



Date: Tuesday, November 18, 2025
Time: 6:00 p.m.
Venue: District Education Support Centre & MS Teams Town Hall

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 November 18, 2025 Regular Board Meeting Agenda as presented.</i>
4.	ADOPTION OF BOARD MEETING MINUTES A. Regular Board Meeting Minutes – October 21, 2025 Pg. 5 <u>Recommendation</u> <i>That the Board of Education adopt the Regular Board Meeting Minutes of October 21, 2025, as presented.</i> B. Special Board Meeting Minutes - November 4, 2025 Pg. 12 <u>Recommendation</u> <i>That the Board of Education adopt the Special Board Meeting Minutes of November 4, 2025, as presented.</i>
5.	ADOPTION OF IN-CAMERA MEETING SUMMARY A. Summary of In-camera Meeting – October 21, 2025 Pg. 14 <u>Recommendation</u> <i>That the Board of Education adopt the Summary of the In-camera Meeting of October 21, 2025, as presented.</i>

Item	Description	
6.	BUSINESS ARISING None	
7.	DELEGATIONS None	
8. 6:25pm	SUPERINTENDENT'S REPORT Superintendent: Donna Kriger	
9. 6:40pm	EDUCATIONAL COMPONENT A. K to 12 Literacy Initiatives Director of Instruction: Jen Findlay Board Information	Pg. 16
10. 6:55pm	NEW BUSINESS A. Trustee Remuneration Board Chair: Corryn Grayston <u>Recommendation</u> <i>That the Board of Education approve the Trustees annual remuneration be increased by the 2024 BC CPI rate of 2.6% effective December 1, 2025 as per Policy 136.</i>	Pg. 24
7:10pm	B. June Board Meetings - Date Change Request Trustee: Tennile Lachmuth Board Discussion	
11. 7:15pm	COMMITTEE REPORTS A. Education Directions Committee Chair: Marianne VanBuskirk B. Finance & Facilities/Audit Committee Chair: Amanda Krebs	
7:20pm	i. Quarterly Financials as at September 30, 2025 Acting Secretary-Treasurer: Jeremy Hunt Board Information	Pg. 28
7:30pm	ii. Statement of Financial Information (SOFI) Acting Secretary-Treasurer: Jeremy Hunt Board Information	Pg. 33

Item	Description	
7:40pm	iii. Salmon Arm Secondary Trail Project – Property Bylaw No. 3-2025 Acting Secretary-Treasurer: Jeremy Hunt <u>Recommendation</u> <i>That the Board of Education of School District No. 83 approve the Statutory Right of Way Plan with the City of Salmon Arm regarding the trail alignment on the Salmon Arm Secondary School property.</i> <i>That Property Bylaw No. 3-2025 be read a first time.</i> <i>That Property Bylaw No. 3-2025 be read a second time.</i>	Pg. 110
7:50pm	iv. Transportation Committee – Terms of Reference Acting Secretary-Treasurer: Jeremy Hunt Board Discussion	Pg. 134
8:05pm	C. Labour Relations Committee Chair: Corryn Grayston D. Partner Group Liaison Committee Chair: Corryn Grayston	
8:10pm	E. Policy Committee Committee Chair: Brent Gennings i. Policy 110: Accumulated Operating Surplus – First Reading Acting Secretary-Treasurer: Jeremy Hunt <u>Recommendation</u> <i>That the Board of Education approve the first reading of Policy 110 – Accumulated Operating Surplus.</i> F. Committee of the Whole Committee Chair: Corryn Grayston	Pg. 136
12.	EQUITY, DIVERSITY, AND INCLUSION	
6:10pm	A. Student Support Services - Universal Design for Learning (UDL) District Principal (Student Supports): Jo McKenna District Vice-Principal (Student Supports): Lara Matthews Board Information	Pg. 146
13.	BCSTA UPDATE	
8:25pm	Trustee: Corryn Grayston	
14.	BCPSEA UPDATE	
8:30pm	Trustee: Corryn Grayston	

Item	Description
15. 8:35pm	QUELMÚCW EDUCATION COUNCIL UPDATE Trustee: Tennile Lachmuth
16.	BOARD CORRESPONDENCE None
17.	TRUSTEE REPORTS
18. 8:40pm	QUESTION PERIOD <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 BCSTA Trustee Academy – November 27-29, 2025 – Vancouver, BC Regular Board Meeting – December 16, 2025, 6:00 p.m.
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 Town Hall on Tuesday, October 21, 2025.

Present:

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

1. CALL TO ORDER

Board Chairperson Grayston acknowledged that a quorum was present and called the meeting to order at 6:03 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

079/2025 CARRIED *“That the Board of Education adopt the October 21, 2025, Regular Board Meeting Agenda, as amended with the following change:*

- *move Item 10A before Item 8.”*

4. ADOPTION OF BOARD MEETING MINUTES

A. **Regular Board Meeting Minutes – September 23, 2025**

The Board noted the following amendments to be made to the September 23, 2025 Regular Board Meeting Minutes:

- Item 11B.i – ‘Acting Secretary-Treasurer Hunt’ instead of *Assistant*; and
- Item 11F – ‘Enhancing Student *Learning* Report’.

080/2025 CARRIED *“That the Board of Education adopt the Regular Board Meeting Minutes of September 23, 2025, as amended.”*

5. ADOPTION OF IN-CAMERA MEETING SUMMARY

A. **Summary of In-camera Meeting – September 23, 2025**

081/2025 CARRIED *“That the Board of Education adopt the Summary of the In-camera Meeting of September 23, 2025, as presented.”*

6. BUSINESS ARISING**A. Trustee Variation**

Superintendent: Donna Kriger

Superintendent Kriger reviewed the briefing note and the recent trustee variation survey data included in the agenda. Each Trustee provided their feedback and views on the matter, with discussion and consideration to the following:

- acknowledgement that the results show most areas want to maintain status quo, apart from the Armstrong/Spallumcheen/Falkland/Silver Creek area;
- number of trustees that were acclaimed in the last School Trustee Election;
- concerns with maintaining quorum with a five-trustee board as well as in regard to conflict of interest regarding labour matters;
- large geographical district with diverse areas;
- trustee responsibilities such as provincial advocacy, fiscal accountability for a large budget, participation in interviews;
- more representation equaling more voices;
- trustee compensation; and
- reallocation of trustee responsibilities/positions.

**MOTION
DEFEATED**

“That the Board of Education proceed with a formal request to the Minister of Education and Child Care to add an additional trustee in the Armstrong/Spallumcheen/Falkland/Silver Creek electoral area and the addition of one trustee in the Enderby/Sicamous/Malakwa/Grindrod area.

B. Facility Rental Fees 2025-26

Acting Secretary-Treasurer: Jeremy Hunt

Acting Secretary-Treasurer Hunt presented and reviewed the briefing note and proposed fees included in the agenda noting that the rates have been revised and cut by 50%, as per Board discussion at the September Board Meeting. He highlighted that the District has fallen behind its counterparts in this area and is losing money on rentals as well as noting gym floor standards and the related costs of floor refinishing. The Board discussed the user group classifications and asked that staff provide background financial analysis on this matter when it returns to the Board in June for consideration regarding the 2026-27 year.

**082/2025
CARRIED**

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

C. Trustee Attendance

Board Chair: Corryn Grayston

Board Chair Grayston provided background information on the change to Policy 135 – Trustee Attendance, as referenced in the briefing note, noting the effective date of September 1st of this year. She also clarified that the deduction would apply to committee meetings missed.

7. DELEGATIONS

None

8. SUPERINTENDENT'S REPORT

Superintendent: Donna Kriger

Superintendent Kriger reported on the following:

- Strategic Priority - Intellectual Development
 - Student/Teacher/Family Conference Day for Elementary and Middle schools;
- Strategic Priority – Organizational Development
 - Strategic Focus publication;
 - launch of the new, updated websites (District & schools) in December;
- Strategic Priority – Human & Social Development
 - CEA update, including the addition of new “regional” CEAs;
 - Salmon Arm school reconfiguration;
 - the Why;
 - historical and future pathway;
 - enrolment pressures at Bastion Elementary and French Immersion transition;
 - secondary school updates;
 - Deputy Minister of Infrastructure met with District staff; and
 - next steps.

The Board called for a recess at 7:31 p.m.

The meeting resumed at 7:38 p.m.

9. EDUCATIONAL COMPONENT**A. Getting Started with AI**

Director of Instruction: Reid Findlay

Director of Instruction Reid Findlay reviewed his presentation included in the agenda on the work being done in the province and our District regarding AI in schools. He highlighted the following:

- Understanding the Impact and Role of GenAI in School Systems: A BCSSA Thompson-Okanagan Collaborative;
- emerging themes from the Canadian K-12 GenAI School Leadership Summit:
 - ethical imperatives;
 - capacity building;
 - innovation with caution;
 - collaboration across sectors;
- PISA measuring Media and AI Literacy as a core competency in 2029;
- teaching human agency and spotting learning when students use AI – shift from the final product to the process;
- draft Guiding Principles for AI in SD83, aligning with the K-12 GenAI Summit;
- AI Implementation Framework and AI Literacy Lessons through Focused Education Resources BC; and
- focus on employee well-being with regards to AI.

Trustees commented on the related presentation at the BCSTA Thompson-Okanagan Branch meeting last weekend. Discussion ensued on student concerns regarding the environmental impacts of AI as well as AI in art, adapting to different jobs due to AI, use of AI in lesson planning, and using AI as a tool for differentiation to address equity issues.

10. NEW BUSINESS**A. Field Trip Request – Eagle River Secondary – Alps & Mediterranean Coast 2026**

Principal: Darryl Smith

Teacher: Dakota Mellin & Student: Rielle Walsh

Teacher Dakota Mellin and student Rielle Walsh presented the Eagle River Secondary Grade 10-12 field trip proposal to the Alps and Mediterranean Coast over spring break in 2026. They explained that the trip is organized through EF Educational Tours and highlighted the itinerary, cost and fundraising efforts, student learning opportunities, as well as safety and insurance details.

**083/2025
CARRIED**

“That the Board of Education approve in principle the Eagle River Secondary School International Field Trip in March 2026.”

B. Board/Authority Authorized Courses – Autobody 11 & 12

Director of Instruction: Reid Findlay

Director of Instruction Reid Findlay reviewed the briefing note and presented the course framework documents for Autobody 11 & 12 included in the agenda, for Board approval. It was noted that a small correction be made to the Autobody 11 Course Framework under Rationale, Item 2.

**084/2025
CARRIED**

“That the Board of Education approve the Autobody 11 & 12 Courses, as presented.”

C. Policy 138 – Electronic Meetings of the Board

Superintendent: Donna Kriger

Superintendent Kriger explained that she brought Policy 138 to the Board’s attention for discussion in consideration of the advancements of AI, easy access to Board video/voice recordings, and vishing cyberattack strategies. Trustees shared their thoughts on this matter and after discussion agreed to revisit this at a later date to consider possibly tightening recording availability timelines and asked staff to gather data on the number of livestream attendees and recording views.

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

Committee Chair: Trustee Marianne VanBuskirk

Trustee Marianne VanBuskirk reported that the next Education Directions Committee meeting is scheduled for November 5, 2025.

B. Finance & Facilities / Audit

Committee Chair: Trustee Amanda Krebs

i. September 2025 1701 Enrolment Update

Acting Secretary-Treasurer: Jeremy Hunt

Acting Secretary-Treasurer Hunt reviewed the briefing note in the agenda on the September 1701 enrolment. He explained that enrolment is up 23.1013 FTE from the projections submitted in February; however, it is down 90.3750 FTE from last

September. He noted the enrolment figures for Special Education, ELL, and Indigenous Education as well as the estimated enrolment impacts to the District's operating grant, resulting in an expected increase overall of \$70,524.

ii. 2026/27 Budget Development Process and Timeline

Acting Secretary-Treasurer: Jeremy Hunt

The draft 2026/27 Budget Development Process and Timeline was presented for Board consideration and adoption.

**085/2025
CARRIED**

"That the Board of Education adopt the 2026/27 Budget Development Process and Timeline, as presented."

C. Labour Relations

Committee Chair: Board Chair Corryn Grayston

No meeting was held in October.

D. Partner Group Liaison

Committee Chair: Board Chair Corryn Grayston

Board Chair Grayston reported that Partner Group Liaison will meet on November 20, 2025.

E. Policy Committee

Committee Chair: Trustee Brent Gennings

i. Policy 8060 – Education of Indigenous Students – Repeal

Superintendent Kriger reviewed the briefing note in the agenda for information noting the feedback gathered from the Quelmúcw Education Council regarding this matter.

**086/2025
CARRIED**

"That the Board of Education approve the recommendation to repeal Policy 8060 – Education of Indigenous Students."

ii. Policy 10010 – Community Similarities and Differences - Repeal

Superintendent Kriger presented the recommendation to repeal Policy 10010 as the contents of the policy are covered through Policy 130, Human Resources Guidelines, and contract language.

**087/2025
CARRIED**

"That the Board of Education repeal Policy 10010 – Community Similarities and Differences."

iii. Policy 10020 – Parent & Community Involvement & Communications - Repeal

Superintendent Kriger presented the recommendation to repeal Policy 10020 as the contents of the policy are covered through Policy 220, Policy 230, and Communicating with Your School – A Guide for Families document.

Policy 10020 – Parent & Community Involvement & Communications – Repeal cont.

**088/2025
CARRIED**

“That the Board of Education repeal Policy 10020 – Parent & Community Involvement & Communications.”

F. Committee of the Whole

Committee Chair: Board Chair Corryn Grayston

The Board agreed that the meeting be extended to 9:15 p.m.

12. EQUITY, DIVERSITY, AND INCLUSION

A. Ombudsperson – Student Exclusion from School

Assistant Superintendent: Chelsea Prince

Assistant Superintendent Prince reviewed her presentation in the agenda on the province-wide investigation by the BC Ombudsperson regarding the exclusion of students from school. She noted the report requirements School Districts needed to submit and highlighted the strength and stretch areas for our District that were ascertained during the process. She expanded on the work being done in the District to address the stretch areas identified and provided an update on the BC Ombudsperson school visits to Pleasant Valley Secondary and Falkland Elementary on October 21st, 2025. She explained that the final report from the BC Ombudsperson is expected to include best practices and recommendations, to Districts and the Ministry, on improving inclusive practices and supports across BC.

13. BCSTA UPDATE

BCSTA Provincial Council Representative: Trustee Amanda Krebs

Trustee Krebs reported that Board Chair Grayston and Superintendent Kriger will be attending the BCSTA Trustee Academy on November 27-29, 2025.

Board Chair Grayston, Vice Chair Lachmuth, and Trustee VanBuskirk reported on the BCSTA Thompson-Okanagan Branch meeting they attended in Kamloops on October 17th & 18th.

14. BCPSEA UPDATE

BCPSEA Representative: Trustee Gennings

Nothing to report.

15. QUELMÚCW EDUCATION COUNCIL UPDATE

Vice Chair: Tennile Lachmuth

Vice Chair Lachmuth noted that she was unable to attend the last meeting on October 15th.

16. BOARD CORRESPONDENCE

None

17. TRUSTEE REPORTS

Trustee VanBuskirk reported on the Storefront Welcome Back BBQ, Orange Shirt Day events, and the City of Salmon Arm Active Transportation Advisory Committee meeting she attended. She also reported on the new Pleasant Valley Secondary gymnasium, where she officiated a volleyball tournament.

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 received and answered regarding board meeting livestreaming & recordings, CEA allocations, and Policy 220.

19. UPCOMING DATES / EVENTS

Trustee Education Session (School Learning Plans) – November 3, 2025, 4:00 – 6:00 p.m.
Regular Board Meeting – November 18, 2025 - 6:00 p.m.

20. ADJOURNMENT

The meeting was adjourned at 9:17 p.m.

Certified Correct:

Corryn Grayston
Board Chairperson

Jeremy Hunt
Acting Secretary-Treasurer

The Board of Education of School District No. 83

Minutes of the Special Board Meeting of the Board of Education of School District No. 83, held at the District Education Support Centre and via Microsoft Teams Town Hall on Tuesday, November 4, 2025.

Present:

B. Gennings	Trustee	D. Kriger	Superintendent
C. Grayston	Trustee	J. Hunt	Acting Secretary-Treasurer
A. Krebs	Trustee	M. Guillou	Assistant Superintendent (Human Resources)
T. Lachmuth	Trustee	C. Prince	Assistant Superintendent (Ind. Ed & Stud. Supports)
M. VanBuskirk	Trustee		

1. CALL TO ORDER

Acting Secretary-Treasurer Hunt called the meeting to order at 6:35 p.m.

2. WELCOME AND ACKNOWLEDGEMENT OF TRADITIONAL TERRITORY

Acting Secretary-Treasurer Hunt 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

089/2025 CARRIED *"That the Board of Education adopt the November 4th, 2025 Special Board Meeting Agenda as presented."*

4. BOARD ELECTIONS

A. Election of Board Chairperson

Acting Secretary-Treasurer Hunt called for nominations three times.

Trustee Lachmuth nominated Trustee Grayston; accepted. No other nominations received. Trustee Grayston elected Board Chairperson by acclamation for the 2025/2026 year. Trustee Grayston assumed the chair.

B. Election of Board Vice-Chairperson

Board Chair Grayston called for nominations three times.

Trustee Lachmuth nominated Trustee Krebs; accepted. Trustee Gennings nominated Trustee VanBuskirk; accepted. Assistant Superintendent Guillou and Assistant Superintendent Prince were appointed as scrutineers and attended to the ballots. Trustee Krebs elected Board Vice-Chairperson by voting for the 2025/2026 year.

C. Election of BCSTA Provincial Councillor

Board Chair Grayston called for nominations three times.

Trustee Krebs nominated Trustee Grayston; accepted. Trustee Grayston nominated Trustee VanBuskirk; declined. No other nominations received. Trustee Grayston elected as BCSTA Provincial Councillor for School District No. 83 by acclamation for the 2025/2026 year.

D. Election of Alternate BCSTA Provincial Councillor

Board Chair Grayston called for nominations three times.

Trustee VanBuskirk nominated Trustee Lachmuth; accepted. No other nominations received. Trustee Lachmuth elected as alternate BCSTA Provincial Councillor for School District No. 83 by acclamation for the 2025/2026 year.

E. Election of BCPSEA Trustee Representative

Board Chair Grayston called for nominations three times.

Trustee Krebs nominated Trustee VanBuskirk; declined. Trustee Krebs nominated Trustee Lachmuth; declined. Trustee VanBuskirk nominated Trustee Gennings; declined. Trustee Krebs nominated Trustee Grayston; accepted. Trustee Grayston elected as BCPSEA Trustee Representative for School District No. 83 by acclamation for the 2025/2026 year.

F. Election of Alternate BCPSEA Trustee Representative

Board Chair Grayston called for nominations three times.

Trustee Krebs nominated Trustee VanBuskirk; accepted. No other nominations received. Trustee VanBuskirk elected as alternate BCPSEA Trustee Representative for School District No. 83 by acclamation for the 2025/2026 year.

090/2025
CARRIED

G. Destruction of Ballots

That the ballots from the School District No. 83 2025 Board Elections be destroyed.

5. ADJOURNMENT

The meeting was adjourned at 6:49 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, October 21, 2025, at the District Education Support Centre.

Present:

C. Grayston	Board Chairperson	D. Kriger	Superintendent
T. Lachmuth	Vice-Chairperson	J. Hunt	Acting Secretary-Treasurer
A. Krebs	Trustee	M. Guillou	Assistant Superintendent (HR)
M. VanBuskirk	Trustee	C. Prince	Assistant Superintendent (Ind. Ed/St. Supports)

Regrets:

B. Gennings	Trustee
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1. CALL TO ORDER

Board Vice Chair Lachmuth acknowledged that a quorum was present and called the meeting to order at 4:01 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 October 21, 2025, In-camera Board Meeting Agenda, as presented.

CARRIED.

4. ADOPTION OF BOARD MEETING MINUTES

A. In-camera Meeting Minutes – September 23, 2025

The Board requested that, if the minutes are amended, to note what the amendment was in the minutes, going forward. The September 23, 2025 meeting minutes were amended to note the amendment made to the June 17, 2025 meeting minutes.

Motion:

That the Board of Education adopt the September 23, 2025, In-camera Board Meeting Minutes, as amended.

CARRIED.

5. BUSINESS ARISING

None

6. LAND/LABOUR/LAW

The Board discussed seven labour matters and one legal matter.

7. LABOUR RELATIONS – COMMITTEE REPORT

Board Chair Grayston reported that the that the Committee did not meet this month. Per Trustee request, Assistant Superintendent Guillou provided a high-level update on bargaining.

8. OTHER

None

9. UPCOMING DATES/EVENTS

In-Camera Board Meeting – November 18, 2025 – 4:00 p.m. @ DESC

Regular Board Meeting – November 18, 2025 – 6:00 p.m. @ DESC

10. ADJOURNMENT

The meeting was adjourned at 5:12 p.m.

Corryn Grayston
Board Chairperson

Certified Correct:

Jeremy Hunt
Acting Secretary-Treasurer

Ministry of Education and Child Care: K to 12 Literacy Initiative

Tuesday, November 18th, 2025
Board Meeting – DESC

Jennifer Findlay
Director of Instruction – Early Years & Elementary



1

K to 12 LITERACY INITIATIVE



Ministry of
Education and
Child Care



K-12 Literacy Supports

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



2

K to 12 LITERACY INITIATIVE

The Government of British Columbia is investing \$30M over the next three years to better support students' literacy development in the K-12 school system. The Ministry of Education and Child Care is working closely with provincial K-12 education and Indigenous partners, and experts in literacy development and intervention, to guide the implementation of this initiative.

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 positively to a dynamic, sustainable, and diverse world
 OUR VALUES Belonging, Respect, Reconciliation, Empathy, Equity, Perseverance



3

K to 12 LITERACY INITIATIVE

Key Components

- Implementing early literacy screening for all students in kindergarten to Grade 3.
- Expanding intervention and outreach programs for K-12 students requiring additional support.
- Distributing over \$15M in funding to schools and districts to provide professional learning opportunities for teachers and support staff on evidence-based approaches to literacy instruction and supporting students with learning disabilities.
- Creating new resources for parents and caregivers with information on strategies they can use to support learning at home and where to go for additional help.
- Developing a provincial online library of literacy development tools, resources, and videos for educators, school staff, and families.

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 positively to a dynamic, sustainable, and diverse world
 OUR VALUES Belonging, Respect, Reconciliation, Empathy, Equity, Perseverance



4

K to 12 LITERACY INITIATIVE



Strong **early literacy skills** support children to become successful lifelong learners. The key elements of literacy include oral language, phonological awareness, phonics, fluency, vocabulary, and comprehension. Early learning settings and primary classrooms should nurture all elements of early literacy because they work together to build a strong foundation for reading and writing skills.

Early literacy screening tools are quick, evidence-based assessments used to gauge where students are in their development of reading skills; they assess key elements of early literacy including phonemic awareness, letter recognition, and decoding skills.

Screening tools are meant to be administered to most students.¹ They help teachers identify students who may be at risk of future literacy challenges and who may need additional literacy instruction and/or interventions. Screening is an early detection method to give teachers information about students' learning and to help them plan instruction accordingly. Screening can also help identify and address any broad learning gaps within B.C.'s education system and improve educational outcomes for all students.

"Literacy permeates all primary classrooms. Whether in Kindergarten or Grade 3, the school day engages children in joyful, meaningful literacy experiences – creating readers, writers, speakers, listeners, and thinkers."

(British Columbia Learning in the Primary Years, 2024, p. 17)

All early literacy screening tools should be:

- ❑ **Brief**
- ❑ **Specific** (measures specific foundational early literacy skills; may inform instruction, supports and interventions)
- ❑ **Reliable** (produces consistent results) and **Valid** (measures the skills it is intended to)
- ❑ **Predictive** (forecasts future reading performance with reasonable accuracy)
- ❑ **Administered by a teacher**, ideally the classroom teacher

¹ Early literacy screening tools are not universal screening tools as they may not be appropriate for all students, including students who are Deaf, Hard of Hearing, or have fluency-based speech disabilities. For further information, please contact the [Provincial Outreach Program for the Early Years \(POPEY\)](#).



Early Literacy Screening

What is early literacy screening?

Early literacy screening is a **formative assessment process** that provides valuable information about students' early literacy skills and identifies gaps within the education system.

Early literacy screening is **not** a diagnostic assessment or an evaluation of a student's academic achievements. The results of early literacy screening are not meant to designate in an inclusive education funding category or grade students, nor are results meant to evaluate the performance of teachers or make decisions about funding.

Why is early literacy screening important?

Understanding a student's literacy skills early on in their education journey allows for prompt implementation of necessary instructional supports and interventions that can have a profound impact on their literacy skills and future reading abilities.

At the classroom level, the results from early literacy screening can:

- Identify students who may need additional literacy support through instruction and/or interventions early in their education journey;
- Inform whole class, small group, and individualized instructional and intervention approaches by identifying the reading-related skills of focus;
- Document and monitor student progress while they receive targeted instructional support and/or literacy interventions;
- Inform adjustments to instruction and/or interventions to enhance student learning.

At a systems-level, results from early literacy screening can:

- Examine the effectiveness of and identify gaps within the education system;
- Help determine how districts and schools can best allocate resources to support student literacy development;
- Help identify how the education system can be restructured to improve educational outcomes for all students.

