



The Board of Education of School District No. 83 (K'wasałtknéws ne Secwepemcúl'ecw)

BOARD MEETING AGENDA

Date: Tuesday, September 29, 2026
Time: 6:00 p.m.
Venue: District Education Support Centre & MS Teams Town Hall

A copy of the Agenda with attachments is available on the School District 83 website at:

<https://www.sd83.bc.ca/board-meetings>

Alternatively, copies are available on request from the Manager of Business Administration.

Item	Description	
1.	CALL TO ORDER	
2.	WELCOME AND ACKNOWLEDGEMENT OF TRADITIONAL TERRITORY We open the meeting with the acknowledgement that the Board holds its meeting on the traditional and unceded territory of the Secwépemc people.	
3.	ADOPTION OF AGENDA – CHANGES / ADDITIONS <u>Recommendation</u> <i>That the Board of Education adopt the September 29, 2026 Regular Board Meeting Agenda as presented.</i>	
4.	ADOPTION OF BOARD MEETING MINUTES	
A.	Regular Board Meeting Minutes – June 23, 2026	Pg. 6
	<u>Recommendation</u> <i>That the Board of Education adopt the Regular Board Meeting Minutes of June 23, 2026, as presented.</i>	
B.	Special Board Meeting Minutes – June 30, 2026	Pg. 15
	<u>Recommendation</u> <i>That the Board of Education adopt the Special Board Meeting Minutes of June 30, 2026, as presented.</i>	
5.	ADOPTION OF IN-CAMERA MEETING SUMMARY	
A.	Summary of In-camera Meeting – June 23, 2026	Pg. 17
	<u>Recommendation</u> <i>That the Board of Education adopt the Summary of the In-camera Meeting of June 23, 2026, as presented.</i>	

Item	Description	
B.	Summary of Special In-camera Meeting – June 30, 2026	Pg. 19
	<u>Recommendation</u> <i>That the Board of Education adopt the Summary of the Special In-camera Meeting of June 30, 2026, as presented.</i>	
C.	Summary of Special In-camera Meeting – August 13, 2026	Pg. 21
	<u>Recommendation</u> <i>That the Board of Education adopt the Summary of the Special In-camera Meeting of August 13, 2026, as presented.</i>	
6.	BUSINESS ARISING	
6:05pm	A. Policy 136 – Trustee Remuneration and Expenses Board Chair: Corryn Grayston	Pg. 23
	<u>Recommendation</u> <i>That the Board of Education amend Policy 136 – Trustee Remuneration and Expenses to include the following stipends and adjustments, effective July 1, 2026:</i> • <i>increase the additional travel remuneration for all Trustee Electoral Areas by \$250.00 each; and</i> • <i>add additional per diem remuneration for Non-Board Meetings attended by Trustees in the amount of \$75.00 for meetings of 2 – 4 hours and \$150.00 for meetings of 4+ hours.</i>	
7.	DELEGATIONS	
	None	
8.	SUPERINTENDENT’S REPORT	
6:15pm	Superintendent: Donna Kriger	
9.	EDUCATIONAL COMPONENT	
6:30pm	A. SD83 School-Wide Write Protocol (K-7) Director of Instruction: Jen Findlay	Pg. 25
	Board Information	
10.	NEW BUSINESS	
6:45pm	A. 2025/26 Interim Progress Report for Enhancing Student Learning Superintendent: Donna Kriger	Pg. 42
	<u>Recommendation</u> <i>That the Board of Education approve the School District No. 83 Interim Progress Report for Enhancing Student Learning 2025-26 based on the information presented.</i>	

Item	Description	
6:50pm	B. Field Trip Request – J.L. Jackson Secondary – Japan, Inashiki Exchange Teacher: Jason Newstead	Pg. 75
	<u>Recommendation</u> <i>That the Board of Education approve in principle the J.L. Jackson School International Field Trip to Inashiki, Japan, in March 2027.</i>	
11.	COMMITTEE REPORTS	
	A. Education Directions Committee Chair: Marianne VanBuskirk	
	B. Finance & Facilities/Audit Committee Chair: Amanda Krebs	
7:00pm	i. 2025/26 Financial Statement Discussion & Analysis Secretary-Treasurer: Jeremy Hunt Board Information	Pg. 83
7:10pm	ii. 2025/26 Audited Financial Statements Secretary-Treasurer: Jeremy Hunt <u>Recommendation</u> <i>That the Board of Education of School District No. 83 approve the additional transfer from the Operating Fund in the amount of \$848,000 to the Local Capital Reserve as presented.</i> <u>Recommendation</u> <i>That the Board of Education of School District No. 83 approve the allocation of operating surplus to the programs and projects included in Note 18 - Accumulated Surplus, of the Audited Financial Statements for the year ended June 30, 2026.</i> <u>Recommendation</u> <i>That the Board of Education of School District No. 83 approve Version 4799-4053-2071 of the 2025-2026 Audited Financial Statements, notes, and supporting schedules for the year ended June 30, 2026 as presented.</i>	Pg. 95
7:25pm	iii. Amended Budget - Student Enrolment & Related Requests Secretary-Treasurer: Jeremy Hunt Assistant Superintendent: Chelsea Prince Director of Instruction: Steve Drapala <u>Recommendation</u> <i>That the Board of Education receive the September 2026 Enrolment Update briefing note for information.</i> <u>Recommendation</u> <i>That the Board of Education approves increasing the number of Certified Education Assistants in the budget by 10 positions.</i>	Pg. 145

Item	Description	
	Amended Budget – Student Enrolment & Related Requests – cont.	
	<u>Recommendation</u> <i>That the Board of Education approve an increase to the District Technology Helping Teacher allocation from 0.5 FTE to up to a maximum of 0.9 FTE for the remainder of the 2026-2027 school year.</i>	
7:40pm	iv. 2027/28 Five-Year Capital Plan Submission – Minor Secretary-Treasurer: Jeremy Hunt	Pg. 149
	<u>Recommendation</u> <i>That the Board of Education of School District No. 83 approve the 2027-28 Minor Capital Plan submission to the Ministry of Infrastructure.</i>	
	C. Labour Relations Committee Chair: Corryn Grayston	
7:45pm	D. Partner Group Liaison Committee Chair: Corryn Grayston	
7:50pm	E. Policy Committee Committee Alternate Chair: Amanda Krebs	
	i. Policy 290 – Child Care – First Reading Superintendent: Donna Kriger	Pg. 153
	<u>Recommendation</u> <i>That the Board of Education approve the first reading of Policy 290 – Child Care as presented.</i>	
	ii. Policy 470 – Animals on School Property – Minor Amendment Superintendent: Donna Kriger	Pg. 164
	<u>Recommendation</u> <i>That the Board of Education accept the minor amendment to Policy 470 – Animals on School Property as presented.</i>	
	iii. Policy 120 – District Code of Conduct – Second and Final Reading Superintendent: Donna Kriger	Pg. 167
	<u>Recommendation</u> <i>That the Board of Education approve the second and final reading of Policy 120 – District Code of Conduct as presented.</i>	
8:00pm	F. Committee of the Whole Committee Chair: Corryn Grayston	

Item	Description	
12.	EQUITY, DIVERSITY, AND INCLUSION	
8:05pm	A. 2026/27 Student Support Services Department Parent Guide Assistant Superintendent: Chelsea Prince	Pg. 170
	Board Information	
13.	BCSTA UPDATE	
8:20pm	Trustee: Corryn Grayston	
14.	BCPSEA UPDATE	
	Trustee: Corryn Grayston	
15.	QUELMÚCW EDUCATION COUNCIL UPDATE	
8:30pm	Trustee: Tennile Lachmuth	
16.	BOARD CORRESPONDENCE	
8:40pm	A. Advocacy Letter to the Ministry Vice Chair: Amanda Krebs	
17.	TRUSTEE REPORTS	
18.	QUESTION PERIOD	
9:00pm	<i>The Board welcomes questions of a general nature, but the primary purpose of the "Public Question Period" is to ask questions about the Board's policies or operations.</i>	
	<i>Question Period is not a platform for presentations or personal statements. As a reminder, all questions and responses must be germane to the agenda items under discussion.</i>	
19.	UPCOMING DATES / EVENTS	
	Orange Shirt Day – September 30, 2026	
	National Day of Truth and Reconciliation – September 30, 2026	
	Thanksgiving Day – October 12, 2026	
	General Voting Day – October 17, 2026	
	Pro-D Day: Provincial – October 23, 2026	
	Inaugural Board Meeting – November 3, 2026 - 6:00 p.m.	
	Regular Board Meeting – November 17, 2026 - 6:00 p.m.	
20.	ADJOURNMENT	

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

Minutes of the Regular Board Meeting of the Board of Education of School District No. 83 (K'w'saltktnéws ne Secwepemcúl'ecw), held at the District Education Support Centre and via Microsoft Teams Town Hall on Tuesday, June 23, 2026.

Present:

C. Grayston	Board Chairperson	D. Kriger	Superintendent
A. Krebs	Vice-Chairperson	J. Hunt	Acting Secretary-Treasurer
B. Gennings	Trustee	M. Guillou	Assistant Superintendent (HR)
T. Lachmuth	Trustee	C. Prince	Assistant Superintendent (Ind. Ed/St Support)
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 6:01 p.m.

2. WELCOME AND ACKNOWLEDGEMENT OF TRADITIONAL TERRITORY

Board Chairperson Grayston opened the meeting with the acknowledgment that the Board holds its meeting on the traditional and unceded land of the Secwépemc people. She also recognized National Indigenous Peoples Day which was observed on June 21, 2026.

3. ADOPTION OF AGENDA - ADDITIONS / CHANGES

067/2026 *"That the Board of Education adopt the June 23, 2026, Regular Board Meeting Agenda, as presented."*
CARRIED

4. ADOPTION OF BOARD MEETING MINUTES

A. Regular Board Meeting Minutes – May 19, 2026
068/2026 *"That the Board of Education adopt the Regular Board Meeting Minutes of May 19, 2026, as presented."*
CARRIED

5. ADOPTION OF IN-CAMERA MEETING SUMMARY

A. Summary of In-camera Meeting – May 19, 2026
069/2026 *"That the Board of Education adopt the Summary of the In-camera Meeting of May 19, 2026, as presented."*
CARRIED

6. BUSINESS ARISING

None

7. DELEGATIONS

A. **Upcoming Japanese Exchange**

Inashiki Twinning Committee Members: Dan DeRosa & Jason Newstead

Inashiki Twinning Committee members DeRosa and Newstead presented on the upcoming Inashiki exchange in August, where eight students and three adult chaperones will be arriving from Japan, with the student and adult itineraries included in the agenda package for Board information. They explained that the size of the exchange has been reduced from twenty students to eight, to keep costs down. They reported that the eight students from our District, who are hosting the Japanese students, are planning to travel to Japan in March 2027. They invited any available Trustees to attend the adult dinner on August 18 and the farewell party on August 29 to represent the Board. They noted that the City of Salmon Arm would be covering the cost of the farewell party and requested that the facility rental fees for the events at J.L. Jackson Secondary be waived. The Board agreed that it would schedule a Special Board Meeting to discuss the facility rental request.

8. SUPERINTENDENT'S REPORT

Superintendent: Donna Kriger

Superintendent Kriger reported on the following:

- Strategic Priority – *Effective Governance & Leadership*
 - the Strategic Focus publication highlights the work being done in alignment with the Strategic Plan around the District;
 - upcoming Trustee Candidate Information Sessions on September 2, 2026 at the District Education Support Centre and on September 3, 2026 at Pleasant Valley Secondary School;
- Strategic Priority – *Intellectual Development*
 - Indigenous Graduation took place at Splatins Community Centre on May 17, with 113 graduates crossing the stage;
 - the SD83 Talks District showcase was held on June 4 at A.L. Fortune Secondary, featuring students from Grades 5 through 8;
 - acknowledgement and congratulations to all 2026 graduates;
- Strategic Priority – *Career Development*
 - congratulations to A.L. Fortune Secondary student, Sy Korf, for earning gold for the second year in a row in Autobody Collision Repair at Skills Canada;
- Strategic Priority – *Human & Social Development*
 - the District Track & Field Meet for Grades 4 to 7 was held on June 2 at SASCU Little Mountain Fields;
 - congratulations to the high school students who attended the BC School Sports Track & Field Provincials in Langley from June 4-6;
 - the year-end Knowledge Keeper luncheon held on June 9 to recognize and honour the Knowledge Keepers in the District;
 - recognition of National Indigenous Peoples Day on June 21;
 - recognition of June being National Indigenous History month;
 - the District commitment to removing barriers and building on diversity, equity and inclusion;
 - recognition and congratulations to retiring staff, including the upcoming retirement of Director of Instruction, Reid Findlay; and

- Strategic Priority – *Community Partnership Development*
 - District Vice-Principal, Allison de Boer, highlighted SD83's Early Learning journey through a story she authored, *We Are All Connected*, at the provincial Early Learning and Child Care gathering in Kelowna on June 5.

With the upcoming School Trustee Election in Fall 2026, Superintendent Kriger concluded her report by celebrating the work of the 2022-2026 Board of Education, highlighting the following:

- dedication to engaging community voices (Students, Parents/Guardians, Stakeholders, and Rightsholders);
- development of a new five-year District Strategic Plan, guiding District decision-making and direction;
- renewed Local Education Agreements with the four local Indigenous Bands, with work done in collaboration with Rightsholders recognized and celebrated provincially;
- a quick, compassionate response to the 2023 wildfires, highlighted at the BC School Trustees Association's fall conference;
- adoption of a new logo, developed in consultation with the Quelmúcw Education Council;
- a new District name of *Íwsaltktnéws ne Secwepemcúl'ecw*, which was gifted by Rightsholders;
- approval of a K-7 and 8-12 school reconfiguration model in Salmon Arm urban and rural schools;
- brand new gymnasium at Pleasant Valley Secondary School in Armstrong, assisted through Board advocacy;
- adoption of an Environmental Stewardship Action Plan;
- completion of a Transportation Department review and introduction of e-buses;
- website redesign to improve digital accessibility, user experience, as well as enhancing communication and engagement;
- full review of the Board's 22 Governance Policies; and
- approval of annual and amended budgets, ensuring alignment with the District Strategic Plan.

9. **EDUCATIONAL COMPONENT**

A. **Inclusion Resource Teacher Positions**

Assistant Superintendent: Chelsea Prince

Assistant Superintendent Prince presented the budget proposal regarding the Inclusion Resource Teacher Positions to enhance behaviour intervention support in elementary schools and in turn, lead to improved staff wellness. She reviewed the following information previously presented at the Board's June 2nd Committee of the Whole meeting:

- the initiative would be funded through an anticipated reduction of \$500,000 in budgeted Substitute Salaries, which is a risk if absenteeism does not improve;
- the \$500,000 would go towards 4.0 FTE of teaching time for Inclusion Resource Teacher positions, and blended with the existing 2.0 FTE Bridge teacher time;
- evidence of an unprecedented increase in student behaviour over several years;
- how behaviour intervention works, Positive Behaviour Support Plans, professional versus paraprofessional support and how school allocations

would be determined; and

- data to examine next year to determine the effectiveness of the program.

She then presented information on work completed since the Committee of the Whole meeting, including:

- consulting with all current Bridge Teachers, NOSTA, and schools, respectively, on various items regarding the proposed initiative;
- preparing a draft posting to be sent out if the budget is approved; and
- a proposed training plan for the new Inclusion Resource Teachers.

Trustees shared their support for the initiative, acknowledging the associated financial risk to the Board, and discussed advocating to the Ministry for funding if the initiative is proven to be successful.

10. **NEW BUSINESS**

A. **2026/27 Board Annual Work Plan**

Board Chairperson: Corryn Grayston

The 2026/27 Board Annual Work Plan included in the agenda was presented for Board consideration. Board Chairperson Grayston noted the work plan was similar to previous years with the exception being that there will be no regularly scheduled Board meetings in October due to the 2026 School Trustee Election.

**070/2026
CARRIED**

"That the Board of Education adopt the 2026/27 Board Annual Work Plan, as presented."

B. **2026/27 Trustee Stipends**

Board Chairperson: Corryn Grayston

Board Chairperson Grayston reviewed her briefing note in the agenda on her proposed changes to Trustee stipends and rationale, noting the recent Trustee Variation review and the decision of the Board to remain as a five-person Board as well as rising fuel costs. Trustees provided their feedback and discussion ensued on the following:

- implementing a per meeting stipend for BCSTA and BCPSEA meetings instead of the proposed annual stipend for Trustee representatives;
- not moving forward with implementing an annual technology stipend; and
- implementing the proposed annual fuel stipend increases but looking at possibly changing the language in policy to a vehicle allowance.

The Board agreed to defer a formal decision until September and Chairperson Grayston noted she would bring forward a revised briefing note, reflecting the feedback discussed by Trustees.

C. **Trustee Attendance**

Board Chairperson: Corryn Grayston

The 2024/25 and 2025/26 Trustee Attendance Registers were included in the agenda for information, in accordance with Board policy and for transparency.

D. 2026/27 Facility Rental Fees

Acting Secretary-Treasurer: Jeremy Hunt

Acting Secretary-Treasurer Hunt presented and reviewed the briefing note, proposed fees, and regional rate comparison table included in the agenda. He stated that a 25% increase to the current fees (updated January 1, 2026) is being proposed, bringing the fees closer to the original proposal presented at the Board's September 2025 Regular Board Meeting. He noted that the goal is to complete an annual review of the fee structure, aligned with the District's fiscal year. He reported that facility rentals are up from last year and provided clarification regarding group classifications and custodial charges.

**071/2026
CARRIED**

"That the Board of Education of School District No. 83 approve the Facility Rental Fees for 2026-27 as presented."

COMMITTEE REPORTS**A. Education Directions**

Committee Chair: Trustee Marianne VanBuskirk

Trustee VanBuskirk reported that the last Education Directions committee meeting for this Trustee term was held on May 6th and thanked the students, staff and Rightsholders who attended and presented over the years.

B. Finance & Facilities / Audit

Committee Chair: Vice-Chairperson Amanda Krebs

i. 2026/27 Annual Budget

Acting Secretary-Treasurer: Jeremy Hunt

Acting Secretary-Treasurer Hunt presented the 2026/27 draft Annual Budget along with the corresponding briefing note and PowerPoint noting that the format and content is similar to what has been presented at previous meetings. He reported that one major change from May is the inclusion of the teacher labour settlement funding recently released by the Ministry. He reviewed the budget PowerPoint, highlighting the following:

- Ministry capital funding, the District's local capital reserve, and Ministry Special Purpose funding;
- projected decrease in enrolment, noting that there is no clear data available on students moving out of our District to others or to homeschooling;
- Inclusive Education funding, noting that the related Ministry funding generated by enrolment is \$12.7 million, however, the proposed budget for Inclusive Education is \$15.9 million, supplemented from the Operating Fund;
- information regarding labour settlement funding;
- cost reductions, operational adjustments, and proposed initiatives, which remain the same as presented in May; and
- staffing details for each employee group.

