group, the terms and conditions of the booking and costs related to the rental.
3. School facilities are rented on an as is basis and users use the building at their own risk. School equipment is not included in the rental (Examples: gymnasium equipment, musical instruments, theatre equipment, technology).
4. The District will not incur any costs associated with a rental.
5. Advertising through the school or on school property is not permitted.
6. Rentals will only take place at times when the school's activities are not disrupted, and allocation of space is based on the following priority of use:
  - 6.1. School and District Programs/Events
  - 6.2. Community (youth and adult) groups: Programs are free to low cost and run by volunteers.
  - 6.3. Charities/Non-Profit Societies (Certificate of Incorporation is required).
7. Schools are not available for protests, political purposes or for gatherings that are controversial.
8. Film crew requests are subject to the approval of the script and subject matter of the film. Film crews are required to obtain a filming license prior to booking with the District.
9. During the period September to June, schools are available on regular school days after 5 p.m.
10. Rentals are automatically cancelled on statutory holidays, school breaks, Halloween, Christmas Eve/Day, New Year's Eve/Day, and Professional Development/Non-Instructional days.

11. Winter weather conditions, power outages or emergency situations may cause an unforeseen closure.
12. Closed schools are not available for use.
13. Playing fields require a written agreement. The District shall have the right at any time to cancel, without notice, the right of the Renter to use any of the playing field if, in the opinion of the District, they are unfit for use due to inclement weather. The District shall be the sole judge of the condition of the playing fields but will expect the Renter to exercise judgment in the use of the field during inclement weather. No field fixtures may be removed or moved. No cutting of grass on school playfields is permitted unless prior permission has been received from the Director of Operations or designate.
14. Rentals will not take place unless a School District authorized employee is on site and custodial arrangements have been confirmed. When the regularly scheduled custodian is not on duty, the rental request will be subject to the availability of casual custodial staff and the cost will be added to the rental.
15. Ongoing rentals may be arranged for the period October to June. Requests must be submitted in the summer and will not be confirmed or finalized until after September 20.
16. By June 30, principals must reserve dates and times required for school activities for the upcoming school year. By July 15, regular user groups must submit renewal applications for the upcoming school year.
17. During the school year, processing times vary based on the volume of requests. Requests are processed in the order they are received and must be submitted a minimum 14 business days before the first booking.
18. Smoking/vaping and the use of illegal substances is not permitted on District property.
19. The consumption of alcohol is not permitted in schools or on school property.
20. Formal application must be made to the Secretary-Treasurer to secure exemption to any rental policies and procedures including waiving of rental fees.

Reference: AP XXX Appendix A Rental Fee Structure

Date Approved:

Date Amended:



# The Board of Education of School District No. 83

## BRIEFING NOTE

**TO:** The Board of Education  
**FROM:** Jeremy Hunt, Acting Secretary-Treasurer  
**RE:** **Property Bylaw No. 2-2025**

**DATE:** September 23, 2025

### Purpose

This briefing note is to provide the Board of Education of School District No. 83 (North Okanagan-Shuswap) with information regarding the Property Bylaw No. 2-2025 for the Statutory Right-of-Way (SRW). The SRW is required to be approved by Bylaw and registered with the Land Titles Office.

### Background

BC Hydro and TELUS have proposed the installation of electrical and telecommunications infrastructure on the property located at 3130 Wood Avenue, Armstrong, BC, which is owned by the School District. To proceed, the Board is required to approve Bylaw No. 2-2025 and authorize the Board's signing officer to execute the Statutory Right-of-Way agreement.

Below are the benefits to the School District:

1. Infrastructure Enhancement: The installation of electrical and telecom works will improve utility services to the property, supporting current and future operational needs.
2. Cost-Free Registration: BC Hydro is managing and covering the registration process, reducing administrative burden and cost to the District.
3. Legal Clarity and Protection: The Agreement formalizes the rights and responsibilities of all parties, ensuring legal clarity and protection for the District.
4. Support for Educational Facilities: Reliable power and communication infrastructure are essential for the safe and effective operation of educational facilities.
5. Allow the electrical improvements needed for the EV bus charging infrastructure.

### Supporting Documentation

Appendix A – SRW - Drawing

### Recommendations

*"That the Board of Education of School District No. 83 (North Okanagan-Shuswap) pass three readings to approve and adopt Property Bylaw No. 2-2025 as presented, noting that unanimous consent is required to move forward to third reading in one meeting."*