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 positively to a dynamic, sustainable, and diverse world
OUR VALUES Belonging, Respect, Reconciliation, Empathy, Equity, Perseverance



5

SD83 EARLY LITERACY SCREENING & INTERVENTIONS

SD83 has implemented a comprehensive, evidence-based approach to early literacy screening across all elementary schools. We have been using the SD83 Early Learning Profile with all Kindergarten students for over 15 years. In 2024-25, we started using the DIBELS 8 screener with all Grade 1 and 2 students.

Kindergarten: All students are assessed using the Early Learning Profile three times per year (October, January, June) by classroom teachers

Grade 1: Universal screening is conducted using DIBELS 8 in September and June by Literacy Support Teachers (LSTs)

Grade 2: Universal screening is conducted using DIBELS 8 in September and June by LSTs

Literacy Support Teachers (LSTs) collaborate with classroom teachers and school teams to analyze data and guide instructional next steps three times per year

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6

PROFESSIONAL LEARNING NEEDS

Continued training in administering and interpreting screening tools

Support in using screening data to inform instruction and intervention

Ongoing professional learning around the MTSS model of support

Ongoing professional learning in structured literacy and differentiated instruction

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7

LITERACY INTERVENTION MODEL

Literacy Support Teachers (part-time) in all 17 elementary schools

Ongoing focus on Tier 1, 2, & 3 instructional practices

- Tier 1: High-quality classroom instruction (90–120 minutes/day) using research-based strategies
- Tier 2: Small group supplemental instruction (2–4 students/group) for targeted support, ideally 3–4 times/week
- Tier 3: Intensive, individualized interventions for students not responding to Tier 2 support

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 positively to a dynamic, sustainable, and diverse world
OUR VALUES Belonging, Respect, Reconciliation, Empathy, Equity, Perseverance



8

CURRENT SD83 LITERACY SUPPORTS

Literacy Support Teachers (LSTs)	Professional Learning	District Literacy Channel in Microsoft Teams	Assessment Tools
Embedded in every elementary school to lead screening, intervention, and professional learning	- Heggerty Phonemic Awareness (Year 5) - UFLI Explicit Phonics Instruction (Year 4) - Adrienne Gear workshops - book clubs (e.g., <i>Shifting the Balance K to 2</i>, <i>Teaching Phonics & Word Study in the Intermediate Grades</i>, <i>MTSS for Reading Improvement</i>, <i>Rock Your Literacy Block</i>, etc.)	Provides access to timely resources, training materials, assessments, and collaboration tools	- DIBELS 8 - PM Benchmarks - SD83 Early Learning Profile (K), SD23 Early Learning Profile (Gr. 1 to 3) - CORE Phonics Survey, SD83 Phonics Assessment, Heggerty Phonemic Awareness Assessments, etc.
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 positively to a dynamic, sustainable, and diverse world		
OUR VALUES	Belonging, Respect, Reconciliation, Empathy, Equity, Perseverance		



9

AREAS FOR FUTURE GROWTH

Implement the use of a screener for Grade 3 students
Update the current SD83 Early Literacy Framework to include a more intentional focus on structured literacy and using the MTSS model of support
Continued development of educator expertise in data-driven instruction
Continued focus on supporting educators with strong Tier 1 instructional practices and literacy frameworks
OUR MISSION
OUR VISION
OUR VALUES



10

FAMILY COMMUNICATION

Classroom teachers maintain ongoing communication about student progress.

Parents receive updates through the SD83 website, newsletters, meetings, and school events about literacy initiatives

Resources for home support such as guidance on reading strategies and literacy routines at home

Strong partnership with the Quelmúcw Education Council, Literacy Alliance of the Shuswap Society (LASS), and DPAC

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11

PROVINCIAL SUPPORTS

Participation in the K to 12 Literacy Supports Community of Practice

Integration of provincial webinars into the SD83 Professional Learning Calendar and encourage participation from classroom teachers, LSTs, LRTs, SLPs, and support staff

Distribution of the Ministry's multilingual parent/caregiver brochure through school newsletters and websites, Kindergarten orientation events, Family Literacy nights, etc.

Coordination with POPEY and other outreach programs (e.g., POPDHH, POPFASD) to enhance inclusive literacy practices

Implementation of the K to 3 BC Early Literacy Screening Tool, when it becomes available

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12

BUILDING CAPACITY

Embedded Literacy Support Teachers (LSTs) in all elementary schools to lead screening, intervention, and professional learning

Structured professional learning calendar with release time for K–3 educators to focus on early literacy screening, MTSS, and Tier 1 instruction

Bi-monthly learning sessions for Principals, Vice-Principals, and LSTs to support leadership in literacy instruction and data-informed decision-making

Ongoing training in evidence-based Tier 1 programs such as UFLI and Heggerty

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13

BUILDING CAPACITY CON'T.

Collaborative school-team planning sessions led by LSTs to analyze data and guide instruction three times per year at all elementary schools

Access to resources through the SD83 Literacy Channel and Professional Learning Team on Microsoft Teams

Engagement with provincial initiatives, including the K to 12 Literacy Supports Community of Practice and integration of Ministry resources

OUR MISSION Empowering students to become confident, curious, and caring individuals who thrive in their learning, relationships, and community
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14

INDICATORS FOR SUCCESS

Year-over-year improvement in literacy proficiency rates in Grades 4 and 7 (FSA)	Increased participation in professional learning sessions and collaborative planning meetings with school teams	Documented use of screening data to guide instructional decisions
Reduction in the number of students requiring Tier 2 and 3 interventions due to strengthened Tier 1 instruction	Positive feedback from educators, families, and community partners regarding literacy supports and communication	Development and implementation of a district-wide writing rubric and assessment tool

OUR MISSION Empowering students to become confident, curious, and caring individuals who thrive in their learning, relationships, and community
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15



16



BRIEFING NOTE

TO: The Board of Education
FROM: Jeremy Hunt, Acting Secretary-Treasurer
RE: **Trustee Remuneration**

DATE: November 18, 2025

Purpose

The Board of Education of School District No. 83 believes that Trustees should be compensated for their work related to the business of the Board.

Background

In accordance with the provisions of the *School Act*, a Board may authorize, through a Board resolution, the payment of remuneration and reasonable allowance for expenses incurred by trustees in the discharge of their duties. Each year Trustee remuneration is calculated based on Policy 136 - Trustee Remuneration and Expenses. In that policy it states the following:

Trustee remuneration will be reviewed annually and an adjustment may be made to the base remuneration amount only, effective December 1st of each year. The adjustment will reflect the BC Consumer Price Index change (change from previous year).

Below is a table reflecting the historical increases to the base remuneration established effective December 1, 2018. Based on the BC Consumer Price Index for the year ended December 31, 2024 the change from the previous year in the amount of 2.6% would be applied to trustee remuneration as follows:

Effective	PY CPI	Chairperson	Vice-Chairperson	Trustee
Dec 1, 2018	Base	16,500	15,000	13,500
Dec 1, 2019	2.7%	16,946	15,405	13,865
Dec 1, 2020	2.3%	17,336	15,759	14,184
Dec 1, 2021	0.8%	17,475	15,885	14,297
Dec 1, 2022	2.8%	17,964	16,330	14,697
Dec 1, 2023	6.9%	19,204	17,457	15,711
Dec 1, 2024	3.9%	19,953	18,138	16,324
Dec 1, 2025	2.6%	20,472	18,610	16,748

Recommendation

That the Board of Education approve the Trustees annual remuneration be increased by the 2024 BC CPI rate of 2.6% effective December 1, 2025 as per Policy 136.

Respectfully submitted,

Jeremy Hunt

Jeremy Hunt
Acting Secretary-Treasurer

CONSUMER PRICE INDEX, ALL ITEMS (2002=100) - MONTHLY

													Annual	
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Avg	% chg
Canada														
2015	124.3	125.4	126.3	126.2	126.9	127.2	127.3	127.3	127.1	127.2	127.1	126.5	126.6	1.1
2016	126.8	127.1	127.9	128.3	128.8	129.1	128.9	128.7	128.8	129.1	128.6	128.4	128.4	1.4
2017	129.5	129.7	129.9	130.4	130.5	130.4	130.4	130.5	130.8	130.9	131.3	130.8	130.4	1.6
2018	131.7	132.5	132.9	133.3	133.4	133.6	134.3	134.2	133.7	134.1	133.5	133.4	133.4	2.3
2019	133.6	134.5	135.4	136.0	136.6	136.3	137.0	136.8	136.2	136.6	136.4	136.4	136.0	1.9
2020	136.8	137.4	136.6	135.7	136.1	137.2	137.2	137.0	136.9	137.5	137.7	137.4	137.0	0.7
2021	138.2	138.9	139.6	140.3	141.0	141.4	142.3	142.6	142.9	143.9	144.2	144.0	141.6	3.4
2022	145.3	146.8	148.9	149.8	151.9	152.9	153.1	152.6	152.7	153.8	154.0	153.1	151.2	6.8
2023	153.9	154.5	155.3	156.4	157.0	157.2	158.1	158.7	158.5	158.6	158.8	158.3	157.1	3.9
2024	158.3	158.8	159.8	160.6	161.5	161.4	162.1	161.8	161.1	161.8	161.8	161.2	160.9	2.4
British Columbia														
2015	118.0	118.9	119.8	119.6	120.6	120.7	120.8	121.0	121.0	120.6	120.8	120.4	120.2	1.1
2016	120.7	120.8	121.8	121.8	122.7	123.1	123.3	123.4	123.2	123.1	122.7	122.7	122.4	1.8
2017	123.5	123.6	124.2	124.4	125.0	125.2	125.6	125.9	125.7	125.6	125.9	125.2	125.0	2.1
2018	126.1	127.0	127.4	127.7	128.4	128.6	129.7	129.6	128.9	129.4	128.9	129.0	128.4	2.7
2019	129.1	129.8	130.7	131.2	131.8	131.9	132.4	132.2	132.0	132.2	131.8	131.7	131.4	2.3
2020	132.1	132.9	132.3	131.2	131.5	132.6	132.6	132.4	132.5	132.9	133.3	132.8	132.4	0.8
2021	133.6	134.1	134.9	135.2	135.1	135.8	136.7	137.0	137.2	137.9	138.1	138.0	136.1	2.8
2022	139.4	140.4	143.0	144.2	146.1	146.5	147.6	147.0	147.8	148.6	148.1	147.1	145.5	6.9
2023	148.1	149.1	149.7	150.4	151.0	151.6	152.1	152.6	152.7	152.6	152.8	152.1	151.2	3.9
2024	152.6	153.0	153.8	154.7	155.4	155.5	156.4	156.2	155.8	156.2	156.3	156.1	155.2	2.6
Vancouver														
2015	119.7	120.6	121.5	121.3	122.4	122.4	122.5	122.7	122.7	122.4	122.7	122.4	121.9	1.2
2016	122.7	122.8	124.0	124.0	124.9	125.3	125.7	125.6	125.4	125.4	124.6	124.7	124.6	2.2
2017	125.3	125.5	126.1	126.3	127.1	127.5	128.1	128.6	128.3	128.4	128.4	127.8	127.3	2.2
2018	128.7	129.6	130.1	130.3	130.9	131.3	132.3	132.2	131.7	131.9	131.4	131.7	131.0	2.9
2019	131.7	132.4	133.3	133.6	134.4	134.8	135.2	135.0	134.7	134.9	134.4	134.2	134.1	2.4
2020	134.6	135.3	134.7	133.8	134.1	135.1	134.8	134.7	134.8	135.3	136.0	135.3	134.9	0.6
2021	136.0	136.3	137.4	137.6	137.3	138.1	139.0	139.2	139.6	140.4	140.4	140.5	138.5	2.7
2022	141.9	142.9	145.3	146.7	148.5	148.8	149.7	149.5	150.3	150.7	150.3	149.5	147.8	6.7
2023	150.3	151.3	152.3	153.3	153.8	154.7	155.2	155.6	156.3	155.8	155.6	154.9	154.1	4.3
2024	155.3	155.7	156.6	157.4	158.5	158.2	159.1	159.1	158.9	159.2	159.2	159.8	158.1	2.6
Victoria														
2015	116.7	117.4	118.2	118.1	119.0	119.2	119.3	119.4	119.5	119.0	119.0	118.7	118.6	1.1
2016	118.9	119.1	120.0	120.0	121.0	121.3	121.7	121.8	121.5	121.3	120.9	121.0	120.7	1.8
2017	121.6	121.9	122.6	122.7	123.4	123.5	123.9	124.0	123.6	123.3	123.4	122.6	123.0	1.9
2018	123.4	124.5	124.9	125.2	126.0	126.1	127.1	127.1	126.6	127.0	126.5	126.5	125.9	2.4
2019	126.7	127.4	128.3	128.6	129.3	129.6	130.1	130.0	129.7	129.6	129.1	129.2	129.0	2.5
2020	129.4	130.5	130.4	128.5	129.1	130.5	130.5	130.1	131.1	131.7	131.7	131.3	130.4	1.1
2021	131.2	131.9	132.3	132.6	132.9	133.1	134.0	134.3	134.3	135.1	135.9	135.7	133.6	2.5
2022	136.8	138.5	140.4	141.7	143.8	144.3	145.0	144.3	145.1	145.8	145.0	144.4	142.9	7.0
2023	145.7	146.8	147.5	147.8	148.0	148.5	148.9	149.2	149.1	149.2	149.3	148.4	148.2	3.7
2024	149.8	150.5	150.9	151.5	152.3	152.8	152.9	152.8	152.0	152.2	152.5	152.5	151.9	2.5

Percentage change is calculated using the rounded annual average index values.

Adapted from Statistics Canada, Consumer Price Index (CPI), January 2025.

This does not constitute an endorsement by Statistics Canada of this product.

Produced by: BC Stats, January 2025

POLICY 136 TRUSTEE REMUNERATION AND EXPENSES

The Board of Education believes that trustees should be compensated for their work related to the business of the Board.

In accordance with the provisions of the *School Act*, a Board may authorize, through a Board resolution, the payment of remuneration and reasonable allowance for expenses incurred by trustees in the discharge of their duties.

GUIDELINES

1. Remuneration Amounts

Trustees' annual remuneration shall be as follows, effective December 1, 2024:

- Chairperson of the Board	\$19,953.00
- Vice Chairperson of the Board	\$18,138.00
- Trustees	\$16,324.00

2. In-District Travel

In recognition of the additional travel required of Trustees responsible for the rural zones, additional annual remuneration will be provided as follows:

- North Shuswap, Sorrento, Carlin	\$500.00
- Sicamous, Malakwa, Enderby, Grindrod	\$500.00
- Armstrong, Spallumcheen, Falkland, Silver Creek, Ranchero	\$500.00

3. Remuneration Payments

Trustee remuneration will be paid on a bi-weekly basis. In accordance with the Income Tax Act, Trustee remuneration will be treated as taxable remuneration for expenses necessarily incurred by Trustees in the discharge of their duties.

4. Remuneration Review

Trustee remuneration will be reviewed annually and an adjustment may be made to the base remuneration amount only, effective December 1st of each year. The adjustment will reflect the BC Consumer Price Index change (change from previous year).

5. Trustee Expenses

Business-related expenses are reimbursable through the submission of an expense claim as per Regulation 4020.04R Travel and Related Expenses District Personnel. Such expenses may include, but are not limited to, meals (by per diem), mileage, travel and accommodation that relates or results from attendance at out-of-District meetings, Pro-D/training sessions, and AGMs.

THE BOARD OF EDUCATION OF
K̓WSALTKTNÉWS NE SECWEPENCÚL'ECW SCHOOL DISTRICT NO. 83
Policy Manual

6. Trustee Equipment
The Board will determine and provide the necessary computer equipment to enable trustees to effectively perform their duties and responsibilities.
7. Updates to Policy
Guideline 1 will automatically update on December 1st of the current school year to reflect the new remuneration without a need for a board motion.

References: School Act [RSBC 1996, Part 6, Division 1 Section 71]
Date Adopted: July 11, 2025
Date Amended: April 15, 2025, May 21, 2019



BRIEFING NOTE

TO: The Board of Education **DATE:** November 18, 2025
FROM: Jeremy Hunt, Acting Secretary-Treasurer
RE: Quarterly Financials as at September 30, 2025

Purpose

To provide the Board of Education with the quarterly financial report as at September 30th, 2025.

Background

As per the Budget Monitoring and Reporting Guidelines proposed by the Financial Health Working Group for School Districts of BC, all school districts must provide the Board of Education (or committee of the board) with, at minimum, quarterly financial reports which indicate forecasted results compared with actual budget, and offer a discussion and analysis, as necessary, to fully communicate financial performance and key risks. Quarterly results and projections to June 30th should be provided to September 30th, December 31st, and March 31st of each year. This allows the Board to monitor the district's financial position throughout the year on an ongoing basis.

Supporting Documentation

1. Schedule A1 (Income Statement) - Operating Fund: Revenue and Expenditures
2. Schedule A2 - Operating Fund: Revenue by Source
3. Schedule A3 – Operating Fund: Expenditure by Object
4. Schedule A4.2 – Operating Fund: Expenditure by Function, Program & Object

Recommendation

No action; for information only.

Respectfully submitted,

Jeremy Hunt

Jeremy Hunt
Acting Secretary-Treasurer

Kwsaltknéws ne Secwepemcúl'ecw - School District No. 83
Operating Fund
Revenue and Expenditure
Year Ended June 30, 2026
As At September 30, 2025

	2025/2026 Actual Revenue and Expenses	2025/2026 Annual Budget	Percent Remaining or Available
Revenue (See Revenue by Source)			
Provincial Grants, MOECC	10,737,332	88,828,215	87.91%
Provincial Grants, Other Ministries	89,284	236,297	62.22%
Federal Grants	11,825	-	0.00%
Tuition	-	239,775	100.00%
Other Revenue	144,721	1,510,030	90.42%
Rentals & Leases	15,144	133,000	88.61%
Investment Income	89,740	325,000	72.39%
	11,088,046	91,272,317	87.85%
Expense (See Expenditure by Object)			
Salaries			
Teachers	3,583,260	35,618,846	89.94%
Principals and Vice Principals	1,406,153	6,134,157	77.08%
Educational Assistants	609,315	6,988,236	91.28%
Support Staff	1,564,624	8,543,773	81.69%
Other Professionals	706,622	3,209,133	77.98%
Substitutes	323,047	3,891,681	91.70%
	8,193,020	64,385,826	87.28%
Employee Benefits	2,057,073	16,885,146	87.82%
Services & Supplies	1,870,093	8,981,801	79.18%
	12,120,186	90,252,773	86.57%
Net Revenue/Expenditure	(1,032,140)	1,019,544	
Interfund Transfers			
Capital Asset Purchases	(63,647)	(805,018)	
Local Capital	(428,780)	(453,764)	
Other - SPF	(50,000)	(50,000)	
	(542,427)	(1,308,782)	
Surplus Appropriation	289,238	289,238	
Budgeted Surplus	-	-	
Balance Surplus (Deficit)	(1,285,330)		
Unappropriated Operating Surplus	1,592,134		
Accumulated Operating Surplus / (Deficit) *	306,805		

** Accumulated Operating Surplus / (Deficit) excludes accruals for non-teacher payroll costs, hence the actual surplus would be lower by approximately:*

\$ 150,000

Kwsaltknéws ne Secwepemcúl'ecw - School District No. 83
Operating Fund
Revenue By Source
Year Ended June 30, 2026
As At September 30, 2025

	2024/2025 Actual Revenue	2025/2026 Annual Budget	Percent Remaining
Provincial Grants, Ministry of Education and Child Care			
Operating Grant, MOECC	10,166,034	88,863,805	88.56%
LEA recovery, MOECC	(137,320)	(1,425,920)	90.37%
	10,028,714	87,437,885	88.53%
Other Ministry of Education and Child Care Grants			
Pay Equity	20,906	641,286	96.74%
Child Care Funding	-	8,090	100.00%
Transportation Supplement	393,348	561,925	30.00%
Support Staff Benefits	-	66,101	100.00%
Funding for Graduated Adults	-	2,000	100.00%
FSA Marking	-	12,964	100.00%
NGN Self Provisioning	14,484	28,968	50.00%
Integrated Child and Youth Initiatives	279,880	250,996	-11.51%
Labour Settlement	-	-	0.00%
Enrolment Change	-	(182,000)	100.00%
	708,618	1,390,330	49.03%
Total Provincial Grants - MOECC	10,737,332	88,828,215	87.91%
Provincial Grants - Other Ministries			
MCF	5,395	53,950	90.00%
IH Health Coordinator	10,176	30,527	66.67%
ITA - Careers	24,240	121,200	80.00%
BC Hydro	49,473	30,620	-61.57%
	89,284	236,297	62.22%
Federal Grants	11,825	-	0.00%
Tuition			
International Student Tuition Fees	-	239,775	100.00%
Other Revenues			
Other School Districts/Education Authorities	-	19,110	100.00%
Funding From First Nations (LEA Agreement)	137,320	1,425,920	90.37%
Miscellaneous (Specify)			
Miscellaneous Fees and Revenues	6,068	50,000	87.86%
Sale of Assets	1,333	15,000	91.11%
	144,721	1,510,030	90.42%
Community Use Of Facility Rentals	985	18,500	94.68%
Rental Income	14,160	114,500	87.63%
Rentals and Leases	15,144	133,000	88.61%
Investment Income	89,740	325,000	72.39%
TOTAL OPERATING REVENUE	11,088,046	91,272,317	87.85%

Kwsaltktnéws ne Secwepemcúl'ecw - School District No. 83
Operating Fund
Expenditure By Object
Year Ended June 30, 2026
As At September 30, 2025

	2025/2026 Actual Revenue and Expenses	2025/2026 Annual Budget	Percent Available
Salaries			
Teachers	3,583,260	35,618,846	89.94%
Principals and Vice Principals	1,406,153	6,134,157	77.08%
Educational Assistants	609,315	6,988,236	91.28%
Support Staff	1,564,624	8,543,773	81.69%
Other Professionals	706,622	3,209,133	77.98%
Substitutes	323,047	3,891,681	91.70%
	8,193,020	64,385,826	87.28%
Employee Benefits	2,057,073	16,885,146	87.82%
Total Salaries & Benefits	10,250,093	81,270,972	87.39%
Services and Supplies			
Services	948,028	2,486,503	61.87%
Student Transportation	-	1,500	100.00%
Professional Development and Travel	42,609	673,111	93.67%
Rentals and Leases	16,610	74,000	77.55%
Dues and Fees	87,312	258,290	66.20%
Insurance	27,919	281,175	90.07%
Supplies	414,928	3,369,222	87.68%
	1,537,406	7,143,801	78.48%
Utilities			
Electricity	233,568	925,000	74.75%
Gas-Heat	17,864	475,000	96.24%
Propane-Heat	233	150,000	99.84%
Garbage/Water/Sewer	62,272	213,000	70.76%
Carbon Offsets	18,750	75,000	75.00%
	332,687	1,838,000	81.90%
Total Service & Supplies	1,870,093	8,981,801	79.18%
TOTAL OPERATING EXPENSE	12,120,186	90,252,773	86.57%

Notes:

Excludes Capital Asset Purchases (Presented as Interfund Transfer)

K'wáaltktnéws ne Secwepemcúl'ecw - School District No. 83
Operating Fund
Expenditure By Function, Program And Object
Year Ended June 30, 2026
As At September 30, 2025

		Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	Total Expenses	2025/2026 Annual Budget	Percent Available
1 INSTRUCTION								
1.02	Regular Instruction	3,210,004	914,958	4,124,962	229,359	4,354,321	41,112,980	89.41%
1.03	Career Programs	81,363	18,238	99,601	35,013	134,613	1,129,244	88.08%
1.07	Library Services	115,855	30,592	146,448	1,596	148,044	1,372,055	89.21%
1.08	Counseling	183,061	44,745	227,806	1,474	229,280	2,141,574	89.29%
1.10	Special Education	1,149,306	305,173	1,454,478	13,214	1,467,693	15,818,863	90.72%
1.20	Early Learning and Child Care	7,514	2,312	9,826	-	9,826	181,216	94.58%
1.30	English Language Learning	14,366	4,416	18,782	4,420	23,202	169,122	86.28%
1.31	Indigenous Education	184,125	45,114	229,239	13,517	242,757	2,162,072	88.77%
1.41	School Administration	1,323,851	268,046	1,591,898	13,786	1,605,684	7,699,312	79.15%
1.62	International Students	7,413	1,910	9,323	3,824	13,147	74,000	82.23%
	Total Function 1	6,276,859	1,635,504	7,912,363	316,204	8,228,567	71,860,438	88.55%
4 DISTRICT ADMINISTRATION								
4.11	Educational Administration	208,182	38,074	246,256	37,258	283,514	1,315,921	78.46%
4.20	Early Learning and Child Care	9,526	1,812	11,338	-	11,338	49,359	77.03%
4.40	School District Governance	21,800	1,466	23,266	53,835	77,101	277,085	72.17%
4.41	Business Administration	274,843	61,070	335,913	218,809	554,722	2,445,789	77.32%
	Total Function 4	514,352	102,421	616,773	309,902	926,675	4,088,154	77.33%
5 OPERATIONS AND MAINTENANCE								
5.41	Facilities Administration	82,157	15,927	98,084	16,456	114,540	641,228	82.14%
5.50	Facilities Operations	356,856	79,755	436,611	225,279	661,890	2,657,706	75.10%
5.51	Custodial Services	390,765	88,993	479,758	57,038	536,797	2,931,255	81.69%
5.52	Maintenance of Grounds	63,536	13,378	76,914	59,640	136,554	675,123	79.77%
5.54	Information Technology	168,210	37,540	205,750	367,466	573,216	1,490,336	61.54%
5.56	Utilities	-	-	-	332,687	332,687	2,038,000	83.68%
	Total Function 5	1,061,524	235,593	1,297,117	1,058,566	2,355,683	10,433,648	77.42%
7 TRANSPORTATION AND HOUSING								
7.41	Transportation Administration	55,321	12,709	68,030	9,590	77,620	300,807	74.20%
7.70	Student Transportation	284,963	70,847	355,811	175,831	531,642	3,569,726	85.11%
	Total Function 7	340,284	83,556	423,840	185,421	609,261	3,870,533	84.26%
TOTAL FUNCTIONS 1 - 7		\$ 8,193,020	\$ 2,057,073	\$ 10,250,093	\$ 1,870,093	\$ 12,120,186	\$ 90,252,773	86.57%

Excludes Capital Asset Purchases (Presented as Interfund Transfer)



Item 11B.ii

DATE: November 18, 2025

Board Meeting Agenda ~ November 18, 2025
Page 33 of 151



The Board of Education of
Kwsaltktnéws ne Secwepemcúl'ecw
School District No. 83

STATEMENT
OF
FINANCIAL INFORMATION

Fiscal Year Ended June 30, 2025

**School District
Statement of Financial Information (SOFI)**

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

Fiscal Year Ended June 30, 2025

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Documents are arranged in the following order:

1. Approval of Statement of Financial Information
2. Financial Information Act Submission Checklist
3. Management Report
4. Audited Financial Statements
5. Schedule of Debt
6. Schedule of Guarantee and Indemnity Agreements
7. Schedule of Remuneration and Expenses including:
 - Statement of Severance Agreements
 - Reconciliation or explanation of differences to Audited Financial Statements
8. Schedule of Payments for the Provision of Goods and Services including:
 - Reconciliation or explanation of differences to Audited Financial Statements



Ministry
of Education

SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

SCHOOL DISTRICT NUMBER 83	NAME OF SCHOOL DISTRICT North Okanagan-Shuswap	YEAR 2025
OFFICE LOCATION(S) 341 Shuswap Street SW		TELEPHONE NUMBER 250-832-2157
MAILING ADDRESS P.O. Box 129		
CITY Salmon Arm	PROVINCE BC	POSTAL CODE V1E 4N2
NAME OF SUPERINTENDENT Donna Kriger		TELEPHONE NUMBER 250-804-7822
NAME OF SECRETARY TREASURER Jeremy Hunt		TELEPHONE NUMBER 250-804-7830

DECLARATION AND SIGNATURES

We, the undersigned, certify that the attached is a correct and true copy of the Statement of Financial Information for the year ended
June 30, 2025

for School District No. **83** as required under Section 2 of the Financial Information Act.