Trustees provided feedback in support of the proposed budget and the \$500,000 initiative regarding Inclusion Support Teachers as well as discussing

the reduction to Educational Assistants and related enrolment decrease in Inclusive Education Level 2 & 3. Acting Secretary-Treasurer Hunt also provided a review of the multi-year financial plan highlighting the compounding effect if enrolment continues to decrease and there are no changes to Ministry funding. Discussion ensued on the importance of advocacy regarding both Operating and Capital funding as well as reaching out to partner groups and local municipalities for advocacy support.

**072/2026
CARRIED**

"That the School District No. 83 (K'wsaltktnéws ne Secwepemcúl'ecw) Annual Budget Bylaw (Version 1278-9532-7550) for fiscal year 2026/27 be given second reading."

**073/2026
CARRIED**

"That the School District No. 83 (K'wsaltktnéws ne Secwepemcúl'ecw) Annual Budget Bylaw (Version 1278-9532-7550) for fiscal year 2026/27 be given third reading, passed, and adopted on the 23rd day of June 2026."

ii. 2027/28 Five-Year Capital Plan Submission - Major

Acting Secretary-Treasurer: Jeremy Hunt

Acting Secretary-Treasurer Hunt presented the briefing note and 2027/28 Major Capital Submission Summary included in the agenda for Board consideration. He explained that the submission is the same as the previous year as no 2026/27 major capital projects submitted by the District were approved by the Ministry. The submission includes the addition at Salmon Arm Secondary and a gymnasium for Len Wood Middle School, which is currently undersized. Acting Secretary-Treasurer Hunt again highlighted the importance of advocacy regarding capital project requests.

**074/2026
CARRIED**

"That the Board of Education approve the 2027/28 Major Capital Plan submission to the Ministry of Infrastructure."

C. Labour Relations

Committee Chair: Board Chair Corryn Grayston

Board Chairperson Grayston reported that the Labour Relations committee met on June 11th and discussed exit surveys and the results of the Guarding Minds survey which will be presented in the Fall.

D. Partner Group Liaison

Committee Chair: Board Chair Corryn Grayston

Board Chairperson Grayston reported the Partner Group Liaison met on May 21st and discussed the proposed annual budget and student supports. Trustee Lachmuth suggested adding advocacy to the next Partner Group Liaison meeting agenda to work on a joint letter to the Ministry.

E. Policy Committee

Committee Chair: Trustee Brent Gennings

i. Policy 120 – District Code of Conduct – First Reading

Superintendent: Donna Kriger

Trustee Gennings reviewed the proposed revisions by the Policy Committee to Policy 120, specifically the last paragraph, clarifying when and where the Code of Conduct is applicable and parameters. Superintendent Kriger shared that discussions also centered around the importance of ensuring safe environments for both students and staff online and through social media interactions. The Board agreed to amend the policy by adding “/guardians/caregivers” after “parents” in the second paragraph.

**075/2026
CARRIED**

“That the Board of Education approve the first reading of Policy 120 – District Code of Conduct as presented.”

F. Committee of the Whole

Committee Chair: Board Chair Corryn Grayston

Board Chairperson Grayston reported that the Board discussed the 2026/27 Annual Budget at its June 2nd Committee of the Whole meeting.

12. EQUITY, DIVERSITY, AND INCLUSION

None

13. BCSTA UPDATE**BCSTA Provincial Council Representative: Board Chair Grayston**

Board Chairperson Grayston reported that she attended the June 11th BCSTA Board Chairs call where information regarding the upcoming School Trustee Election, Trustee professional learning plans, board policy review, 2026 BCSTA Trustee Academy, and the Canadian School Boards Association Trustee Gathering was shared. She also shared that, through Pacific Blue Cross, the BCSTA has created an opportunity for boards of education to enrol in a benefits program which should be taken into consideration by the incoming Board.

14. BCPSEA UPDATE**BCPSEA Representative: Board Chair Grayston**

Board Chairperson Grayston reported that she attended the June 15th BCPSEA AGM, held online, which focused on the organization’s financials. She noted that BCPSEA intends to move to two meetings per year, the Symposium and AGM.

15. QUELMÚCW EDUCATION COUNCIL UPDATE**Trustee: Tennile Lachmuth**

Trustee Lachmuth reported on the July 10th full-day Council meeting at Quaaout Lodge, where the following items were discussed:

- upcoming School Trustee Election;
- Indigenous Education budget;
- annual report from the Indigenous Education Resource Helping Teachers; and
- a wrap-up report from the Indigenous Education Clinical Counsellor.

16. BOARD CORRESPONDENCE

- A. SD83 Board Chair Letter to MLA Williams re: April 12, 2026 Facebook Posting**
Presented for information.
- B. Year-end Letter from ECC Minister Beare**
Presented for information.

17. TRUSTEE REPORTS

Vice-Chairperson Krebs suggested that, with the upcoming election, Trustees should come up with a list of key items for the Board to advocate to the Ministry for, to discuss at the September Board Meeting.

Trustee Gennings acknowledged the students from Pleasant Valley Secondary School who participated in the Salmon Arm Demolition Derby.

Trustee VanBuskirk reported on the following events she attended: Bastion Elementary Spring Carnival, Hillcrest Elementary Spring Carnival, Salmon Arm Secondary Grad Capstone Presentations, J.L. Jackson Secondary PAC meeting, Indigenous Graduation, Knowledge Keepers luncheon, Storefront Graduation, and will be attending the Salmon Arm Secondary Graduation on June 24th. She also acknowledged that June is Pride Month and recognized the work of SOGI school leads.

Board Chairperson Grayston reported on the following events she attended: Salmon Arm Secondary Grad Capstone Presentations, SD83 Talks, and will be attending the upcoming Canadian School Boards Association Trustee Gathering in July. She also acknowledged the success of the Carlin Elementary/Middle Country Market recognizing the work of the school PAC.

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.

No questions were received.

19. UPCOMING DATES / EVENTS

Last Day of School (students) – June 25, 2026
 Summer Break - June 29 to September 4, 2026
 Labour Day – September 7, 2026
 Non-Instructional Day – September 8, 2026
 First Day of School (students) – September 9, 2026
 Regular Board Meeting – September 29, 2026 - 6:00 p.m.

20. ADJOURNMENT

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

Corryn Grayston
Board Chairperson

Certified Correct:

Jeremy Hunt
Acting Secretary-Treasurer

DRAFT

**The Board of Education of School District No. 83
(K̓wsaltktnéws ne Secwepemcúl'ecw)**

Minutes of the Special Board Meeting of the Board of Education of School District No. 83 (K̓wsaltktnéws ne Secwepemcúl'ecw), held via Microsoft Teams Town Hall on Tuesday, June 30, 2026.

Present:

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

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

076/2026 *"That the Board of Education adopt the June 30, 2026 Special Board Meeting Agenda as presented."*
CARRIED

4. NEW BUSINESS

A. Fee Waiver Request – Inashiki Exchange Group Visit August 2026

Acting Secretary-Treasurer: Jeremy Hunt

Acting Secretary-Treasurer Hunt reviewed the briefing note in the agenda on the request from the Inashiki Twinning Committee delegation at the Board's June 23, 2026 Regular Board Meeting, to waive the facility rental fees for the Inashiki exchange events at J.L. Jackson Secondary on August 17 & 18, 2026. He reviewed the breakdown of fees that would normally apply to the booking and noted that a teacher sponsor would be in attendance at the events to provide access and supervision.

077/2026 *"That the Board of Education of School District No. 83 direct staff to approve the waiver of facility rental fees in the amount of \$435, plus applicable taxes, for the August 17 and 18, 2026 Inashiki Exchange booking."*
CARRIED

5. ADJOURNMENT

The meeting was adjourned at 6:12 p.m.

Certified Correct:

Corryn Grayston
Board Chairperson

Jeremy Hunt
Acting Secretary-Treasurer

DRAFT

**The Board of Education of School District No. 83
(K̓wsaltktnéws ne Secwepemcúl'ecw)**

Summary of an In-Camera Board Meeting of the Board of Education of School District No. 83 (K̓wsaltktnéws ne Secwepemcúl'ecw), on Tuesday, June 23, 2026, at the District Education Support Centre.

Present:

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

1. CALL TO ORDER

Board Vice-Chairperson Krebs acknowledged that a quorum was present and called the meeting to order at 3:38 p.m.

2. WELCOME AND ACKNOWLEDGEMENT OF TRADITIONAL TERRITORY

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

3. ADOPTION OF AGENDA – CHANGES / ADDITIONS

Motion:

That the Board of Education adopt the June 23, 2026, In-camera Board Meeting Agenda, as amended.

CARRIED.

4. ADOPTION OF BOARD MEETING MINUTES

A. In-camera Meeting Minutes – May 19, 2026

Motion:

That the Board of Education adopt the May 19, 2026, In-camera Board Meeting Minutes, as presented.

CARRIED.

5. BUSINESS ARISING

The Board received an update on one labour matter.

6. LAND/LABOUR/LAW

Trustee Gennings joined the meeting at 3:51 p.m.

Trustee Lachmuth joined the meeting at 4:01 p.m.

The Board discussed four labour matters, one legal matter, and one land matter.

7. LABOUR RELATIONS – COMMITTEE REPORT

Board Chairperson Grayston and Assistant Superintendent Guillou reported on the two items discussed at the June Labour Relations committee meeting.

8. OTHER

None

9. UPCOMING DATES/EVENTS

In-Camera Board Meeting – September 29, 2026 – 4:00 p.m. @ DESC

Regular Board Meeting – September 29, 2026 – 6:00 p.m. @ DESC

10. ADJOURNMENT

The meeting was adjourned at 4:59 p.m.

Corryn Grayston
Board Chairperson

Certified Correct:

Jeremy Hunt
Acting Secretary-Treasurer

**The Board of Education of School District No. 83
(Ķwsaltktnéws ne Secwepemcúl'ecw)**

Summary of a Special In-Camera Board Meeting of the Board of Education of School District No. 83 (Ķwsaltktnéws ne Secwepemcúl'ecw), on Tuesday, June 30, 2026 via Microsoft Teams Meeting.

Present:

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

1. CALL TO ORDER

Board Vice-Chairperson Krebs acknowledged that a quorum was present and called the meeting to order at 6:15 p.m.

2. WELCOME AND ACKNOWLEDGEMENT OF TRADITIONAL TERRITORY

Board Vice-Chairperson Krebs 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 June 30, 2026 Special In-camera Meeting start at 6:15 p.m.

CARRIED.

Motion:

That the Board of Education adopt the June 30, 2026, Special In-camera Board Meeting Agenda, as presented.

CARRIED.

4. LAND/LABOUR/LAW

The Board discussed one labour matter.

5. ADJOURNMENT

The meeting was adjourned at 6:33 p.m.

Certified Correct:

Corryn Grayston
Board Chairperson

Jeremy Hunt
Acting Secretary-Treasurer

**The Board of Education of School District No. 83
(Ķwsaltktnéws ne Secwepemcúl'ecw)**

Summary of a Special In-Camera Board Meeting of the Board of Education of School District No. 83 (Ķwsaltktnéws ne Secwepemcúl'ecw), on Thursday, August 13, 2026 via Microsoft Teams Meeting.

Present:

C. Grayston	Board Chairperson	D. Kriger	Superintendent &
A. Krebs	Vice-Chairperson		Temporary Secretary-Treasurer
B. Gennings	Trustee		
T. Lachmuth	Trustee		
M. VanBuskirk	Trustee		

1. CALL TO ORDER

Board Vice-Chairperson Krebs acknowledged that a quorum was present and called the meeting to order at 6:04 p.m.

Motion:

That the Board of Education appoint Donna Kriger, Superintendent, as the temporary Secretary-Treasurer, for the duration of this Special In-camera Meeting of August 13, 2026.

CARRIED.

2. WELCOME AND ACKNOWLEDGEMENT OF TRADITIONAL TERRITORY

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

3. ADOPTION OF AGENDA – CHANGES / ADDITIONS

Motion:

That the Board of Education adopt the August 13, 2026, Special In-camera Board Meeting Agenda, as presented.

CARRIED.

4. LAND/LABOUR/LAW

The Board discussed two labour matters.

5. ADJOURNMENT

The meeting was adjourned at 6:30 p.m.

Corryn Grayston
Board Chairperson

Certified Correct:

Donna Kriger
Temporary Secretary-Treasurer



The Board of Education of School District Item 6A

BRIEFING NOTE

TO: The Board of Education **DATE:** September 29, 2026

FROM: Corryn Grayston, Board Chairperson

RE: **2026/27 Trustee Subsidy (Stipends) – Proposed Budgetary Adjustments**

Purpose

To present discussion points for consideration as part of the 2026/2027 Budget. This would also include amendments to Board Policy 136 - Trustee Remuneration and Expenses retro-active to July 1, 2026 which coincides with our annual fiscal year.

Background Information

There are 60 school districts in the Province of BC. The majority of those districts have a Board of Education comprised of seven (7) or more individuals. Only 18% of Boards of Education in our province are a 5-person Board, as is the case here in SD83.

As part of our recent Trustee Variation review, we made the decision to remain as a 5-person Board for the next 4-year term. With this decision we also acknowledge that continued extra work for each Trustee will be necessary as a result of having a smaller Board of Education.

In reviewing other Trustee compensation packages, most have some form of additional funding to subsidize expenses that Trustees incur as part of their responsibilities. These include allowances for automobile, technology, distance travelling, and meetings outside of regularly scheduled Board & Committee meetings.

Since 2018, SD83 Trustees have received the following fuel allowance (stipend) as part of their overall compensation package:

Rural Zones - Fuel Stipend

Area 1 & 2 - Rural:	\$ 500.00
Area 3 – Rural:	\$ 250.00 (2018 – 2024)
Area 3 – Rural:	\$ 500.00 (2025 to present)
Area 4 - Salmon Arm:	\$ 0.00

Proposed Policy Amendments

Fuel Subsidy

Fuel costs have steadily increased since 2018 with an overall rise in price of 43%. I propose the existing fuel subsidy be increased as follows:

Fuel - Annual

Area 4 (Salmon Arm):	\$ 250.00
Area 1, 2 & 3 (Rural):	\$ 250.00

This amendment will create an annual adjustment to the budget in the amount of \$1,250.00.

Non-Board Meetings Subsidy

Trustees are encouraged to participate, whenever possible, in professional development and other opportunities to build their skillset and increase awareness of the responsibilities associated within their roles. Examples of these types of non-Board meetings are BCSTA Trustee Academy and AGM, BCPSEA Symposium and AGM, BCSTA Thompson-Okanagan Branch meetings, etc. To attend these opportunities, many of which fall within the regular working hours of a Trustee, there is a negative impact to the primary or peripheral compensation for those individuals.

I believe we can all attest to the incredible amount of additional knowledge Trustees attain by attending these meetings. As such, to maximize Trustee participation which thereby maximizes Trustee knowledge and capacity, I propose the following be added to a Trustee's compensation, noting this would only be on an as-incurred basis when a Trustee attends such meetings:

Non-Board Meetings Per Diem (includes travel time)

2 – 4 Hrs:	\$ 75.00
4+ Hrs:	\$ 150.00

This amendment will create an annual adjustment to the budget in the amount of \$9,970.00 (\$1,970.00 per Trustee) should all Trustees attend.

Recommendation

"That the Board of Education amend Policy 136 – Trustee Remuneration and Expenses to include the following stipends and adjustments, effective July 1, 2026:

- increase the additional travel remuneration for all Trustee Electoral Areas by \$250.00 each; and*
- add additional per diem remuneration for Non-Board Meetings attended by Trustees in the amount of \$75.00 for meetings of 2 – 4 hours and \$150.00 for meetings of 4+ hours."*

Respectfully submitted,

Corryn Grayston

Corryn Grayston
Board Chairperson



SD83 SCHOOL-WIDE WRITE PROTOCOL (K-7)





SD83 School Wide Write Protocol

Rationale

The School-Wide Write (SWW) is a valuable assessment and instructional planning tool that helps teachers understand students' writing development over time.

In the fall, writing samples collected from all students provide a baseline snapshot of strengths, areas for growth, and emerging instructional needs. Optional mid-year writing samples offer an opportunity to monitor progress, evaluate the effectiveness of instruction, and identify priorities for the remainder of the school year. Spring writing samples can then be compared with earlier samples to celebrate student growth, inform future instruction, and support reflection on teaching practices.

Consistent use of common writing rubrics establishes clear expectations for students and promotes reliability in assessment. Rubric data helps teachers identify patterns of strength and need at both the class and small-group levels, enabling targeted and explicit instruction. When schools across the district use a common writing process and assessment framework, meaningful conversations can occur about student achievement, instructional practices, and areas for continuous improvement.

Teachers bring a wide range of experience, perspectives, and expertise based on their grade level, teaching context, and years of practice. For this reason, School-Wide Writes are most effective when assessed collaboratively. Working together with colleagues at similar grade levels supports the development of a shared understanding of writing expectations and proficiency standards.

Collaborative assessment also strengthens consistency in scoring and helps identify the writing skills and strategies that should be prioritized and explicitly taught across classrooms, schools, and the district.

Ultimately, the School-Wide Write serves as a tool for improving writing instruction, fostering professional collaboration, and supporting continuous growth for all learners.

Acknowledgment

The SD83 School-Wide Write Protocol was developed using protocols and assessment resources from School District No. 68 (Nanaimo-Ladysmith) as foundational reference materials. We thank SD68 for sharing their work in support of literacy learning and assessment.



1. Planning Considerations

- Plan for any accommodations or supports students may require to fully access the writing task.
- Refer to Individual Education Plans (IEPs) and consult with the School-Based Team, Learning Resource Teacher, or other relevant staff as needed.
- Collaboratively select a writing topic with your grade-level team to promote consistency across classes.
- Choose topics that are broad, engaging, and relatable to all students.
- Personal narrative prompts are often particularly effective, as they allow students to draw upon their own experiences and can be accessed by learners across a wide range of ages and ability levels.
- Shared experiences, such as a field trip, special event, or classroom project, can provide meaningful common topics for writing.
- Use high-quality picture books as mentor texts to inspire ideas and model strong writing.

2. Preparing Students for the Write

Consider spreading the School-Wide Write over two or three consecutive days. This gives students time to think carefully about their writing while reducing fatigue and anxiety. When possible, coordinate the process across classes within the same grade level. A shared school-wide experience can build excitement, purpose, and a sense of community, while encouraging students to view the task as an authentic opportunity to demonstrate their writing skills.

The goal of the School-Wide Write is to capture an accurate snapshot of each student's writing development. A supportive, engaging, and consistent process helps ensure that writing samples reflect what students can do independently at that point in time.

3. Developing Success Criteria

Begin by explaining the purpose of the School-Wide Write to students. Emphasize that this assessment is an opportunity for them to demonstrate their current writing skills independently. Let students know that the writing portion is completed on their own so that teachers can better understand their strengths as writers and identify areas for future growth.