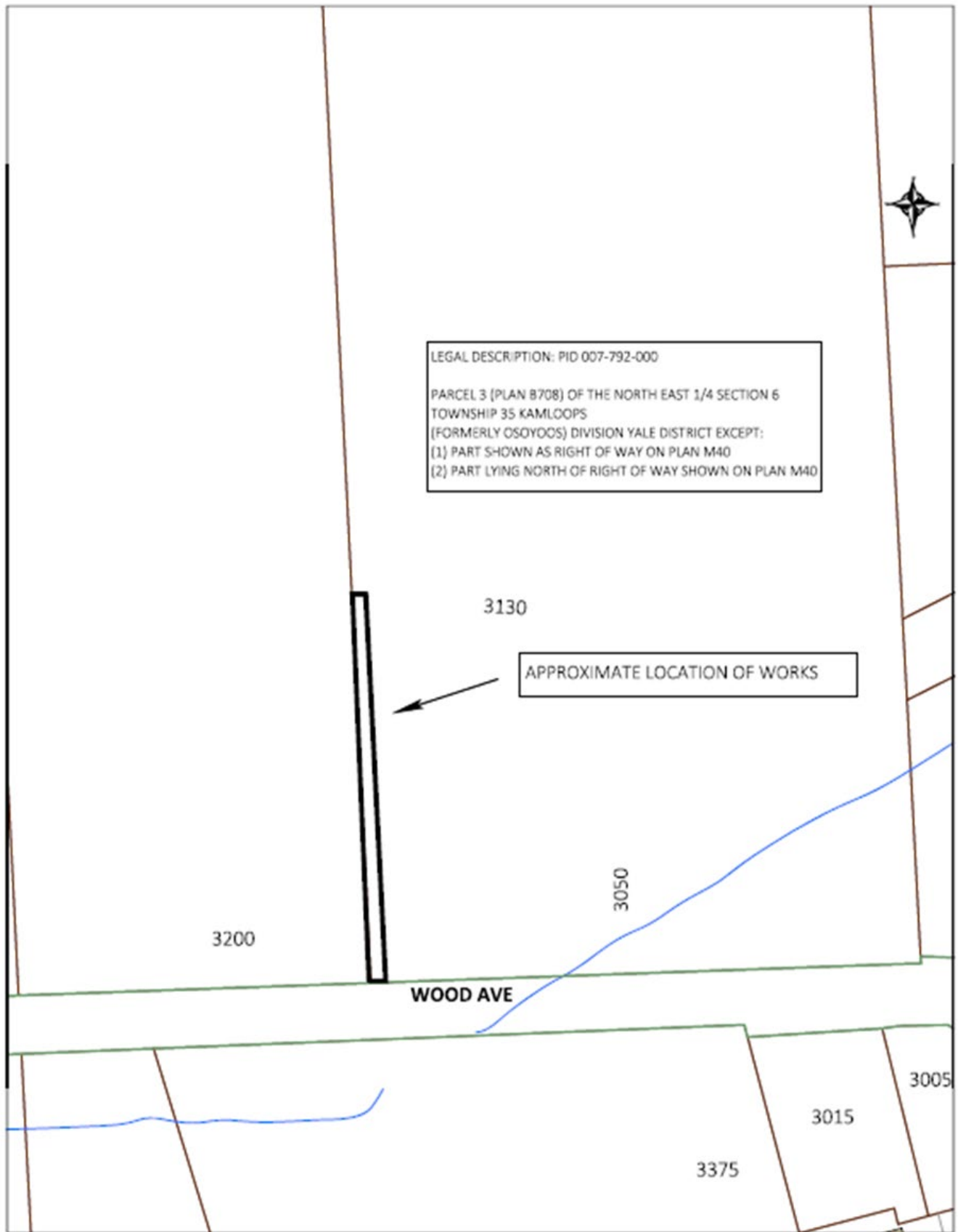
*Furthermore, "That the Board's signing officers execute the Statutory Right-of-Way agreement."*

Respectfully submitted,

*Jeremy Hunt*

Jeremy Hunt

Acting Secretary-Treasurer





Over the summer, the Facilities Department completed a wide range of upgrades across the District, all of which directly support the goals outlined in the [2023–2028 Strategic Plan](#). Guided by the Strategic Priority of *Organizational Development*, their work focused on creating safe, healthy, and functional learning environments for students and staff. Projects such as classroom flooring replacements, HVAC system improvements, irrigation upgrades, and infrastructure enhancements reflect our commitment to environmental stewardship, inclusive learning spaces, and long-term sustainability. These efforts not only improve physical comfort and safety but also align with the District's mission to empower students to thrive in their learning, relationships, and community.



This report provides a snapshot of the projects completed over the summer, highlighting the work completed to support safe, inclusive, and sustainable learning environments across the District.

### Kindergarten Flooring

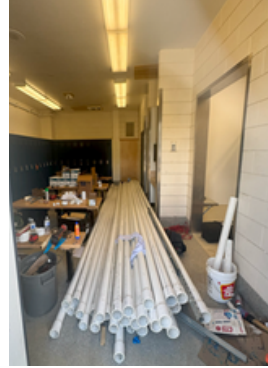
Carpeted kindergarten classrooms at Bastion, Carlin, Falkland, Sorrento, South Broadview, and South Canoe were upgraded with cushioned vinyl sheet flooring. This material is warm, durable, and easy to clean.





## A.L. Fortune Irrigation System Replacement

A persistent water leak resulted in the full replacement of the irrigation system at A.L. Fortune Secondary. SD83 staff, led by the Grounds Department, completed the project after multiple repair attempts proved unsuccessful.



## Carlin Elementary Middle School HVAC Upgrade

Phase 2 of the HVAC upgrade at Carlin Elementary Middle School was completed using a combination of SD83 staff and selected contractors. This project included replacement of the HVAC system, lighting, millwork, flooring, and interior paint, addressing aging infrastructure and improving energy efficiency and comfort.



## District-Wide Fire Safety Testing

Fire alarm panels and fire suppression systems were tested in every building to ensure compliance with safety standards and readiness for the school year.