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION	DATE SIGNED
SIGNATURE OF SUPERINTENDENT	DATE SIGNED
SIGNATURE OF SECRETARY TREASURER	DATE SIGNED

EDUC. 6049 (REV. 2008/09)

**School District
Statement of Financial Information (SOFI)**

**The Board of Education of
Kwátsalktnéws ne Secwepemcúl'ecw
School District No. 83**

Fiscal Year Ended June 30, 2025

Financial Information Act - Submission Checklist

		<i>Due Date</i>
a)	✓ A statement of assets and liabilities (audited financial statements).	<i>September 30</i>
b)	✓ An operational statement including, i) a Statement of Income and ii) a Statement of Changes in Financial Position, or, if omitted, an explanation in the Notes to Financial Statements (audited financial statements)	<i>September 30</i>
c)	✓ A schedule of debts (audited financial statements).	<i>September 30</i>
d)	✓ A schedule of guarantee and indemnity agreements including the names of the entities involved and the amount of money involved. (Note: Nil schedules can be submitted December 31).	<i>September 30</i>
e)	A schedule of remuneration and expenses, including:	<i>December 31</i>
	✓ i) an alphabetical list of employees earning over \$75,000, the total amount of expenses paid to or on behalf of each employee for the year reported and a consolidated total for employees earning under \$75,000. If the total wages and expenses differs from the audited financial statements, an explanation is required.	
	✓ ii) a list by name and position of Board Members with the amount of any salary and expenses paid to or on behalf of the member.	
	✓ iii) the number of severance agreements started during the fiscal year and the range of months' pay covered by the agreement, in respect of excluded employees. If there are no agreements to report, an explanation is required.	
f)	✓ An alphabetical list of suppliers receiving over \$25,000 and a consolidated total for those suppliers receiving less than \$25,000. If the total differs from the Audited Financial Statements, an explanation is required.	<i>December 31</i>
g)	✓ Approval of Statement of Financial Information.	<i>December 31</i>
h)	✓ A management report approved by the Chief Financial Officer	<i>December 31</i>

School District Number & Name: **No. 83 Kwátsalktnéws ne Secwepemcúl'ecw**

**School District
Statement of Financial Information (SOFI)**

**The Board of Education of
K'wsaltktnéws ne Secwepemcúl'ecw
School District No. 83**

Fiscal Year Ended June 30, 2025

MANAGEMENT REPORT

The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with Canadian generally accepted accounting principles and the integrity and objectivity of these statements are management's responsibility.

Management is also responsible for all other schedules of financial information and for ensuring this information is consistent, where appropriate, with the information contained in the financial statements and for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Board of Education is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control and for approving the financial information included in the Statement of Financial Information.

The external auditors, KPMG LLP, conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements as required by the *School Act*. Their examination does not relate to the other schedules of financial information required by the *Financial Information Act*. Their examination includes a review and evaluation of the board's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly.

On behalf of School District No. 83:

Donna Kriger, Superintendent

Date:

Jeremy Hunt, Acting Secretary-Treasurer

Date:

Prepared as required by *Financial Information Regulation*, Schedule 1, section 9

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)

Signed copy in file

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
4th Floor
3205 – 32nd 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.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, stylized font. Below the signature is a horizontal line that starts under the 'K' and ends under the 'P'.

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 Actual \$	2024 Actual \$
Financial Assets		
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
Total Financial Assets	22,578,936	21,550,738
Liabilities		
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
Total Liabilities	101,964,722	96,185,518
Net Debt	(79,385,786)	(74,634,780)
Non-Financial Assets		
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
Total Non-Financial Assets	106,240,791	98,888,074
Accumulated Surplus (Deficit) (Note 18)	26,855,005	24,253,294

Approved by the Board

Signed copy in file

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 of Operations
Year Ended June 30, 2025

	2025 Budget	2025 Actual	2024 Actual
	\$	\$	\$
Revenues			
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
Total Revenue	112,517,092	112,296,376	108,915,157
Expenses			
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
Total Expense	112,346,670	109,694,665	108,537,631
Surplus (Deficit) for the year	170,422	2,601,711	377,526
Accumulated Surplus (Deficit) from Operations, beginning of year		24,253,294	23,875,768
Accumulated Surplus (Deficit) from Operations, end of year		26,855,005	24,253,294

School District No. 83 (North Okanagan-Shuswap)

Statement 4

Statement of Changes in Net Debt
Year Ended June 30, 2025

	2025 Budget	2025 Actual	2024 Actual
	\$	\$	\$
Surplus (Deficit) for the year	170,422	2,601,711	377,526
Effect of change in Tangible Capital Assets			
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
Total Effect of change in Tangible Capital Assets	(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
Total Effect of change in Other Non-Financial Assets	(56,300)	(1,962)	129,375
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	(9,402,844)	(4,751,006)	(6,902,696)
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		(4,751,006)	(6,902,696)
Net Debt, beginning of year		(74,634,780)	(67,732,084)
Net Debt, end of year		(79,385,786)	(74,634,780)

School District No. 83 (North Okanagan-Shuswap)

Statement 5

Statement of Cash Flows
Year Ended June 30, 2025

	2025 Actual \$	2024 Actual \$
Operating Transactions		
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)
Total Operating Transactions	3,988,895	4,227,116
Capital Transactions		
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)
Total Capital Transactions	(13,130,287)	(12,783,467)
Financing Transactions		
Capital Revenue Received	10,296,318	10,934,931
Total Financing Transactions	10,296,318	10,934,931
Net Increase (Decrease) in Cash and Cash Equivalents	1,154,926	2,378,580
Cash and Cash Equivalents, beginning of year	19,922,671	17,544,091
Cash and Cash Equivalents, end of year	21,077,597	19,922,671
Cash and Cash Equivalents, end of year, is made up of:		
Cash	21,077,597	19,922,671
	21,077,597	19,922,671

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

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

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

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

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

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

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

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

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

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

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.

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

	2025	2024
Balance, deferred capital revenue, subject to amortization, beginning of year	\$ 72,996,707	\$ 65,550,307
Changes for the year:		
Increase:		
Deferred Capital Revenue Bylaw – Ministry of Education and Child Care	10,235,127	10,360,873
Deferred Capital Revenue – Other Provincial Capital	-	556,339
	10,235,127	10,917,212
Decrease:		
Amortization of Deferred Capital Revenue	3,732,482	3,470,812
Net Changes for the Year	6,502,645	7,446,400
Deferred Capital Revenue, end of year	\$ 79,499,352	\$ 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>
Reconciliation of Accrued Benefit Obligation		
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>
Reconciliation of Funded Status at End of Fiscal Year		
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>
Reconciliation of Change in Accrued Benefit Liability		
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>
Components of Net Benefit Expense		
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	4.25%		4.00%
Discount Rate - March 31	4.00%		4.25%
Long Term Salary Growth - April 1	2.50%	+ seniority	2.50%
Long Term Salary Growth - March 31	2.50%	+ seniority	2.50%
EARSL - March 31	11.4		9.7

NOTE 10 **TANGIBLE CAPITAL ASSETS**

Net Book Value:

	Net Book Value 2025		Net Book Value 2024
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
Total	\$ 105,391,261	\$	98,040,506

June 30, 2025

Cost:	Balance at July 1, 2024	Additions	Disposals	Transfers	Balance at June 30, 2025
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 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
Total	\$ 209,836,115	\$ 13,069,096	\$(1,419,128)	\$ -	\$ 221,486,083

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

TANGIBLE CAPITAL ASSETS *(Continued)*

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

June 30, 2024

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

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

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

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

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.

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

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

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.

	<u>2025 Amended Annual Budget</u>	<u>2025 Original Annual Budget</u>
Revenues		
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
Total Revenue	\$ 112,517,092	\$ 106,101,049
Expenses		
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
Total Expense	\$ 112,346,670	\$ 105,857,856
Net Expense	170,422	243,193
Budgeted Allocation of Surplus	-	-
Budgeted Surplus (Deficit), for the year	\$ 170,422	\$ 243,193

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

NOTE 17 EXPENSE BY OBJECT

	2025	2024
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
	\$ 109,694,665	\$ 108,537,631

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.

	2025	2024
Operating Fund		
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	\$ 1,495,509	\$ 1,308,060
Unrestricted Operating Surplus	1,415,963	(355,860)
Total Operating Surplus	\$ 2,911,472	\$ 952,200

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

NOTE 18 ACCUMULATED SURPLUS (Continued)

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

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	\$ 5,830,400
Settlements during the year	-
Asset Retirement Obligation, closing balance	<u>\$ 5,830,400</u>

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

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

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

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

School District No. 83 (North Okanagan-Shuswap)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source
Year Ended June 30, 2025

	2025 Budget	2025 Actual	2024 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	89,249,157	89,087,308	85,788,644
ISC/LEA Recovery	(1,425,920)	(1,373,199)	(1,425,920)
Other Ministry of Education and Child Care Grants			
Pay Equity	641,286	641,286	641,286
Funding for Graduated Adults	2,000	-	1,032
Student Transportation Fund	561,925	561,925	561,925
Support Staff Benefits Grant	66,101	66,101	66,101
FSA Scorer Grant	12,964	12,964	12,964
Child Care Funding	8,090	15,978	7,732
Labour Settlement Funding	825,879	852,474	1,468,736
NGN Self-Provisioning	28,968	28,968	28,968
Integrated Child and Youth Initiative	62,749	62,749	215,810
Total Provincial Grants - Ministry of Education and Child Care	90,033,199	89,956,554	87,367,278
Provincial Grants - Other	236,297	236,779	278,021
Federal Grants	32,415	221,747	-
Tuition			
International and Out of Province Students	564,390	563,681	435,280
Total Tuition	564,390	563,681	435,280
Other Revenues			
Other School District/Education Authorities	119,110	124,110	23,960
Funding from First Nations	1,425,920	1,373,199	1,425,920
Miscellaneous			
Miscellaneous	50,000	59,287	80,277
Artists in Education	8,400	8,400	8,400
Sale of Assets	15,000	20,659	11,467
Insurance Proceeds		3,843	230,042
Total Other Revenue	1,618,430	1,589,498	1,780,066
Rentals and Leases	133,000	165,455	136,676
Investment Income	400,000	475,372	601,948
Total Operating Revenue	93,017,731	93,209,086	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 Budget	2025 Actual	2024 Actual
	\$	\$	\$
Salaries			
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
Total Salaries	64,832,086	64,228,571	64,711,364
Employee Benefits	16,347,863	16,247,722	15,623,234
Total Salaries and Benefits	81,179,949	80,476,293	80,334,598
Services and Supplies			
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
Total Services and Supplies	9,716,042	8,542,262	8,657,572
Total Operating Expense	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

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	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
Total Function 1	36,202,692	5,651,718	7,174,746	2,088,019	600,102	3,475,264	55,192,541
4 District Administration							
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
Total Function 4	-	-	-	338,050	2,016,886	23,785	2,378,721
5 Operations and Maintenance							
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							-
Total Function 5	-	-	-	3,668,481	510,892	242,546	4,421,919
7 Transportation and Housing							
7.41 Transportation and Housing Administration				91,351	107,294		198,645
7.70 Student Transportation				1,866,716		170,029	2,036,745
Total Function 7	-	-	-	1,958,067	107,294	170,029	2,235,390
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	36,202,692	5,651,718	7,174,746	8,052,617	3,235,174	3,911,624	64,228,571

School District No. 83 (North Okanagan-Shuswap)

Operating Expense by Function, Program and Object

Year Ended June 30, 2025

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2025 Actual	2025 Budget	2024 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
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
Total Function 1	55,192,541	14,087,307	69,279,848	2,441,306	71,721,154	72,924,354	71,575,144
4 District Administration							
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
Total Function 4	2,378,721	495,304	2,874,025	696,308	3,570,333	3,740,318	3,474,163
5 Operations and Maintenance							
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
Total Function 5	4,421,919	1,100,240	5,522,159	4,137,933	9,660,092	10,297,173	9,918,873
7 Transportation and Housing							
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
Total Function 7	2,235,390	564,871	2,800,261	1,266,715	4,066,976	3,934,146	4,023,990
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	64,228,571	16,247,722	80,476,293	8,542,262	89,018,555	90,895,991	88,992,170

School District No. 83 (North Okanagan-Shuswap)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2025

	2025 Budget \$	2025 Actual \$	2024 Actual \$
Revenues			
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
Total Revenue	<u>15,648,177</u>	<u>15,178,366</u>	<u>14,678,262</u>
Expenses			
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
Total Expense	<u>15,685,246</u>	<u>14,896,578</u>	<u>14,229,044</u>
Special Purpose Surplus (Deficit) for the year	<u>(37,069)</u>	<u>281,788</u>	<u>449,218</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(12,931)	(281,788)	(370,671)
Other	50,000		(78,547)
Total Net Transfers	<u>37,069</u>	<u>(281,788)</u>	<u>(449,218)</u>
Total Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Special Purpose Surplus (Deficit), beginning of year		103,937	103,937
Special Purpose Surplus (Deficit), end of year		<u>103,937</u>	<u>103,937</u>
Special Purpose Surplus (Deficit), end of year			
Endowment Contributions		103,937	103,937
Total Special Purpose Surplus (Deficit), end of year		<u>103,937</u>	<u>103,937</u>

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	72,589	19,978	2,228,799	-	-	55,064	30,585	-
Add: 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
Less: Allocated to Revenue	342,495	271,799	11,327	2,345,612	192,000	32,820	179,969	331,653	363,475
Recovered									
Deferred Revenue, end of year	-	110,914	16,544	2,399,422	-	8,830	45,387	67,846	-
Revenues									
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
Expenses									
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
Net Revenue (Expense) before Interfund Transfers	229,607	-	-	-	391	-	6,457	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(229,607)				(391)		(6,457)		
	(229,607)	-	-	-	(391)	-	(6,457)	-	-
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)
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	25,988	74,687	-			55,000	21,704	21,461
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	7,831,559	1,819,053		52,000	6,750	55,400	68,000	25,000	19,000
Other									
Investment Income									
	7,831,559	1,819,053	-	52,000	6,750	55,400	68,000	25,000	19,000
Less: Allocated to Revenue	7,831,559	1,766,464	37,338	26,071	4,997	55,400	61,250	13,504	23,900
Recovered		25,988							
Deferred Revenue, end of year	-	52,589	37,349	25,929	1,753	-	61,750	33,200	16,561
Revenues									
Provincial Grants - Ministry of Education and Child Care	7,831,559	1,766,464	37,338	26,071	4,997	55,400	61,250	13,504	23,900
Other Revenue									
Investment Income									
	7,831,559	1,766,464	37,338	26,071	4,997	55,400	61,250	13,504	23,900
Expenses									
Salaries									
Teachers	6,222,471	313,709							
Principals and Vice Principals		114,524					20,379		
Educational Assistants					332	40,396		10,160	14,438
Support Staff			23,153			2,168			
Substitutes		897,963		481	3,488				2,268
	6,222,471	1,326,196	23,153	481	3,820	42,564	20,379	10,160	16,706
Employee Benefits	1,609,088	215,003	5,027	99	724	11,423	4,621	2,959	4,016
Services and Supplies		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
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 83 (North Okanagan-Shuswap)

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

	ECL (Early Care & Learning)	Feeding Futures Fund	Health Career Grants	Professional Learning Grant	National School Food Program	Work Experience Enhancement	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	155,371	5,000		-	-	2,766,226
Add: Restricted Grants							
Provincial Grants - Ministry of Education and Child Care	175,000	856,422	80,000	225,839	126,468	50,000	13,179,441
Other							2,516,235
Investment Income							7,893
	175,000	856,422	80,000	225,839	126,468	50,000	15,703,569
Less: Allocated to Revenue	175,000	926,734	85,000	-	57,895	42,104	15,178,366
Recovered							25,988
Deferred Revenue, end of year	-	85,059	-	225,839	68,573	7,896	3,265,441
Revenues							
Provincial Grants - Ministry of Education and Child Care	175,000	926,734	85,000		57,895	42,104	12,821,427
Other Revenue							2,345,612
Investment Income							11,327
	175,000	926,734	85,000	-	57,895	42,104	15,178,366
Expenses							
Salaries							
Teachers			45,017				6,606,598
Principals and Vice Principals	110,327						428,817
Educational Assistants	27,052						604,427
Support Staff		113,478				3,332	142,131
Substitutes							1,198,130
	137,379	113,478	45,017	-	-	3,332	8,980,103
Employee Benefits	34,243	30,522	14,515			1,200	2,150,215
Services and Supplies	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
Net Revenue (Expense) before Interfund Transfers	-	21,264	1,056	-	23,013	-	281,788
Interfund Transfers							
Tangible Capital Assets Purchased		(21,264)	(1,056)		(23,013)		(281,788)
	-	(21,264)	(1,056)	-	(23,013)	-	(281,788)
Net Revenue (Expense)	-	-	-	-	-	-	-

School District No. 83 (North Okanagan-Shuswap)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2025

	2025 Budget	2025 Actual			2024 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
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
Total Revenue	<u>3,851,184</u>	<u>3,793,673</u>	<u>115,251</u>	<u>3,908,924</u>	<u>3,637,626</u>
Expenses					
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
Total Expense	<u>5,765,433</u>	<u>5,779,532</u>	<u>-</u>	<u>5,779,532</u>	<u>5,316,417</u>
Capital Surplus (Deficit) for the year	<u>(1,914,249)</u>	<u>(1,985,859)</u>	<u>115,251</u>	<u>(1,870,608)</u>	<u>(1,678,791)</u>
Net Transfers (to) from other funds					
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
Total Net Transfers	<u>1,444,738</u>	<u>1,288,767</u>	<u>1,224,280</u>	<u>2,513,047</u>	<u>2,303,220</u>
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		930,037	(930,037)	-	
Total Other Adjustments to Fund Balances		<u>930,037</u>	<u>(930,037)</u>	<u>-</u>	
Total Capital Surplus (Deficit) for the year	<u>(469,511)</u>	<u>232,945</u>	<u>409,494</u>	<u>642,439</u>	<u>624,429</u>
Capital Surplus (Deficit), beginning of year		<u>19,828,562</u>	<u>3,368,595</u>	<u>23,197,157</u>	<u>22,572,728</u>
Capital Surplus (Deficit), end of year		<u>20,061,507</u>	<u>3,778,089</u>	<u>23,839,596</u>	<u>23,197,157</u>

School District No. 83 (North Okanagan-Shuswap)

Schedule 4A (Unaudited)

Tangible Capital Assets
Year Ended June 30, 2025

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer 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
Changes for the Year							
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
Accumulated Amortization, beginning of year		104,721,084	3,390,095	2,138,391	49,899	1,496,140	111,795,609
Changes for the Year							
Increase: Amortization for the Year		3,805,608	683,872	498,708	28,133	702,020	5,718,341
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
Accumulated Amortization, end of year		108,526,692	3,291,386	2,425,587	68,888	1,782,269	116,094,822
Tangible Capital Assets - Net	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 Equipment	Computer Software	Computer 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 Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	63,554,228	823,126	1,750	64,379,104
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	9,670,420	615,165		10,285,585
Transferred from Work in Progress	8,002,438			8,002,438
	17,672,858	615,165	-	18,288,023
Decrease:				
Amortization of Deferred Capital Revenue	3,664,281	66,451	1,750	3,732,482
	3,664,281	66,451	1,750	3,732,482
Net Changes for the Year	14,008,577	548,714	(1,750)	14,555,541
Deferred Capital Revenue, end of year	77,562,805	1,371,840	-	78,934,645
Work in Progress, beginning of year	8,002,438			8,002,438
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	564,707			564,707
	564,707	-	-	564,707
Decrease				
Transferred to Deferred Capital Revenue	8,002,438			8,002,438
	8,002,438	-	-	8,002,438
Net Changes for the Year	(7,437,731)	-	-	(7,437,731)
Work in Progress, end of year	564,707	-	-	564,707
Total Deferred Capital Revenue, end of year	78,127,512	1,371,840	-	79,499,352

School District No. 83 (North Okanagan-Shuswap)

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

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year		615,165				615,165
Changes for the Year						
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
Net Changes for the Year	-	(615,165)	-	-	-	(615,165)
Balance, end of year	-	-	-	-	-	-

**School District
Statement of Financial Information (SOFI)**

**The Board of Education of
K'wsaltktnéws ne Secwepemcúl'ecw
School District No. 83**

Fiscal Year Ended June 30, 2025

SCHEDULE OF DEBT

Information on all long-term debt is included in the School District Audited Financial Statements.

Prepared as required by *Financial Information Regulation*, Schedule 1, section 4

**School District
Statement of Financial Information (SOFI)**

**The Board of Education of
K'wsaltktnéws ne Secwepemcúl'ecw
School District No. 83**

Fiscal Year Ended June 30, 2025

SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

The Board of Education of K'wsaltktnéws ne Secwepemcúl'ecw School District No. 83 has not given any guarantee or indemnity under the Guarantees and Indemnities Regulation.

Prepared as required by *Financial Information Regulation*, Schedule 1, section 5

**School District
Statement of Financial Information (SOFI)**

**The Board of Education of
Kwsaltktnéws ne Secwepemcúl'ecw
School District No. 83**

Fiscal Year Ended June 30, 2025

SCHEDULE OF REMUNERATION AND EXPENSES

<u>ELECTED OFFICIALS</u>		<u>POSITION</u>	<u>REMUNERATION</u>	<u>EXPENSE</u>
GENNINGS	BRENT	TRUSTEE	\$ 16,546.57	\$ -
GRAYSTON	CORRYN	BOARD CHAIRPERSON	19,462.55	1,678.60
KREBS	AMANDA	TRUSTEE	17,347.94	2,470.49
LACHMUTH	TENNILE E	BOARD VICE CHAIRPERSON	17,678.97	1,530.55
VANBUSKIRK	MARIANNE	TRUSTEE	16,046.59	3,521.55
TOTAL FOR ELECTED OFFICIALS			\$ 87,082.62	\$ 9,201.19

NOTES:

Remuneration: In addition to regular salary, includes all taxable benefits such as vehicle allowances and represents all amounts paid in that particular year, and may include one-time payments such as retirement allowances, retro pay, and vacation pay.

Employee Expenses include payments to, or on behalf of, the employee for approved school district business expenditures such as travel, professional development, relocation expenses, and association memberships, incurred in the normal course of activities as an employee of the Board.