As a class or in small groups, engage students in a discussion about the characteristics of effective writing. If your class has already explored these ideas, you may wish to revisit an existing anchor chart or success criteria. If not, consider the following process:

1. Read at least one high-quality personal narrative aloud. Possible mentor texts include:
 - a. *Number 21* by Nancy Hundal
 - b. *The Moccasins* by Julie Flett
 - c. *Knucklehead* by Jon Scieszka
 - d. Previous student writing samples (used with permission)
2. Invite students to listen and think about what makes the piece effective and engaging.
3. Working as a class or in small groups, generate a list of qualities of strong writing. Record each idea on a separate sticky note or sentence strip.
4. Collaboratively sort and group similar ideas into categories.
5. Guide students toward categories that align with commonly accepted writing traits, such as:
 - a. MEANING - Ideas
 - b. STYLE – Word Choice, Sentence Fluency, Voice
 - c. FORM – Organization
 - d. CONVENTIONS
6. Recognize that students may need significant support the first time this process is used. Teachers should be prepared to model thinking and contribute examples as needed.
7. Create a class anchor chart that summarizes the agreed-upon success criteria and can be referenced throughout the writing process.

Many schools have access to *The Six Traits of Writing* resource, which include classroom posters and anchor charts that can support this work.

4. Setting Writing Goals

Prior to writing, identify a small number of writing targets using the success criteria for students to focus on. These targets may be selected collaboratively by the class or chosen by the teacher based on current instructional priorities.

For older students or classes with experience in goal setting, invite students to identify a personal writing goal based on the success criteria. This encourages self-reflection and ownership of the writing process.



Writing continuums can be valuable tools for helping students understand developmental progression and set meaningful goals. For example, the SD23 K to 3 Writing Continuum provides clear visual descriptors that can support student self-assessment and goal setting.

5. Pre-Writing

The pre-writing stage helps students generate ideas, organize their thinking, and prepare to write independently.

- Introduce the writing topic and ensure students understand the prompt.
- Facilitate a class brainstorming session to generate ideas and activate prior knowledge.
- Provide students with a planning page or graphic organizer to record their thoughts.
- Invite students to share their ideas orally with a partner.
- Encourage partners to ask questions that help expand, clarify, and elaborate on ideas.
- Remind students that the goal of planning is to organize their thinking, not to create a complete piece of writing.

6. Writing

The writing stage provides students with an opportunity to demonstrate their current writing knowledge and skills independently.

- Provide writing paper that is appropriate for students' developmental levels. Students do not need to use the same paper format.
- Allow approximately:
 - **10 to 30 minutes** for primary students
 - **20 to 40 minutes** for intermediate students
- Adults should not provide support with spelling, ideas, word choice, organization, or conventions during the writing process unless specific accommodations or modifications have been planned prior to administration and are documented as part of a student's learning plan.
- Encourage students to do their best independent work and apply the writing strategies they know.
- **Kindergarten and Grade 1 Teachers:** Please do not provide sentence starters. Students should be encouraged to generate their own ideas and independently attempt to write a sentence or text that reflects their current stage of writing development.



7. Revising, Proofreading, and Reflecting

After a break or on the following day, provide students with an opportunity to review and reflect on their writing. Invite students to re-read their work using guiding questions such as:

- Does my writing make sense?
- Have I used capitals, punctuation, and spelling to the best of my ability?
- Did I work toward the goal I set for myself?
- Is there anything I would like to add or improve?

Students are not required to create a final copy unless the original writing is difficult to read or assess.

8. Reflection and Celebration

Conclude the process with a class discussion about the writing experience. Encourage students to reflect on:

- What they did well as writers
- Challenges they encountered
- Strategies that helped them be successful
- Goals they may wish to set for future writing

Celebrate students' effort, perseverance, learning, and growth. The purpose of the School-Wide Write is not only to assess writing development, but also to foster confidence, reflection, and a positive identity as a writer.

9. Marking the Writing Samples

Collaborative assessment is an important part of the School-Wide Write process. Working together promotes consistency in scoring, strengthens professional learning, and supports a shared understanding of writing expectations across grade levels.

10. Collaborative Assessment Process

- Gather teachers in groups of two or three with same or similar grade teachers, depending on the size and configuration of your school.
- Whenever possible, include additional educators such as a Literacy Support Teacher (LST), Learning Resource Teacher (LRT), Vice Principal, or Principal.



- Bring all necessary materials, including:
 - Student writing samples
 - Assessment rubrics
 - Class Writing Profiles
 - Pencils, pens, and highlighters

11. Assessment Approaches

Schools and grade-level teams may choose the approach that best meets their needs:

Option 1: Collaborative Scoring

- Read one writing sample aloud.
- Discuss the evidence together and assess the sample as a team.
- Continue reviewing samples until a shared understanding of the rubric criteria has been established.

Option 2: Independent Scoring Followed by Collaboration

- Divide the writing samples among team members.
- Assess the samples independently using the grade-level rubric.
- Exchange samples and review each other's assessments.
- Discuss any scoring discrepancies or samples that are difficult to assess until consensus is reached.

Regardless of the approach used, the goal is to build consistency in assessment practices and deepen understanding of student writing development.

12. Using Assessment Data

Following the assessment process, enter the results into EDPlan Insight and identify trends to help determine instructional priorities. Consider how the data can inform:

- Explicit whole-class writing instruction
- The formation of small groups for targeted mini-lessons and intervention
- Individual student conferences and goal setting
- Future opportunities for practice and feedback
- School-wide/grade-level discussions about writing achievement and instructional planning

The School-Wide Write is most valuable when assessment results are used to guide responsive instruction. By analyzing student work collaboratively, educators can identify strengths, address areas of need, and support continued growth for all writers.



Goal Planning form

Student: _____ Grade: _____ Date: _____

Before the SWW

My writing goal is...

After the SWW

In my writing, I want you to notice that...

One thing I am still working on as a writer is...



K-7 Planning for Writing Instruction

Teacher: _____ Grade: ____ Date: _____

CLASS OVERVIEW			
VERTICAL DATA Looking at the data on a holistic level, and down each critical skill area (e.g. Meaning, Style, Form, Conventions)			
<u>Needs most attention:</u> • •	<u>Needs continued monitoring:</u> • •	<u>Is the strongest:</u> • •	
HORIZONTAL DATA Looking at the data holistically and across each student, whose writing instruction needs to be...			
<u>Targeted with Intervention:</u> • • •	<u>Monitored for progress:</u> • • •	<u>Extended as appropriate:</u> • • •	
WHOLE GROUP INSTRUCTION-What are the priorities for instruction: Meaning, Style, Form Conventions <i>(Tier 1 – Classroom Instruction- What needs the most attention)</i>			
_____ _____ _____			
SMALL GROUP INSTRUCTION-Which students can I group together to reinforce skills previously taught? <i>(Tier 1&2-Flexible & fluid groupings within the classroom where teacher supports students with further instruction and monitors progress with critical skills)</i>			
Meaning	• •	• •	• •
Style	• •	• •	• •
Form	• •	• •	• •
Conventions	• •	• •	• •
INDIVIDUALIZED INSTRUCTION-Which students need short term one-on-one support (intervention) to reinforce skills? (Tier 2&3-Short term intensive focused on specific skills; evidence of progress is supported by data)			
<u>Student</u>	<u>Skill</u>	<u>Collaborative Partnerships</u>	
•	•	•	
•	•	•	

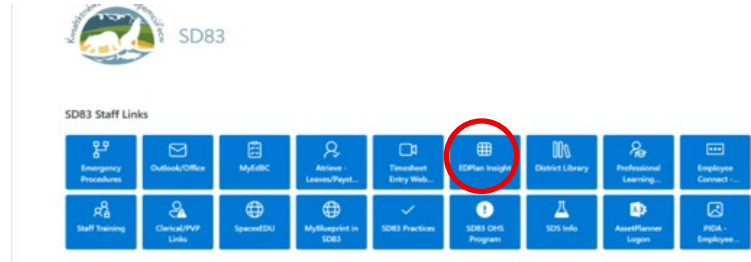


Key Qualities of the Traits	
MEANING - Ideas	FORM - Organization
Clear messages Narrowed focus Vivid details Stays on Topic	A brilliant beginning A mighty middle An excellent ending Transitions that create flow
STYLE - Sentence Fluency	STYLE - Word Choice
Complete sentences Sentences begin with different words Sentences are different lengths	Fresh and original word combinations Trying out new words Poetic devices
STYLE - Voice	CONVENTIONS
Passion for the topic Contains writer's personality There's a reader/writer connection	Spelling Grammar Punctuation Use of paragraphs
SD71 based on the work of Ruth Culham	

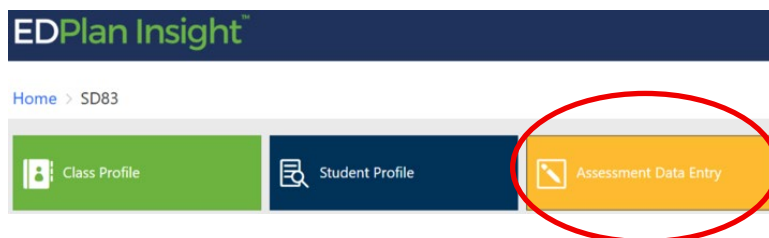


Entering Student Data into EDPlan Insight (Fall and Spring)

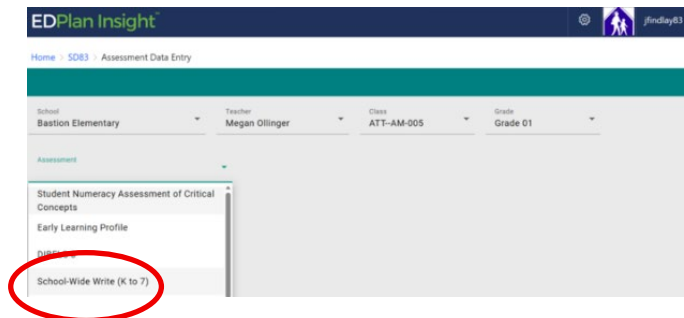
1. Go to the SD83 HUB and click on the “EDPlan Insight” tile.



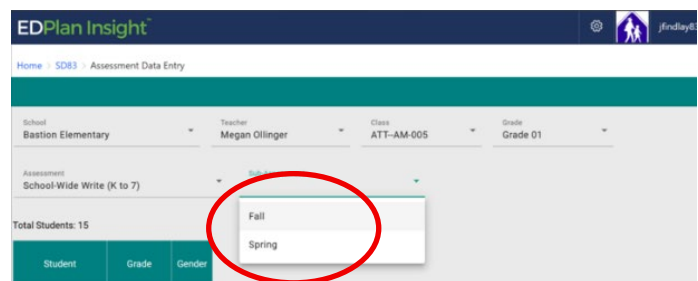
2. In EDPlan Insight choose “Assessment Data Entry”.



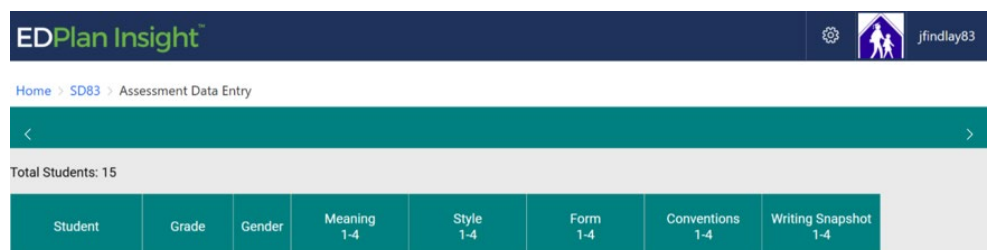
3. Choose “School-Wide Write (K to 7)” in the Assessment drop-down menu.



4. Choose either “Fall” or “Spring” in the Sub-Assessment drip-down menu.



5. Enter the data for each student in your class.



Kindergarten – Narrative/Personal Writing SWW Rubric

Writing Traits		Emerging (1)	Developing (2)	Proficient (3)	Extending (4)	Overall
Meaning	Ideas	Can communicate idea orally using a full sentence.	Can communicate idea orally with some detail (2 or more sentences).	Can communicate idea orally with 3-4 connected ideas and clear sequencing. Oral story is directly related to drawing and writing.	Can communicate idea orally in great detail with clear sequencing.	1 2 3 4
	Drawing	Draws a recognizable but simple picture. <i>*may not be clearly connected to story</i>	Draws a recognizable picture with some details. Mostly connected to the story.	Draws a detailed, recognizable picture that is related to the story. Drawing may represent more than one event in the story. <i>*details may scale back as text becomes more proficient</i>	Draws a detailed picture but focus is on text.	1 2 3 4
Style	Sentence Fluency	Writes strings of letters, tries to label pictures. No clear letter-sound correspondence.	Matches some sounds to letters; can be through labelling or a sentence.	Attempts invented spelling. Most words are represented by at least the beginning sound, but usually more than one sound is represented. Taught high-frequency words are spelled correctly.	Writes 3+ sentences with correct spelling of most words including sight words. Invented spelling used for more challenging words.	
	Voice			Writing may be conversational (talk written down).	Clear understanding of writing for an audience.	
Conventions	Capitalization Punctuation Printing Spelling Grammar	Conventions are non-existent (little to no text, illegible printing, etc.).	Mix of upper- and lower-case letters. May try to use periods but may do so incorrectly (periods after every word, etc.).	May start to apply conventions - uses capitals at the beginning of a sentence, spaces between words, and basic punctuation at the end.	Consistently applies conventions - correct letter formation, correct use of upper- and lower-case letters, uses spaces between words, and basic punctuation.	1 2 3 4

Grade 1 – Narrative/Personal Writing SWW Rubric

Writing Traits		Emerging (1)	Developing (2)	Proficient (3)	Extending (4)	Overall
Meaning	Ideas	Draws a picture with some attempts at words (but not necessarily a clear sentence). May be able to retell idea orally.	Writes 1-2 simple sentences. Writing makes sense but has few details. Is able to retell ideas orally.	Writes 3+ sentences with a clear topic. Expands ideas with details (who, what, where, when).	Writes 4+ sentences with a clear, well-developed topic and descriptive language.	1 2 3 4
	Word Choice	Uses simple words. May repeat familiar words/phrases.	Most nouns and verbs are used correctly. May attempt some descriptive language.	Uses nouns and verbs correctly. Uses describing words (adjectives) to expand sentences.	Uses descriptive and engaging language. Takes risks with unique words and phrases.	1 2 3 4
	Sentence Fluency	Incomplete sentences (no subject/predicate).	Sentences are complete but short/repetitive.	Forms complete sentences with a subject and a predicate. Constructs a basic compound sentence using a conjunction (and, but).	Uses both short and long sentences (including compound sentences).	
	Voice	No evidence of voice or audience awareness.	Audience awareness is emerging.	Voice is emerging. Identifiable feelings are present. Audience awareness is evident.	Writing connects with audience; personality is emerging.	
Form	Organization: Beg/Mid/End -Connecting words	Writing is heavily reliant on drawing or oral retelling. Oral retelling does not have a beginning/middle/end.	Sequencing is starting to emerge. Detailed picture may add more information to text.	Writing stays on topic and is logically sequenced. Writing is able to stand alone (without a picture). May try to use connecting words (so, then, next).	Has a clear beginning, middle and end. Consistently uses effective transition words (and, then, but, so...).	1 2 3 4
Conventions	Capitalization Punctuation Printing Spelling Grammar	Mix of upper- and lower-case letters. No punctuation. No spaces or inconsistent spacing. Random strings of letters, little to no letter-sound matching.	Mix of upper- and lower-case letters. Inconsistent or incorrect use of punctuation. Uneven spacing. Uses phonetic/invented spelling for all words; missing many letters/sounds.	Uses capitals and basic punctuation. Consistent spacing. Applies knowledge of taught phonic patterns. Uses phonetic spelling on longer/harder words.	Consistently uses correct letter case and basic punctuation. Most words are spelled correctly; misspellings do not interfere with meaning. Most pronouns and verb tenses are correct.	1 2 3 4

Grade 2 – Narrative/Personal Writing SWW Rubric

Writing Traits		Emerging (1)	Developing (2)	Proficient (3)	Extending (4)	Overall
Meaning	Ideas	Very short (1-3 sentences). Topic is unclear or confusing. Ideas are unrelated to each other.	Writes 2-4 sentences. Has a topic and tries to “zoom in” by adding some detail (but may be vague).	Writes 4-5 sentences. Central idea is clear and well-developed. Topic is “zoomed in”.	Really focused and zoomed in. Juicy details that show, not tell. Writing offers a unique, clear message.	1 2 3 4
	Word Choice	Simple, repetitive words with no descriptive language.	Simple, repeated word choice but may try one or two descriptive words.	Many descriptive words (adjectives and adverbs). Varied word choice.	Rich word choice allows the reader to visualize.	1 2 3 4
	Sentence Fluency	Short, repetitive sentences or a series of incomplete sentences.	Mostly short, repetitive sentences. Sentences may have some mistakes or be incomplete.	Sentences are of varied length. Uses subordinate clauses (because, but). May have some mistakes in longer sentences.	Sentences of different beginnings, lengths, and structures. Rhythm is often fluid and pleasant to read aloud.	
	Voice	No or little voice. No or little thought given to the reader.	A hint of personality. Some thought for the reader.	Clear personality and care for topic. Tries to engage the reader.	Personality and passion for the topic. Clearly engages the reader.	
Form	Organization: -Beg/Mid/End -Connecting words	Confusing order; topic jumps around. No connecting words.	A basic beginning and middle; abrupt ending. Slightly confusing order. May try for some connecting words.	Clear beginning, middle, and end. Ideas develop in order. Several connecting words.	Interesting beginning, middle, and ending. Ideas fit together and flow nicely. A variety of connecting words.	1 2 3 4
Conventions	Capitalization Punctuation Printing Spelling Grammar	Mix of upper-and lower-case letters. Little to no punctuation or incorrect punctuation. Difficult to read due to poor spelling, lack of spaces, and/or illegible printing.	Makes some mistakes with capitalization, punctuation, and spelling. Mistakes interfere with meaning/cause confusion for reader.	Correct use of capitals and punctuation (periods, exclamation marks, questions marks). May experiment with commas, quotation marks. Taught spelling/phonic patterns mostly correct. Mistakes do not interfere with meaning.	Capitalization, punctuation, and spelling of taught phonics patterns correct. Some accuracy with advanced punctuation (commas, apostrophes, quotation marks). Occasional errors in spelling of challenging words.	1 2 3 4