## Eagle River Secondary Crawlspace Drainage Upgrade

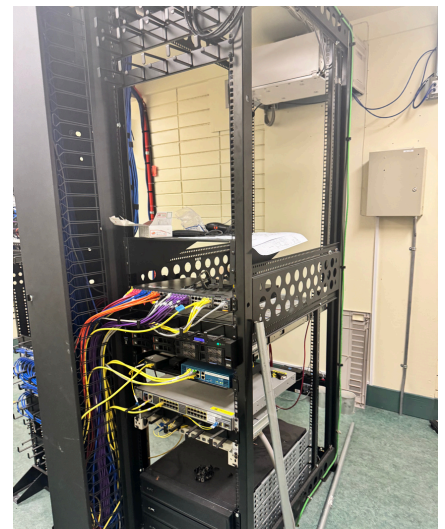
Roof drain lines running beneath Eagle River Secondary were replaced and redirected to a newly serviceable rock pit at the front of the building. This project required collaboration between the plumbing and carpentry departments, including the safe abatement of hazardous materials in a challenging, confined space.

## Fire Alarm and PA System Updates



Outdated fire alarm panels were replaced at South Canoe, M.V. Beattie, and Pleasant Valley Secondary to ensure compliance with current safety standards and improve system reliability.

The PA system at Shuswap Middle School was replaced following a system failure. This work was completed by SD83 staff and verified by a third-party vendor to ensure proper installation and functionality.



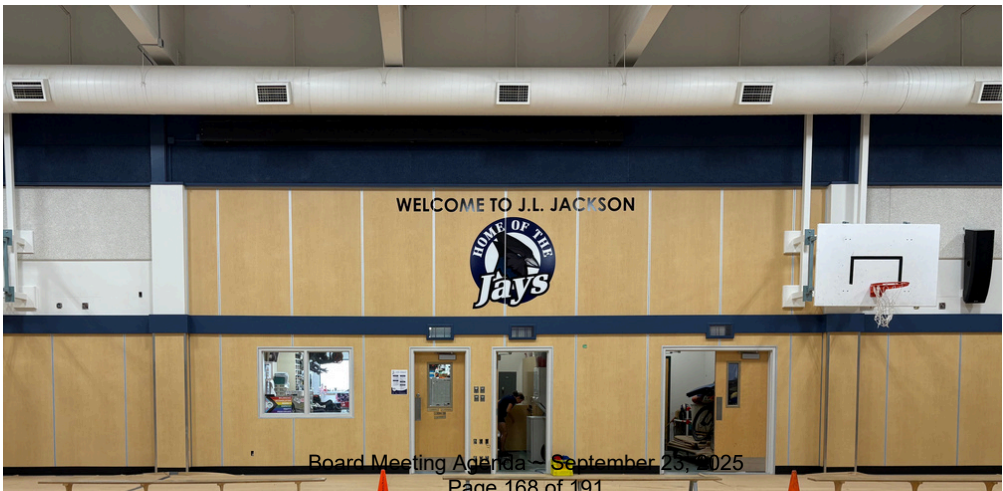
## J.L. Jackson Gymnasium Upgrade

SD83 staff completed a renovation of the J.L. Jackson Secondary gymnasium, beginning with the removal of the old bleachers and lead paint abatement. The project included wall reconstruction with insulation and sound dampening, electrical reconfiguration, durable laminate wall finishes, new lighting, fresh paint, updated floor lines and logo, new bleachers, and a divider curtain, transforming the space into a modern, safe, and functional athletic facility.





J.L. Jackson Gymnasium Upgrade continued





## Pleasant Valley Secondary Upgrades

Final work related to the Pleasant Valley Secondary gym replacement was completed by contractors under the oversight of SD83 staff. This included repaving the parking lots, performing structural repairs, repainting the building exterior, and replacing interior flooring.

A major HVAC upgrade was completed, involving the replacement of 17 rooftop units that were over 30 years old with new high-efficiency equipment. SD83 staff carried out the installation, which included new electrical supply, ducting connections, and control systems. Interior lighting in common areas and teaching spaces was also upgraded to energy-efficient LED fixtures, improving both visibility and sustainability.





## Silver Creek Elementary Well Rehabilitation

The well system at Silver Creek Elementary School was rehabilitated to restore water flow to near-original levels from 35 years ago. A new pump and control system were installed to address recurring failures and ensure consistent water supply.

## Sorrento Elementary Playground Improvements

Playground upgrades at Sorrento Elementary School included a new play court, swing set, safety borders, and fall protection under all equipment. A new pathway was added to improve access to the field, which was also leveled for safe play. The project was a collaborative effort between SD83 staff and contractors, resulting in a safer, more inclusive, and engaging outdoor space for students.



## South Canoe Elementary Accessibility Improvements

To enhance accessibility and support inclusive access for all students, staff, and visitors, new ramps were installed at both the front and back entrances of South Canoe Elementary School. A new pathway was constructed to improve access to the kindergarten entrance.



## Sump Pump Installations

New sump-pump stations and drainage wells were installed to protect the lower levels of Armstrong Elementary School and Len Wood Middle School from water intrusion. Enhanced safety systems were included to ensure long-term reliability and protection.

These projects reflect the District's ongoing commitment to maintaining high-quality learning environments and ensuring that facilities continue to support student success and well-being. Through strategic planning, collaboration, and stewardship, the District continues to invest in infrastructure that aligns with our values of belonging, respect, reconciliation, empathy, and perseverance.



SD83



## The Board of Education of School District No. 83

### BRIEFING NOTE

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**TO:** The Board of Education

**DATE:** September 23, 2025

**FROM:** Donna Kriger, Superintendent

**RE:** Board Policy 3050 School Staffing

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#### Background

One of the key responsibilities of the Board of Education is to provide direction through its policy process. These include planning, developing, implementing, and evaluating policy.

#### Summary

Currently the staffing of schools is determined through collective agreements, Human Resources Guidelines, and staffing formulas established through various departments. Policy 3050 has become unnecessary and redundant.