DETAILED EMPLOYEES > 75,000.00 :

NAME	POSITION	REMUNERATION	EXPENSE
ABBOTT, DYLAN	TEACHERS	84,826.02	-
ABBOTT, LOGAN M	TEACHERS	80,681.11	198.13
ANDERSON, SCOTT R.	PRINCIPAL/VICE PRINCIPAL	142,870.88	55.30
ANDERSON, TYLER	TEACHERS	84,905.56	-
AOKI, SHAYLENE K	TEACHERS	100,960.97	10.92
ASKEW, WARREN	COMPUTER NETWORK TECHNICIAN	81,631.26	232.45
BAKER, CORA-LEE	TEACHERS	109,545.61	29.26
BAKER, KRISTINA	TEACHERS	89,896.49	4,491.09
BALDWIN, MATTHEW S	TEACHERS	108,872.57	4,522.88
BAWTREE, MORGAN M	TEACHERS	95,626.82	-
BEACH, GWENDOLYN	TEACHERS	102,274.80	215.37
BEATTIE, RYAN	TEACHERS	88,345.97	-
BELEC, RICHARD	TEACHERS	102,794.46	-
BELL, JEREMY D	PAINTER	78,816.65	726.63
BELLOWS, CURTIS	TEACHERS	103,518.41	114.46
BENGE, ANTHONY	TEACHERS	111,600.29	-
BENNETT, DON R.	TEACHERS	114,893.49	56.31
BETTCHEER, TREVOR	OTHER PROFESSIONALS	122,069.25	1,729.08
BILLARD, DENISE KATHLEEN	TEACHERS	105,688.82	18.32
BIRD, CHARLOTTE	TEACHERS	86,040.02	15.34
BLACKLOCK, CHRISTINE	TEACHERS	100,358.57	234.81
BOJEY, STEVE	MECHANIC	90,336.86	1,077.63
BOSCH, LAURA R	TEACHERS	77,952.48	-
BOSTOCK, DONNA	TEACHERS	102,343.55	-
BOYCE, NATASHA J	TEACHERS	104,790.02	68.60
BOYD, LOREE D	TEACHERS	109,569.70	-
BRADSHAW, JONATHAN	TEACHERS	102,274.82	96.48
BRODOWAY, DALE	CARPENTER	78,354.24	726.63
BROOKE, MEGAN	TEACHERS	93,074.69	2,144.31
BROWN, DOUGLAS	TEACHERS	114,805.52	1,357.47
BROWN-HRYNIW, TEKKI LOUISE	TEACHERS	105,022.72	20.40
BRYCE, CYDNEY E	TEACHERS	86,608.88	-
BUIKEMA, HEATHER ANN	TEACHERS	106,527.12	-
BURKE, CATHERINE LOUISE	TEACHERS	112,035.07	17.85
BUSHELL, TANYA NADINE	TEACHERS	109,496.72	7.54
BYRNES, PETER	TEACHERS	111,534.34	64.91
CADDEN, ROBERT	PRINCIPAL/VICE PRINCIPAL	165,764.21	248.05

NOTES:

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DETAILED EMPLOYEES > 75,000.00 :

NAME	POSITION	REMUNERATION	EXPENSE
CAMPBELL, MACKENZIE A	TEACHERS	\$ 84,319.88	\$ 105.35
CANER, CEREN	TEACHERS	90,194.70	51.54
CANER, SERENA	OTHER PROFESSIONALS	78,042.27	463.72
CANNON, JENNY	TEACHERS	110,494.88	-
CAVES, THABO ADRIAN C.	TEACHERS	82,030.64	3.67
CELESTA, ADELLE	TEACHERS	98,586.97	-
CHAMBERS, KIMBERLY	TEACHERS	81,488.63	-
CHURCHILL, JENNA	TEACHERS	78,712.07	-
CLARK, JESSA JEAN	TEACHERS	116,489.90	17.27
CLARK, KYLE J	COMPUTER NETWORK TECHNICIAN	81,945.92	-
CLARKE, HUGH	TEACHERS	99,720.32	-
CLINAZ, KAREN	TEACHERS	94,376.20	-
COADY KOBARI, MEHRNAZ	TEACHERS	81,564.04	31.96
COCHRANE, LEAH-ANN A	OTHER PROFESSIONALS	85,445.80	697.24
COLONNA, GEMMA LOUISE	TEACHERS	108,550.73	-
COOK, DAVID M	MECHANIC	81,751.34	1,521.58
COOMBS-SMITH, LISA	TEACHERS	110,285.03	299.72
COOPER, MELVIN	CARPENTER	82,392.81	601.63
COOPER, TERESA	TEACHERS	81,874.83	-
CORBETT, SHEILA ANN	TEACHERS	112,109.32	234.82
CORKE, MARCY LEE	TEACHERS	109,328.99	-
CORRIE, DEVON	TEACHERS	108,584.33	-
COSH, NICOLE	TEACHERS	112,242.94	49.05
COURTNEY, YVONNE ELSE	OTHER PROFESSIONALS	83,117.02	1,157.21
COX, GLORIA	PRINCIPAL/VICE PRINCIPAL	141,675.72	1,921.88
CRAWFORD, KRISTEN A	PRINCIPAL/VICE PRINCIPAL	153,495.69	11,493.86
CROCKER, JODI	TEACHERS	108,949.79	-
CULL, SHELLY	PRINCIPAL/VICE PRINCIPAL	152,932.21	299.71
CULLER, DALE	OTHER PROFESSIONALS	182,542.69	2,944.45
CUMMING, ANGELA	TEACHERS	108,459.19	29.26
DAM, APRIL	TEACHERS	112,178.72	-
DANYLUK, JANELLE RUTH	TEACHERS	109,084.57	-
DAUGHTRY, JENNIFER	TEACHERS	102,342.32	-
DAVIDSON, CHRIS	TEACHERS	112,104.52	19.33
DAWKINS, CARMEN	TEACHERS	101,193.09	-
DAWSON, KATHERINE	TEACHERS	106,425.61	-
DAYRINGER, CINDY A	TEACHERS	112,185.13	249.95
DE BOER, ALLISON L.	PRINCIPAL/VICE PRINCIPAL	131,036.80	2,913.16

NOTES:

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Employee Expenses include payments to, or on behalf of, the employee for approved school district business expenditures such as travel, professional development, relocation expenses, and association memberships, incurred in the normal course of activities as an employee of the Board.

DETAILED EMPLOYEES > 75,000.00 :

NAME	POSITION	REMUNERATION	EXPENSE
DECKER, ADRIAN	TEACHERS	\$ 113,882.45	\$ 77.62
DELL, JUDITH ANNE	TEACHERS	102,234.33	27.09
DEN BOER, ENGELINE	OTHER PROFESSIONALS	78,609.52	3,619.69
DERKSEN, DANIEL	TEACHERS	114,769.32	-
DEROSA, DAN	TEACHERS	130,631.14	-
DERPAK, JONATHON CHARLES	TEACHERS	91,010.37	-
DESCHAMPS, KIRSTEN A	TEACHERS	115,459.61	7.54
DEVANTIER, MARIE	TEACHERS	112,255.17	-
DEWITT, BEVERLEY ANNE	TEACHERS	115,225.70	-
DODDS, EARL	TEACHERS	109,569.58	-
DODDS, JENNIFER	TEACHERS	91,190.37	-
DOLINAR, MICHELLE	TEACHERS	102,274.80	-
DOLLACK, MARTINE	TEACHERS	111,329.27	31.34
DORAY, SUSAN	TEACHERS	76,981.13	-
DOSEN, KELLY K. M.	TEACHERS	88,104.94	2,773.38
DRAPALA, STEVEN	PRINCIPAL/VICE PRINCIPAL	161,565.15	732.34
DRIEDGER, KATARZYNA M	TEACHERS	109,898.05	-
DUNCAN, JOCELYN	TEACHERS	89,707.24	2,582.39
DURWARD, DARRON JAMES	TEACHERS	90,543.48	-
DUXBURY, BRODY	TEACHERS	87,468.70	-
EASTHOPE, COLIN	TEACHERS	75,736.63	18.33
EDGELL, VALERIE L	PRINCIPAL/VICE PRINCIPAL	166,859.52	1,056.11
EHLERT, KURTIS J	CARPENTER	78,895.67	703.78
ELIDOROS, JENNA M	TEACHERS	83,692.72	-
ELLIS, DANIELLE LAINE	TEACHERS	98,681.54	-
ELLIS, GERALDINE	TEACHERS	94,387.61	43.96
ELLIS, ROB	PRINCIPAL/VICE PRINCIPAL	151,366.42	-
ELWOOD, TRAVIS	OTHER PROFESSIONALS	152,797.50	3,985.90
ERIKSON, HOLLIS H	TEACHERS	102,342.34	-
EVANOFF, ERIC R	TEACHERS	77,795.62	-
EVERETT, NICHOLAS V	TEACHERS	81,477.94	25.37
FARIS, ETHAN	TEACHERS	81,632.37	134.64
FASSBENDER, HOLLY LYNN	TEACHERS	101,202.45	-
FAZAN, WILL BRIAN	TEACHERS	112,107.79	1,355.10
FEHR, KRYSTINE K	TEACHERS	87,804.30	18.33
FINDLAY, JENNIFER	OTHER PROFESSIONALS	183,426.57	6,822.83
FINDLAY, REID	OTHER PROFESSIONALS	183,426.56	6,712.99
FLEETHAM, CAROLE	TEACHERS	75,617.93	-

NOTES:

Remuneration: In addition to regular salary, includes all taxable benefits such as vehicle allowances and represents all amounts paid in that particular year, and may include one-time payments such as retirement allowances, retro pay, and vacation pay.

Employee Expenses include payments to, or on behalf of, the employee for approved school district business expenditures such as travel, professional development, relocation expenses, and association memberships, incurred in the normal course of activities as an employee of the Board.

DETAILED EMPLOYEES > 75,000.00 :

NAME	POSITION	REMUNERATION	EXPENSE
FOSTER, ELIZABETH ELLEN	TEACHERS	\$ 95,517.60	\$ -
FOSTER, KENDYL D	TEACHERS	79,859.13	64.90
FOULGER, RAVONNE	TEACHERS	101,109.64	15.27
FOX, CODY	TEACHERS	111,332.54	-
FOX, JALENE	TEACHERS	80,447.00	-
FRANKLIN, AVA	TEACHERS	90,086.56	20.40
FRASER, JANINE A	TEACHERS	110,462.83	2,483.61
FRASER, SEAN K	TEACHERS	97,058.87	-
FRASER, WADE	TEACHERS	101,770.91	-
GABOURY, ERIN L	TEACHERS	108,847.53	32.40
GADICKE, LAUREN KATHERINE	TEACHERS	101,877.84	18.33
GAGNON, BENJAMIN GABRIEL	TEACHERS	86,304.18	-
GANZEVELD, MELISSA	TEACHERS	91,106.42	-
GARRIES, JODI CHRISTINE	PRINCIPAL/VICE PRINCIPAL	157,366.40	1,123.00
GECSE, DEREK	TEACHERS	112,204.77	-
GECSE, LEANNE	TEACHERS	112,213.43	234.81
GIGER, KATELAND	TEACHERS	93,178.39	470.78
GILLIS, JANET	TEACHERS	109,514.47	44.64
GOBBETT, HEATHER D	PRINCIPAL/VICE PRINCIPAL	156,926.04	1,280.05
GOMME, GRAHAM	TEACHERS	109,764.79	-
GONTAR, KELLY	TEACHERS	88,211.17	88.20
GRAINGER, KRISTY MP	TEACHERS	107,460.04	-
GREEN, MELISSA	TEACHERS	78,940.31	234.81
GUDMUNDSON, AMBER L	TEACHERS	85,067.10	-
GUILLOU, MICHELLE A.C.	OTHER PROFESSIONALS	197,163.44	18,585.63
HADATH, TARA	TEACHERS	110,671.61	430.00
HADDEN, KYLA	TEACHERS	118,030.94	28.19
HAGEL, CHAD	TEACHERS	102,342.31	-
HAGEN, KILMER	TEACHERS	109,574.88	-
HALL, BRONWYN TANYA	TEACHERS	95,219.41	18.33
HALL, MICHELLE	TEACHERS	108,995.06	1,845.99
HAMBLETON, ALYSSE M	TEACHERS	99,057.91	-
HAMILTON, SHEILA MARIE	TEACHERS	115,299.90	493.78
HAMPEL, BRADLEY D	TEACHERS	86,528.55	-
HANNIS, ANGELA	TEACHERS	106,684.94	-
HANSSSENS, OSCAR J	CARPENTER	79,144.61	726.63
HARDING, LUKE	TEACHERS	113,777.78	99.29
HARFORD, BREANNA	TEACHERS	100,988.23	-

NOTES:

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Employee Expenses include payments to, or on behalf of, the employee for approved school district business expenditures such as travel, professional development, relocation expenses, and association memberships, incurred in the normal course of activities as an employee of the Board.

DETAILED EMPLOYEES > 75,000.00 :

NAME	POSITION	REMUNERATION	EXPENSE
HARRINGTON, CHRISTOPHER P.	TEACHERS	\$ 112,687.71	\$ 12.02
HARRINGTON, TANYA L.	PRINCIPAL/VICE PRINCIPAL	138,411.13	1,667.53
HARRIS, HEATHER	TEACHERS	104,897.02	-
HARRISON, DAVID	MECHANIC	85,847.59	1,077.63
HAUGLAND, SARA LYNN	TEACHERS	112,251.62	15.27
HAWRYLAK, BREE D	OTHER PROFESSIONALS	98,558.71	5,707.79
HAYWARD, GAIL E	OTHER PROFESSIONALS	97,520.75	97.15
HAZLEWOOD, DUNCAN	PRINCIPAL/VICE PRINCIPAL	145,146.69	103.49
HEIN, JANINE L	TEACHERS	109,905.75	-
HENDERSON, ANDREW P	TEACHERS	90,104.88	7.54
HENDERSON, RHY	TEACHERS	102,409.79	-
HENRY, JESSE	TEACHERS	99,414.65	-
HIEBERT, SARAH	TEACHERS	85,699.18	-
HILTON, THOMAS	COMPUTER NETWORK TECHNICIAN	82,251.00	1,465.21
HLINA, WILSON J	TEACHERS	78,376.45	7.00
HOFFORT, MONICA	TEACHERS	109,083.62	29.21
HOLLATZ, DAVID	TEACHERS	112,109.27	-
HOLMES, ELAINE	TEACHERS	102,274.81	-
HONCOOP, MICHELLE J	PRINCIPAL/VICE PRINCIPAL	142,099.34	4,221.55
HOUGHLAND, MATTHEW	TEACHERS	85,421.69	-
HOUSDEN, SUSAN E.	TEACHERS	92,248.92	-
HRYNIW, KRISTEN W.	TEACHERS	118,811.90	-
HUDSON, CHELSEY M	TEACHERS	108,690.91	-
HUGHES, DANIEL	TEACHERS	97,000.46	20.40
HUNT, JEREMY A	OTHER PROFESSIONALS	163,198.67	4,181.85
HUNTINGTON, BRENTON LORNE	TEACHERS	102,274.84	191.13
INKSTER, JASON	TEACHERS	108,428.47	1,809.17
IP, PUI HANG TOMMY	TEACHERS	89,603.99	-
IRONSIDE, AMANDA JEAN	TEACHERS	81,857.36	550.37
IVERSEN, CHRISTOPHER JOHN F.	TEACHERS	102,416.09	-
IZIK-DZURKO, DAVID ANDREW	TEACHERS	112,414.62	453.77
JACQUES, LEAH D	TEACHERS	102,961.31	64.91
JAKOBSEN, JOHN	TEACHERS	102,274.71	-
JANKUN, KEVIN	TEACHERS	90,171.89	-
JANOWSKY, ERIN P.	TEACHERS	112,064.75	40.38
JANZEN, LAURA ARLENE	PRINCIPAL/VICE PRINCIPAL	152,727.18	2,196.00
JOHNSON, BRADLEY D	TEACHERS	102,376.08	-
JOHNSON, JEHANE E	TEACHERS	96,483.88	52.41

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DETAILED EMPLOYEES > 75,000.00 :

NAME	POSITION	REMUNERATION	EXPENSE
JOHNSTON, KATIE J	TEACHERS	\$ 101,919.36	\$ 7.00
JONES, BLAINE	TEACHERS	101,942.67	18.33
KALF, KYLA	TEACHERS	96,123.37	64.91
KALLIES, HOLLY	TEACHERS	102,588.04	234.81
KANTYMIR, DIXON P	TEACHERS	76,861.07	-
KATHREIN, ANDREA	OTHER PROFESSIONALS	107,310.06	429.03
KEHL, KAREN THERESA	TEACHERS	109,724.53	234.81
KELLIE, CAMILLE FELICE	TEACHERS	111,923.24	-
KELLY, BONNIE	DISTRICT DATA COORDINATOR	87,180.39	34.81
KELSEY, TRINA	TEACHERS	115,299.83	51.82
KEMITZIS, SOULA ANDREA	TEACHERS	109,735.98	234.81
KENNEDY, KIRAN K.	TEACHERS	108,355.02	-
KENNY, RYAN DAVID	TEACHERS	92,780.74	-
KING, ANDREA	TEACHERS	101,913.41	-
KING, BRAYDEN KF	PLUMBING	82,089.46	1,823.77
KING, JARED	PRINCIPAL/VICE PRINCIPAL	153,417.70	2,419.97
KLASSEN, ALEXA DAEL	TEACHERS	110,590.07	244.78
KLAUSMAYER, KIRSTINA LYNAY	TEACHERS	112,187.39	-
KLIPPENSTEIN, JAMES T.	CARPENTER	75,192.94	601.63
KOCH, JONATHAN DAVID	TEACHERS	83,250.35	-
KOENIG, KRISTOPHER	TEACHERS	102,416.82	25.37
KOK, KYLEE SUSAN	TEACHERS	80,918.12	-
KOLOTYLO, CAROLYN	TEACHERS	101,774.11	18.33
KRIGER, DONNA	OTHER PROFESSIONALS	242,464.31	11,049.56
KROEKER, DUANE JONATHAN	TEACHERS	92,682.75	-
KRUMM, MICHELLE L	TEACHERS	112,064.75	134.14
KURATH, RICHARD P	TEACHERS	102,395.20	-
LABOYNE, KATELYN J	HVAC TECHNICIAN	85,621.66	778.56
LANDRY, JORDAN	TEACHERS	87,459.59	-
LANGLOIS, SHARON	TEACHERS	106,711.99	-
LANGSTON, CORRINNE	PRINCIPAL/VICE PRINCIPAL	157,366.40	-
LARSEN, PATRICK TYLER	TEACHERS	87,074.34	1,678.96
LARSON, DELAINA	TEACHERS	91,487.15	23.85
LAWLESS, HEATHER	TEACHERS	102,339.41	-
LAWRENCE, CRISTINE	TEACHERS	102,481.98	15.27
LAWSON, AIMEE JACQUELINE	TEACHERS	102,409.81	-
LAZAR, SAMUEL J	TEACHERS	112,559.27	104.11
LEACH, JENNIFER	TEACHERS	102,445.60	-

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DETAILED EMPLOYEES > 75,000.00 :

NAME	POSITION	REMUNERATION	EXPENSE
LEE, MALCOLM W	CARPENTER	\$ 83,448.07	\$ 726.63
LEE, MICHELE	TEACHERS	99,881.74	-
LEES, KELLY ELAINE	TEACHERS	81,751.23	8.75
LELOND, CAREY	TEACHERS	97,621.54	-
LEMAIRE, PATRICIA	PRINCIPAL/VICE PRINCIPAL	153,167.65	1,729.02
LEPINE, CHRISTINA	TEACHERS	115,299.90	4,869.20
LEPINE, PHILIP	TEACHERS	109,496.71	-
LIEFKE, KENNETH W	TEACHERS	112,166.16	-
LOMBAERT, TIFFANY SANDRA	TEACHERS	93,914.31	-
LONGLAND, AMANDA MARIE	OTHER PROFESSIONALS	92,829.23	2,551.13
LUNDQUIST, LINDA MARIE	TEACHERS	109,737.77	1,380.00
LUTES, STEPHEN	TEACHERS	109,583.64	-
LUXTON, ANGELA	TEACHERS	102,411.79	18.32
MACAULAY, ROBERT B.	PRINCIPAL/TEACHERS	176,831.18	-
MACDERMOTT, JENNIFER	TEACHERS	84,786.48	-
MACDONALD, MORGEN	PRINCIPAL/VICE PRINCIPAL	134,535.23	2,849.52
MACINNIS, STEPHEN ANDREW	TEACHERS	94,496.43	200.00
MACKINTOSH, NICHOLAS JL	ELECTRICIAN	80,278.68	150.73
MACLACHLAN, SHANNON	TEACHERS	80,965.19	190.00
MADDIGAN, WYONA RENEE	TEACHERS	97,329.15	1,424.92
MAJERECH, BRENDEN	TEACHERS	102,342.27	25.37
MAJOR, ALEXANDRA ELIZABETH	PRINCIPAL/VICE PRINCIPAL	148,968.80	1,277.71
MALTAIS, CLINTON P	PRINCIPAL/VICE PRINCIPAL	141,413.24	183.11
MANDUCA, KELLY	TEACHERS	112,161.37	9,549.74
MARINO, MARK	PRINCIPAL/VICE PRINCIPAL	161,565.15	2,359.11
MARSAN, JOAN S	TEACHERS	119,044.34	11,527.13
MARTEL, CANDY	TEACHERS	81,893.33	8.58
MARTIN, LAURA	TEACHERS	77,220.67	-
MARTINSON, KEELA M.	TEACHERS	83,730.77	-
MASON, HEATHER	TEACHERS	85,323.93	-
MATHESON, CHRISTIAN A	PRINCIPAL/VICE PRINCIPAL	155,454.32	3,305.47
MATTHEWS, LARA	PRINCIPAL/VICE PRINCIPAL	136,899.78	16.08
MATTHEWS, STUART COLIN	TEACHERS	87,328.08	-
MAZUR, KIRSTEN JOANNE	PRINCIPAL/VICE PRINCIPAL	148,261.70	2,276.69
MCAFEE, ROBBIE	TEACHERS	100,269.41	-
MCDERMOTT, CHRISTINA	TEACHERS	101,518.78	-
MCEWAN, DANIELLA M	TEACHERS	77,102.56	-
MCKENNA, KERRY J	PRINCIPAL/VICE PRINCIPAL	161,124.81	8,845.87

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DETAILED EMPLOYEES > 75,000.00 :

NAME	POSITION	REMUNERATION	EXPENSE
MCKINLEY, MARGOT	TEACHERS	\$ 97,290.30	\$ 17.46
MCNABB, TRACY L.	TEACHERS	111,626.59	40.38
MCPHERSON, TAMMY LYNN	TEACHERS	109,496.72	-
MCTAVISH, SIONNA	TEACHERS	102,126.31	8.75
MEERZA, TAMMY RENE	TEACHERS	100,563.40	-
MEISE, RYAN	TEACHERS	102,586.65	10.92
MELLIN, DAKOTA	TEACHERS	76,049.64	10.92
MENZIES, JOEL	PRINCIPAL/VICE PRINCIPAL	157,666.46	261.45
MENZIES, TYRA	TEACHERS	100,995.89	-
MERRIMAN, JOANNE	TEACHERS	102,376.06	243.57
MIDDLETON, DIANNE	TEACHERS	101,322.59	37.03
MIEGE, KATHLEEN	TEACHERS	109,540.09	174.70
MILLIGAN, ANDREW JOSEPH	TEACHERS	102,369.29	10.93
MILNE, ERINN LYNNE	TEACHERS	108,998.52	16.61
MILTON, HEATHER	TEACHERS	82,043.61	-
MINCHENKO, TAMARA	TEACHERS	102,342.28	-
MITCHELL, SHARON	PRINCIPAL/VICE PRINCIPAL	120,608.61	41.23
MOERIKE, RETA M.	TEACHERS	76,129.75	-
MONSIEUR, CAMBRA	TEACHERS	102,398.77	64.90
MONTGOMERY, HEATHER	TEACHERS	92,047.93	-
MOODY, SANDRA	TEACHERS	102,173.62	10.92
MOONEY, BRIANNE MARIE	TEACHERS	79,009.21	-
MOORE, NADINE E	OTHER PROFESSIONALS	98,846.79	2,828.92
MOORE, TRACY LYNN	TEACHERS	111,464.89	56.16
MORRIS, HEATHER	OTHER PROFESSIONALS	109,295.27	249.38
MORRISON, STACY	TEACHERS	109,430.38	-
MOYER, BROOK ERSKINE	TEACHERS	112,182.17	7.75
MUELLER, AUSTIN	TEACHERS	89,138.57	8.58
MUELLER, CHRISTEL ELIZABETH	TEACHERS	115,652.10	-
MYHRE, SHANELLE BRIANNE	TEACHERS	75,241.36	-
NADURAK, LIAM	TEACHERS	75,643.67	233.69
NEATE, STEPHEN P	PLUMBING	79,118.25	3,873.23
NELSON, SHERRI	TEACHERS	90,052.23	-
NETZEL, JORDY J	TEACHERS	81,642.60	-
NEUFELD, CINDY	TEACHERS	102,342.31	-
NEWSTEAD, JASON RAE	TEACHERS	82,360.89	7.00
NIEWENHUIZEN, SHERALEE	TEACHERS	103,078.01	23.43
NITSCHKE, ANGELA CHRISTINE	TEACHERS	105,145.26	15.27

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DETAILED EMPLOYEES > 75,000.00 :