Grade 3 – Narrative/Personal Writing SWW Rubric

Writing Traits		Emerging (1)	Developing (2)	Proficient (3)	Extending (4)	Overall
Meaning	Ideas	Often very short with little logical details or description. Topic may be hard to determine or confusing.	Writes 4-5 sentences on a topic; details may not always be clear or relevant.	Writes 6-8 sentences on a clear topic with relevant details, explanations or examples.	Writes 6-8 sentences with a strong focus; "zoomed in". Juicy details that show rather than tell; unique, clear message.	1 2 3 4
	Word Choice	Simple, repetitive word choice.	Attempts to add details and interesting words but may be simple or repetitive.	More complex nouns and verbs. Interesting and descriptive language (adjectives & adverbs.) May experiment with similes and imagery.	Rich word choice and descriptive language allows reader to visualize.	1 2 3 4
	Sentence Fluency	Sentences are short, repetitive, or incomplete.	Mostly short sentences; may try longer sentences but contain errors. Tries to vary sentence beginnings but may be repetitive.	Mixture of interesting sentence beginnings. Variety of sentence length – uses subordinate conjunctions (but, because) and compound sentences. Correct subject-verb agreement. Good rhythm and flow.	Complete sentences of different lengths. Many clever/unique sentence beginnings. Great rhythm and flow.	
	Voice	Little to no personality.	A hint of personality and care for the topic.	Writing is personal and expressive. Attempts to engage the reader.	Writing shows personality and passion for topic. Clear understanding of engaging the reader.	
Form	Organization -Beg/Mid/End -Connecting words	Unclear or confusing beginning, middle, and end. Not able to stay on topic. No ending.	Beginning establishes topic but ideas may be out of order or lose focus. Connecting words are repetitive; transitions may be abrupt or clunky. Ending is sudden and doesn't make sense.	Interesting beginning. Ideas develop in order (logically sequenced). Smooth connecting words. May have a sudden ending but the ending still makes sense.	Very engaging beginning. Ideas fit together nicely. Smooth, varied connecting words. Satisfying or surprising ending.	1 2 3 4
Conventions	Capitalization Punctuation Printing Spelling Grammar	Mix of upper- and lower-case letters. Little to no punctuation or incorrect use of punctuation. Frequent spelling errors of common words. Printing is illegible. Many errors make writing difficult to read or understand.	Inconsistent use of capitalization and punctuation. Many errors in spelling and punctuation impact meaning. Mistakes in grammar, pronoun use, and verb tense make writing confusing.	Uses correct capitalization and basic punctuation. Some accuracy with advanced punctuation (quotation marks). Applies knowledge of taught phonics patterns to spell multisyllabic words. Grammar, pronoun use, and verb tense are mostly correct.	Occasional errors in spelling tricky words or advanced punctuation usage but most spelling, grammar, and other conventions are correct.	1 2 3 4

Grade 4 – Narrative/Personal Writing SWW Rubric

Writing Traits		Emerging (1)	Developing (2)	Proficient (3)	Extending (4)	Overall
Meaning	Ideas	Often very short with little logical details or description. Topic may be hard to determine or confusing.	Writes 3-4 sentences with a somewhat clear topic but may include some irrelevant details; may wander off topic.	Writes 5-8 sentences. Arranges sentences into a paragraph with a topic sentence and supporting details. Adds quality details and descriptive language.	Topic is focused and “zoomed in”. “Juicy” details that show creativity and a connection to the topic.	1 2 3 4
	Word Choice	Simple, repetitive words. Little thought given to using descriptive language.	Simple word choices; may attempt some descriptive language but often basic adjectives/adverbs; may be repetitive.	Uses a variety of descriptive and interesting words. Attempts to use imagery (show not tell). May attempt similes or metaphors.	Rich word choice. Employs unique imagery that “shows not tells” and allows reader to visualize.	1 2 3 4
	Sentence Fluency	Sentences are short, incomplete, or run-on.	Mostly short, simple sentences. May try for some variety in sentence beginnings and length but can be ineffective, simple, or “clunky”.	Uses a variety of interesting and engaging sentence beginnings. Uses a variety of sentence length that include compound-complex sentences.	Variety of creative sentence beginnings. Sentences of different length and type create flow and rhythm.	
	Voice	Either little or no voice.	Some personality may come through; shows some evidence of trying to engage the reader.	Writing is personal and engaging. Carefully chosen words, and relevant details engage with the reader.	Personality that shines through. Clear understanding on how to connect with reader.	
Form	Organization -Beg/Mid/End -Connecting words	May introduce topic but quickly veers off; confusing. Sudden, abrupt ending. No connecting words or transitions.	Basic beginning to introduce topic. Loosely related ideas through the middle. Ending is abrupt or is weak; may not make sense. Awkward transitions and connecting words. May attempt to use paragraphs.	Interesting beginning to engage reader and introduce topic. Logically developed ideas. Appropriate ending that makes sense (may be short). Smooth connecting words and transitions. Clear and appropriate use of paragraphs.	Interesting beginning that grabs readers’ attention. Ideas fit together logically and smoothly; nice flow. Satisfying ending, may have a surprise. Variety of smooth connecting words. Paragraphs in all the right places.	1 2 3 4
	Capitalization Punctuation Printing Spelling Grammar	Many errors in conventions make writing difficult to read or understand (illegible printing, inconsistent spacing, little to no punctuation, frequent misspelled words).	Errors in spelling, grammar and punctuation can make writing hard to follow in parts.	Basic grade level spelling, punctuation, and grammar are correct (minor errors do not interfere with meaning). Uses quotation marks for dialogue. Proofreads and corrects grammar, punctuation, and spelling errors.	Occasional errors in spelling, challenging words, or using complex punctuation (does not affect meaning).	1 2 3 4

Grade 5+ – Narrative/Personal Writing SWW Rubric

Writing Traits		Emerging (1)	Developing (2)	Proficient (3)	Extending (4)	Overall
Style	Meaning	Writing is short. Topic is unclear or confusing.	Writes 8-10 sentences. Topic is clear with a few simple details.	Writes 10 or more sentences organized into paragraphs with a topic sentence and supporting details. Topic is “zoomed in” with interesting details.	Writing is organized into paragraphs. Topic is very focused. Juicy details and examples carry the topic forward. Has a unique, clear message.	1 2 3 4
	Word Choice	Simple, repetitive word choice.	Attempts to use descriptive language but may be clumsy or basic.	Interesting, descriptive words used throughout helps reader visualize. Attempts “show don’t tell”. Uses similes and metaphors.	Rich, precise language and word choices.	1 2 3 4
	Sentence Fluency	Includes many short, simple sentences, incomplete sentences, or run-on sentences.	Sentences begin in different ways but with basic or repetitive language. Uses sentences of different lengths and complexity but may have errors.	Variety of sentence beginnings with interesting word choices. Variety of sentence lengths including compound-complex sentences. Some errors but only in more complex sentences.	Complex sentences are error free. A variety of clever sentence beginnings. Sentence variety offers rhythm and flow.	
	Voice	Limited personality or care for topic. Audience awareness is limited.	Shows a glimmer of personality and audience awareness.	Personality shines through the writing. Carefully chosen words and details engage the reader.	Shows passion for the topic and for writing. Shows clear understanding of audience awareness.	
Form	Organization -Beg/Mid/End -Connecting words	Simple beginning that shares topic but may quickly go off topic. Abrupt or no ending. Limited or no transition or connecting words.	Basic beginning. Most ideas are related. Weak or abrupt ending. Connections/transitions are present but bumpy.	Interesting beginning that hooks the reader. Similar ideas are grouped together and developed logically. Solid/smooth ending. Smooth transitions and connecting words.	Interesting beginning that engages reader and clearly establishes topic; unique ideas in a logical sequence. Solid or surprising ending. Smooth, effective variety of connecting words.	1 2 3 4
	Capitalization Punctuation Printing Spelling Grammar	Many spelling, punctuation, and grammatical errors that impede meaning.	Some errors in spelling, punctuation and grammar. Shows understanding of paragraphs but may not be smooth/clear.	Few errors in spelling, punctuation, and grammar (errors do not interfere with meaning). Clear use of paragraphs.	Occasional error with complex words/sentences. Solid understanding of paragraphs.	1 2 3 4



The Board of Education of School District 83 Item 10A

BRIEFING NOTE

TO: Board of Education **DATE:** September 29, 2026
FROM: Donna Kriger, Superintendent
RE: **Interim Progress Report for Enhancing Student Learning**

Background:

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

This September, for the first time since the report was introduced, our District will be required to complete an interim report. Previously, School District 83 completed a comprehensive report which was much more detailed and extensive. Our District will not submit another comprehensive Enhancing Student Learning Report until September 2028.

The Board of Education is to submit and make public on an annual basis, an Enhancing Student Learning Report no later than October 1. During a Committee of the Whole held on September 22, 2026, an overview of the report was provided to the Board of Education.

Summary:

The Interim Enhancing Student Learning Report 2025-26 meets legislative guidelines and will be made available to the public through the District website. The report will also be shared with Rightsholders, stakeholders, and school communities.

Recommendation:

"That the Board of Education approve the School District No. 83 Interim Progress Report for Enhancing Student Learning 2025-26 based on the information presented."

Respectfully submitted,

Donna Kriger
Superintendent of Schools



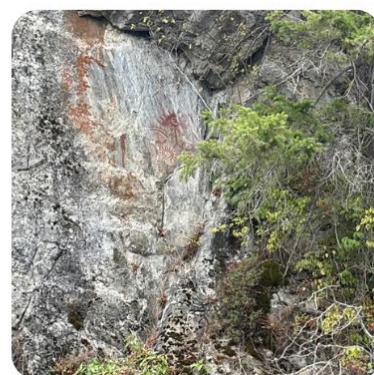
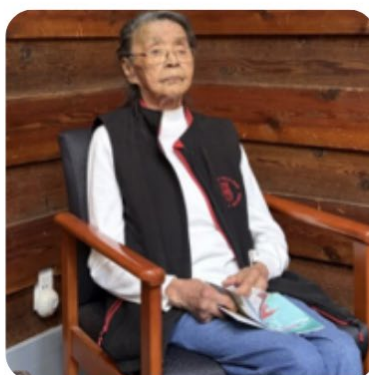
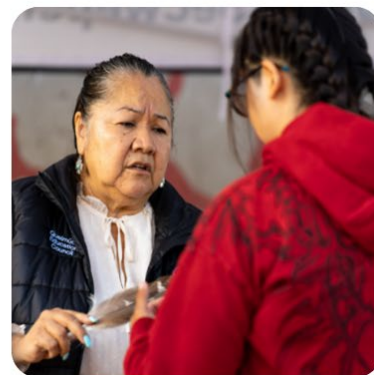
K'w'saltktnéws ne Secwepemcúl'ecw
SD083

Interim Progress Report September 2026

In Review of Year 3 of the SD83 Strategic Plan 2023-2028

LAND ACKNOWLEDGEMENT

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



DISTRICT, MISSION, VISION, VALUES

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

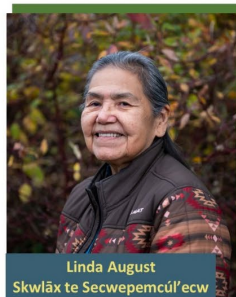
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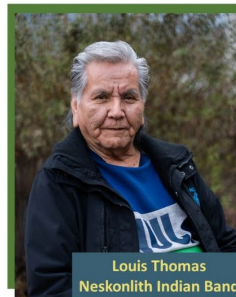
Kwsaltktnéws ne Secwepemcúl'ecw The Story of Our Name



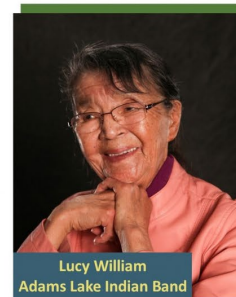
Donna Antoine
Splotsin



Linda August
Skwłāx te Secwepemcúl'ecw



Louis Thomas
Neskonlith Indian Band



Lucy William
Adams Lake Indian Band

We gratefully acknowledge the contributions of Secwépemc'tsin language speakers, Elders, Knowledge Keepers, and Knowledge Sharers, who worked alongside the Quelmúcw Education Council and district staff to give us the gift of a new district name, Kwsaltktnéws ne Secwepemcúl'ecw. Thank you to Lucy Williams (Adams Lake Indian Band), Louis Thomas (Neskonlith Indian Band), Linda August (Skwłāx te Secwepemcúl'ecw), and Donna Antoine (Splotsin).

Our new district name means that we are all connected – the people, the animals, the land, the water, and the air – on Secwepemc territory. Every time we use our district name, we acknowledge that we are situated on the ancestral, traditional, unceded, and contemporary lands of the Secwepemc people. We are so grateful for this significant and lasting gift.



INTERIM PROGRESS REPORT FOR ENHANCING STUDENT LEARNING

Introduction: Ministry Note

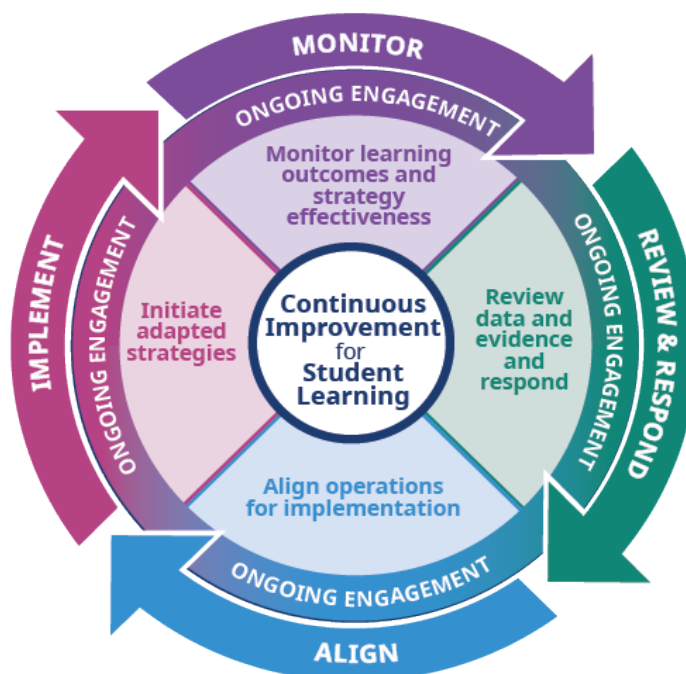


Each school district in British Columbia submits an annual report as required by the Enhancing Student Learning Reporting Order (Reporting Order). As of 2025, the report submission process occurs on a three-year cycle. In this three-year cycle, a district team submits one Enhancing Student Learning report and two Interim Progress Reports. Although brief and more concise, the Interim Progress Report meets the requirements of the Reporting Order.

The Interim Progress Report, as well as the full Enhancing Student Learning Report, both provide an update on the district team's work to continuously improve student learning outcomes, with a particular focus on improving equity of outcomes. Both reports summarize the results of the district team's ongoing review of student learning data and evidence.

For the Interim Progress Report, district teams are required to use the ministry-provided templates to standardize and expedite the reporting and annual review process.

The Interim Progress Report provides information on the district's continuous improvement processes, with a focus on processes included with the Continuous Improvement Cycle:



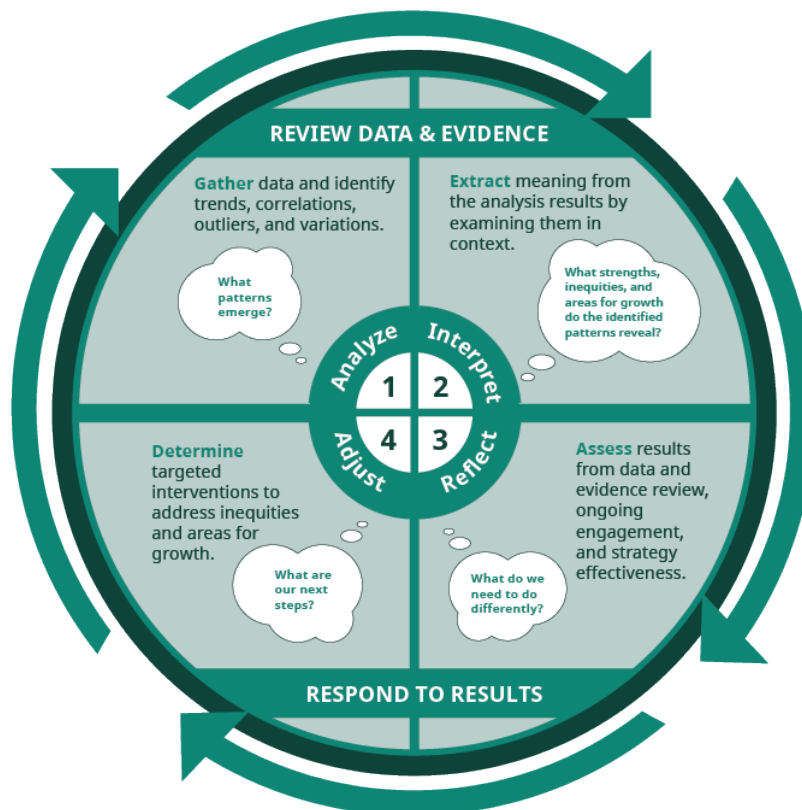
A **continuous improvement cycle** is a critical element of the ongoing commitment to raising system performance. District Continuous Improvement cycles are developed by the senior team and ensure a focus on the educational success of every student and effective and efficient district operations. The continuous improvement cycle is actioned annually by the district team and allow them to implement, monitor, review and respond, and align targeted strategies and resources to improve student learning outcomes.

The continuous improvement cycle for the District is identified in the following graphic:



District teams must evaluate and adjust strategies to meet objectives to best target areas for growth and improve learning outcomes for all students. Adjustments are based on evidence-informed decisions uncovered in the analysis and interpretation of provincial- and district- level data and evidence. Districts must evaluate data and evidence and adjust strategies based on the results of this review. This “Review and Respond Cycle” is actioned within the “Review and Respond” portion of the Continuous Improvement Cycle and the outcomes are summarized and reported out on in the annual Enhancing Student Learning Report.

Review and Respond Cycle:



For the purpose of this document, please note:

The use of Local First Nation(s) refers to a First Nation, a Treaty First Nation or the Nisga’a Nation in whose traditional territory the board operates.

“Indigenous students, children and youth in care, and students with disabilities or diverse abilities” are referred to as the priority populations identified in the Framework for Enhancing Student Learning Policy.

A note on provincial data provided in this report:

The ministry has provided visual representations for the required provincial measures set out in the [Enhancing Student Learning Reporting Order](#). These are grouped into three categories:

- Intellectual development (literacy & numeracy proficiency);
- Human and social development (student feelings of welcomeness, safety, and belonging); and
- Career development (graduation and post-secondary transition rates).

Please note: As per the [Protection of Personal Information when Reporting on Small Populations](#) policy, this report does not display data points that:

- reflect groups of 9 students or fewer, or
- pose a risk of individual student identification through the mosaic effect.

Data that is not displayed as per the above policy is **masked data**.

A note on children and youth in care data:

As of 2026, the children and youth in care (CYIC) cohort was changed to include students from three Care categories:

- In Care,
- Out of Care (Kinship Care), and
- Youth Services.

Previously, only students that were in the In Care or Youth Services category were included in provincial data for the children and youth in care cohort. This update will result in a more comprehensive view of students that have had agreements with the Ministry of Children and Family Development and will result in more students appearing in this category. The category has been renamed from CYIC All Resident Students to CYIC All Legal Groups Resident Students. For a more comprehensive overview, please see the Children and Youth in Care: How Are We Doing? report [here](#).

Interpreting the provincial data graphs:

Masked – This marker indicates that the data is masked according to the above policy to protect student privacy.