#### Recommendation:

*"That the Board of Education approve the recommendation to repeal Policy 3050 – School Staffing."*

Respectfully submitted,

Donna Kriger  
Superintendent of Schools



**POLICY**

Adopted: 1997-05-13  
Amended: 2004-03-24

**SCHOOL STAFFING**

The personnel in school should be allocated, assigned, and dealt with according to many complex considerations, as specified by provincial laws, District Human Resources Guidelines Manual, regulation, and by various contracts.

In general, the priorities we want used should be:

1. People will be treated fairly, honestly, with consistency, and with respect.

*To be accomplished, in part, through the:  
CUPE – OLRC Collective Agreement  
N.O.S.T.A. – BOARD Collective Agreements*

2. In staffing, a balance needs to be struck between competing needs and interests. The educational and business needs of the school should be balanced by the needs of individuals, including student. The funds available need to be balanced by the Board's educational objectives and contractual obligations.

*To be accomplished, in part, through Policy:  
School Size Guidelines  
and the:  
Human Resource Guidelines Manual  
N.O.S.T.A.- BOARD Collective Agreements  
District Teacher Staffing Manual  
Student Support Services Handbook*

3. The effectiveness of employees should be periodically evaluated.

*To be accomplished, in part, through Regulations:  
Human Resource Guidelines Manual  
N.O.S.T.A.- BOARD Collective Agreements  
Job Description Binder*



## The Board of Education of School District No. 83

### BRIEFING NOTE

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**TO:** The Board of Education

**DATE:** September 23, 2025

**FROM:** Donna Kriger, Superintendent

**RE:** Board Policy 7020 Whistle Blower Protection

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#### Background

One of the key responsibilities of the Board of Education is to provide direction through its policy process. These include planning, developing, implementing, and evaluating policy.

#### Information

Policy 7020 has been replaced with a required policy according to the [Public Interest Disclosure Act \(PIDA\)](#). Policy 150 Public Interest Disclosure has replaced the need for the former Whistle Blower Protection Policy (7020). Accompanying the new policy is Administrative Procedure 400 which outlines the process involved in making a disclosure of wrongdoing.

#### Summary

Board Policy 150 and Administrative Procedure 400 eliminate the need for former Board Policy 7020. To maintain the former Board Policy may lead to redundancy and potential confusion if it was to be maintained.

#### Recommendation

*"That the Board of Education approve the recommendation to repeal Policy 7020 – Whistle Blower Protection."*

Respectfully submitted,

Donna Kriger  
Superintendent of Schools

**POLICY**

Adopted: 2017-10-17

**WHISTLE BLOWER PROTECTION**

The Board of Education is committed to the highest standards of ethical conduct, integrity, and accountability. The Board believes that employees should feel comfortable in all aspects of their job including when it comes to filing a complaint. The Board encourages employees, acting in good faith, to report what the employee reasonably believes to be true and reasonably believe to be an improper activity by District officers or employees.

Definitions

For the purpose of this procedure:

**Board** – is the Board of Education, School District No 83 (North Okanagan-Shuswap)

**Employee** – applies to all officers, directors, and employees of the District as well as to all other stakeholders having an interest in the District including supplier, consultants and contractors.

**Good Faith** – is evident when a report is made without malice or consideration of personal benefit, existing code of ethics and protocols and the employee has a reasonable basis to believe the report is true.

**Reportable Activity** – is an unlawful, illegal, unwanted action or inappropriate/unethical behavior and may include:

- An unlawful act, whether civil or criminal;
- Questionable accounting practices;
- Falsifying district records;
- Theft of cash, goods, services, time or fraud;
- Inappropriate use of district assets or funds;
- Decision making for personal gain;
- A dangerous practice likely to cause physical harm or damage to property, and
- Retaliation, repercussion, or reprisal for reporting under this policy.

This list is not all-inclusive, but is intended to give an indication of the kind of conduct which may be considered as ‘reportable activity’.

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                     |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| <b>THE BOARD OF EDUCATION SCHOOL<br/>DISTRICT NO. 83 (NORTH OKANAGAN-<br/>SHUSWAP)</b><br><br><b>POLICY</b>                                                                                                                                                                                                                                                                                                                                                                    | <b>7020</b>         |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Adopted: 2017-10-17 |
| <p><b><u>Authority</u></b></p> <p>The responsibility for the day to day administration and enforcement of this policy rests with the Superintendent and the Secretary-Treasurer as authorized by the Board of Education.</p> <p>The provisions of this policy are independent of and supplemental to, the provisions of the collective agreements between the board and its' Unions relative to grievance procedures, and to any other terms and conditions of employment.</p> |                     |

## **POLICY 150 Public Interest Disclosure**

The Board of Education of School District No. 83 (North Okanagan-Shuswap) ("School District") is committed to honesty, integrity and accountability in its operations, programs and services, and to promoting a culture of openness and transparency. The School District encourages and supports all employees in bringing forward reports of unlawful acts and acts of wrongdoing in a manner consistent with the provisions of the British Columbia *Public Interest Disclosure Act* ("PIDA").

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

This Policy does not displace other mechanisms set out in School District Policy and Administrative Procedures for addressing and enforcing standards of conduct, disputes, complaints, or grievances, including issues of discrimination, bullying and harassment, occupational health and safety, or disputes over employment matters or under collective agreements.

### **DEFINITIONS**

**Advice:** means advice that may be requested in respect of making a disclosure or a complaint about a reprisal under this Policy or the PIDA.