NAME	POSITION	REMUNERATION	EXPENSE
NOBLE, KIP (KERAY) J	TEACHERS	\$ 102,274.78	\$ -
NORRIE, AMANDA ANN	TEACHERS	79,016.77	-
NORTON, JILLIAN ELIZABETH	TEACHERS	96,120.59	130.00
O'BRIEN, MICHAEL	TEACHERS	109,500.61	-
OAKLEY, PHILIP A	PLUMBING	75,468.56	333.95
OLLINGER, MEGAN	TEACHERS	92,022.60	-
OLLINGER, STEPHEN T.	OTHER PROFESSIONALS	131,698.60	2,451.66
OSMUNDSON, JODIE L	TEACHERS	115,021.22	115.87
PATERSON, MARGARET	TEACHERS	109,533.16	-
PAULL, JONATHAN	CARPENTER	82,618.52	1,262.13
PAYNE, EMILY C	TEACHERS	101,804.39	-
PENNER, MARLEE ALLANA	TEACHERS	99,429.24	242.35
PEREPOLKIN, LYNN LEE	TEACHERS	101,321.73	-
PETCH, RAEGAN	PRINCIPAL/VICE PRINCIPAL	134,431.38	216.08
PETERSON, LOIS MARIE	TEACHERS	87,812.84	12.03
PICK, KRYSTINA MARIE	TEACHERS	103,097.14	-
POIRIER, HIAPO	TEACHERS	106,445.80	439.98
POIRIER, KIMBERLY	TEACHERS	107,006.63	356.44
POSPISIL, PETR	PRINCIPAL/VICE PRINCIPAL	127,037.58	971.09
PRATT, NICOLE	TEACHERS	101,201.03	83.23
PRINCE, CHELSEA	OTHER PROFESSIONALS	180,459.83	20,275.26
PRINCE, JEFFREY A	HVAC TECHNICIAN	89,163.34	872.47
PRINCE-HENSOLD, AMBER R	TEACHERS	83,200.04	-
PRYSUNKA, KATHRYN E	TEACHERS	109,641.22	-
PURDON, CHARLOTTE H	TEACHERS	79,821.10	-
PURDON, MATTHEW DONALD	TEACHERS	100,059.96	-
PURVES, SHARLETTE	TEACHERS	86,364.57	-
PYLE, STEPHEN W.	TEACHERS	102,274.80	-
QUAAL, MISHEL	PRINCIPAL/VICE PRINCIPAL	157,806.74	18.32
QUILTY, JOHN G.	TEACHERS	78,433.39	848.91
QUINTON, KAREN RUTH	TEACHERS	109,496.78	64.91
RALSTON, KATHERINE	TEACHERS	102,295.10	9.96
RALSTON, NOAH	TEACHERS	112,109.27	-
RAMSEY, HEATHER	TEACHERS	89,962.43	-
REED, JENNIFER ANN	TEACHERS	111,550.72	16.61
REID, CHELSEA	TEACHERS	105,665.14	7.54
REIMER, JORIE	TEACHERS	91,013.60	256.64
REMPEL, EMMA P	TEACHERS	93,191.08	64.91

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DETAILED EMPLOYEES > 75,000.00 :

NAME	POSITION	REMUNERATION	EXPENSE
RICHARD, GEORGE	TEACHERS	\$ 119,713.74	\$ 3,376.06
RICHOUX, MONIQUE	TEACHERS	109,800.34	9.96
RITCHIE, GORDON	PRINCIPAL/VICE PRINCIPAL	165,764.21	507.62
ROBERTS, BROOK	TEACHERS	109,569.64	25.37
ROBINSON, CATHERINE LOLA	TEACHERS	76,006.11	-
ROSMAN, PAUL	PRINCIPAL/VICE PRINCIPAL	153,167.65	154.54
ROSMAN, TRUDY	TEACHERS	98,758.07	-
ROSS, KRISTY	TEACHERS	75,254.89	243.40
ROWAT, SARAH	TEACHERS	108,552.24	-
RUCKLE, ANDREA P.	TEACHERS	101,771.25	94.75
RUSSELL, JAIME BARBARA K.	TEACHERS	88,640.82	1,165.98
RUSSELL, MICHAEL A	MECHANIC	90,142.37	2,119.88
SAGH, JONATHAN W	CARPENTER	90,625.66	5,036.30
SANDBERG, KIMBERLY	TEACHERS	112,196.08	-
SAUKA, TRACEY	TEACHERS	110,396.16	166.56
SCHIELKE, CHRISTOPHER	TEACHERS	105,533.83	20.40
SCHIPFEL, BARBARA L	TEACHERS	91,007.36	-
SCHMIDT, BRADLEY	TEACHERS	109,170.85	20.00
SCHMIDT, JENNA M	TEACHERS	76,786.94	-
SCHMIDT, KIMBERLY	TEACHERS	101,407.47	20.00
SCHMOR, JESSICA M	TEACHERS	108,535.18	-
SCHNEIDER, CARLA	PRINCIPAL/VICE PRINCIPAL	157,366.40	91.05
SCHNEIDER, TASHA A	TEACHERS	101,908.43	-
SCHNELL, PAMELA D	TEACHERS	101,847.80	25.37
SCOTT, RICHARD	ELECTRICIAN	89,232.82	1,022.48
SEAL, ALEX EDWIN	TEACHERS	124,155.67	-
SEED, GREG	TEACHERS	117,587.60	3,008.52
SEED, SHANNON	TEACHERS	102,323.80	-
SEIBEL, MARIE	TEACHERS	112,185.17	215.27
SEIGO, DAVID	ELECTRICIAN	77,012.88	306.50
SHINODA, SHANNON MARIE	TEACHERS	102,212.01	148.32
SHOLINDER, ARIANA R	TEACHERS	86,397.66	38.59
SHYKORA, LEAH	TEACHERS	93,615.06	29.26
SILVERSON, JENNIE	TEACHERS	91,676.63	15.27
SMIRL, ASHLEY D	TEACHERS	87,333.12	64.91
SMITH, CARRIE	TEACHERS	103,891.44	-
SMITH, CRAIG BRYDON	TEACHERS	100,955.24	-
SMITH, DOUG	PRINCIPAL/VICE PRINCIPAL	110,949.19	355.63

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DETAILED EMPLOYEES > 75,000.00 :

NAME	POSITION	REMUNERATION	EXPENSE
SMITH, HOWARD AARON	TEACHERS	\$ 104,442.55	\$ -
SMITH, JANU	TEACHERS	109,569.62	-
SMITH, LISA	TEACHERS	109,358.17	-
SMITH, MORGEN	TEACHERS	102,001.97	-
SMITH, SHYLA A	TEACHERS	85,929.79	43.42
SMITHSON, RYAN W	TEACHERS	79,396.95	-
SOMMERREY, MEGHAN K	TEACHERS	100,054.94	-
SORBAN, ELLIOT I	TEACHERS	81,928.73	8.58
SORBAN, NADIA L	TEACHERS	81,313.34	228.59
STALEY, LISA GAYLE	TEACHERS	102,308.54	-
STANKOVEN, STEVEN G	TEACHERS	79,579.52	-
STEARNS, BRYAN W	TEACHERS	112,225.57	-
STRELOFF, BRANDI MEAGAN	TEACHERS	75,993.47	-
STROMGREN, CHRIS	TEACHERS	113,180.36	-
STYLES, EMILY MARGARET A	TEACHERS	93,469.37	51.54
STYLES, GEOFFREY	TEACHERS	80,308.72	-
SUDBURY, ERIN H	TEACHERS	99,477.05	-
SUTHERLAND, JACQUELINE MARIE	TEACHERS	90,168.04	-
TABER, RORY	TEACHERS	104,008.13	540.84
TAIT, AMANDA J	TEACHERS	112,832.12	509.48
TERNENT, SHAWNA	TEACHERS	111,841.06	-
TERRELL, JOSEFINE	TEACHERS	102,342.31	64.91
THIELEN, TREVOR W	ELECTRICIAN	79,225.75	631.38
THIESSEN, DANA F.M.	TEACHERS	102,342.75	16.61
THIO, SHANNON MARGARET	TEACHERS	112,109.27	-
THOMAS, KRISTA	TEACHERS	112,109.27	58.80
THREATFUL, ANDREA	TEACHERS	97,892.92	309.95
TOKAROWSKI, JAKUB A	COMPUTER NETWORK TECHNICIAN	81,933.80	1,864.29
TOLLENAAR, KATHY F	TEACHERS	75,143.22	6.76
TOMLINSON, LAURA JOANNE	PRINCIPAL/VICE PRINCIPAL	131,039.03	1,994.74
TOMPKINS, ANGIE	TEACHERS	102,370.07	-
TREAT, JENNIFER M	TEACHERS	88,899.68	-
TROUT, JESSE E.	COMPUTER NETWORK TECHNICIAN	79,411.21	750.52
TRUDEAU, JESSICA ROSE	TEACHERS	82,578.09	8.59
TRUSCOTT, CRYSTAL	TEACHERS	114,902.54	3,131.23
TUJIK, PETER	TEACHERS	112,109.27	-
TURNER, KATELYN	TEACHERS	88,583.33	-
TYSEN, ALLISON ROSE	TEACHERS	82,399.65	-

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DETAILED EMPLOYEES > 75,000.00 :

NAME	POSITION	REMUNERATION	EXPENSE
UNDERWOOD, COLIN DAVID	TEACHERS	\$ 109,997.56	\$ -
UNFRAU, KARA	TEACHERS	97,103.48	2,396.24
VALLANCE, JEFF	TEACHERS	109,496.86	-
VAN BERGEYK, DAVID	TEACHERS	115,452.86	105.36
VAN NOSTRAND, DIANNE C	TEACHERS	109,533.28	8.76
VAN VARSEVELD, INGRID	TEACHERS	88,617.86	-
VEZINA, JAIMIE M.H.	TEACHERS	105,533.01	163.47
VIZCAINO BARBA, GABRIEL	TEACHERS	78,275.44	326.16
VLIEG, TAMMY	TEACHERS	102,342.32	-
VON NIESSEN, ERIK	TEACHERS	115,699.12	-
WAGSTAFF, ALIDA JANINE	TEACHERS	92,604.88	-
WAGSTAFF, JAMES J	TEACHERS	102,385.75	-
WALDIE, JOHN	TEACHERS	78,008.17	-
WARD, TRACEY LEE	OTHER PROFESSIONALS	85,445.78	625.45
WARD, WILLIAM SPENCER	PRINCIPAL/VICE PRINCIPAL	147,443.52	426.59
WARING, MARIA	TEACHERS	88,220.02	-
WATERS, RHYS	PRINCIPAL/VICE PRINCIPAL	145,095.60	3,584.01
WATTERS, CHRISTINA LAUREL	TEACHERS	102,344.60	-
WEBSTER, SHERI D	TEACHERS	109,496.84	300.00
WEEKS, SHAWN ARTHUR	TEACHERS	112,170.47	76.60
WEHNER, MARK	COMPUTER NETWORK TECHNICIAN	79,851.64	332.48
WEIR, MEGAN	PRINCIPAL/VICE PRINCIPAL	140,378.85	1,328.55
WELLINGHAM, DAVID	PRINCIPAL/VICE PRINCIPAL	153,167.65	-
WESSELY, CARLA	TEACHERS	102,409.79	-
WHEELER, CAMERON	ELECTRICIAN	78,239.16	726.63
WHITE, MATTHEW W	TEACHERS	115,372.80	8.59
WIDDIFIELD, TRACEY LYNNE	TEACHERS	107,371.60	-
WIENS, ROBIN	TEACHERS	113,882.45	77.62
WILLIAMS, CHRISTINE	TEACHERS	112,035.07	-
WILLIAMS, ERIN (HONEY) L. B.	TEACHERS	80,713.48	-
WILLIAMS, STEPHEN MARK	TEACHERS	116,063.46	-
WILLIAMSON, DARLENE J	TEACHERS	111,807.00	-
WILLMOT, ELIZABETH	TEACHERS	109,147.57	-
WITZKE, RHONDA-LYNN MICHELLE	TEACHERS	77,590.99	-
WOCKNITZ, RONI	TEACHERS	84,909.81	15.33
WOOD, SAMANTHA KRISTINE	TEACHERS	113,207.58	-
WOODHURST, COLIN	TEACHERS	108,264.16	12.02
WOOLNOUGH, ELIZABETH CRISTIE	TEACHERS	91,246.72	126.09

NOTES:

Remuneration: In addition to regular salary, includes all taxable benefits such as vehicle allowances and represents all amounts paid in that particular year, and may include one-time payments such as retirement allowances, retro pay, and vacation pay.

Employee Expenses include payments to, or on behalf of, the employee for approved school district business expenditures such as travel, professional development, relocation expenses, and association memberships, incurred in the normal course of activities as an employee of the Board.

DETAILED EMPLOYEES > 75,000.00 :

NAME	POSITION	REMUNERATION	EXPENSE
WORMALD, JULIE	TEACHERS	83,717.39	3,000.00
WRIGHT, TERESA	TEACHERS	101,405.64	-
WYCHERLEY, RACHEL ANNE	TEACHERS	75,322.51	-
ZIEBER, LENETTE T	TEACHERS	109,496.72	-
ZINCK, EMILY	TEACHERS	108,971.74	111.66

DETAILED EMPLOYEES > \$75,000.00:

\$ 47,916,568.32	\$ 281,885.19
-------------------------	----------------------

TOTAL EMPLOYEES <= \$75,000.00

26,810,819.33	91,086.10
----------------------	------------------

TOTAL, EMPLOYEES OTHER THAN ELECTED OFFICIALS

\$ 74,727,387.65	\$ 372,971.29
-------------------------	----------------------

REMUNERATION TO ELECTED OFFICIALS

87,082.62	9,201.19
------------------	-----------------

CONSOLIDATED TOTAL

\$ 74,814,470.27	\$ 382,172.48
-------------------------	----------------------

TOTAL EMPLOYER PREMIUMS FOR CPP/EI

\$ 4,424,006.35

Prepared as required by *Financial Information Regulation*, Schedule 1, section 6

NOTES:

Remuneration: In addition to regular salary, includes all taxable benefits such as vehicle allowances and represents all amounts paid in that particular year, and may include one-time payments such as retirement allowances, retro pay, and vacation pay.

Employee Expenses include payments to, or on behalf of, the employee for approved school district business expenditures such as travel, professional development, relocation expenses, and association memberships, incurred in the normal course of activities as an employee of the Board.

**School District
Statement of Financial Information (SOFI)**

**The Board of Education of
Kwsaltktnéws ne Secwepemcúl'ecw
School District No. 83**

Fiscal Year Ended June 30, 2025

STATEMENT OF SEVERANCE AGREEMENTS

There were no severance agreements made between the Board of Education of Kwsaltktnéws ne Secwepemcúl'ecw School District No. 83 and its non-unionized employees during fiscal year 2024-2025.

Prepared as required by *Financial Information Regulation*, Schedule 1, subsection 6(7)

**School District
Statement of Financial Information (SOFI)**

**The Board of Education of
K'wsalktnéws ne Secwepemcúl'ecw
School District No. 83**

Fiscal Year Ended June 30, 2025

SCHEDULE OF REMUNERATION TO FINANCIAL STATEMENT RECONCILIATION

The Schedule of Remuneration differs from the related figures in the financial statements. For the Schedule of Remuneration, the most common reconciling items are expected to be:

- Adjustments to account for the difference between remuneration paid on a cash basis and salaries expenditures in the financial statements on an accrual basis. This reconciling item would show the change in payroll accrual items at the beginning and end of the year.
- Taxable benefits that are included in remuneration.
- The schedule of remuneration includes salaries which are wholly or partially recovered or reimbursed from other organizations.
- Various small reconciling items.

**School District
Statement of Financial Information (SOFI)**

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

Fiscal Year Ended June 30, 2025

SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS AND SERVICES

<u>VENDOR NAME</u>	<u>EXPENSE</u>
DETAILED VENDORS > \$25,000.00:	
1&2 ELECTRIC LTD	\$ 112,593.25
1160595 BC LTD	58,746.21
1218351 BC LTD	36,338.03
ABUNDANT SPECIALTY ADVERTISING	47,787.89
ACORN MUSIC	35,235.24
AMAZON	69,487.77
ANDREW SHERET LTD	179,770.53
APEX BUILDING SCIENCES INC	53,903.59
APOLLO SHEET METAL LTD	213,826.90
ARMSTRONG REGIONAL COOPERATIVE	635,387.28
ASKEW'S FOOD SERVICES LTD.	204,748.96
BANNISTER CHEVROLET BUICK GMC	70,641.63
BC HYDRO	925,722.59
BC PRINCIPALS & VICE PRINCIPALS ASSOCIATION	60,800.35
BC TEACHER'S FEDERATION	1,685,236.42
BC SCHOOL TRUSTEES ASSOCIATION	46,639.24
BG DISTRIBUTION INC	30,271.51
BLACKBURN EXCAVATING LTD	83,497.06
BOOKINGHAM PALACE BOOKSTORE	39,012.87
BUNZL CLEANING & HYGIENE	224,730.66
CAMOSUN COLLEGE	26,114.58
CDW CANADA	68,190.17
CHAPMAN MECHANICAL LTD	1,104,956.38

NOTES:

Payments to benefit carriers include employee payroll deductions made on behalf of employees in addition to the employer cost.

<u>VENDOR NAME</u>	<u>EXPENSE</u>
DETAILED VENDORS > \$25,000.00:	
CITY ELECTRIC SUPPLY	\$ 140,303.49
CITY OF ARMSTRONG	29,313.06
CITY OF SALMON ARM	37,050.38
CLEAN AIR SERVICES CANADA LTD	32,303.25
CLEAR SECURITY SOLUTIONS INC	58,728.74
COMMERCIAL TRUCK EQUIPMENT	176,981.35
COMMISSIONER OF TEACHERS PENSION	11,406,592.35
COMPANION CORPORATION	26,823.73
CUPE 523	416,686.60
DAVE RAMSAY CONSULTING	37,537.50
DELL CANADA INC	145,734.42
DESJARDINS FINANCIAL SECURITY	165,463.43
DISTRIBUTEL COMMUNICATIONS LTD	25,057.45
DOUBLETHINK INC	38,781.75
E.B. HORSMAN & SON	103,126.74
ENGINEERED AIR	74,450.34
FAIRWEATHER COLLISION LTD	26,842.63
FLEET CHARGE	224,390.64
FOCUSED EDUCATION RESOURCES	30,418.44
FORTIS BC - NATURAL GAS	396,944.35
GEMM DIESEL SERVICE	50,046.94
GRAND & TOY	106,997.28
GTI PETROLEUM LTD	31,991.48
ICBC	64,038.00
JACOBSON FORD SALES LTD	234,855.02
JANNA BARA	30,139.65
JBOUT CONSTRUCTION	98,011.78
KAL TIRE	47,188.82
KAMLOOPS COMPUTER CENTRE	119,661.18
KIMCO CONTROLS LTD	222,611.28
KMBR ARCHITECTS PLANNERS INC	56,630.41
KMS TOOLS & EQUIPMENT LTD	69,679.67
KONE INC	30,162.16
KPMG LLP	31,852.07
LOBLAWS INC	25,196.58

NOTES:

Payments to benefit carriers include employee payroll deductions made on behalf of employees in addition to the employer cost.

<u>VENDOR NAME</u>	<u>EXPENSE</u>
DETAILED VENDORS > \$25,000.00:	
LORDCO PARTS LTD	\$ 34,085.64
MANUFACTURERS LIFE INSURANCE	95,016.63
MCKILLICAN CANADIAN INC	35,367.69
MICROSOFT	25,005.69
MILESTONE FABRICATION LTD	54,899.37
MILLS OFFICE PRODUCTIVITY	76,955.70
MINISTER OF FINANCE	129,313.75
MINISTER OF FINANCE - EMPLOYER HEALTH TAX (EHT)	1,485,181.18
MUNICIPAL PENSION PLAN	3,146,484.50
MYBUDGETFILE INC	30,240.00
NAPA AUTO PARTS	37,983.20
NORTH OKANAGAN-SHUSWAP TEACHER ASSOCIATION	642,658.92
NORTHERN COMPUTER	226,644.71
OKANAGAN COLLEGE	131,959.55
OKANAGAN RESTORATION SERVICES	129,265.86
PACIFIC BLUE CROSS	2,796,515.62
PCG CANADA ULC	28,233.68
PEBT IN TRUST	1,419,135.80
POINTS WEST	41,077.04
POWERSCHOOL CANADA ULC	138,990.73
PUKAS EXCAVATING LTD	67,048.06
REFRIGERATIVE SUPPLY	206,058.80
RICOH CANADA INC	397,945.04
SAWCHUK DEVELOPMENTS CO LTD	6,066,047.55
SCHOOL DISTRICT #23	34,728.88
SCHOOL DISTRICT #6	37,800.00
SCHOOL SPECIALTY CANADA	39,415.99
SHUSWAP FOOD ACTION SOCIETY	378,538.00
SMCN CONSULTING INC	216,117.56
SNOWCAP INTERIOR FOOD SERVICES	29,237.96
SOFTCHOICE LP	95,535.68
SPORTFACTOR INC	54,791.63
SSI SPECIALTY SURFACES INC	159,640.60
STANDARD ROOFING LTD	744,469.95
STAPLES PROFESSIONAL INC	74,255.33

NOTES:

Payments to benefit carriers include employee payroll deductions made on behalf of employees in addition to the employer cost.

<u>VENDOR NAME</u>	<u>EXPENSE</u>
DETAILED VENDORS > \$25,000.00:	
SUPERIOR PROPANE	101,565.01
TAKE TWO INC	80,137.24
TAPESTRY MUSIC	65,343.28
TELUS COMMUNICATIONS	85,769.00
TELUS HEALTH (CANADA) LTD	65,032.95
TOTAL OFFICE SUPPLY LTD	66,229.45
TYLER TECHNOLOGIES INC	69,469.63
UNIVERUS SOFTWARE CANADA INC	32,491.61
VERNON PAVING	63,606.27
VIKING FIRE PROTECTION INC	28,854.69
WASTE CONNECTIONS OF CANADA INC	79,108.10
WESTERN CANADA IC BUS INC	788,922.88
WEX CANADA LTD	51,986.76
WORK SAFE BC	896,218.16
WORKIVA CANADA ULC	26,208.00
X10 TECHNOLOGIES INC.	88,811.95
TOTAL DETAILED VENDORS > \$25,000.00	\$ 42,722,633.34
TOTAL VENDORS <= \$25,000.00	4,264,787.43
CONSOLIDATED TOTAL	\$ 46,987,420.77

Prepared as required by *Financial Information Regulation*, Schedule 1, section 7

NOTES:

Payments to benefit carriers include employee payroll deductions made on behalf of employees in addition to the employer cost.

**School District
Statement of Financial Information (SOFI)**

**The Board of Education of
K'wsaltktnéws ne Secwepemcúl'ecw
School District No. 83**

Fiscal Year Ended June 30, 2025

SCHEDULE OF PAYMENT FOR GOODS AND SERVICES TO FINANCIAL STATEMENT RECONCILIATION

The schedule of payments for Goods and Services differs from the related figures in the financial statements. For the Schedule of Payments for Goods and Services, the most common reconciling items are likely to be:

- Adjustments to account for the difference between payments made on a cash basis and financial statements reporting expenditures on an accrual basis. This would include adjustments for opening and closing balances of inventories, prepaid expenses, accounts payable and accrued liabilities.
- Goods and Services Tax (GST)
The list of payments to suppliers includes 100% of GST while the expenditures in the financial statements would be net of the GST rebate.
- Foreign Currency Payments
The list of payments to suppliers does not include foreign currency payments to suppliers from the United States while the expenditures in the financial statements reflect the costs of any foreign currency payment.
- Third Party Recoveries
The schedule of payments for Goods and Services includes expenditures which are wholly or partially recovered or reimbursed from other organizations. Such disbursements would be netted out thereby reducing the districts' operating expenditures in the financial statements.
- The payment schedules include benefit remittances which include the employee's share of the cost. Also, the employer cost for these payments are included in the benefits section of the financial statements.
- Various small reconciling items.

REGULATION 4020.04 – TRAVEL and RELATED EXPENSES DISTRICT PERSONNEL

Travel and related expenses incurred by district personnel for expenses incurred while performing authorized duties on behalf of School District No. 83 (North Okanagan-Shuswap).

Meal Per Diem Allowances

For meals not covered by registration or conference fees, district employees may claim an allowance at the meal per diem rate in effect at the time of travel.

Effective September 1, 2019, the meal per diem allowance shall be **\$60.00** per full day on District or Board business. When business is less than a full day, the meal allowance shall be \$12.00 for breakfast, \$18.00 for lunch and \$30.00 for dinner.

Lodging

All overnight accommodation on Board business is to be charged directly to School District No. 83 if possible. Should it be necessary for the claimant to pay for lodging, a receipt is required to support the reimbursement. District employees are expected to request government rates whenever possible.

Charges such as valet service, personal telephone calls and in-room movies are the responsibility of the district employee.

If a district employee elects to stay at a friend's or relative's rather than a hotel or motel, a daily allowance of \$30 may be claimed.

The cost of any extra night is the responsibility of the district employee with the exception of travel delays due to extenuating circumstances and with discussion with their supervisor.

Mileage Rates

District employees will be reimbursed at the approved BCSTA rates noted below. **Carpooling is encouraged and expected where possible.** The maximum amount of mileage claimable is limited to the cost of economy air fare between points travelled, when air transportation is available and practical.