No Data – This marker indicates that no data is available for this cohort and year. This means there are no students in the selected cohort (i.e., cohort=0).

INTELLECTUAL DEVELOPMENT

Educational Outcomes



INTELLECTUAL DEVELOPMENT

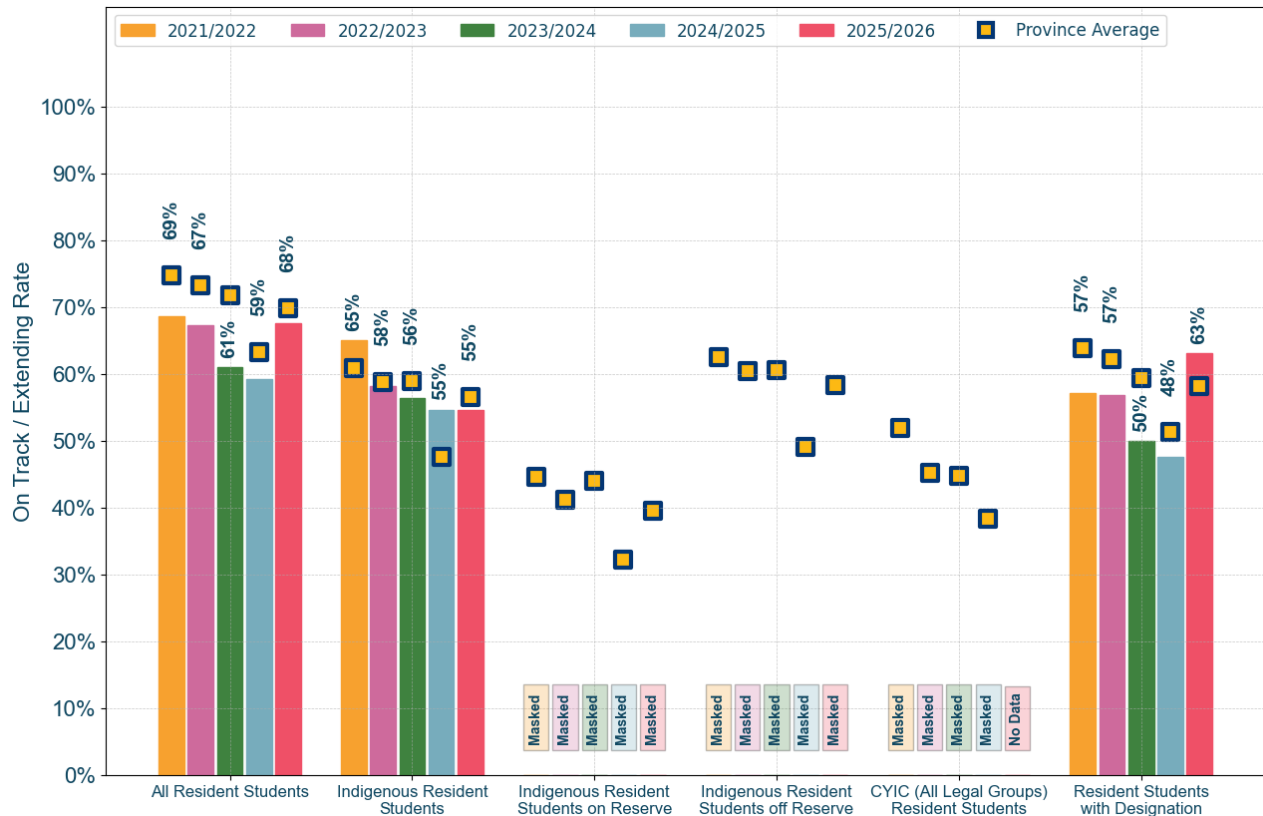
Educational Outcome 1: Literacy

Measure 1.1: Grade 4 & Grade 7 Literacy Expectations

Grade 4 FSA Literacy – Expected Count/Participation Rate

	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
All Resident Students	504 93%	502 91%	486 91%	532 97%	511 95%
Indigenous Resident Students	113 96%	103 88%	100 85%	120 98%	94 91%
Indigenous Resident Students on Reserve	Masked	Masked	Masked	Masked	Masked
Indigenous Resident Students off Reserve	Masked	Masked	Masked	Masked	Masked
CYIC (All Legal Groups) Resident Students	Masked	Masked	Masked	Masked	0
Resident Students with Designation	72 68%	90 64%	75 80%	67 91%	78 73%

Grade 4 FSA Literacy – On Track / Extending Rate School District No. 83 (K̓wsaltktnéws ne Secwepemcúl'ecw)



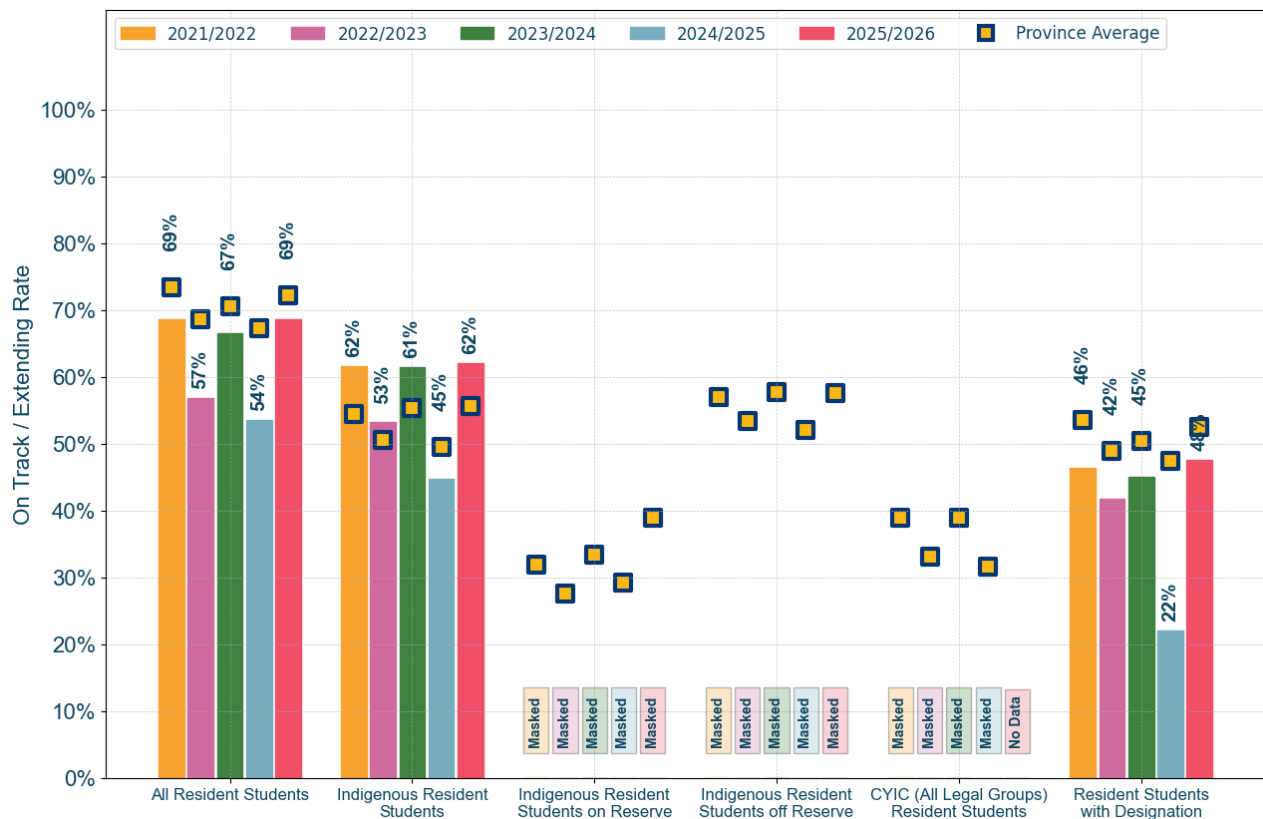
INTELLECTUAL DEVELOPMENT

Educational Outcome 1: Literacy

Grade 7 FSA Literacy – Expected Count | Participation Rate

	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
All Resident Students	539 92%	560 90%	509 92%	528 94%	520 95%
Indigenous Resident Students	129 93%	128 82%	94 88%	113 93%	108 95%
Indigenous Resident Students on Reserve	Masked	Masked	Masked	Masked	Masked
Indigenous Resident Students off Reserve	Masked	Masked	Masked	Masked	Masked
CYIC (All Legal Groups) Resident Students	Masked	Masked	Masked	Masked	0
Resident Students with Designation	114 85%	123 80%	99 81%	110 78%	127 84%

Grade 7 FSA Literacy – On Track / Extending Rate School District No. 83 (K̓wsaltktnéws ne Secwepemcúl'ecw)

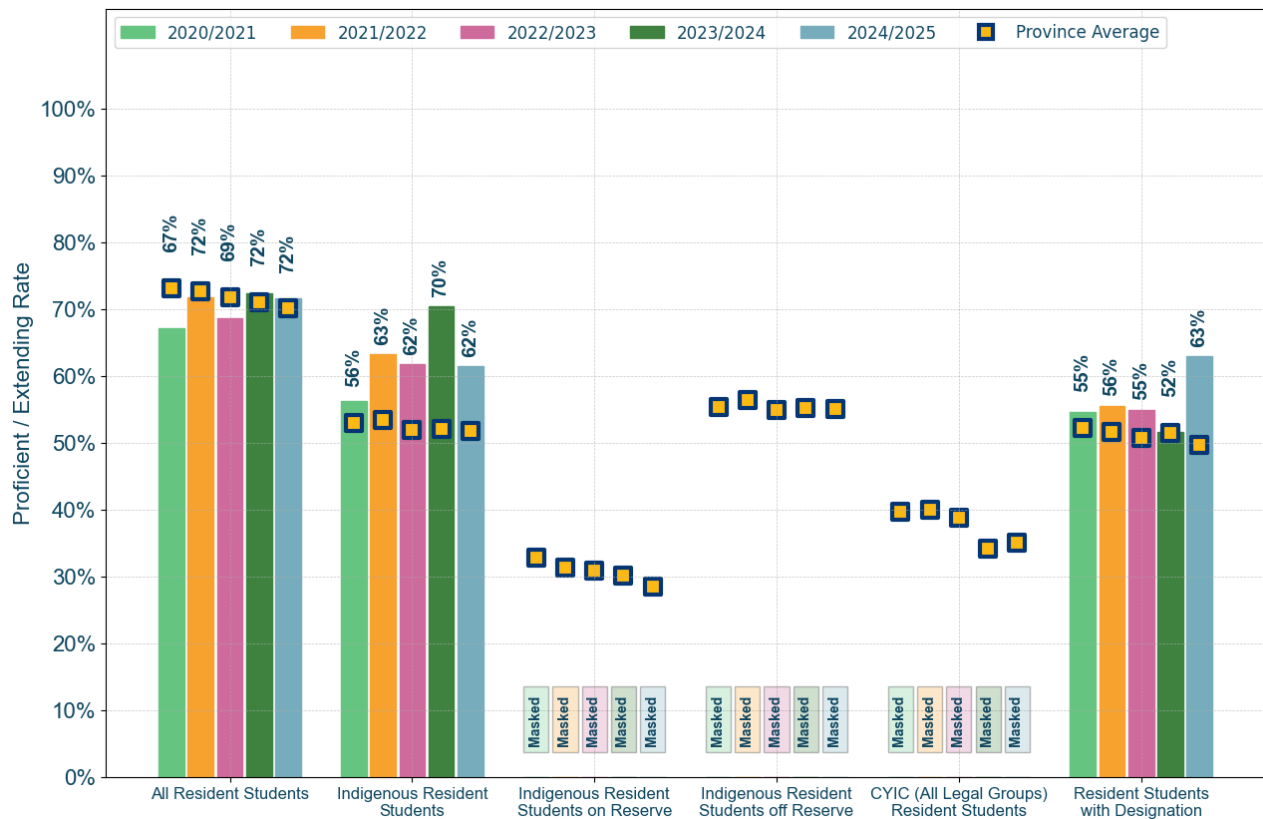


Measure 1.2: Grade 10 Literacy Expectations

Grade 10 Graduation Assessment Literacy – Expected Count | Participation Rate

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	522 79%	502 81%	535 85%	545 86%	539 90%
Indigenous Resident Students	128 66%	125 70%	134 78%	127 79%	121 86%
Indigenous Resident Students on Reserve	Masked	Masked	11 91%	14 71%	Masked
Indigenous Resident Students off Reserve	Masked	Masked	123 77%	113 80%	Masked
CYIC (All Legal Groups) Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	128 66%	128 70%	140 75%	141 76%	127 77%

Grade 10 Graduation Assessment Literacy – Proficient / Extending Rate School District No. 83 (Īwsaltktnéws ne Secwepemcúl'ecw)

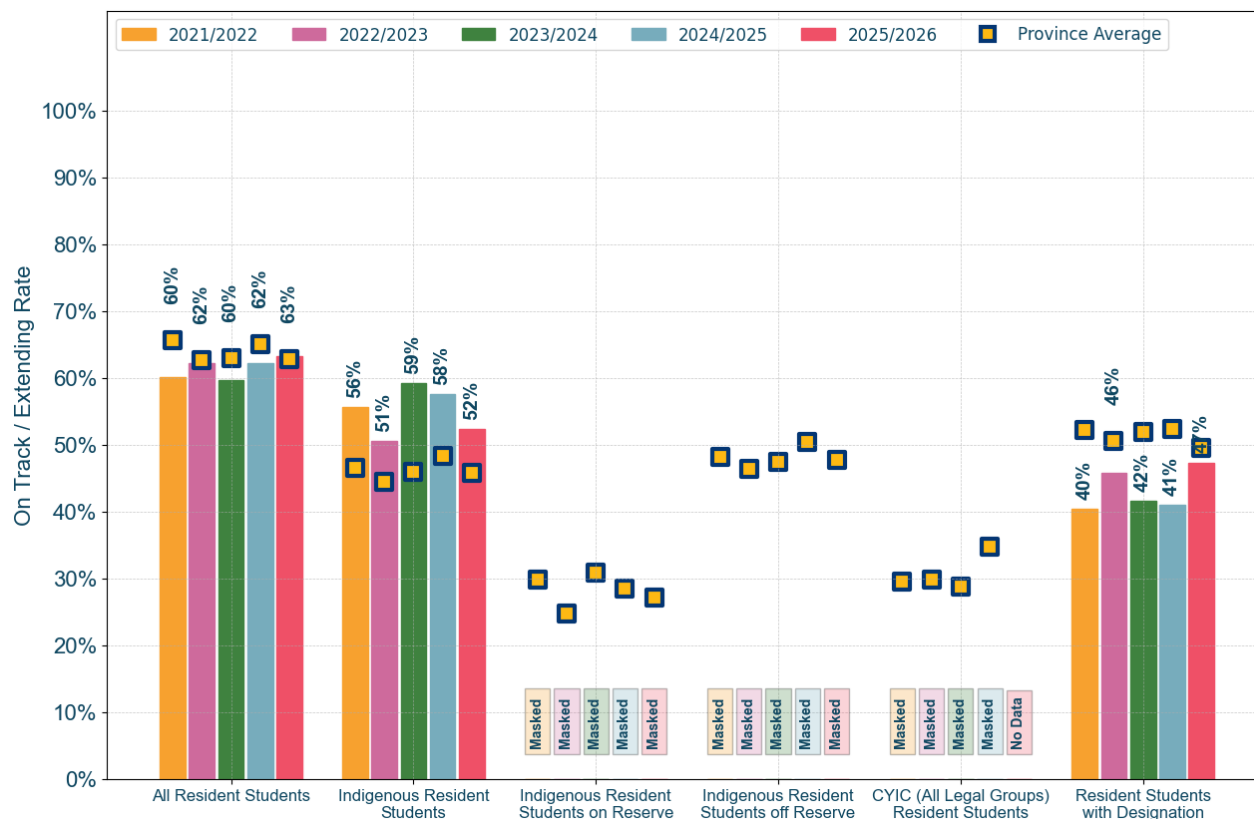


Measure 2.1: Grade 4 & Grade 7 Numeracy Expectations

Grade 4 FSA Numeracy – Expected Count | Participation Rate

	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
All Resident Students	504 92%	502 91%	486 91%	532 97%	511 94%
Indigenous Resident Students	113 94%	103 86%	100 86%	120 98%	94 89%
Indigenous Resident Students on Reserve	Masked	Masked	Masked	Masked	Masked
Indigenous Resident Students off Reserve	Masked	Masked	Masked	Masked	Masked
CYIC (All Legal Groups) Resident Students	Masked	Masked	Masked	Masked	0
Resident Students with Designation	72 65%	90 66%	75 80%	67 91%	78 73%

Grade 4 FSA Numeracy – On Track / Extending Rate School District No. 83 (K̓wsalktnéws ne Secwepemcúl'ecw)



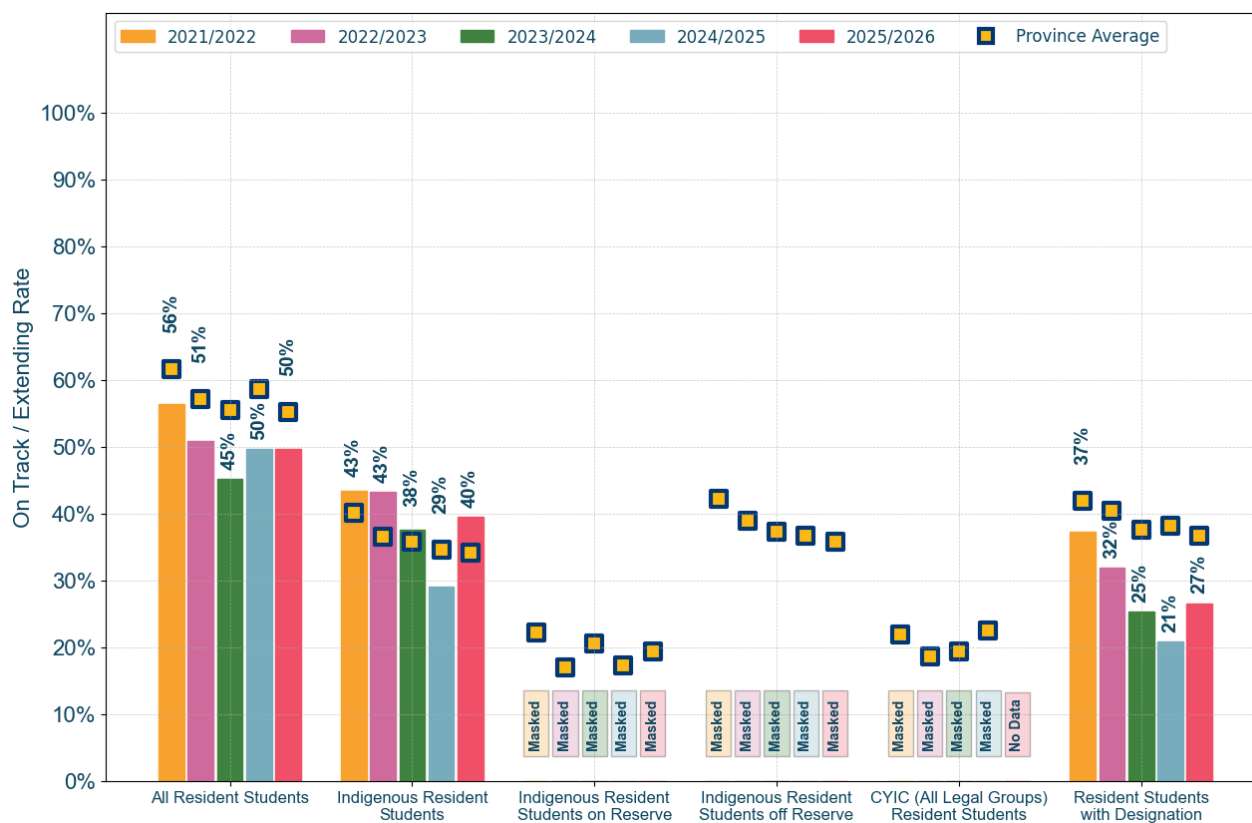
INTELLECTUAL DEVELOPMENT

Educational Outcome 2: Numeracy

Grade 7 FSA Numeracy – Expected Count | Participation Rate

	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
All Resident Students	539 93%	560 89%	509 92%	528 95%	520 94%
Indigenous Resident Students	129 95%	128 81%	94 90%	113 91%	108 94%
Indigenous Resident Students on Reserve	Masked	Masked	Masked	Masked	Masked
Indigenous Resident Students off Reserve	Masked	Masked	Masked	Masked	Masked
CYIC (All Legal Groups) Resident Students	Masked	Masked	Masked	Masked	0
Resident Students with Designation	114 87%	123 79%	99 80%	110 78%	127 86%