**Discloser:** means an Employee who makes a Disclosure or seeks Advice or makes a complaint about a Reprisal.

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

**Employee:** refers to a past and present employee of the School District.

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

**Investigation:** means an investigation undertaken by the School District under this Policy or by the Ombudsperson under PIDA.

**Personal Information:** has the same meaning set out in FIPPA, namely "recorded information about an identifiable individual," and includes any information from which the identity of the

Discloser or any person who is accused of Wrongdoing or participates in an investigation can be deduced or inferred.

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

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

**Urgent Risk:** arises when a member of Personnel reasonably believes that a matter constitutes an imminent risk of a substantial and specific danger to the life, health or safety of persons or to the environment.

**Wrongdoing** refers to:

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

## STATEMENT OF PRINCIPLES

The School District is committed to supporting ethical conduct in its operations and seeks to foster a culture in which Employees are encouraged to disclose Wrongdoing, including by receiving, investigating and responding to Disclosures and by providing information and training about PIDA, this Policy and the Procedures.

The School District will investigate Disclosures that it receives under this Policy. Investigations under this Policy will be carried out in accordance with the principles of procedural fairness and natural justice.

The School District will not commit or tolerate Reprisals against any Employee who, in good faith, makes a request for Advice, makes a Disclosure, participates in an Investigation or makes a complaint under this Policy.



The School District is committed to protecting the privacy of Disclosers, persons accused of Wrongdoing and those who participate in Investigations in a manner that is consistent with its obligations under PIDA and FIPPA.

#### **PRIVACY AND CONFIDENTIALITY**

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

#### **REPORTING**

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

#### **RESPONSIBILITY**

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

## ADMINISTRATIVE PROCEDURE 400 – PUBLIC INTEREST DISCLOSURE

### **BACKGROUND:**

The Board of Education School District No. 83 is committed to staff and student wellbeing, and the Board of Education encourages and supports all personnel in bringing forward reports of unlawful acts and acts of wrongdoing in a manner consistent with the provisions of the [British Columbia Public Interest Disclosure Act \(PIDA\)](#).

The purpose of this Procedure and related Policy is to establish a process, in compliance with the PIDA, for employees and trustees to report, in good faith, wrongful or unlawful conduct without fear of retaliation or reprisal. This Procedure applies to alleged wrongdoing related to the School District's operations or personnel. This Procedure does not displace other mechanisms set out in School District Policy and Administrative Procedures for addressing and enforcing standards of conduct, disputes, complaints, or grievances, including issues of human rights violations such as discrimination, racism, bullying and harassment, or occupational health and safety concerns, or disputes over employment matters or under collective agreements.

### **DEFINITIONS**

**Advice:** means advice that may be requested in respect of making a disclosure or a complaint about a reprisal under this Policy or the PIDA.

**Discloser:** means an Employee who makes a Disclosure or seeks Advice or makes a complaint about a Reprisal.

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

**Employee:** refers to a past and present employee of the School District.

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

**Investigation:** means an investigation undertaken by the School District under this Policy or by the Ombudsperson under PIDA.

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

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

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

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**Urgent Risk:** arises when a member of Personnel reasonably believes that a matter constitutes an imminent risk of a substantial and specific danger to the life, health or safety of persons or to the environment.

**Wrongdoing** refers to:

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

### **PROCEDURES:**

#### 1. Who May Make a Disclosure

- 1.1. Any Employee may report Wrongdoing under this Procedure if the alleged Wrongdoing occurred while the Employee was employed or engaged by the School District.
- 1.2. Any Trustee may report Wrongdoing under this Procedure if the alleged Wrongdoing occurred while the Trustee was holding office.
- 1.3. Complaints or reports received from members of the public or from Employees or Trustees who were not engaged by the School District at the time that Wrongdoing occurred or is alleged to have occurred are outside the scope of the Policy and this Procedure.

#### 2. How to Make a Disclosure

- 2.1. An Employee or Trustee who reasonably believes that a Wrongdoing has been committed or is about to be committed may make a Disclosure to any of the following:
  - 2.1.1. that person's Supervisor;
  - 2.1.2. the Superintendent;
  - 2.1.3. the Secretary-Treasurer or Assistant Superintendent of Human Resources; or
  - 2.1.4. the Ombudsperson.
- 2.2. A Disclosure should be submitted in writing using the [Disclosure Form](#) or in other written form, and include the following information if known:
  - 2.2.1. a description of the Wrongdoing;
  - 2.2.2. the name of the person(s) alleged to be responsible for or to have participated in the Wrongdoing;
  - 2.2.3. the date or expected date of the Wrongdoing;
  - 2.2.4. if the Wrongdoing relates to an obligation under a statute or enactment, the