Reimbursement Rates

Effective January 1, 2022: \$0.61 per kilometer - per BCSTA rate.

Effective January 1, 2023: \$0.68 per kilometer - per current BCSTA rate.

REGULATION 4020.04 – TRAVEL and RELATED EXPENSES DISTRICT PERSONNEL

Travel Costs

Whenever possible, travel arrangements should be made through and billed directly to the Board office and should be booked in advance so as to take advantage of any fare reductions that are available.

Should the claimant pay transportation costs, the amount paid may be claimed for reimbursement after the travel date has occurred, provided receipts or tickets are attached to the claim form.

Incidental Expenses

Parking, taxi fares, telephone calls, ferry fares, etc. will be paid for by the Board when those expenses are necessary for Board business and when supported by receipts.

Payment of Expenses

Expenses must be submitted on a timely basis, preferably once a month. Only expenses submitted on the correct forms shall be considered. Expense claims that are submitted either outside of the fiscal year or three months after the occurrence of the event or expense, will only be paid if approved by the Secretary Treasurer.



BRIEFING NOTE

TO: The Board of Education **DATE:** November 18, 2025

FROM: Jeremy Hunt, Acting Secretary-Treasurer

RE: **Salmon Arm Secondary Trail Project – Property Bylaw No. 3-2025**

Purpose

This briefing note is to provide the Board of Education of School District No. 83 with information on the next phase of the City of Salmon Arm and the Shuswap Trail Alliance greenway trails project at Salmon Arm Secondary and request for approval of the related Property Bylaw No. 3-2025 for the Statutory Right-of-Way (SRW).

Background

The City of Salmon Arm and the Shuswap Trail Alliance made a presentation to the Board at its Regular Board Meeting of March 14, 2023, proposing the formalization of existing urban connector trails on District property with greenway trails maintained by the City and the Shuswap Trail Alliance. The Board took the request under consideration and subsequently supported the first phase of the project at J.L. Jackson Secondary.

Motion 072/2023 – October 17, 2023 Regular Board Meeting:

That the Board of Education of School District No. 83 (North Okanagan-Shuswap) authorize Administration to negotiate the Easement in co-operation with the City of Salmon Arm to help facilitate the construction of the first phase of the proposed trail development at Jackson campus.

Motion 086/2024 – September 24, 2024 Regular Board Meeting:

That the Board of Education approve the Statutory Right of Way Plan for the first phase of trail alignment at J.L. Jackson Secondary School connecting the under-highway tunnel to the existing trail at McGuire Lake Park at this meeting.

As per the original proposal in March 2023, the next phase of the greenway trail plan is the trail alignment at Salmon Arm Secondary. Over the summer, Director Elwood, Principal Rob Cadden, Vice Principal Rhys Waters, and I met with City and Trail Alliance staff on-site to view the trail, and a survey plan has been created for the proposed alignment of the trail. The proposed trail is on the western edge of the property, following the social trail in place and tied into the existing City of Salmon Arm trail on 20th Avenue NE. If the Board is in support of the project, a Property Bylaw for the SRW will need to be passed and District staff will work with City of Salmon Arm staff to enter into a Right-of-Way agreement for trail use.

Supporting Documentation

- Shuswap Trail Alliance – School District 83 Greenway Trail Planning (SAS project maps - pg. 8)
- Property Bylaw No. 3-2025
- Statutory Right of Way Plan – EPP148507
- City of Salmon Arm – Sample ROW Agreement for Trail Use

Recommendation

That the Board of Education of School District No. 83 approve the Statutory Right of Way Plan with the City of Salmon Arm regarding the trail alignment on the Salmon Arm Secondary School property.

That Property Bylaw No. 3-2025 be read a first time.

That Property Bylaw No. 3-2025 be read a second time.

Respectfully submitted,

Jeremy Hunt

Jeremy Hunt
Acting Secretary Treasurer

School District 83 Greenway Trail Planning

Prepared by: Adrian Bostock
The Shuswap Trail Alliance

Updated Version: 2022 11 05



Contents

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Proposed Phases/Timelines:5

Project Details:6

Construction Standards: 11

Trail Sign Standards: 14

DRAFT

Purpose:

The purpose of this phased project is to formalize existing urban connector trails, which cross through School District 83 (SD83) property and incorporate them into the City of Salmon Arm (City) Greenways trail network. These “Social Routes” are currently used heavily by the general public, and students alike, and fit within the Salmon Arm Greenways strategy for pedestrian planning.

First steps will involve surveying SD83 property to identify the official, agreed upon, trail line for each proposed SD83 property. A formal Right-Of-Way agreement between the City of Salmon Arm and SD83 will be required, which will allow the City to assume liability and upgrade the trail routes to the Shuswap Trail Alliance (STA) trail standard, which follows the Recreation Sites and Trail BC (RSTBC) and Whistler trail standards.

Once complete, these trails should be suitable for pedestrians, bicycles, strollers, and wheelchairs as terrain permits. This will involve trail upgrades and improvements, installing wayfinding and informational signage, and on-going maintenance. The City would ensure that the necessary maintenance was completed on an ongoing basis, most often by contracting the STA to complete the work.

This proposal is suggesting a phased approach, targeting one campus per year as funds permit. The City of Salmon Arm currently has \$20,000 in reserved funds for this project and Brown Johnson has committed to provide surveying services of up to \$5,000 per year.

Proposed timeline of trail development:

- a) Jackson Campus 2023
- b) Sullivan Campus 2024
- c) Shuswap Middle School 2025
- d) Bastion School 2026

Background:

Greenways Overview

The City of Salmon Arm Greenways Trails are an interconnected network of greenways and trails, serving all forms of non-vehicular movement and all ability levels, linking the City Centre, neighbourhoods, and major points of interest with each other and with surrounding lands, and providing healthy transportation, outdoor recreation and tourism opportunities, and ecological connectivity.

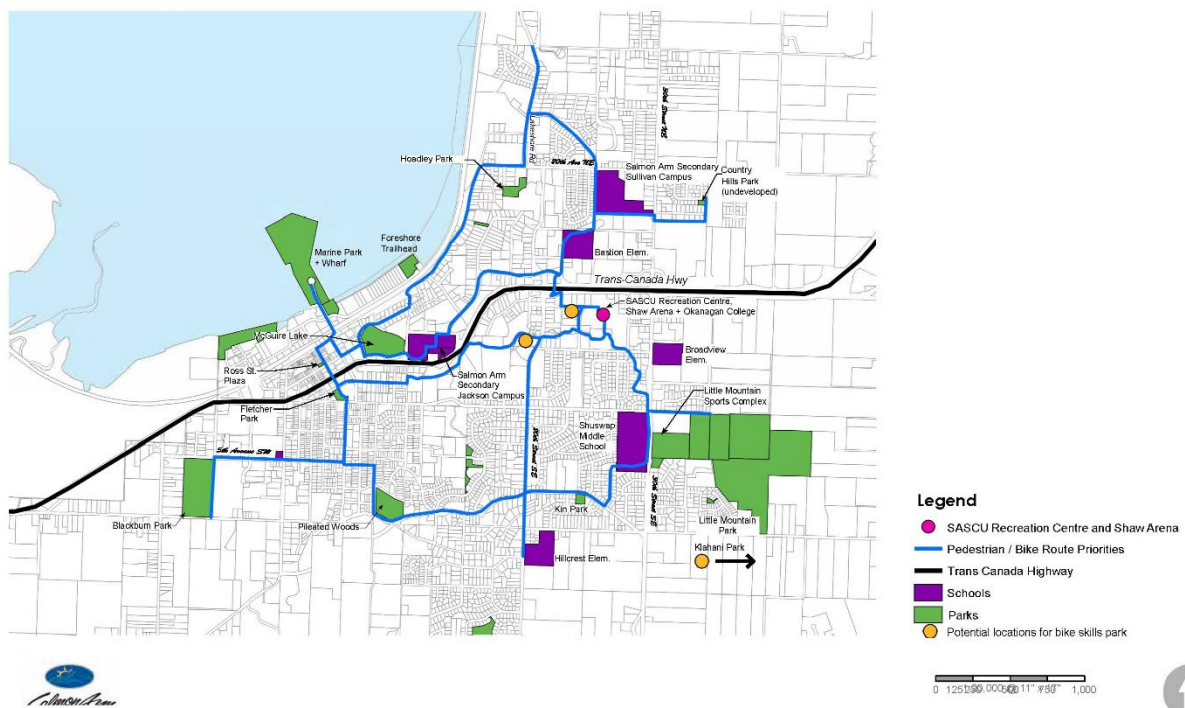
The purpose of the Greenways Strategy is to provide direction for the long-term planning and implementation of a trail/path network spanning the City, integrated with the sidewalk and bicycle networks, and connecting to existing and future regional trails, to provide recreational opportunities, to accommodate alternative transportation for a diverse range of trail/path users, and to support corridors for ecological connectivity.

Heatmaps

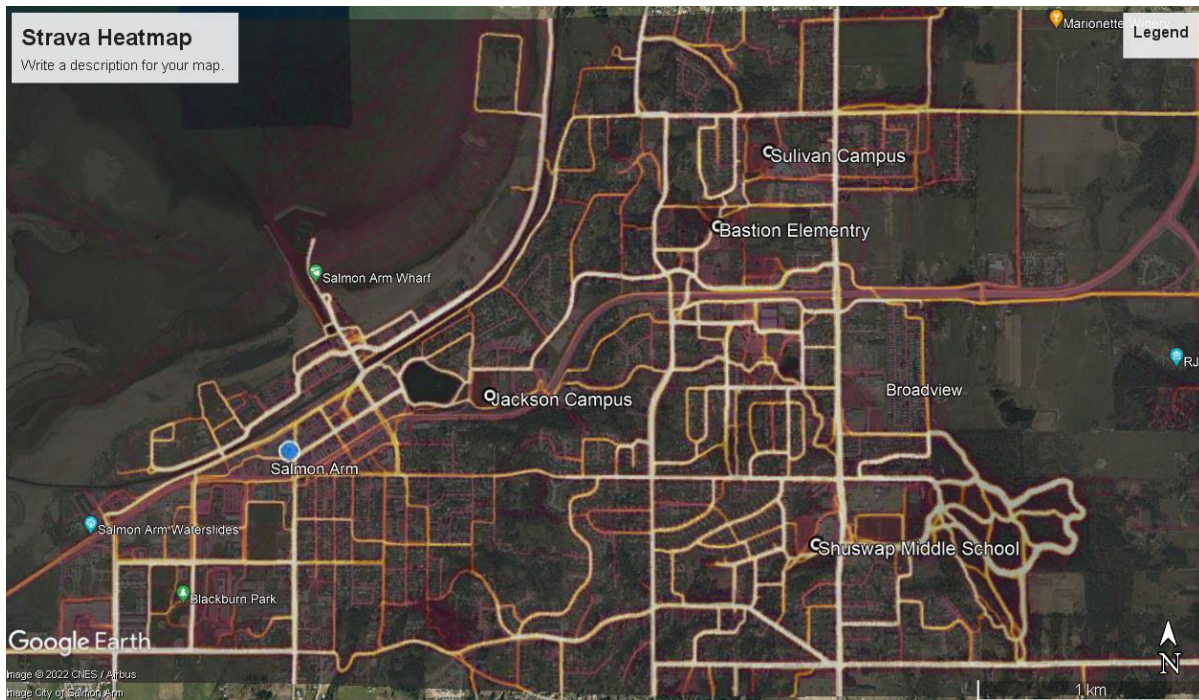
Strava and Trailforks are activity tracking apps which are used to track recreational activities. Strava is used by 76 million people worldwide and Trailforks has 1,309,510 user profiles and 42,897,836 individual ride logs.

These apps are continuously generating data on ridership at very high spatial and temporal resolutions. Heatmaps can be thought of as a sample of bike and pedestrian volumes, where the sample is generated from app users.

The number of total bicyclists represented by one user count varies depending on location and should be combined with trail count programs for an accurate count.



Salmon Arm Greenways Pedestrian Routes



Example of Strava Heatmap for the core area of Salmon Arm

Proposed Phases/Timelines:

Timeline of proposed trail development:

- e) Jackson Campus 2023
- f) Sullivan Campus 2024
- g) Shuswap Middle School 2025
- h) Bastion School 2026

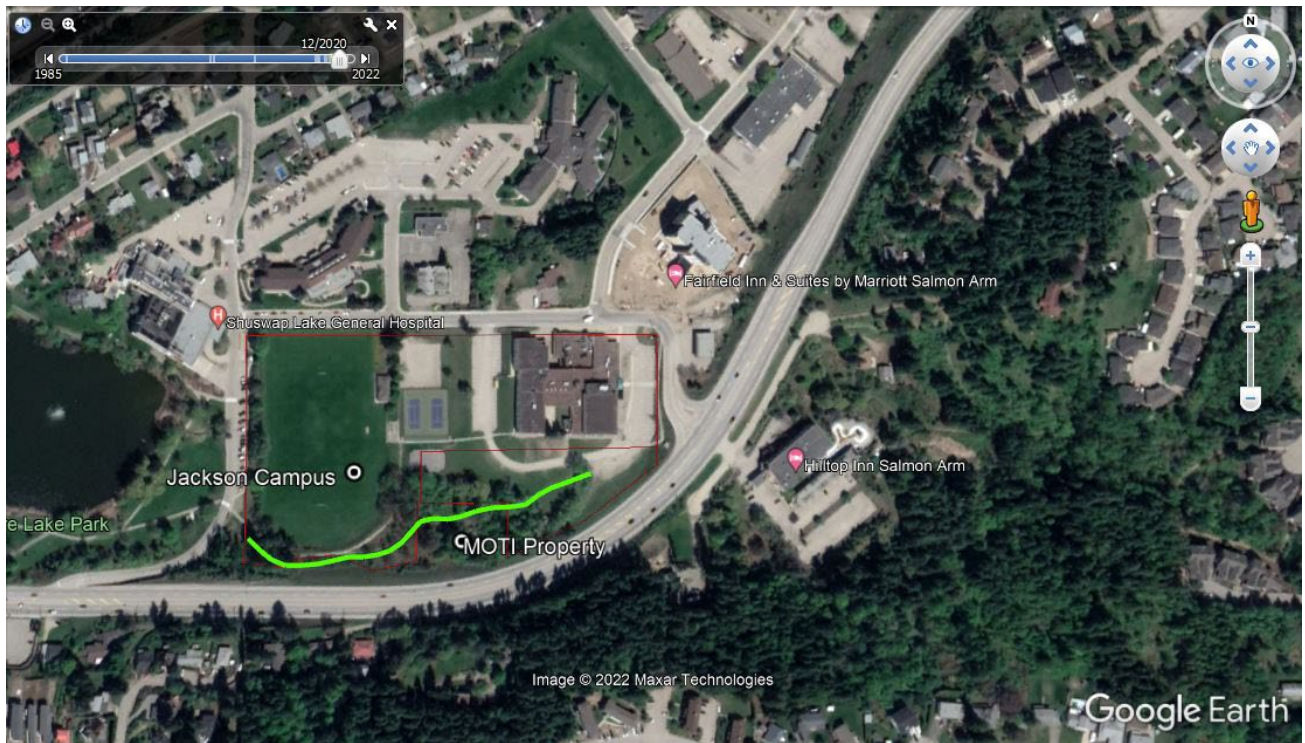
Labour		Timeline	metres
Section Name	Task/Description		
Jackson Campus	Formalize Trail	2023	290
Bastion Campus	Brush and Install Sign Posts	2024	160
			160
Sullivan Campus	Brush and Install Sign Posts	2024	310
	Gravel Cap Trail	2024 - 2025	310
Shuswap Middle School Campus	Trail Planning	2024	225
	Trail Constuction	2025	225
	5th ave Trail Constuction	2025	75

Project Details:

Jackson Campus

The Turner Creek trail connects uptown Salmon Arm, starting near the Shuswap Middle School, to downtown along Turner Creek, through the Jackson Campus to McGuire Lake. This trail would be added to the Salmon Arm Greenways Maintenance Budget and maintained as a type 2 trail through SD83 property. There is a gap in the trail connection on the east end of the trail where the current trail enters the parking lot. It would be difficult to direct pedestrians around the parking lot as users will always default to the more efficient route from point A to Point B. We could create a trail along the edge of the parking lot and develop a true edge to this parking area taking the most desired pedestrian route in consideration for the trail alignment. The other option if to leave this trail gap as is.

Labour		Timeline	metres
Section Name	Task/Description		
Jackson Campus	Survey	2023	290
	Brush and Sign	2023	290



Map of the existing trail through Jackson Campus

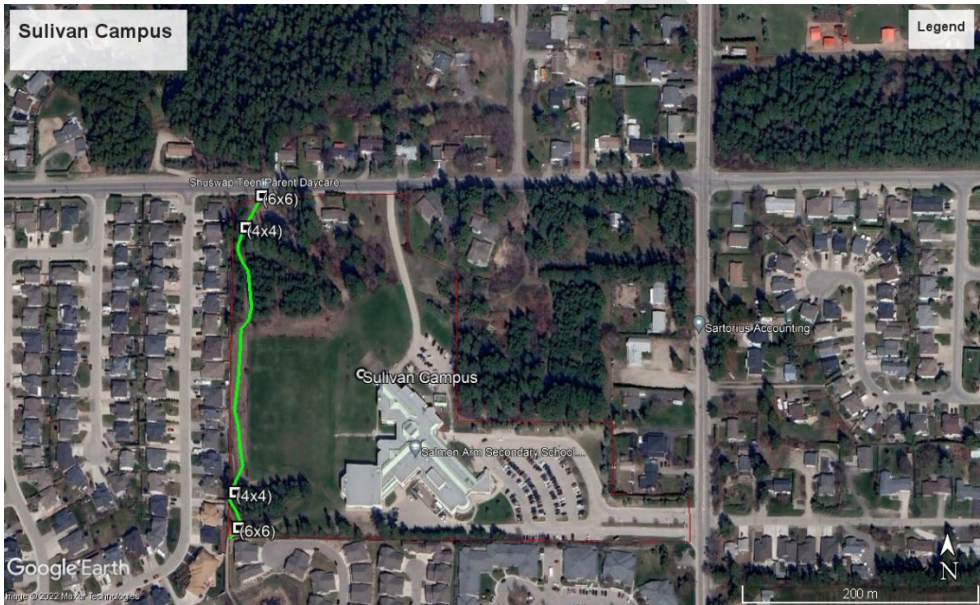


Trail Forks Heat Map of existing use

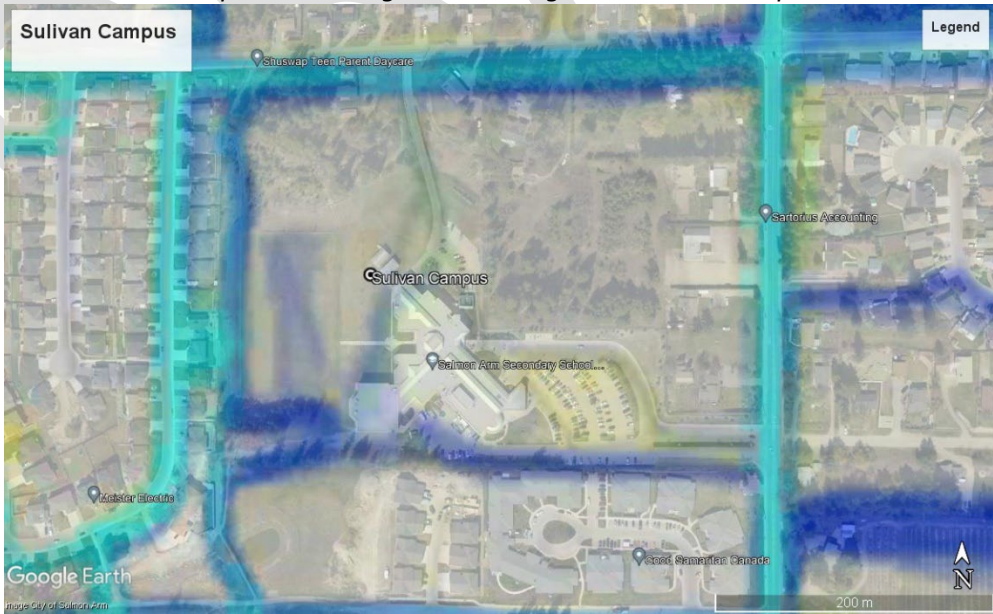
Sullivan Campus

The trail alignment through the Sullivan campus would keep to the western edge of the property, following the social trail in place, and tie into the existing City of Salmon Arm trail on 20th Ave NE. This trail would be upgraded to a crush gravel, type 2 trail.

Labour			
Section Name	Task/Description	Timeline	metres
Sullivan Campus	Survey	2024	
	Brush and Install Sign Posts	2024	310
	Gravel Cap Trail	2024 - 2025	310



Proposed trail alignment through the Sullivan campus

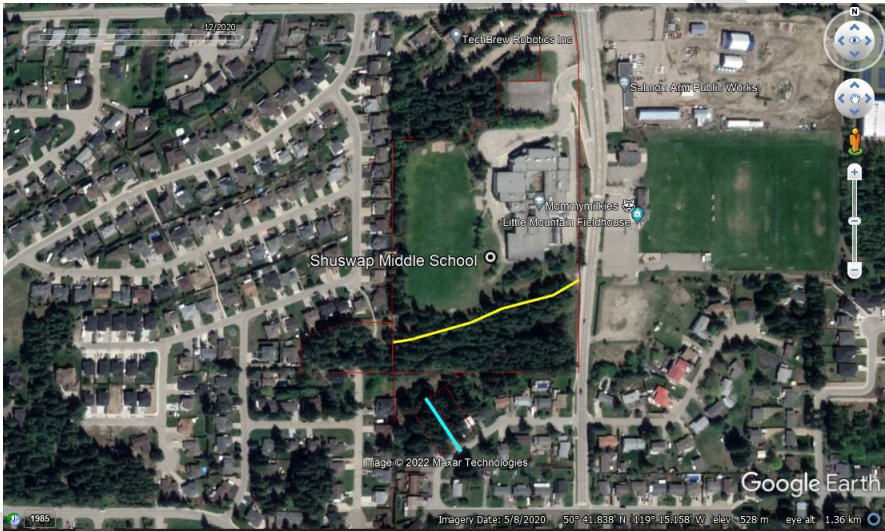


Trailforks heatmap of current use

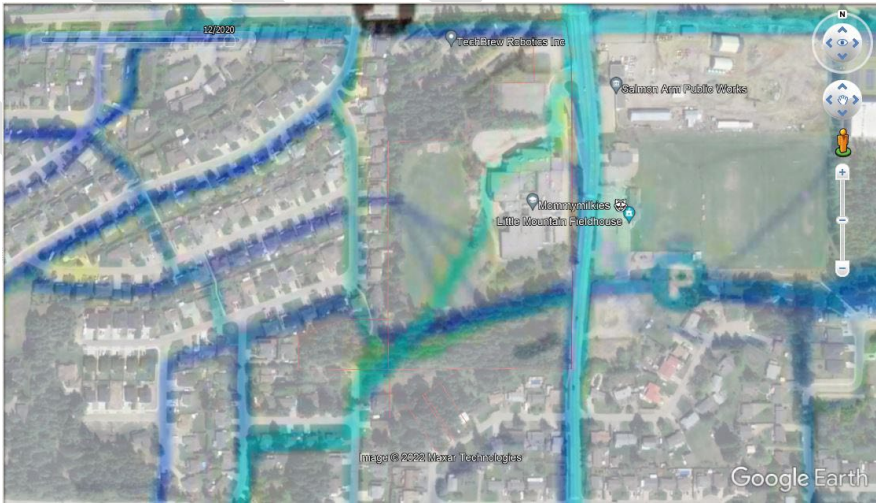
Shuswap Middle School

The trail alignment through the Shuswap Middle School campus will need further trail planning and will be a type 3 trail near the pond on the south end of the property connecting 27th St SE to 30th St SE. There is also an opportunity to connect 5th Ave SE to 27th ST SE via an easement between two houses onto City of Salmon Arm parkland.