Grade 7 FSA Numeracy – On Track / Extending Rate School District No. 83 (K̓w̓s̓altk̓tn̓éws ne Secwepemcúl'ecw)



INTELLECTUAL DEVELOPMENT

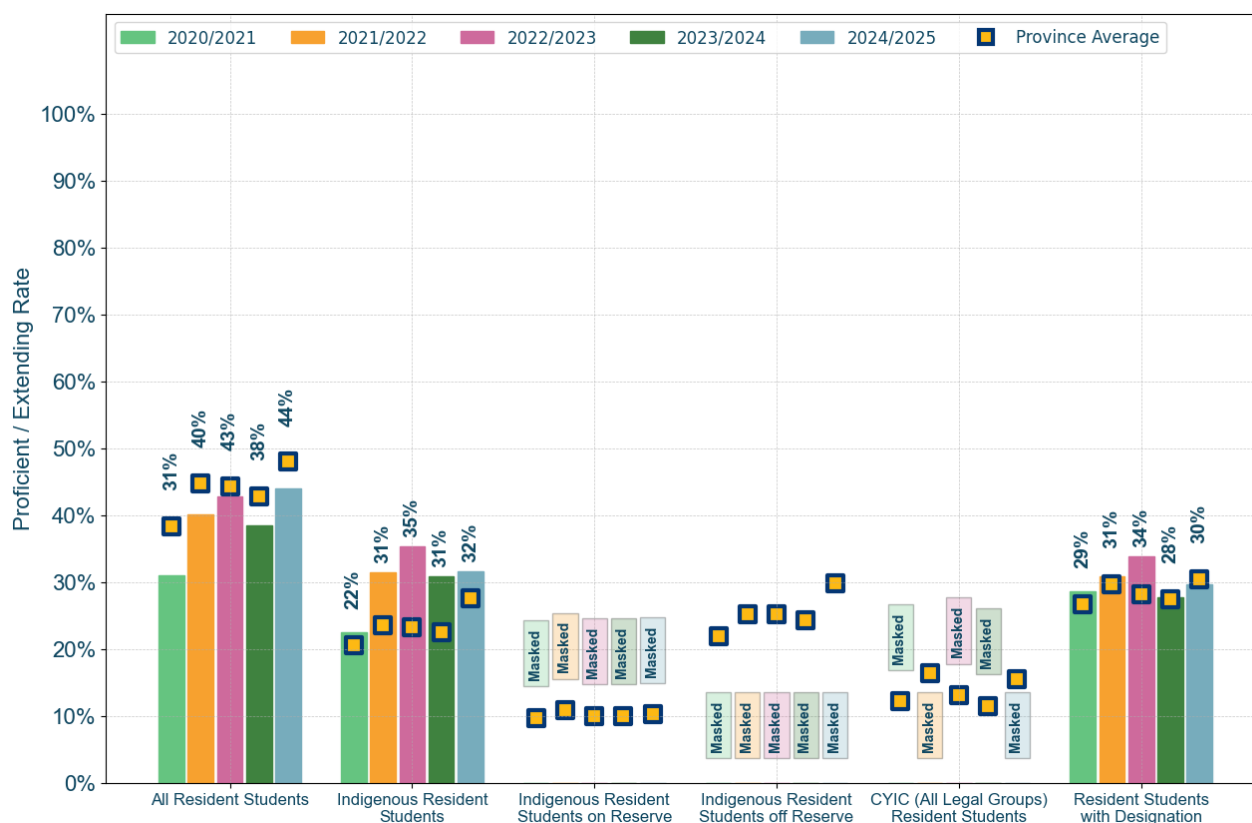
Educational Outcome 2: Numeracy

Measure 2.2: Grade 10 Numeracy Expectations

Grade 10 Graduation Assessment Numeracy – Expected Count | Participation Rate

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	521 80%	523 82%	532 88%	547 85%	536 91%
Indigenous Resident Students	126 71%	126 73%	133 83%	130 81%	121 87%
Indigenous Resident Students on Reserve	Masked	Masked	Masked	Masked	Masked
Indigenous Resident Students off Reserve	Masked	Masked	Masked	Masked	Masked
CYIC (All Legal Groups) Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	129 64%	125 71%	139 73%	142 73%	126 77%

Grade 10 Graduation Assessment Numeracy – Proficient / Extending Rate School District No. 83 (K̓wsaltktnéws ne Secwepemcúl'ecw)

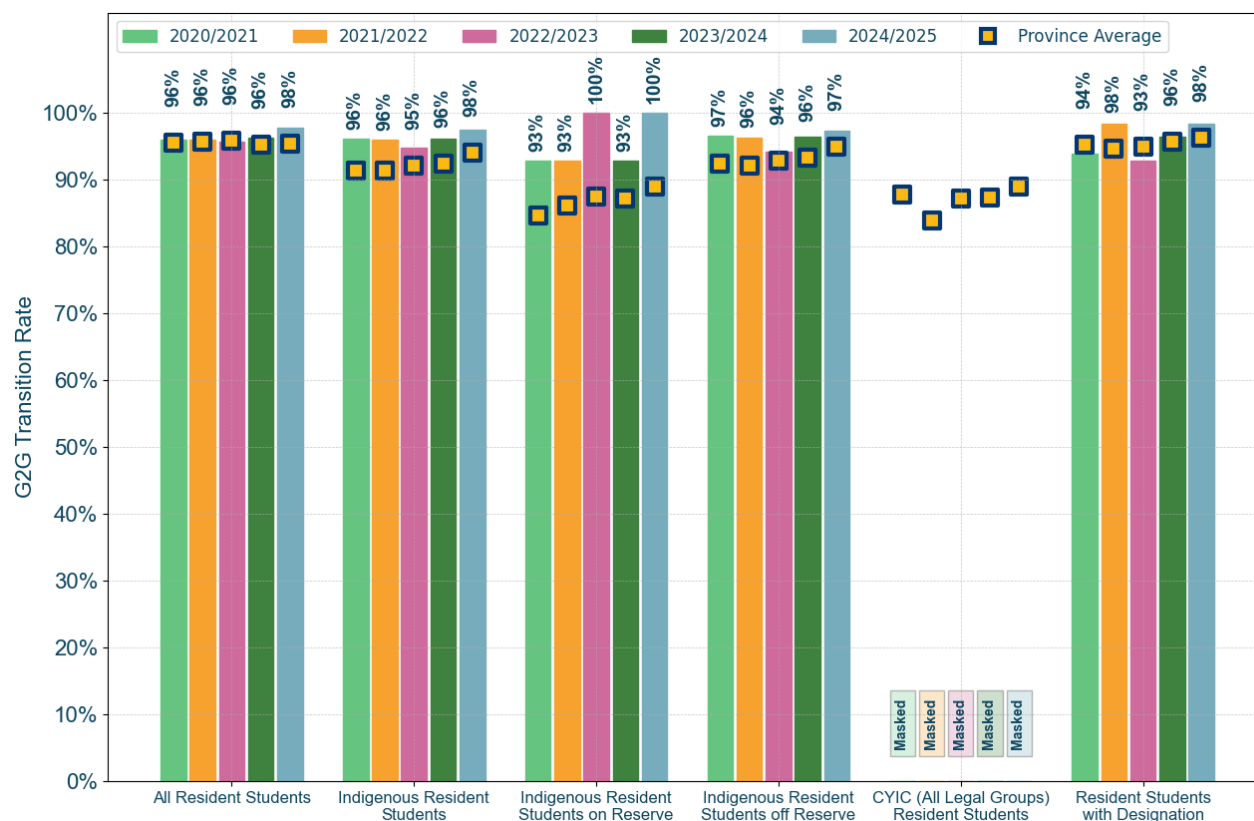


Measure 2.3: Grade-to-Grade Transitions

Grade 10 to 11 Transition – Cohort Count

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	523	516	532	548	541
Indigenous Resident Students	130	124	133	128	122
Indigenous Resident Students on Reserve	14	14	11	14	11
Indigenous Resident Students off Reserve	116	110	122	114	111
CYIC (All Legal Groups) Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	132	125	140	140	127

Grade 10 to 11 Transition Rate School District No. 83 (K̓wsaltktnéws ne Secwepemcúl'ecw)



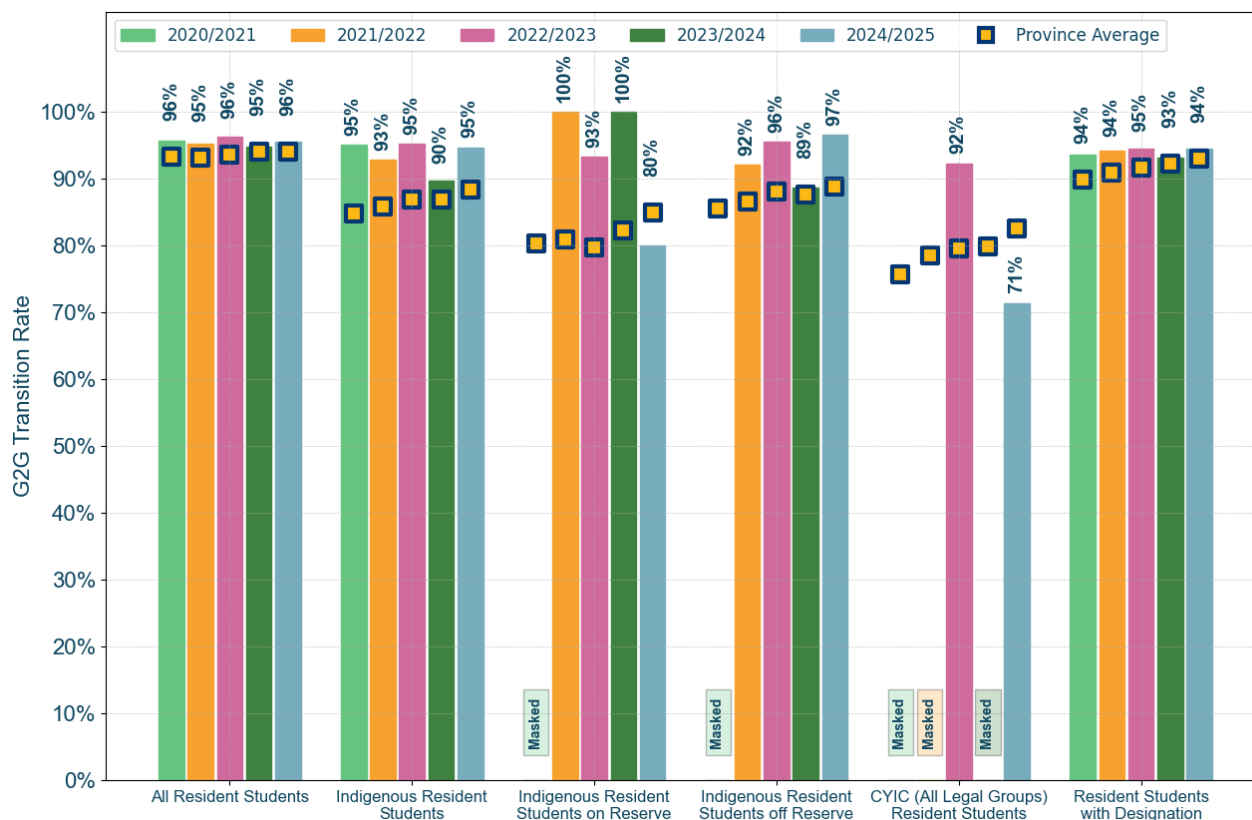
INTELLECTUAL DEVELOPMENT

Educational Outcome 2: Numeracy

Grade 11 to 12 Transition – Cohort Count

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	423	528	512	532	543
Indigenous Resident Students	102	126	127	136	132
Indigenous Resident Students on Reserve	Masked	12	15	13	15
Indigenous Resident Students off Reserve	Masked	114	112	123	117
CYIC (All Legal Groups) Resident Students	Masked	Masked	13	Masked	14
Resident Students with Designation	95	139	128	147	144

Grade 11 to 12 Transition Rate School District No. 83 (K̓wsaltktnéws ne Secwepemcúl'ecw)



Review Data and Evidence – So What?

What areas for growth are affirmed or identified by the data review? Did anything surprising emerge from the data review?

- Literacy outcomes show encouraging improvement, but consistency remains a priority. Grade 4 literacy rebounded to 68% in 2025/26 after several years of decline, while Grade 7 literacy returned to 69%, matching the district's strongest recent performance. Despite Indigenous learners outperforming their provincial peers, Indigenous learners, along with students with designations, continue to perform below all resident students within the district.
- Numeracy remains the district's greatest area of concern, particularly in the intermediate years. Although Grade 4 numeracy improved to 63%, Grade 7 numeracy remains well below earlier performance at 50%, with particularly low outcomes for Indigenous learners (40%) and students with designations (27%).
- Persistent achievement gaps remain for priority learners in both the Grade 10 literacy and numeracy assessments, with Indigenous students and students with designations generally demonstrating significantly lower proficiency rates than the overall student population.

Respond to Results – Now What?

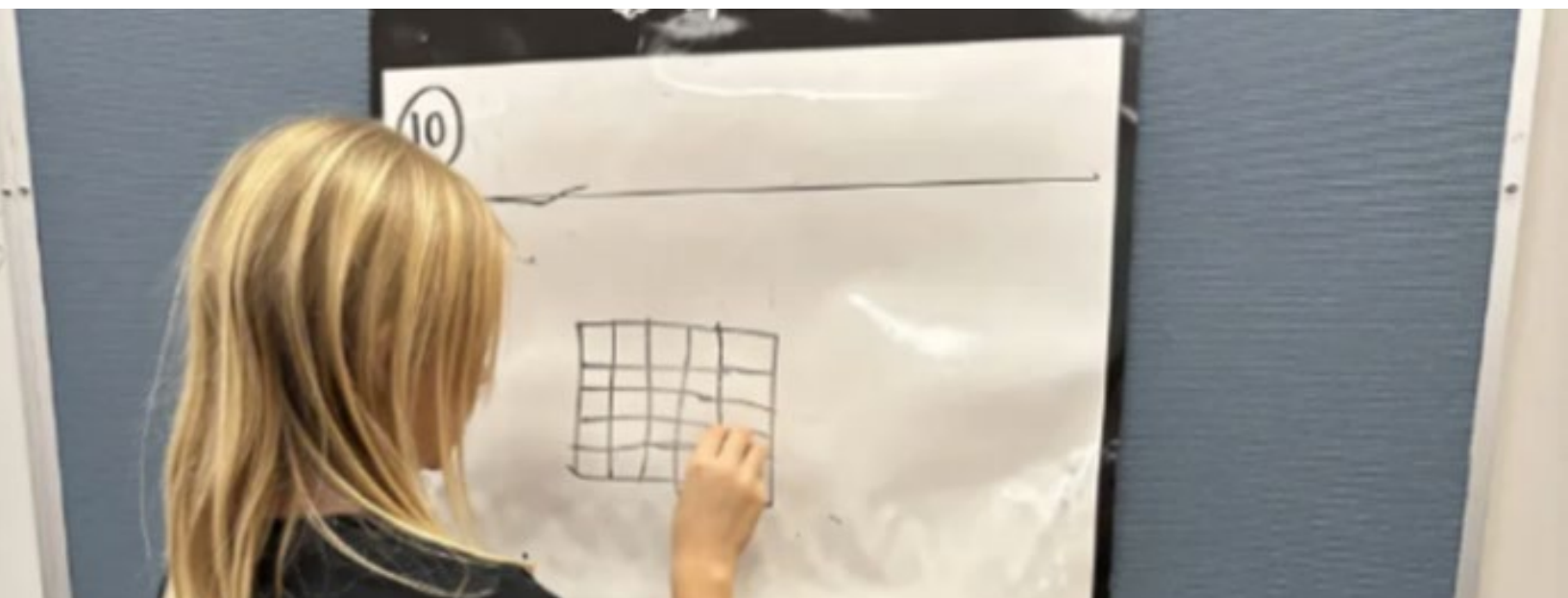
What key strategic adjustments will be made based on the above areas for growth to improve learning outcomes for all students and enhance equity of outcomes for priority populations?

- Continue to strengthen Tier 1 literacy instruction through consistent, high-quality implementation of Heggerty and UFLI Foundations across primary classrooms and the introduction of Word Origins in Grades 3–5. Provide ongoing, job-embedded professional learning, coaching, and collaborative support to build teacher capacity and strengthen fidelity of implementation. Align instruction, intervention, and assessment with evidence-based practices, including the district-wide use of School-Wide Write assessments, to identify learning needs, monitor progress, and inform responsive instruction. This coordinated approach will support stronger literacy outcomes for all students while accelerating growth for Priority Learners.
- Strengthen numeracy achievement through sustained implementation of *Building Thinking Classrooms*, expanded use of MathUP as an anchor resource, and the Numeracy Residency model. Use assessment data, including SNACC (Student Numeracy Assessment of Critical Concepts) and SNAP (Student Numeracy Assessment & Practice), to identify learning needs early, monitor student progress, and provide timely, targeted intervention, with particular attention to Priority Learners. Continue to invest in job-embedded professional learning, collaboration, and instructional coaching to strengthen teacher capacity, improve the consistency of high-quality numeracy instruction, and accelerate numeracy outcomes across the district.