name of that statute or enactment; and

- 2.2.5. whether the Wrongdoing has already been reported, and if so, to whom and a description of the response received.
  - 2.3. A Disclosure may be submitted to the School District on an anonymous basis, but must contain sufficient information to permit the School District to conduct a full and fair investigation into the alleged Wrongdoing. If a Disclosure does not contain sufficient detail to permit investigation, the School District may take no action with respect to the Disclosure. Any notices required to be given to a Discloser under this Procedure or the PIDA will not be provided to an anonymous Discloser, except at the discretion of the Designated Officer and where the Disclosure has provided contact information.
  - 2.4. A Discloser who is considering making a Disclosure may request Advice from any of their union representative or employee association representative, a lawyer, their Supervisor, a Designated Officer, or the Ombudsperson.
  - 2.5. A Discloser should not make a Disclosure to a person if the allegations relate, in whole or in part, to Wrongdoing by that person, and any person who receives a Disclosure or Referral and reasonably believes that the allegations of Wrongdoing relate to their own acts or omissions must refer the allegations of Wrongdoing to another person under this Procedure with responsibility for receiving a Disclosure.
3. How to Make a Disclosure About Urgent Risk
- 3.1. The PIDA permits Employees and Trustees to make public disclosures if the Employee or Trustee reasonably believes that a matter poses an Urgent Risk. An Urgent Risk only arises if there is reasonable and credible evidence of an imminent risk of a substantial and specific danger to the life, health or safety of persons or to the environment.
  - 3.2. Before making a public disclosure of an Urgent Risk the Employee or Trustee must:
    - 3.2.1. consult with the relevant Protection Official (public health officer, Emergency Management BC, or police),
    - 3.2.2. receive and follow the direction of that Protection Official, including if the Protection Official directs the Employee not to make the public disclosure,
    - 3.2.3. refrain from disclosing, publishing or otherwise sharing Personal Information except as necessary to address the Urgent Risk;
    - 3.2.4. refrain from disclosing any information that is privileged or subject to a restriction on disclosure under the PIDA or any other enactment of British Columbia or Canada, including legal advice privilege, litigation privilege or another ground of common law privilege, and
    - 3.2.5. seek appropriate advice if the Employee is uncertain about what Personal Information, privileged or other information may be disclosed as part of a public disclosure.
  - 3.3. An Employee who makes a public disclosure in relation to an Urgent Risk is expected to provide timely notification to their Supervisor or the Superintendent about the public disclosure or submit a Disclosure in accordance with section 2 above.

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- 3.4. If the Employee decides not to make a public disclosure or is directed by a Protection Official not to do so, the Employee is nevertheless expected to report Urgent Risks without delay to the Superintendent or designate.
- 4. Referral of Disclosure to Designated Officers
  - 4.1. Each Supervisor or other Personnel who receives a Disclosure or Referral under this Policy must promptly refer the Disclosure or Referral, including all Disclosures Forms and other materials supplied, to the appropriate Designated Officer as follows:
    - 4.1.1. Unless the allegations concern alleged Wrongdoing by the Superintendent, the Disclosure or Referral shall first be referred to the Superintendent, who may delegate their duties under the Policy and this Procedure to any other Designated Officer;
    - 4.1.2. If the allegations concern alleged Wrongdoing by the Superintendent, then the Disclosure or Referral should be referred to the Ombudsperson.
- 5. Responsibilities of the Designated Officer
  - 5.1. The Designated Officer is responsible to:
    - 5.1.1. Receive and respond to any Disclosure or Referral;
    - 5.1.2. Receive and respond to reports made by Personnel about Urgent Risks;
    - 5.1.3. If the Designated Officer reasonably believes that an Urgent Risk exists, the Designated Officer may make a report to the relevant Protection Official;
    - 5.1.4. Review allegations of Wrongdoing in a Disclosure or Referral and determine if they fall within the scope of the PIDA or the Policy;
    - 5.1.5. Refer disclosures or allegations falling outside the scope of the PIDA or this Policy to the appropriate authority or dispute resolution process, as applicable;
    - 5.1.6. If a Disclosure relates to Wrongdoing at another government body that is subject to the PIDA, refer the Disclosure to that institution;
    - 5.1.7. Seek clarification of the allegations of Wrongdoing from the Discloser or referring institution as needed;
    - 5.1.8. If appropriate, initiate an Investigation into allegations of Wrongdoing in accordance with section 7, below;
    - 5.1.9. Assess the risk of any Reprisal to the Discloser, and take appropriate action, if any, to mitigate that risk;
    - 5.1.10. Manage communications with the Discloser and Respondent;
    - 5.1.11. Notify the Discloser and the Respondent of the outcome of the Investigation in accordance with section 7.7; and,
    - 5.1.12. Ensure that, in accordance with section 8 of this Procedure, all Personal Information received by the School District related to the Disclosure, Referral, request for Advice or any Investigation is appropriately protected against such

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risks as unauthorized access, collection, use, disclosure, theft or loss in accordance with FIPPA and the PIDA.

6. Responsibilities of Employees

6.1. All Employees and Trustees are responsible to:

- 6.1.1. make any Disclosures in good faith and on the basis of a reasonable belief that Wrongdoing has or is expected to occur;
- 6.1.2. refrain from engaging in Reprisals and report all Reprisals in accordance with this Procedure and the PIDA;
- 6.1.3. maintain the confidentiality of Personal Information received in connection with a Disclosure, Referral, request for Advice or Investigation in accordance with the Policy, this Procedure, and the PIDA;
- 6.1.4. provide their reasonable cooperation with investigations by the School District or the Ombudsperson;
- 6.1.5. seek appropriate advice if an Employee is uncertain about whether to make a Disclosure or a public disclosure of an Urgent Risk; and,
- 6.1.6. comply with the requirements of this Procedure and the PIDA concerning Urgent Risks.