Labour		Timeline	metres
Section Name	Task/Description		
Shuswap Middle School Campus	suvey	2024	225
	Trail Planning	2024	225
	Trail Constuction	2025	225
	5th ave trail constuction	2025	75



Shuswap Middle School Trail Planning Proposed

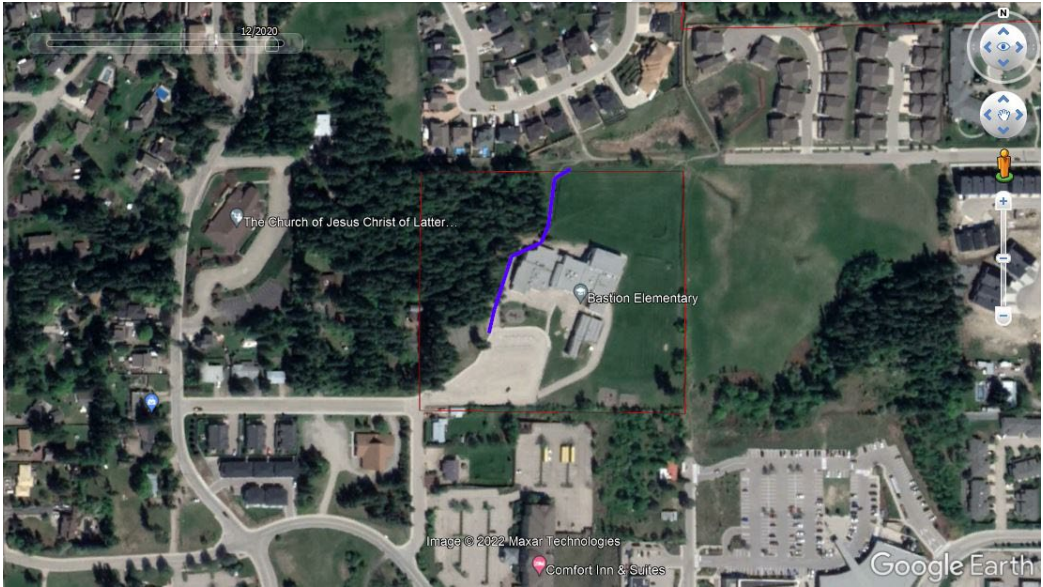


Trailforks Heatmap of existing use

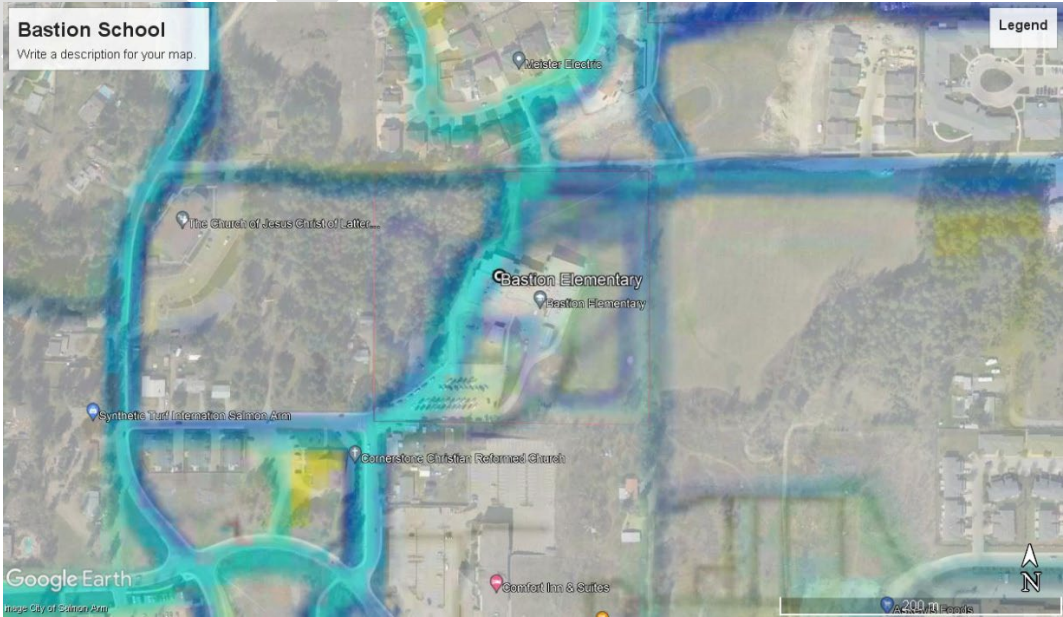
Bastion Elementary

There is existing City access along the western edge of the Bastion schoolyard. Most of this trail is paved, but there is a short section along the field fence, which is a type 2 trail, and is the only part that will need to be added into the City of Salmon Arm trail maintenance budget.

Labour			
Section Name	Task/Description	Timeline	metres
Bastion Campus	Survey	2026	160



Existing trail / route through the Bastion Campus



Trailforks heatmap of existing use.

Construction Standards:

All work will be completed to the Shuswap Trail Design Standards (STA, 2008. aka Provincial/Whistler/IMBA Standards, 2003). The suggested trail types, descriptions to follow, are Type 2 and Type 3.

Type 2 Trail

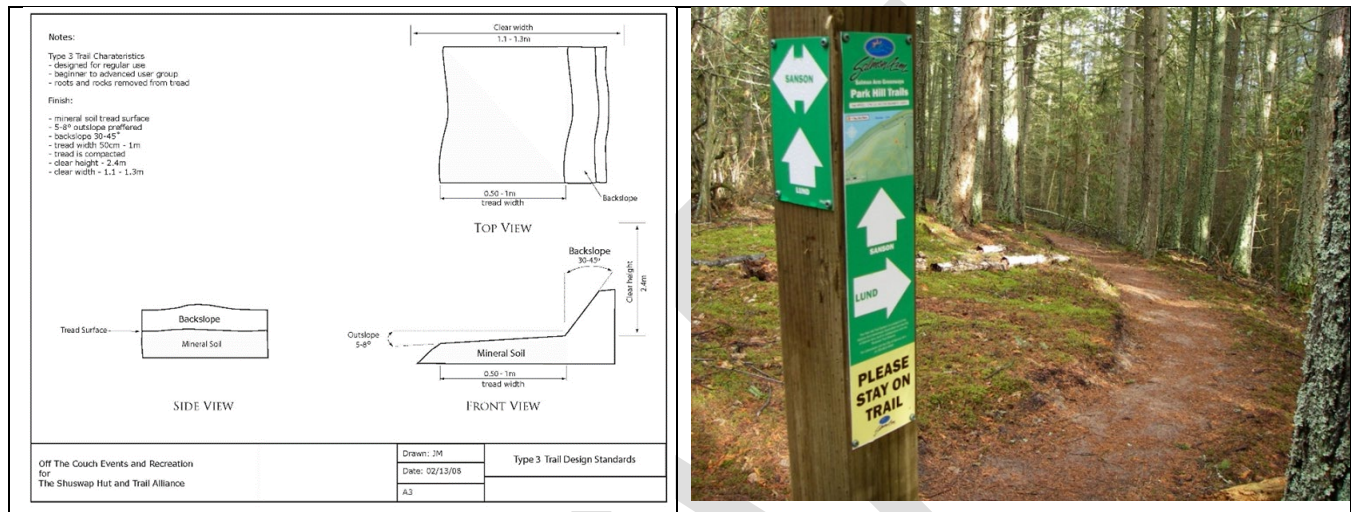
- surfaced double-track or single-track trail
- machine built
- remove all embedded trail obstacles
- use crushed limestone with fines, well-compacted gravel, or existing old roadbeds
- clear width to 5.0m for double-track and 1.6m for single-track trails
- clear height to 2.4m
-
- provide 2-3m tread width for double-track trails, 1m for single-track trails



Type 2 Trail Example

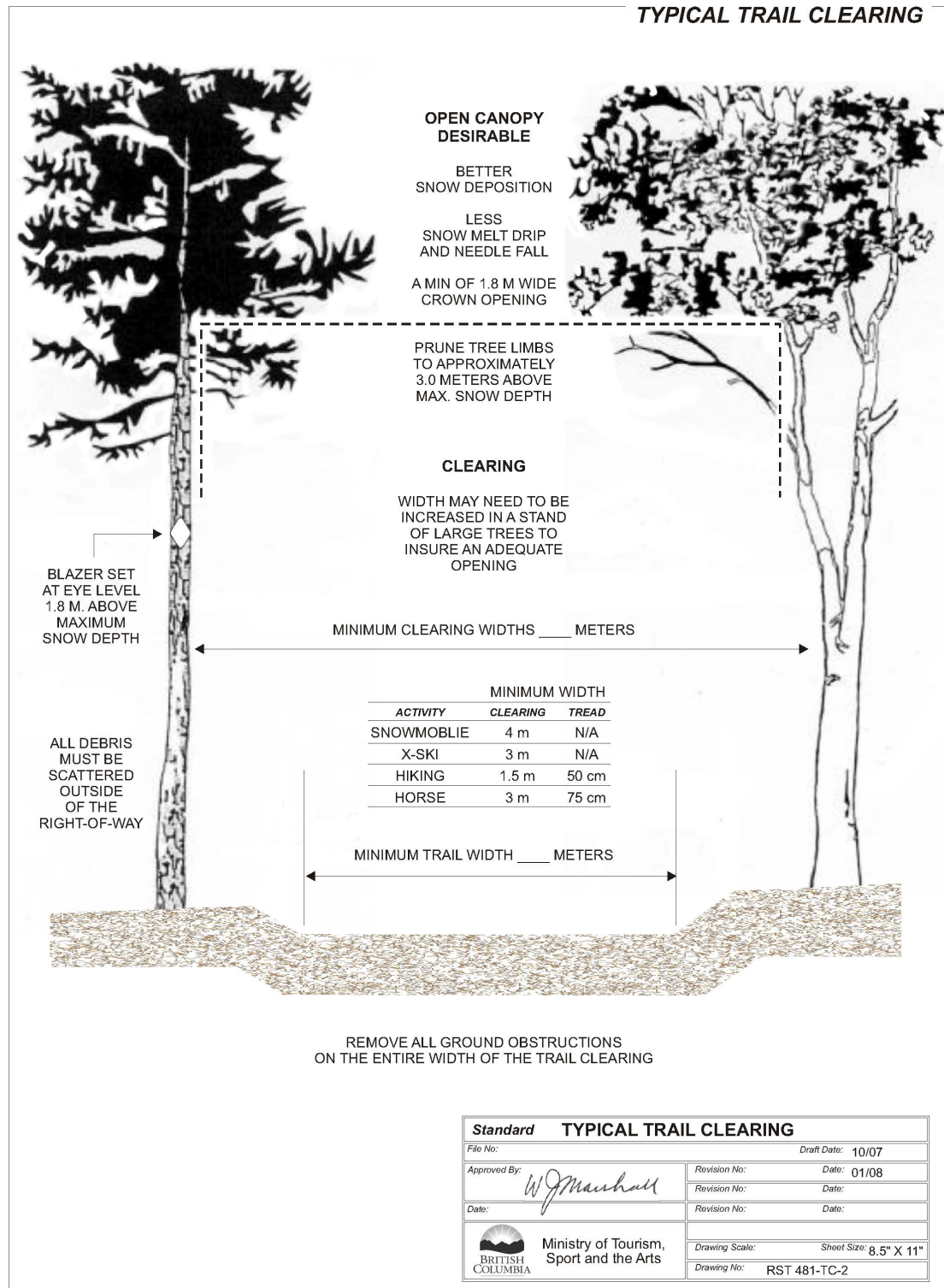
Type 3 Trail

- natural surface single-track trail
- may be machine built
- clear width to 1.1-1.3m
- clear height to 2.4m
- provide 50-70cm tread width on native soil



Type 3 Trail Standard

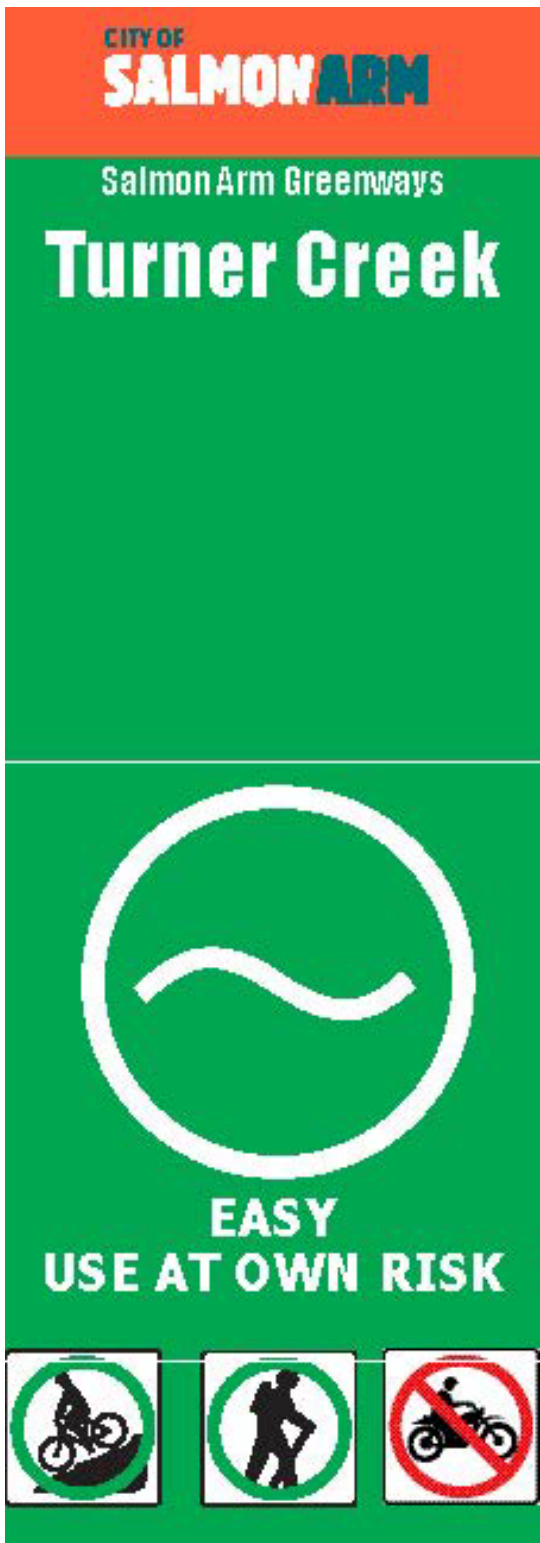
TYPICAL TRAIL CLEARING



RST 481-TC-2 - Rev. 01/08

Trail Corridor Standards

Trail Sign Standards:

	
4X4 post sign	6X6 post sign

PROPERTY BYLAW NO. 3 - 2025
THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 83

WHEREAS pursuant to Section 96 (1) of the *School Act*, “land” includes any interest in land, including any right, title or estate in it of any tenure;

NOW THEREFORE be it resolved that the Board of Education of School District No. 83 grant a Statutory Right-of-Way on that portion of the property owned by the Board and described as:

Facility #08383035 – Salmon Arm Secondary School, located at 1641 30th Street NE,
Salmon Arm, British Columbia

Legal Description: Lot 1, Plan KAP50046, Section 24, Township 20, Range 10, Meridian
W6, Kamloops Div of Yale Land District, Part 1 of 2 See 04460.0101 (PID: 018-309-861)

to the City of Salmon Arm as outlined in **bold**, as per the attached Statutory Right-of-Way plan.

THAT the Board’s signing officer be authorized to execute the Statutory Right-of-Way.

AND FURTHER THAT the Statutory Right-of-Way will have no adverse effect on the use of the site by the District.

READ A FIRST TIME this ____ day of _____, 2025.

READ A SECOND TIME this ____ day of _____, 2025.

READ A THIRD TIME, passed and adopted this ____ day of _____, 2025.

Board Chair

Acting Secretary-Treasurer

I HEREBY CERTIFY this to be a true and original School District No. 83 Property Bylaw No. 3-2025 adopted by the Board the ____ day of _____, 2025.

Acting Secretary-Treasurer

SURVEY PLAN CERTIFICATION
PROVINCE OF BRITISH COLUMBIA

PAGE 1 OF 2 PAGES

Your electronic signature is a representation that you are a British Columbia land surveyor and a subscriber under section 168.6 of the *Land Title Act*, RSBC 1996 c.250. By electronically signing this document, you are also electronically signing the attached plan under section 168.3 of the act.

1. BC LAND SURVEYOR: (Name, address, phone number)

Import Profile

Mark R. Mason, BCLS
201-371 Alexander St.

Salmon Arm

BC V1E 4N5

☐ Surveyor General Certification [For Surveyor General Use Only]

2. PLAN IDENTIFICATION:

Control Number: **175-865-4041**Plan Number: **EPP148507**

3. CERTIFICATION:

☒ Form 9☐ Explanatory Plan☐ Form 9A

I am a British Columbia land surveyor and certify that I was present at and personally superintended this survey and that the survey and plan are correct.

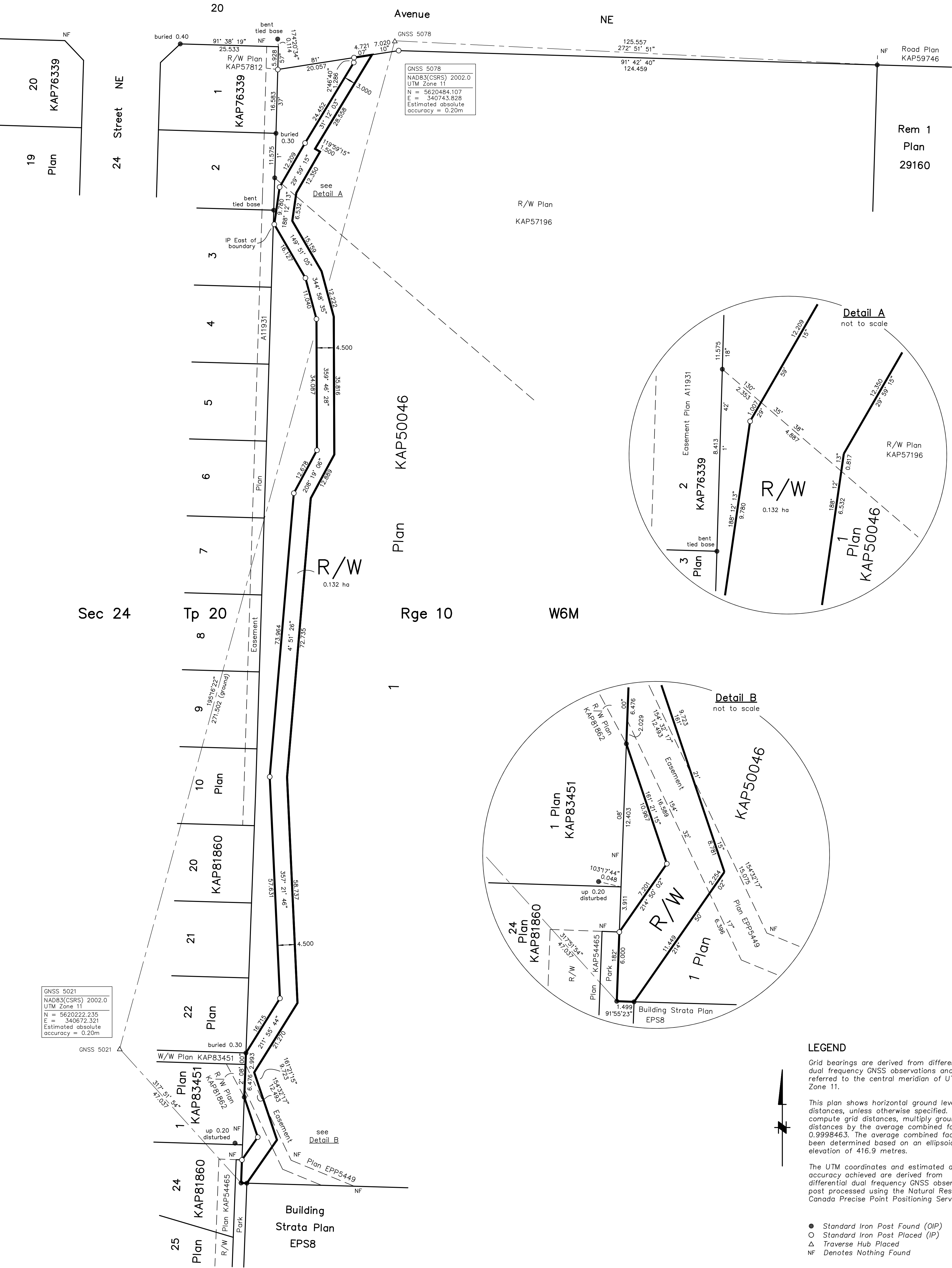
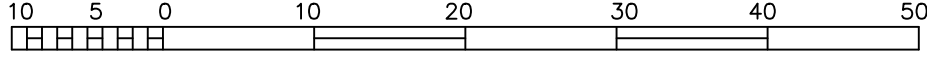
The field survey was completed on: 2025 August 25 (YYYY/Month/DD) The checklist was filed under ECR#: 295524
 The plan was completed and checked on: 2025 September 23 (YYYY/Month/DD)

☒ None ☐ Strata Form S☒ None☐ Strata Form U1☐ Strata Form U1/U2Arterial Highway ☐Remainder Parcel (Airspace) ☐4. ALTERATION: ☐

Statutory Right of Way Plan
in Part of Lot 1,
Sec 24, Tp 20, Rge 10,
W6M, KDYD, Plan KAP50046

Pursuant to Section 113 of the Land Title Act
BCGS 82L.074

All distances are in metres.
The intended plot size of this plan is 560mm in width by 864mm in height (D size)
when plotted at a scale of 1:500



TERMS OF INSTRUMENT - PART 2

STATUTORY RIGHT-OF-WAY - PUBLIC TRAIL

THIS AGREEMENT dated for reference the 1st day of November, 2023.

BETWEEN:

(the “**Grantor**”)

AND:

CITY OF SALMON ARM

Box 40, 500 2 Avenue, NE

Salmon Arm, British Columbia V1E 4N2

(the “**Grantee**”)

Background

- A. The Grantor is the registered owner of lands and premises located in the City of Salmon Arm, British Columbia, more particularly known and described as:

(the “**Lands**”).

- B. The granting of this Statutory Right-of-Way is necessary for the operation and maintenance of the Grantee’s undertaking.
- C. At the request of the Grantee, the Grantor has agreed to grant to the Grantee a Statutory Right-of-Way encumbering the title to the Lands on the terms and conditions set out in this Agreement.

Terms of Agreement

In consideration of TEN DOLLARS \$10.00 and other good and valuable consideration now paid by the Grantee to the Grantor (the receipt and sufficiency of which is hereby acknowledged), the parties hereby covenant and agree as follows:

1. The Grantor hereby grants and conveys to the Grantee and its servants, agents, workmen, contractors and all other persons acting for and on behalf of the Grantee, the full and free right in perpetuity to enter on to and use that portion of the Lands shown in bold outline on a Statutory Right of Way Plan in Parts of Lots

and assigned Plan EPP132980 (the “**Right-of-Way Area**”), for the following purposes:

- (a) to construct, maintain, repair and replace from time to time a public, pedestrian, and bicycle pathway and other accessories associated with a public trail including but not limited to signs, park benches and garbage/recycling containers (the “**Public Trail**”) on and within the Right-of-Way Area;
- (b) to enter onto the Right-of-Way Area from time to time together with vehicles, machinery and equipment as the Grantee may reasonably require to construct, inspect, maintain, repair and replace the Public Trail;
- (c) to use the Right-of-Way as part of a public pathway system that passes through lands lying adjacent to the Lands and to permit members of the general public to cross over the Right-of-Way Area on foot or on bicycle from time to time; and
- (d) to regulate, administer or prohibit use of the Public Trail by members of the general public on foot, bicycles, scooters for disabled persons, wheelchairs, strollers, for pedestrian and bicycle access as set out above.

2. The Grantee covenants with the Grantor:

- (a) that upon construction of the Public Trail, and except with respect to the maintenance, repair and replacement of the Public Trail from time to time, to restrict usage of the Right-of-Way Area to recreational pathway purposes only. Without limiting the generality of the foregoing, no motor bikes, all terrain vehicles or any other vehicles, or horses shall be permitted within the Right-of-Way Area. Nothing herein contained, however, shall prevent the use of wheelchairs or other means of transport for use by persons with disabilities within the Right-of-Way Area;
- (b) not to bury any debris or rubbish of any kind in excavations or backfill, and will remove shoring and like temporary structures as backfilling proceeds;

- (c) to thoroughly clean all of the Lands to which it has had access hereunder of all rubbish and construction debris created or placed thereon by the Grantee, and will leave the Lands in a neat and clean condition;
- (d) as soon as weather and soil conditions permit, and so often as it may exercise its right of entry hereunder to the Lands, replace the surface as nearly as may be reasonably possible to the same condition as it was prior to such entry, in order to restore the natural drainage of the Lands to the Grantor;
- (e) to carry out all work in a proper and workmanlike manner so as to do as little injury to the Lands as possible;
- (f) make good at its own expense all damage or disturbance which may be caused to the surface soil of the Lands in the exercise of its rights hereunder;
- (g) as far as reasonably possible, restore any fences, lawns, flower beds, trees or other surface growth at its cost as nearly as may be reasonably possible to the same condition as they were in prior to any entry by the Grantee upon the Lands of the Grantor outside of the Right-of-Way Area; and
- (h) at all times maintain the Right-of-Way Area in a manner such that it does not detract from the aesthetic appeal of the Lands generally.

3. The Grantor shall:

- (a) not, nor permit any other person, to erect, place, install or maintain any building, structure, mobile home, concrete or asphalt driveway or patio, pipe, wire or other conduit on, over or under any portion of the Right-of-Way Area so that it in any way interferes with or damages or prevents access to, or is likely to cause harm to the Public Trail authorized hereby to be installed in or upon the Right-of-Way Area;
- (b) not do nor knowingly permit to be done any act or thing which will interfere with or injure the Public Trail, and in particular, will not carry out any blasting on or adjacent to the Right-of-Way Area without the consent in writing of the Grantee, provided that such consent shall not be unreasonably withheld;
- (c) not substantially diminish the soil cover over the Public Trail installed in the Right-of-Way Area, and in particular, without in any way limiting the generality of the foregoing, will not construct open drains or ditches along or across the Right-of-Way Area; and
- (d) from time to time and at all times upon every reasonable request, and at the cost of the Grantee, do and execute or cause to be made, done or executed all such further and other lawful acts, deeds, things, devices, conveyances and assurances in law whatsoever for the better assuring unto the Grantee of the rights hereby granted.