INTELLECTUAL DEVELOPMENT

Analyze, Interpret, Adjust, Reflect

- Continue to leverage Graduation Pathway Circles and Success Teacher time in all secondary schools to ensure Indigenous students are meaningfully engaged in academic and career programming that supports successful graduation and strong transitions to post-secondary education, training, or the workforce. By knowing each student—their strengths, aspirations, interests, and potential—we can provide intentional guidance that encourages students to pursue appropriately challenging academic pathways and keeps future opportunities open. Graduation Pathway Circles also provide an important opportunity for the Indigenous Education Leadership Team to work alongside school teams to deepen understanding of systemic racism, challenge the racism of low expectations, and ensure that high expectations, equity, and student aspirations are central to educational and transition planning.
- Continue to support school teams through their learning partners to develop and refine goals and action plans using data sets and evidence based strategies.
- Strengthen collaboration among classroom teachers, Indigenous Education staff, Student Support Services, and families to create individualized pathways that improve achievement while fostering belonging, engagement, and cultural responsiveness.
- Continue to strengthen inclusive practices and supports for diverse learners, particularly at the elementary and middle school levels, through deeper implementation of Universal Design for Learning (UDL) and Multi-Tiered Systems of Support (MTSS). Develop a consistent district-wide MTSS framework that supports early identification, prevention, and targeted intervention based on student need. Build staff capacity through professional learning in behaviour support, classroom management, de-escalation, and evidence-based interventions. Increase school-based capacity through Inclusion Resource Teachers who support social-emotional learning, inclusive practices, and proactive responses to complex behaviour.



HUMAN AND SOCIAL DEVELOPMENT

Educational Outcomes

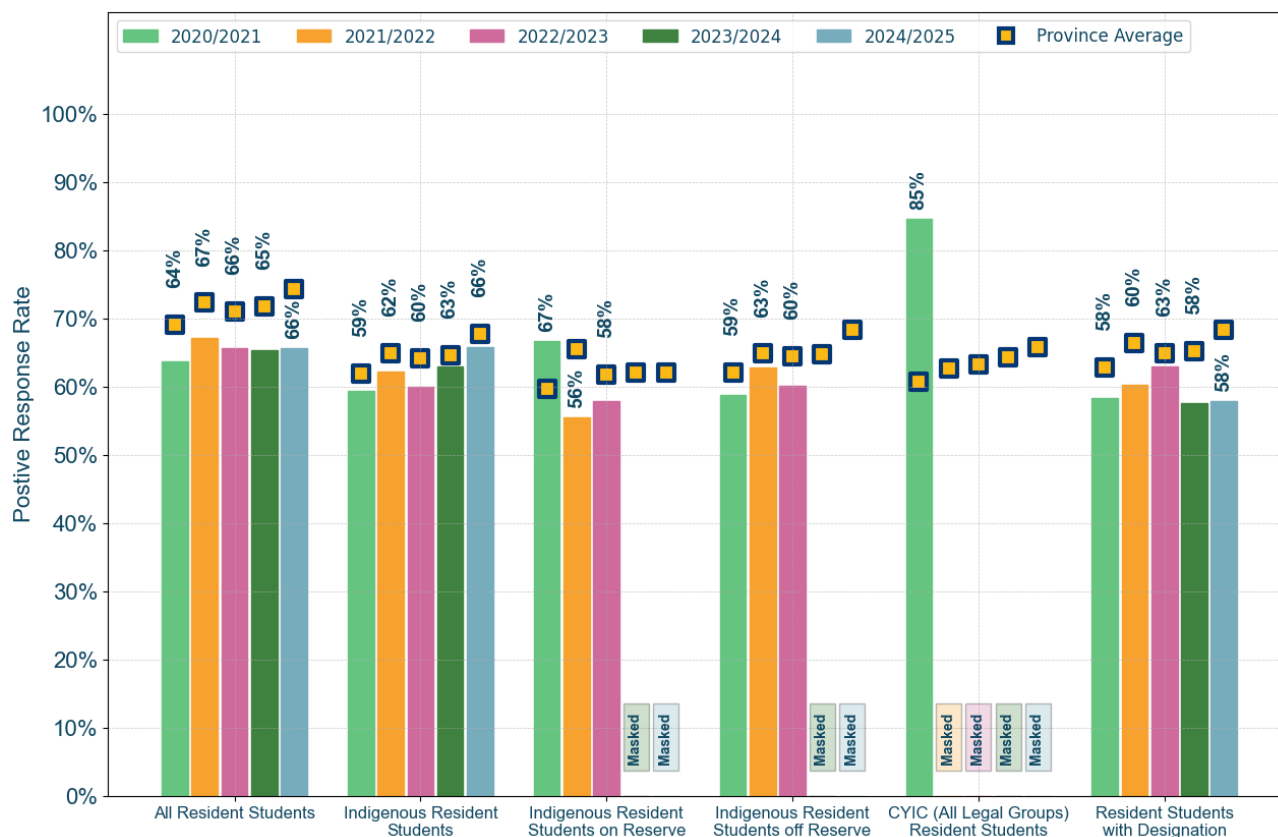


Measure 3.1: Students Feel Welcome and Safe, and Have a Sense of Belonging at School

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

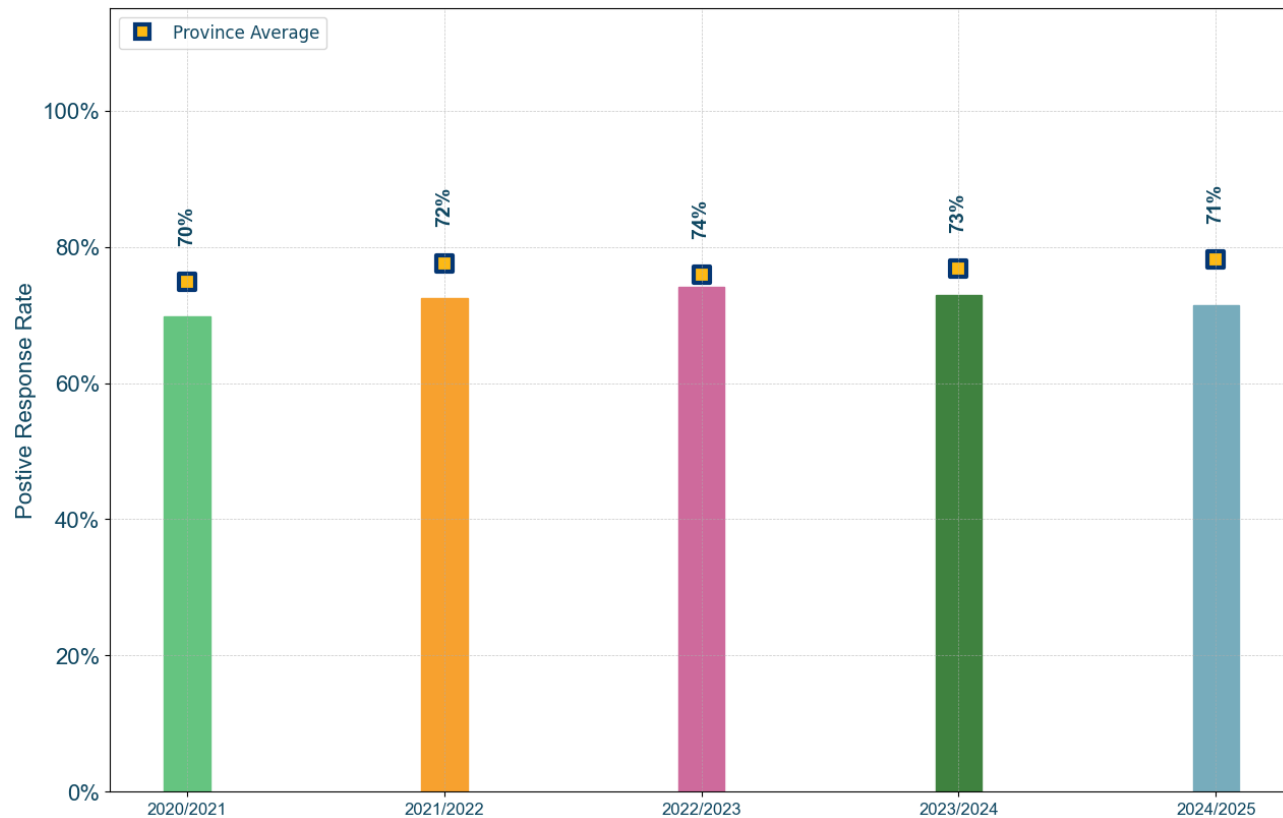
	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	1493 80%	1538 80%	1578 81%	1538 83%	1601 85%
Indigenous Resident Students	339 79%	360 74%	360 75%	321 77%	355 78%
Indigenous Resident Students on Reserve	25 64%	28 64%	27 78%	25 72%	26 77%
Indigenous Resident Students off Reserve	314 80%	332 75%	333 75%	296 77%	329 78%
CYIC (All Legal Groups) Resident Students	24 54%	14 71%	Masked	15 73%	Masked
Resident Students with Designation	315 71%	310 72%	351 75%	314 75%	304 77%

Feel Welcome – Positive Response Rate for Grades 4, 7, and 10 School District No. 83 (K̓wsaltktnéws ne Secwepemcúl'ecw)

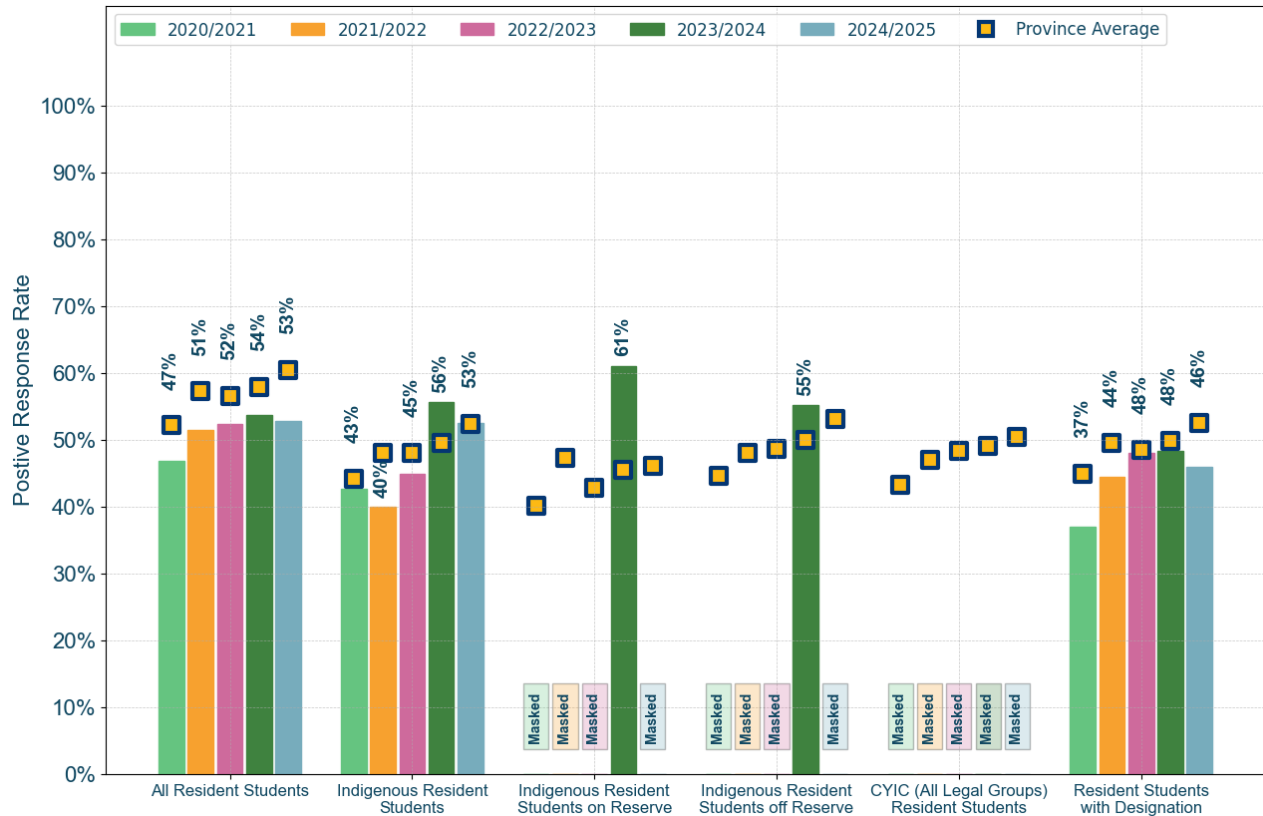


Educational Outcome 3: Feel Welcome, Safe, and Connected

**Feel Safe – Positive Response Rate for Grades 4, 7, and 10
School District No. 83 (Kwátsktnéws ne Secwepemcúl'ecw)**

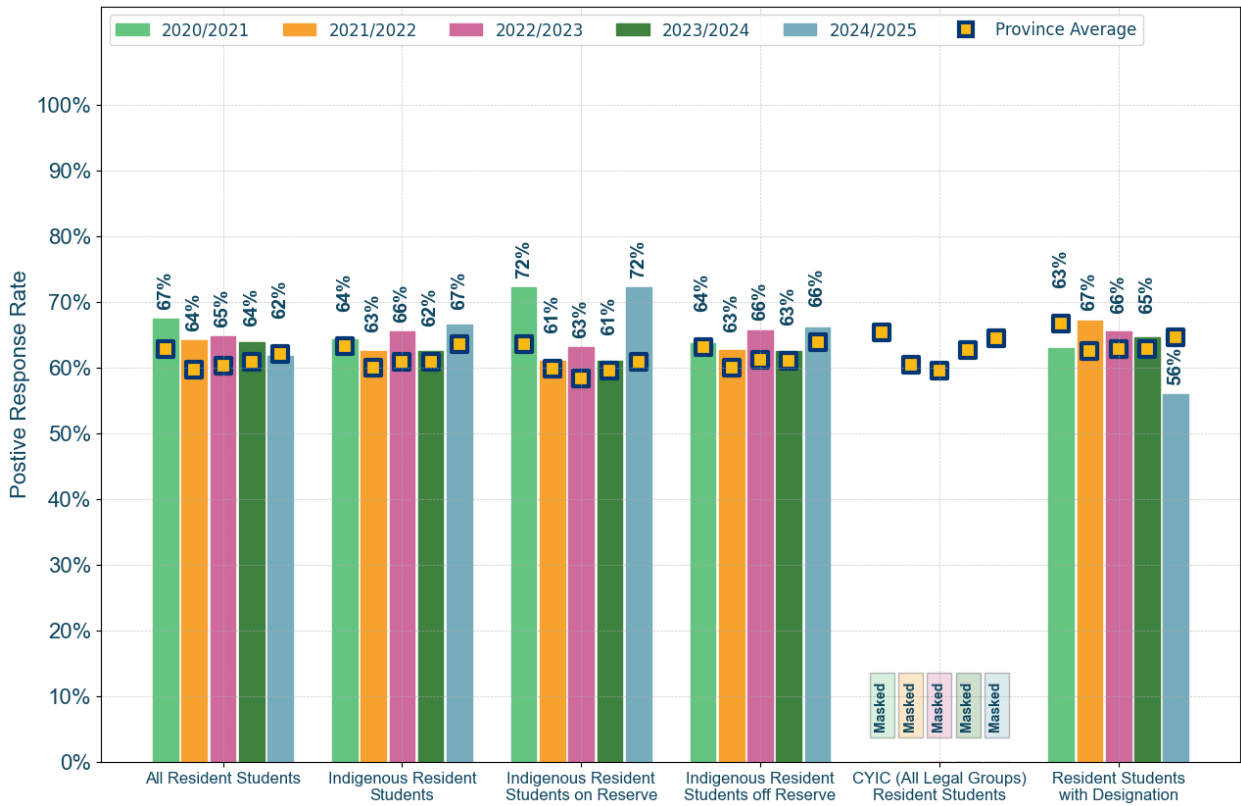


Sense of Belonging – Positive Response Rate for Grades 4, 7, and 10 School District No. 83 (Kwátsktnéws ne Secwepemcúl'ecw)



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

2 or more Adults Care – Positive Response Rate for Grades 4, 7, and 10
School District No. 83 (K̓wsaltktnéws ne Secwepemcúl’ecw)



What areas for growth are affirmed or identified by the data review? Did anything surprising emerge from the data review?

- ## Respond to Results – Now What?

What key strategic adjustments will be made based on the above areas for growth to improve learning outcomes for all students and enhance equity of outcomes for priority populations?

- Equity of student experience needs to remain a central focus in school learning plans to ensure the experiences of Indigenous students, children and youth in care, and students with designations are equivalent to those of the overall student population.
- Continue the practice of transition meetings and events that are planned for students who are transitioning into schools and between schools.
- Continue the collection of qualitative data around sense of belonging, feeling welcome at school, and having two or more caring adults for children and youth in care, Indigenous learners, and students with designations.
- Continue the implementation of Restorative Practices across all schools within the district.
- Continue cultivating the collaborative relationship with Splat sin Stsmamlt Services in identifying all on-reserve Splat sin students who are in care arrangements.
- Continue the conversations with the Salmon Arm MCFD office around information sharing and establishing wrap-around Student Support Plans for children and youth in care.