7. Investigations

- 7.1. Every person involved in receiving, reviewing and investigating Disclosures, Referrals or complaints of Reprisals must carry out those functions in an expeditious, fair and proportionate manner as appropriate in the circumstances and as required under the PIDA.
- 7.2. The School District shall seek to complete all Investigations within 30 calendar days of receipt of a Disclosure or Referral or complaint of Reprisals, but the Designated Officer may shorten or extend this time period depending on the nature and complexity of the allegations.
- 7.3. The Designated Officer may expand the scope of any Investigation beyond the allegations set out in the Disclosure or Referral to ensure that any potential Wrongdoing discovered during an Investigation is investigated.
- 7.4. All Investigations shall be conducted by an internal or external investigator with sufficient qualifications and experience to carry out the Investigation.
- 7.5. The Designated Officer may consult with the Ombudsperson regarding a Disclosure or Referral or refer allegations of Wrongdoing in whole or in part to the Ombudsperson, provided that notice of the referral is provided to the applicable Discloser.
- 7.6. The Designated Officer may refuse to investigate or postpone or stop an Investigation if the Designated Officer reasonably believes that:
  - 7.6.1. the Disclosure or Referral does not provide adequate particulars of the Wrongdoing;



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- 7.6.2. the Disclosure or Referral is frivolous or vexatious, has not been made in good faith, has not been made by a person entitled to make a Disclosure or Referral under the Policy or the PIDA, or does not deal with Wrongdoing;
  - 7.6.3. the Investigation would serve no useful purpose or could not reasonably be conducted due to the passage or length of time between the date of the alleged Wrongdoing and the date of the Disclosure or Referral;
  - 7.6.4. the Disclosure relates solely to a public policy decision;
  - 7.6.5. the allegations are already being or have been appropriately investigated by the Ombudsperson, the School District or other appropriate authority;
  - 7.6.6. the Investigation may compromise another investigation; or
  - 7.6.7. the PIDA otherwise requires or permits the School District to suspend or stop the Investigation.
- 7.7. Subject to the School District's obligations under FIPPA and section 2.3, above, the Discloser and the Respondent(s) will be provided with a summary of the School District's findings, including:
  - 7.7.1. notice of any finding of Wrongdoing,
  - 7.7.2. a summary of the reasons supporting any finding of Wrongdoing;
  - 7.7.3. any recommendations to address findings of Wrongdoing.
- 8. Privacy and Confidentiality
  - 8.1. All Personal Information that the School District collects, uses or shares in connection with a Disclosure, Referral, or request for Advice, or an Investigation shall be treated as confidential and shall be used and disclosed by the School District only as described in the Policy, the Procedures and the PIDA unless otherwise permitted or required under FIPPA or other applicable laws.
  - 8.2. Personal Information that is collected, used or shared by the School District in the course of receiving, responding to or investigating a Disclosure, a request for Advice, a Referral, or a complaint of a Reprisal shall be limited to the Personal Information that is reasonably required for these purposes.
  - 8.3. Any person who, in their capacity as an employee or trustee of the School District, receives information about the identity of a Discloser shall maintain the identity of the Discloser in confidence, and may only use or share that information for the purposes described in this Policy or the PIDA, except with the consent of the Discloser or as authorized or required by the PIDA or other applicable laws.
  - 8.4. The School District shall ensure there are reasonable security measures in place to protect all Personal Information that the School District collects or uses in the course of receiving or responding to a Disclosure, a request for Advice, a Referral, or complaint of a Reprisal or conducting an Investigation, including by ensuring that such information is subject to appropriate controls to ensure that it is only shared by its employees and trustees internally on a need to know basis.

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9. Reprisals
  - 9.1. The School District will not tolerate Reprisals against Employees or Trustees.
  - 9.2. Any member of Personnel who believes that they have been the subject of a Reprisal may make a complaint to:
    - 9.2.1. the Ombudsperson, who may investigate in accordance with the procedures set out in the PIDA; or
    - 9.2.2. to a Designated Officer, who shall investigate the complaint in accordance with the provisions of this Procedure.
  - 9.3. Any member of Personnel who engages in any Reprisals shall be subject to disciplinary action up to and including dismissal.

References: Board Policy 150 Public Interest Disclosure; *Public Interest Disclosures Act*

Date Adopted: December 2023



## The Board of Education of School District No. 83

### BRIEFING NOTE

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**TO:** The Board of Education

**DATE:** September 23, 2025

**FROM:** Donna Kriger, Superintendent

**RE:** Board Policy 8010 Evergreen Certificate

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#### Background

One of the key responsibilities of the Board of Education is to provide direction through its policy process. These include planning, developing, implementing, and evaluating policy.

#### Information

Administrative Procedure 320 – *School Completion Evergreen Program Placement* was developed to provide clarity around the expectations of school completion. The Administrative Procedure underwent the required consultation process and has received final approval.

#### Summary

Administrative Procedure 320 eliminates the need for Board Policy 8010. To maintain the former Board Policy may lead to redundancy and potential confusion if it was to be maintained.

#### Recommendation

*"That the Board of Education approve the recommendation to repeal Policy 8010 – Evergreen Certificate."*

Respectfully submitted,

Donna Kriger  
Superintendent of Schools

**POLICY**

**EVERGREEN (School Completion) CERTIFICATE**

The Board of Education North Okanagan-Shuswap School District #83 is responsible for providing educational programs to students with special needs or to other students who are on individualized education programs.

The Board may recognize students with special needs or other students who may or may not be on an individualized education program (IEP) as having met the goals and objectives of the educational program by requesting the Ministry of Education to issue an Evergreen Certificate. These students are enrolled in educational programs that are not designed to meet the graduation requirements set out in Ministerial Order 302/04, the Graduation Program Order.

In order for a student to be recommended to the Minister of Education for a School Completion Certificate by the Board, the student must have completed Option One and/or Option Two as listed below.