4. Waiver of any default by either party shall not be deemed to be a waiver of any subsequent default by that party.
5. This Agreement runs with the Lands.
6. The Grantee shall at all times and does hereby indemnify, save harmless, release and forever discharge the Grantor from and against all manner of actions, causes of action, claims, debts, suits, damages, demands and promises, at law or in equity whether known or unknown, including without limitation for injury to persons or property including death, of any person directly or indirectly arising or resulting from, or attributable to any use of the Right of Way Area by the Grantee and the public or to any act, omission, negligence or default of the Grantee in connection with or in consequence of this Agreement, save and except to the extent caused by any act, omission, negligence or default of the Grantor.
7. Notwithstanding anything contained in this Agreement the Grantee reserves all rights and powers of expropriation otherwise enjoyed by the Grantee.
8. Whenever it is required or desired that either party shall deliver or serve a notice on the other, delivery or service shall be deemed to be satisfactory if and deemed to have occurred when mailed by prepaid registered mail, on the date received or on the sixth day after receipt of mailing by any Canada Post office, whichever is the earlier, so long as the notice is mailed to the party at the address provided in this Agreement or to whatever address the party may from time to time provide to the other party.
9. Wherever the singular or masculine is used in this Agreement, the same is deemed to include the plural or the feminine or the body politic or corporate as the context so requires.
10. Every reference to each party is deemed to include the heirs, executors, administrators, successors, assigns, employees, agents, officers, and invitees of such party wherever the context so requires or allows.
11. If any section, subsection, sentence, clause or phrase in this Agreement is for any reason held to be invalid by the decision of a Court of competent jurisdiction, the invalid portion shall be severed and the decision that it is invalid shall not affect the validity of the remainder of the Agreement.
12. This Agreement shall enure to the benefit of and be binding on the parties notwithstanding any rule of law or equity to the contrary.
13. This Agreement shall be governed and construed in accordance with the laws of the Province of British Columbia.
14. Notwithstanding anything contained in this Agreement, neither the Grantor nor any future owner of the Lands or any portion of the Lands shall be liable under any of the covenants and agreements contained herein where such liability arises by reason of an act or omission occurring after the Grantor or any future owner ceases to have an interest in the Lands.

15. This Statutory Right-of-Way and the terms, covenants and conditions herein contained shall enure to the benefit of the Grantee and shall be binding upon the Grantor and the Grantor's heirs, executors, administrators, successors and assigns.
16. The Grantor acknowledges and agrees that this Statutory Right-of-Way shall be registered as a charge against the title to the Lands pursuant to the provisions of Section 218 of the *Land Title Act*, R.S.B.C. 1996, Chapter 250 in priority to all financial charges.

AS EVIDENCE OF THEIR AGREEMENT this Agreement was executed by the parties as of the date first written above on one or more pages of the General Instrument.



TERMS OF REFERENCE

COMMITTEE NAME: TRANSPORTATION

TYPE: Advisory

MANDATE: To advise the Board on all matters related to student transportation

RESPONSIBILITY:

1. To review all board policies, regulations and guidelines related to student transportation and provide representative advice to the Board
2. To review transportation administrative procedures, including annual route development
3. To hear public or parent requests/complaints and consider all feedback, and seek to resolve disputes prior to an appeal being brought forward to the Board as a whole
4. To review and define best practices related to school field trip travel
5. To consider and provide advice related to the development of an Active Student Travel Plan
6. To assist in the effective and transparent communication regarding all transportation issues and decisions
7. To review the terms of reference for the Transportation Committee annually and make recommendations to the Board as required

MEMBERSHIP: The Transportation Committee shall consist of membership as follows:

- Trustee Representative - Chairperson
- Manager of Transportation
- NOSPVA Representatives (up to 4)
- Director of Operations
- Secretary Treasurer

Representatives from the following partner groups may be invited as and when agenda subject matter warrants, at the discretion of the Chairperson:

- CUPE Local 523 Representative(s)
- DPAC/PAC Representative(s)
- FNEC Representative(s)
- NOSTA Representative(s)

Other staff, guests and subject matter experts may be invited to contribute and/or participate in discussions from time to time, as required.

The committee's Trustee Representative – Chairperson and Alternate Chairperson will be appointed annually each June by the Board Chair.

MEETINGS:

To meet as required between September and June, at the call of the Chairperson.

ATTENDANCE:

The Trustee Representative – Chair's attendance will be recorded in the *Register of Trustee Attendance* as per *Regulation 2060.01R – Trustee Attendance*.

TIME FRAME:

On-going

ACCOUNTABILITY:

The Committee shall report a summary of topics discussed, along with findings and/or recommendations to the Finance & Faculties/Audit Committee.



BRIEFING NOTE

TO: The Board of Education
FROM: Jeremy Hunt, Acting Secretary Treasurer
RE: **Policy 110 - Accumulated Operating Surplus**

DATE: November 18, 2025

Background

The *School Act* requires Boards of Education (Boards) to prepare a balanced annual budget. Estimated spending in the annual budget must not exceed estimated revenue plus accumulated operating surplus (operating surplus). Operating surplus, with consistent rules and guidelines in place, enables boards to engage in long-term planning, mitigate financial risk and support consistent service to all students in the district.

Information

A Board achieves an operating surplus when its annual revenue exceeds annual expenditure. Transfers of operating surplus can then be made for the purpose of acquiring capital assets or supplementing Local Capital. An operating surplus means that the Board has financial resources that can be used to fund school district operations for a period longer than one year. The ability to carry forward unspent funds (with certain restrictions) enables a Board to effectively plan for future years.

To support effective planning, that includes risk mitigation strategies, the Board should consider maintaining a reasonable amount of unrestricted operating surplus. The Board may require emergency funds from time to time or need contingency funds available for unexpected increases in expenses and/or decreases in anticipated revenues. When this occurs, the Board needs to have access to enough funds to continue to provide educational services and operations without making service cuts. The amount that is proposed in the policy for this is between 1% to 2.5% of operating expenditures.

Summary

Policy 110 aligns with the Board's strategic priority of responsible governance and stewardship. It strengthens the Board's commitment to accountability and governance while also adhering to the Ministry of Education and Child Care's requirement that all boards have in place a policy on accumulated surplus.

Recommendation

"That the Board of Education approve the first reading of Policy 110 Accumulated Operating Surplus."

Respectfully submitted,

Jeremy Hunt

Jeremy Hunt
Acting Secretary-Treasurer

POLICY 110 ACCUMULATED OPERATING SURPLUS

The Board believes that the maintenance of appropriate operating surpluses or reserves contributes to the District's financial health and stability. The Board achieves an operating surplus when its annual revenue exceeds annual expenses. An operating surplus means that the Board has financial resources that can be used to operate schools for a period longer than one year. The ability to carry forward unspent funds enables the Board to effectively plan for future school years. Such operating surpluses may be restricted, which means the Board has designated such funds to be expended for a particular purpose in the future. Reserves which are not restricted are referred to as unrestricted operating surpluses.

The *School Act* requires Boards of Education prepare a balanced annual budget. Estimated spending in the annual budget must not exceed estimated revenue and may include the use or appropriation of prior years' accumulated operating surplus to balance the budget.

Regular board monitoring of restricted and non-restricted surplus balances is required to assess the appropriateness of such operating surplus balances and to determine if the financial health of the District is being achieved. To that end, quarterly financial reports shall include the status of all operating surplus balances. For restricted surpluses the status shall include the balance and the purpose for which the Board, through motion, has restricted those funds.

This policy is designed to meet the following objectives:

- To comply with Ministerial direction in regard to accumulated operating surpluses.
- To the extent possible, assist the Board in expending the current budget to support students.
- To provide for the long-term financial health of the District so a strong educational system is maintained for the benefit of current and future students.
- To protect the District from extraordinary financial circumstances which would negatively impact the education of students.

1. Internally Restricted Operating Surplus Funds

The Board may set aside a portion of operating surplus funds to support long-term financial planning and for items that are linked to multi-year strategic objectives and future operational needs. Restrictions are made only for defined operational needs with defined timelines, including services or purchases that are directly related to the Board's District Strategic Plan, operations needs, and enhanced educational outcomes for students.

To increase transparency, every appropriation requires a board motion. Approval of appropriations related to confidential matters or land, legal or personnel matters shall be considered in a closed board meeting.

2. Unrestricted Operating Surplus or Local Capital Surplus (Contingency Reserve)

The Board is responsible for ensuring the District is protected financially from extraordinary circumstances which would negatively impact school district operations and the education of students. To discharge this responsibility, the Board will establish a contingency reserve with available

The Board of Education of Kwátsalktnéws ne Secwepemcúl'ecw School District No. 83

operating surpluses, if applicable, which would be used to mitigate any negative impact such circumstances might cause.

The Board shall maintain a contingency reserve of operating expenditures at a minimum of 1%, if available, and shall not exceed ~~3%~~ 2.5% of operating expenditures.

3. Restricted for Future Capital Cost Sharing

To support major capital projects that are identified by the Boards' 5-year Capital Plans, and approved by the Ministry for concept plan or business case development, the Board may restrict operating surplus to satisfy capital project cost share expectations at the time the project is brought forward for funding approval.

4. Use of Appropriated Surplus and Contingency Reserve

The Board may approve the use of Appropriated Surplus or Contingency Reserve under the following circumstances:

- The elimination of any deficit arising at the end of a fiscal year.
- Funding for new cost pressures in a school year that were not known at the time of budget development.
- Unanticipated utility cost pressures.
- The payment of severance (wages and benefits) upon termination of employment.
- The settlement of any legal action that is not covered by the School Protection Plan.
- Continuity of District or school-based projects that span more than one school year.
- Coverage for disaster recovery expenditures.
- Extraordinary expenses incurred to ensure business continuity.
- Coverage for unexpected additional major capital project costs not funded by the Ministry of Education and Child Care.
- To assist in balancing annual budgets for future school years.

In recognizing that the use of the contingency reserve represents a one-time source of funding, the Board will incorporate into its future budget planning processes, strategies to re-establish the contingency reserve. Such strategies may be implemented over a period of two years.

5. Interfund Transfers

Interfund transfers are funds transferred from one fund to another (e.g., between the Operating fund and the Capital Fund) All transfers to and from Operating Surplus Reserves or Capital Surplus Reserves must be authorized by specific Board motion.

Transfers will normally be considered by the Board as part of the Board's approval of the Annual Budget or Amended Annual Budget.

Transfers from operating surpluses to the Local Capital reserve will be considered by the Board as part of the Board's review of the draft audited financial statements and must be supported by a plan detailing the proposed use of the Local Capital balance.

6. Local Capital

Local Capital includes the board's portion of any proceeds from the disposition of capital assets, transfers from operating funds and interest earned on Local Capital funds restricted for the purchase of tangible capital assets. Transfers from operating funds to Local Capital must be made only for specific initiatives that have a clear linkage to the District's Strategic Plan, or that address capital assets investment, or that meet the specified needs of the school district.

References: School Act [RSBC 1996, Part 4, Division 6, Section 52(2)]

Date Adopted: July 11, 2018

Date Amended:

DRAFT

NORTH OKANAGAN-SHUSWAP SCHOOL DISTRICT NO. 83	4060
POLICY	Adopted: 2018-07-11

ACCUMULATED OPERATING SURPLUS (RESERVE)

The Board of Education of School District No. 83 (North Okanagan-Shuswap) recognizes the importance of ensuring that the district is protected financially from extraordinary circumstances which would negatively impact school district operations and the education of students.

To discharge this responsibility, the Board will establish a restricted portion (contingency reserve) from available operating surplus which would be used to mitigate any negative impact such circumstances might cause.

The Board will be publicly transparent when allocating any surplus funds.

NORTH OKANAGAN-SHUSWAP SCHOOL DISTRICT NO. 83 REGULATION	4060.01R
	Adopted: 2018-07-10
ACCUMULATED OPERATING SURPLUS (RESERVE) The School District’s objectives in terms of its accumulated operating surplus is set out in this regulation and accompanying policy. Through a clear understanding of its operating surplus objectives, and by continually measuring progress towards achieving those objectives, the School District can attain greater fiscal stability and better support educational goals. One of the key indicators of the financial health of a school district is the accumulated operating surplus. The accumulated surplus (or deficit) is comprised of all of the past operating surpluses and/or deficits. It is important to note that although accumulated surpluses can be a source of cash for spending, it cannot sustain on-going services. The ability to carry forward unspent operating funds helps school districts budget and spend their annual operating grants more effectively. INTERNALLY RESTRICTED OPERATING SURPLUS Unique to other organizations in the public sector, school districts are permitted to incur annual deficits as long as they have sufficient accumulated surplus to cover the annual deficit. An accumulated surplus indicates that a school district has net resources that can be used to provide future services. It is achieved by spending less than the revenue it earns. The Board may approve restrictions on the spending of the surplus. Boards of Education are required by legislation to prepare balanced annual operating budgets, which may include use of (appropriation of) prior year accumulated surplus. The following categories of internally restricted operating surplus have been established for the purposes(s) identified: <u>Operations Spanning Future School Years</u> To support effective planning, there will be situations where monies will need to be carried over to future years. These could be for the following categories: • Future years’ operations/budget (not beyond the next two fiscal years)	

NORTH OKANAGAN-SHUSWAP SCHOOL DISTRICT NO. 83 REGULATION	4060.01R
	Adopted: 2018-07-10
• Schools and department surplus/carry-forwards (not beyond the next two fiscal years); • Operating projects in progress; • Technology, utilities, equipment, and Capital projects (includes amounts to be transferred to Local Capital, but have not yet been identified for specific initiatives); • Purchase order commitments; and, • Distributed learning, International Program. The amount of Accumulated Operating Surplus restricted for operations spanning future school years at the end of a fiscal year should be a minimum of 1.5% and a maximum of 3.0% of actual operating expenses of that fiscal year. <u>Anticipated Unusual Expenses Identified</u> To support effective planning, there will be situations where senior management has identified unusual/non-recurring expenses anticipated to be spent in the upcoming fiscal year that will not be funded by revenues of that year. These could be for categories such as: • Staffing, labour relations, employee benefits, severance • Implementation of new curriculum The amount of Accumulated Operating Surplus restricted for anticipated unusual expenses identified at the end of a fiscal year should be a minimum of 0.5% and a maximum of 1.0% of actual operating expenses of that fiscal year. <u>Nature of Constraints on the Funds</u> In recognition of some monies having constraints as to how they can be spent, funds may need to be internally restricted at the end of the fiscal year. Funds with external restrictions are to be included in Special Purpose Funds. These internal restrictions could be for categories such as: • Contractual obligations (i.e. professional development) • Aboriginal education • School Generated Funds (not externally restricted) • Education Plan • Donator named funds (not restricted by the donor)	

NORTH OKANAGAN-SHUSWAP SCHOOL DISTRICT NO. 83 REGULATION	4060.01R
	Adopted: 2018-07-10
The amount of Accumulated Operating Surplus restricted for nature of constraints on the funds at the end of a fiscal year cannot be quantified as a range of minimum to maximum. CONTINGENCY RESERVE To support effective planning, there will be situations where contingency funds need to be available for unexpected increases in expenses and/or decreases in revenues. Budgeted annual operating expenses should be reflective of actual estimated costs or, where applicable, contractual expenditure requirements. The contingency reserve mitigates the risk of actual costs being greater than estimated. These could be for categories such as: • For major emergent operating issues – the School District is exposed to major non-reoccurring costs related to various emergency events or situations, e.g. inclement weather, forest fires, etc. These emergent situations cannot be anticipated and budgeted for and may not be feasible to absorb the cost of such events in other budget areas in any given year. • For one-time and intermittent projects – the School District undertakes certain one-time and/or intermittent projects that are larger in terms of costs. If these projects were funded from annual per-pupil based operating grants from the Ministry of Education, annual fluctuations in educational service levels may result; therefore, it is not prudent to fund these projects from current annual per-pupil based operating grants from the Ministry of Education. • To offset unrealized revenues – some of the School District’s revenue sources, e.g. off-shore student enrolment, rentals, etc., are cyclical in nature and thus are subject to downturns in the economy. The School District tries to anticipate economic downturns by budgeting for a base dollar amount of these revenues in its general operations. Despite its best efforts, the School District is exposed to the possibility of unrealized revenues and/or to declines in base revenues from year to year. • The amount of Accumulated Operating Surplus restricted for Contingency Reserves at the end of a fiscal year should be a minimum of 0.5% and a maximum of 1.0% of actual Operating Expenses of that fiscal year.	

NORTH OKANAGAN-SHUSWAP SCHOOL DISTRICT NO. 83 REGULATION	4060.01R
	Adopted: 2018-07-10
UNRESTRICTED OPERATING SURPLUS The School District will maintain Unrestricted Operating Surplus balances for working capital purposes, i.e. to provide for operating expenditures before operating grants from the Ministry of Education are received. Maintaining minimum working capital levels eliminates or reduces the need to borrow externally and/or internally for operations. The School District may require emergency funds from time to time, from its Unrestricted Operating Surplus balance, for unforeseen costs. When this occurs the School District needs to rely upon sufficient balances being available. Also included in the Unrestricted Operating Surplus are funds that may be used in budget years beyond the next two fiscal years. The amount of Unrestricted Operating Surplus at the end of a fiscal year should be a minimum of 0.5% and a maximum of 1.5% of actual Operating Expenses of that fiscal year. INCREASES TO RESTRICTED SURPLUS Annual and/or periodic increases to the restrictions on the Accumulated Operating Surplus shall be specific to each category of restriction, as approved by the Board through the School District’s annual financial planning/budgeting process. RESPONSIBILITIES The School District’s Secretary-Treasurer shall be responsible for: • Recommending the necessary increases/decreases and transfers so that the School District’s Restricted Operating Surplus and Unrestricted Operating Surpluses are maintained in accordance with this Policy; • Conducting an annual review of all restricted Operating Surplus balances, and Unrestricted Operating Surplus balances including comparing actual levels with the established minimum and maximum levels within this Policy and with other school district and jurisdiction benchmarks, and reporting the results of such a review to the Board of Education; and, • Recommending any revisions or amendments to this Policy, as may be required from time to time, as a result of changes in applicable Ministry of Education directives, accounting standards, economic conditions, etc.	

NORTH OKANAGAN-SHUSWAP SCHOOL DISTRICT NO. 83 REGULATION	4060.01R
	Adopted: 2018-07-10
RESTRICTION INCREASES/DECREASES AND TRANSFER OF FUNDS Increases/decreases in Internally Restricted Operating Surplus in excess of \$20,000 will be considered by the appropriate Standing Committee and approved by the Board of Education. The Secretary-Treasurer has the authority to approve increases/decreases in Internally Restricted Operating Surplus up to and including \$20,000. Any such increases/decreases will be reported to the Finance Committee. Any transfer of funds between the Operating Fund and Capital Fund not included in the Annual Budget, or Amended Annual Budget, will be considered by the Finance Committee and approved by the Board of Education. It is expected that the annual operating budget will allow transfers to local capital which are sufficient to allow efficient replacement or acquisition of assets consistent with the School District's capital plan. Transfers to local capital should be authorised through the budget bylaw or by separate board motion. They should be supported by a planned use of the local capital balance.	



BRIEFING NOTE

TO: The Board of Education **DATE:** November 18, 2025
FROM: Jo McKenna, District Principal – Student Support Services
RE: **Student Support Services – Education Initiatives**

Background

A primary responsibility of the Student Support Services Department is to promote and support inclusion for all students in the most enabling environment within their school community. To support alignment of practice across school communities, the department has developed a multi-year learning plan for Principals/ Vice Principals, Case Managers, Classroom Teachers, and Certified Education Assistants.

This professional learning directly aligns with our Mission, Vision, Values and multiple goals/outcomes within the District Strategic Plan, in particular:

Intellectual Development:

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

- Engage all learners through innovative and responsive learning opportunities.
- Pursue inclusive education practices to ensure all students have equitable access to learning.

Human and Social Development:

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

- Develop, expand and implement inclusive and collaborative practices and processes.

Summary

This presentation will provide a high-level summary of the department led professional learning initiatives, including launching multiple series on Universal Design for Learning, as well as continuing to build capacity with Positive Behaviour Support Planning.

Recommendation

Presented for Board information.

Respectfully submitted,

Jo McKenna
District Principal – Student Support Services

Student Support Services

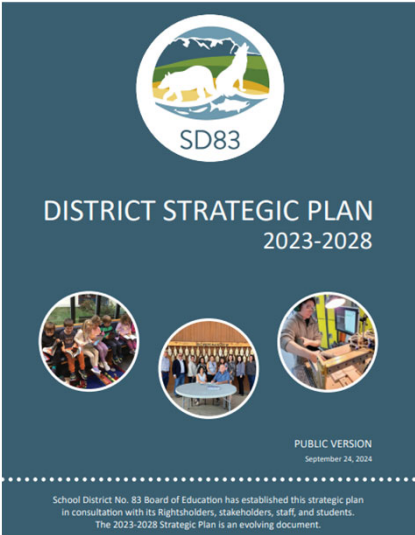
Presentation to The Board of Education

November 18, 2025



1

Alignment

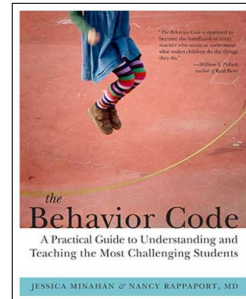


OUR MISSION	Empowering students to become confident, curious, and caring individuals who thrive in their learning, relationships, and community
OUR VISION	Preparing students to become educated citizens who contribute positively to a dynamic, sustainable, and diverse world
OUR VALUES	Belonging, Respect,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



2

Evidence Based Practice

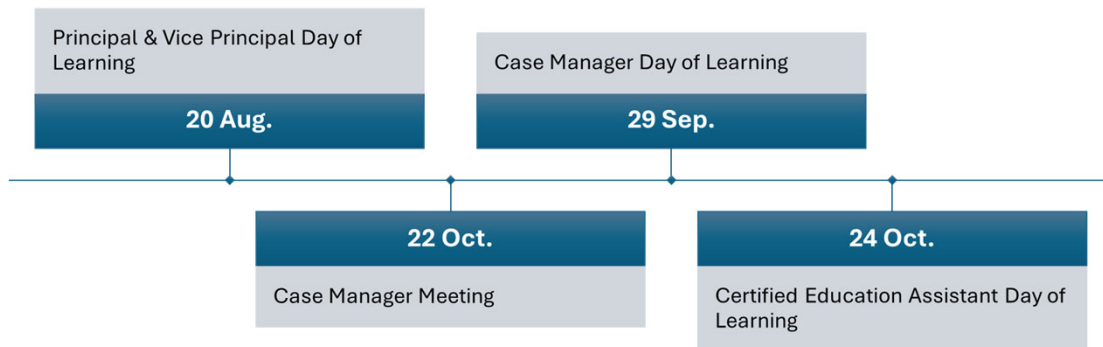


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3

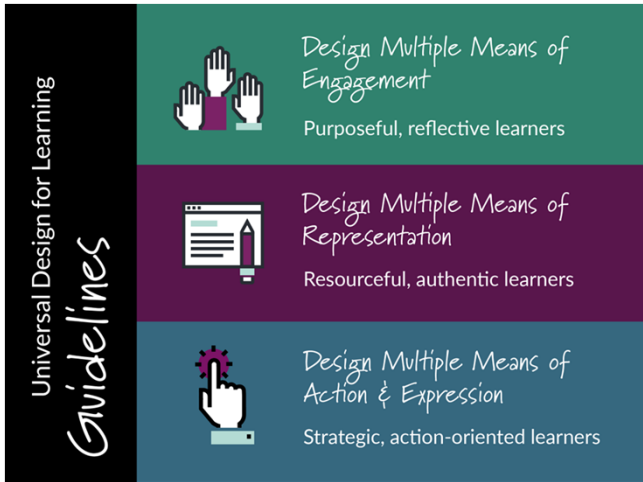
Professional Learning

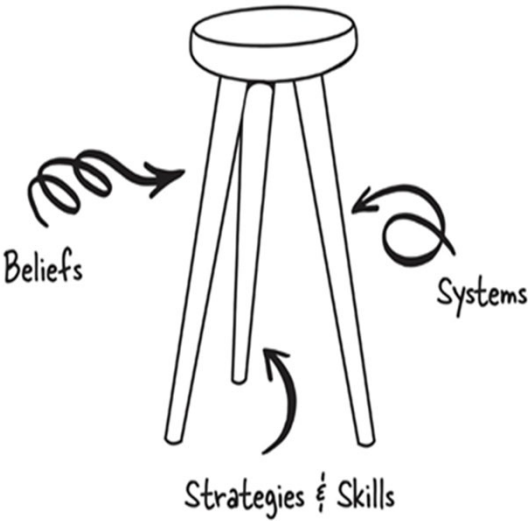


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5

Universal Design for Learning – WHY?

- Because learners are variable (this is the most widely replicated finding in educational research), we have to design learning for that variability.
- Universal Design for Learning is an evidence-based framework with the aim of making learning accessible, and beneficial for all students.
- We believe in inclusion - as much as possible, and as often as possible, by providing the best conditions possible.



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Benefits of UDL

Increased Accessibility

UDL removes learning barriers, enabling students with diverse needs to fully engage with educational content.

Supports Diverse Learners

UDL accommodates learners with disabilities, language differences, and varied learning preferences effectively.

Enhances Student Engagement

Providing choices and fostering autonomy increases student motivation and relevance in learning activities.

Promotes Educational Equity

UDL ensures equal opportunity for all students to succeed regardless of individual challenges.

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Next Steps for Learning

- Principal Group
- Case Manager Group



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Questions



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