- I. Option One: Completion of an Individual Education Plan (IEP) or a Learning Plan that includes at least two of the following goal areas:
- a. Functional Academics
  - b. Communication Skills
  - c. Life Skills
  - d. Work Experience
  - e. Emotional Regulation/Behaviour
  - f. Transition

OR

.../2

**THE BOARD OF EDUCATION NORTH  
OKANAGAN-SHUSWAP SCHOOL  
DISTRICT NO. 83**

**8010**

Adopted: 2013-06-11

**POLICY**

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- II. Option Two: Completion and presentation of a Grade 12 transition plan based on individual student need and including the following three areas:
- a. Community connections: Exploration of the roles of work, leisure, health, civic responsibilities, and family/support networks.
  - b. Career connections: Completion of twenty (20) hours of work experience or volunteer experience over the last year. This could include school, supported work experience in the community or independent work experience.
  - c. Personal health: Evidence of participation in fifty (50) hours of physical activity in school, home or community over the last year. This could include community sports, intramurals, physical education classes, swimming or hydrotherapy, physiotherapy, daily fitness, dance, Special Olympics.

***In rare and exceptional circumstances, a student who has not completed Option One or Two may be recommended for an Evergreen Certificate by the Director of Student Services in consultation with school-based team. There must be clear and compelling evidence that circumstances beyond the student's control prevented criteria completion.***

A school-based team representative, acting on behalf of School District #83, must offer to consult with parents/guardians prior to a child embarking on the Evergreen pathway, and must advise the parents/guardians that a student on this pathway will not meet the criteria for a Dogwood Diploma.

A "Consent for Evergreen" must be signed by the parents to reflect this meeting and understanding and will be dated by School Based Team and kept on file in a central location at the school.

The school principal will ensure that practices are in place to ensure the guardians have been informed that their child is following a modified curriculum and program with outcomes significantly different than those outlined in the British Columbia Certificate of Graduation (Dogwood Diploma).

## ADMINISTRATIVE PROCEDURE 320

### SCHOOL COMPLETION ("EVERGREEN") PROGRAM PLACEMENT

#### BACKGROUND

The Board of Education and the Ministry of Education and Child Care are responsible for providing inclusive education programs for all students that lead to a Dogwood Diploma, an Adult Dogwood Diploma, or a School Completion ("Evergreen") Certificate at the completion of their education programs. The School Completion ("Evergreen") Certificate is intended to celebrate success in learning for a very small number of students who are unable to meet graduation requirements due to their disabilities or diverse abilities.

The Evergreen Certificate is not a graduation credential; students who receive an Evergreen have not graduated. It is important that students and their parents clearly understand that the Evergreen represents the completion of personal learning goals but does not represent graduation and cannot be used for admission to most post-secondary institutions.

It must be noted that there are specific requirements for the placement of students on an Evergreen program, and most students with disabilities or diverse abilities should not be in an Evergreen program.

#### PROCEDURES

1. To consider placing a student in an Evergreen program, the following requirements must be in place:
  - 1.2 a current (within three (3) years) assessment by a certified school psychologist or a registered psychologist of a diagnosed intellectual disability accompanied by significant limitations in adaptive functioning that prevents the student from meeting the requirements for either the Dogwood Diploma or the Adult Dogwood; or,
  - 1.3 a complex profile that incorporates evidence from a variety of sources (e.g., medical diagnosis, assessments, IEP, etc.) that prevents the student from meeting the requirements for either the Dogwood Diploma or the Adult Dogwood, including documentation from a certified school psychologist or registered psychologist outlining the reason why a diagnosis of an intellectual disability accompanied by significant limitations in adaptive functioning could not be made.
2. The decision to put a student in an Evergreen Program:
  - 2.1. may not be made prior to Grade 10;
  - 2.2. must include the informed consent of the student's parent(s)/caregiver(s)/ guardian(s);
  - 2.3. must be approved in advance by the District Principal of Student Support Services;
  - 2.4. for all students with Indigenous ancestry, must be approved in advance by the District Principal of Indigenous Education;



- 2.5. for students on the Nominal Roll, must include the informed consent of the Band Education Department; and,
  - 2.6. for students in care, must include the informed consent of the Ministry of Children and Family Development social worker or appropriate organization.
3. Once the decision is made to place a student in the Evergreen Program, school clerical will:
  - 3.1. change the student's Program of Study in Education to the Evergreen (SCCP) Program; and,
  - 3.2. E-file the completed Evergreen Informed Consent form.
4. Educational programs for students pursuing an Evergreen Certificate must:
  - 4.1 be designed to enable them to meet their individual learning goals;
  - 4.2 be documented in the student's Competency Based Individual Education Plan (CBIEP) that includes their personal education goals, how the goals will be achieved, and on-going monitoring and assessment to know when the goals have been met;
  - 4.3 be developed in consultation with parent(s)/caregiver(s)/guardian(s) and, whenever appropriate, the student; and,
  - 4.4 as much as possible, should mirror a Dogwood educational program.

References: Ministry of Education and Child Care School Completion Program found at <https://www2.gov.bc.ca/gov/content/education-training/k-12/support/school-completion-certificate-program>;  
Ministry of Education and Child Care Graduation Program Handbook of Procedures (2024) found at [https://www2.gov.bc.ca/assets/gov/education/administration/kindergarten-to-grade-12/graduation/handbook\\_of\\_procedures.pdf](https://www2.gov.bc.ca/assets/gov/education/administration/kindergarten-to-grade-12/graduation/handbook_of_procedures.pdf)

Date Approved: June 23, 2025