CAREER DEVELOPMENT

Educational Outcomes



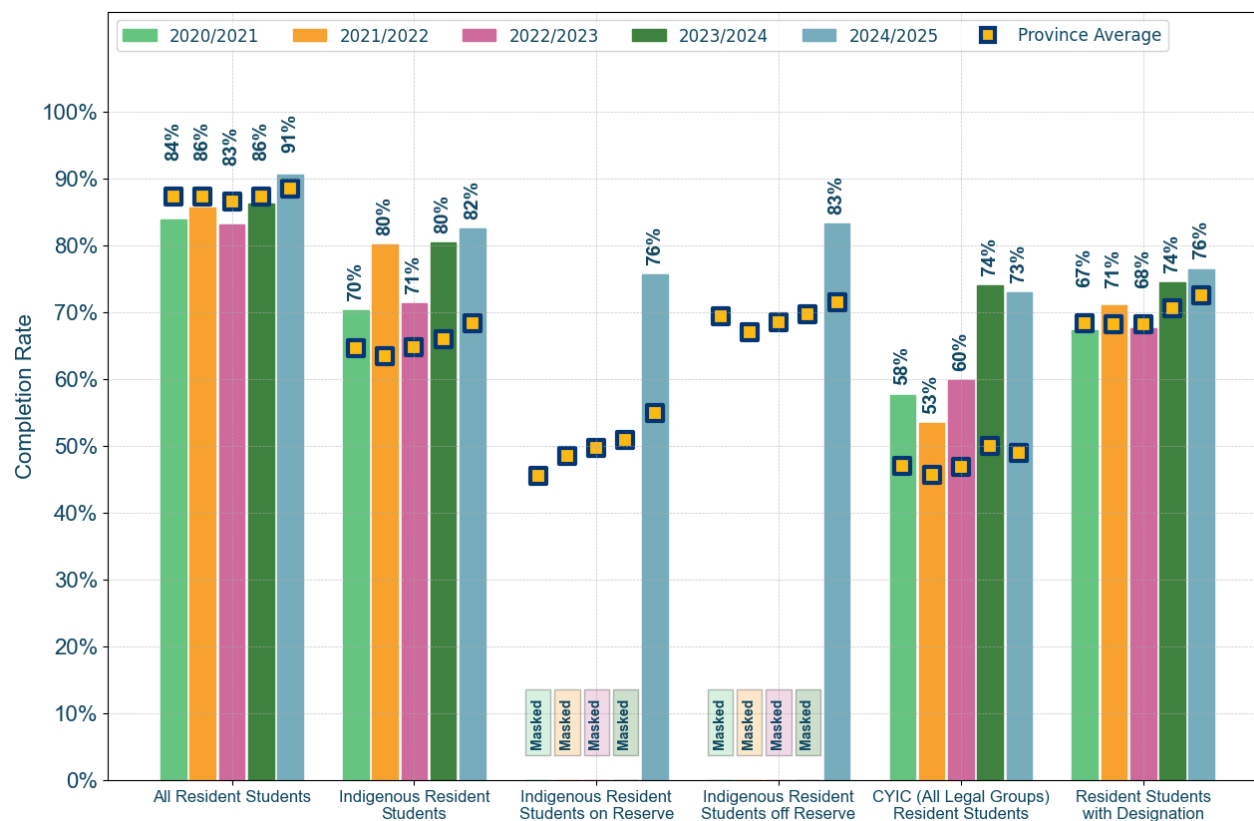
Educational Outcome 4: Graduation

Measure 4.1: Achieved Dogwood within 5 Years

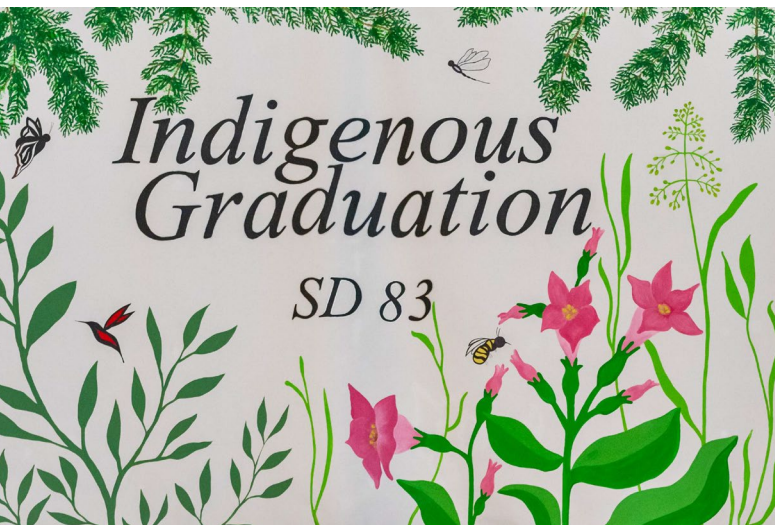
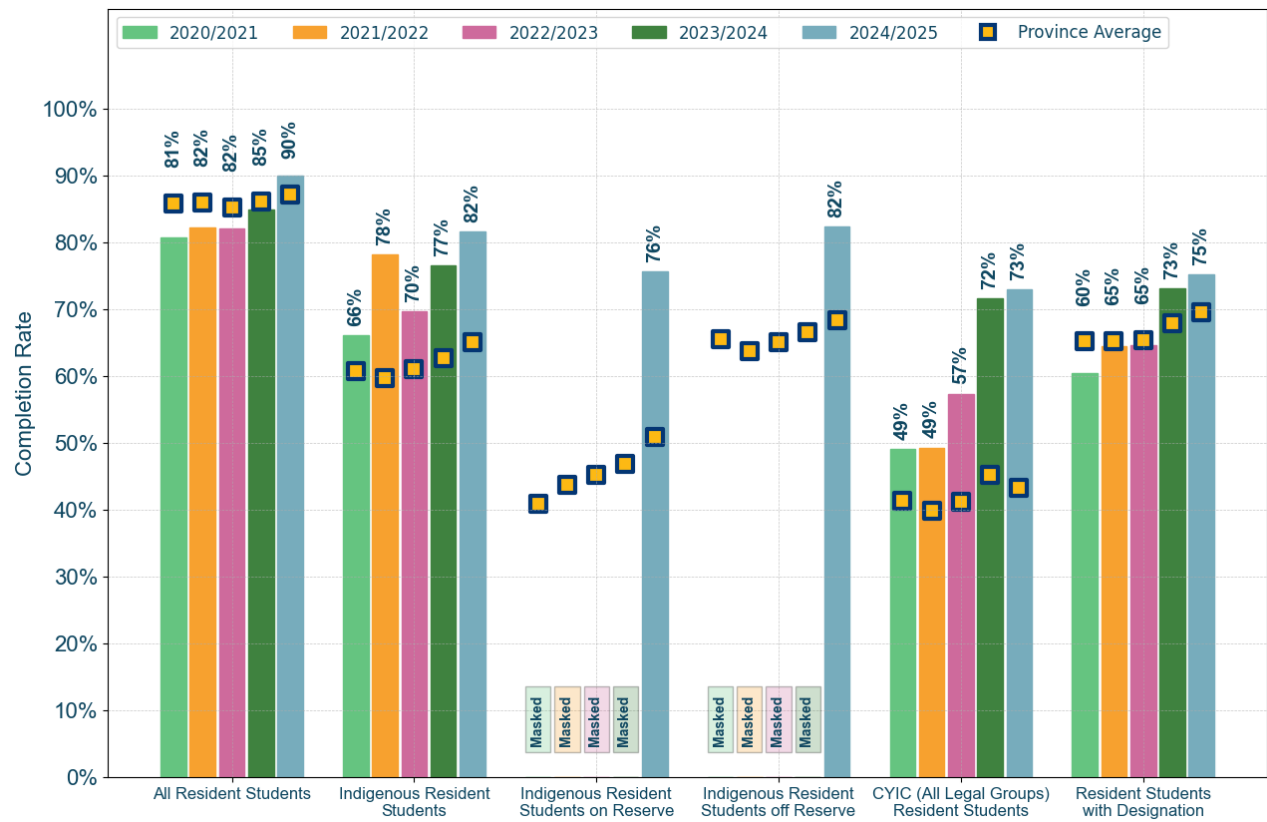
Completion Rate – Cohort Count | Outmigration Estimation

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	491 45	480 48	582 54	561 49	585 61
Indigenous Resident Students	105 10	115 11	139 13	139 12	142 15
Indigenous Resident Students on Reserve	Masked	Masked	Masked	Masked	15 2
Indigenous Resident Students off Reserve	Masked	Masked	Masked	Masked	127 13
CYIC (All Legal Groups) Resident Students	38 3	27 3	44 4	46 4	41 4
Resident Students with Designation	158 14	121 13	177 16	163 14	185 19

5-Year Completion Rate – Dogwood + Adult Dogwood
School District No. 83 (K̓wsaltktnéws ne Secwepemcúl'ecw)



5-Year Completion Rate – Dogwood
School District No. 83 (K̓wsaltktnéws ne Secwepemcúl’ecw)



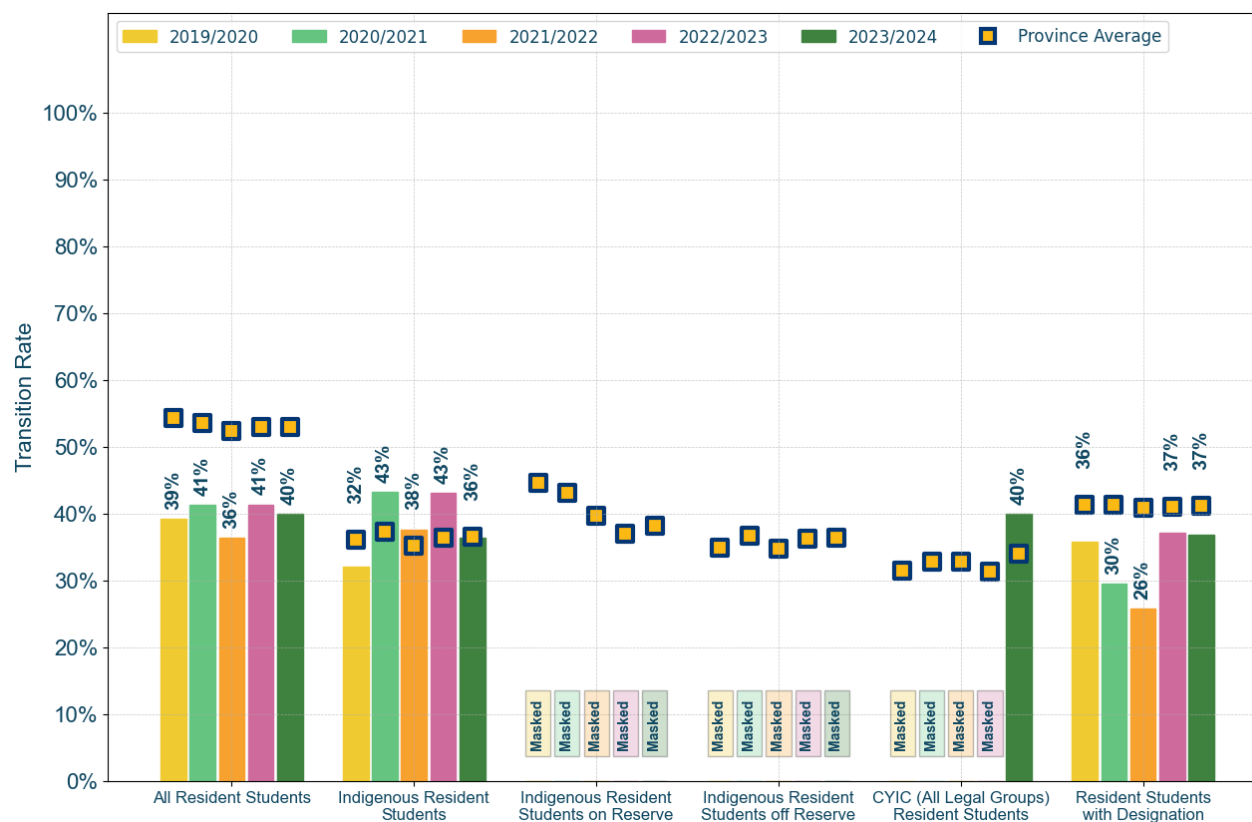
Educational Outcome 5: Life and Career Core Competencies

Measure 5.1: Post-Secondary Transitions

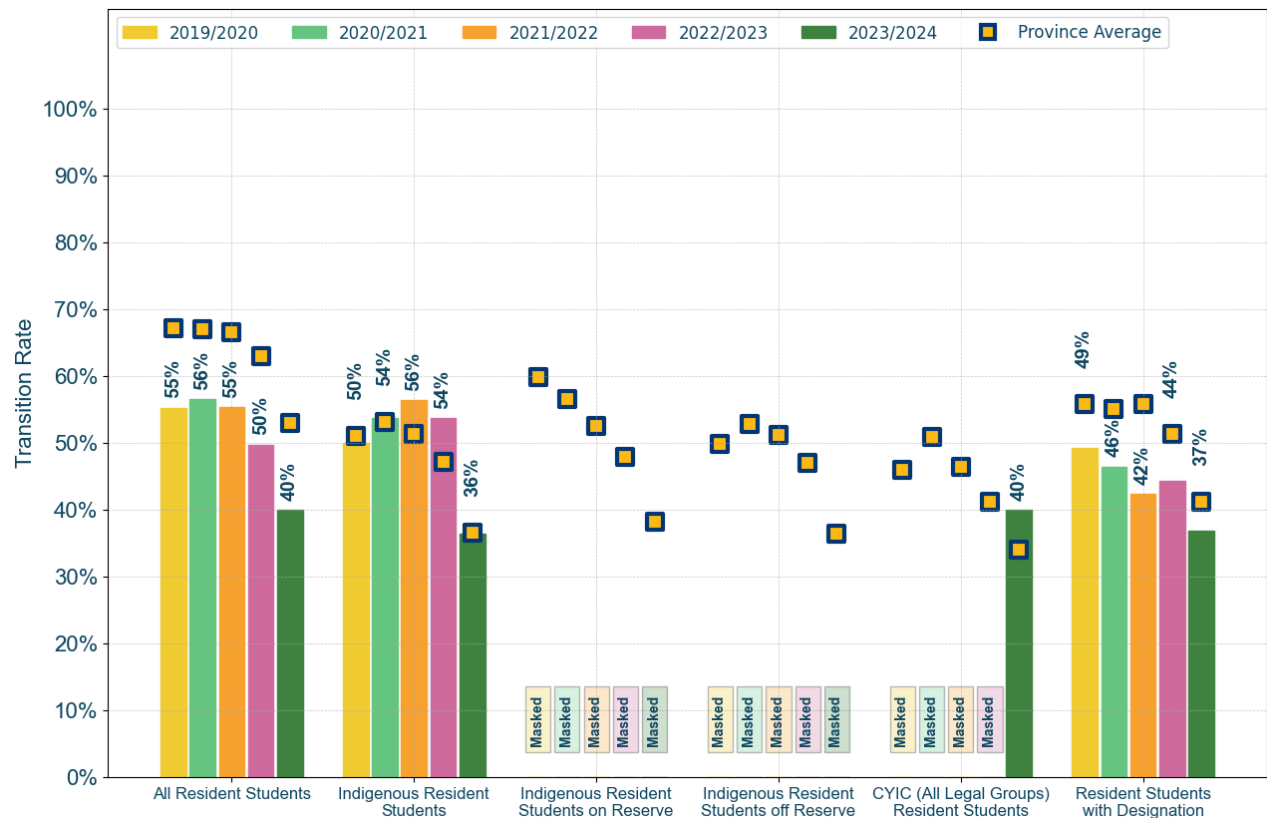
Transition to Post-Secondary – Cohort Count

	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
All Resident Students	349	377	363	442	445
Indigenous Resident Students	78	67	85	95	99
Indigenous Resident Students on Reserve	Masked	Masked	Masked	Masked	Masked
Indigenous Resident Students off Reserve	Masked	Masked	Masked	Masked	Masked
CYIC (All Legal Groups) Resident Students	Masked	Masked	Masked	Masked	30
Resident Students with Designation	67	71	66	97	95

Immediate Transition to Post-Secondary
School District No. 83 (K̓wsaltktnéws ne Secwepemcúl'ecw)



Within 3 Years Transition to Post-Secondary
School District No. 83 (K̓wsaltktnéws ne Secwepemcúl’ecw)



What areas for growth are affirmed or identified by the data review? Did anything surprising emerge from the data review?

- ## Respond to Results – Now What?

- Implementation of a new K-12 Career Education Portfolio (myBlueprint+) to provide targeted attention to improving successful transitions for all students.
- Continue to prioritize Indigenous learners' participation in trades samplers and dual credit programs.
- The district will participate in the newly launched Life Skills for Work Provincial Community of Practice, collaborating with Okanagan College to further develop and strengthen our Life Skills for Work initiative. This work will focus on expanding meaningful career exploration, skill development, and transition opportunities for students with diverse abilities and disabilities, supporting successful pathways from secondary school into post-secondary education, training, and employment.



314 Shuswap Street South West Salmon Arm, BC V1E 4N2 | 250.832.2157
www.sd83.bc.ca





BRIEFING NOTE

TO: The Board of Education **DATE:** September 29, 2026
FROM: Donna Kriger, Superintendent
RE: J.L. Jackson International Trip – Japan Inashiki Exchange

Background:

Regulation 8050.1 within the Board Policy Manual states that, *“All field trips taken outside North America – must receive the prior approval of the Board of Education. Full information on the trip must be provided at least six months prior to the date of the anticipated trip.”*

In addition to the timeframe, there are certain requirements that schools must ensure they have researched and prepared for. This includes:

- Curricular relevance;
- Student group involved;
- Costs associated with the trip and fundraising opportunities;
- Transportation arrangements;
- Supervision and/or chaperones;
- Plan for missed course work;
- Preparations for medical and/or health emergencies;
- Travel/Medical and Trip cancellation insurance must be mandatory;
- Notarized letter of “Student Permission to Travel.”

Summary:

Jason Newstead, Trina Kelsey, and Ryon Ready, teachers at J.L. Jackson Secondary School are seeking Board approval to take a group of students in grades 10-12 to Japan, during the March Spring Break in 2027. Information regarding the tour company, curricular connections, trip costs and funding, insurance, etc. are all contained within the Board package.

Recommendation:

“That the Board of Education approve in principle the J.L. Jackson School International Field Trip to Inashiki, Japan, in March 2027.”

Respectfully submitted,

Donna Kriger
Superintendent of Schools

SCHOOL DISTRICT #83 (NORTH OKANAGAN-SHUSWAP)

FIELD TRIP INFORMATION FORM
(To be completed by Teacher/Sponsor)

1. To be completed for activities as referred to in *Field Trip Regulation & Handbook*.

2. Check appropriate notice and approval requirements:

- ☐ By principal – day trip – 1 week notice
- ☐ By superintendent or designate – overnight within the province – 2 weeks notice
- ☐ By Board – overnight out of province, in North America – 2 months notice to Superintendent
- ☒ By board – out of North America – 6 months notice to Superintendent

Departure date of trip:

19 21/03/27

dd / mo / year

Return date of trip:

28/03/27

dd / mo / year

SCHOOL: JL Jackson Secondary, Salmon Arm Secondary

DESTINATION: Inashiki-shi, Ibaraki-ken, Japan

ORGANIZING TEACHERS: Jason Newstead Ryon Ready Trina Kelsey

IDENTIFY GROUP OR CLASS OF STUDENTS: Students selected by committee

GRADE (s): 10-12 TOTAL NUMBER OF STUDENTS: 8

TOTAL NUMBER OF SUPERVISORS: 2

CURRICULUM PURPOSE: Cultural exchange with Salmon Arm's sister city

ACTIVITIES: Various, trips to local shrines and other cultural sites, sister city high school, etc.

For a co-educational overnight field trip and both male and female supervisors

will accompany the students on this field trip:

☒ Yes

SUPERVISOR(s): Teacher(s): Jason Newstead TBD

Parent(s): _____

TRANSPORTATION:

☐ School Bus

☒ Private Vehicle

Other (eg: foot or bike): Air travel, private vehicle when in Japan

ACCOMMODATION: Students and supervisors will be staying with host families

Funding Source: _____

Funded by students' parents or fundraising

☐ or see attached

Teacher: [Signature] Date: June 16, 2026

Principal: [Signature] Date: June 16, 2026

Superintendent / Designate: _____ Date: _____

(Field Trip Info Form)

Example Itinerary

Below is a copy of the itinerary for the exchange that was cancelled in March of 2020. We do not plan the itinerary for when we are there, it is planned by the Inashiki side. We can expect it to follow a similar structure and pacing. Our travel dates will be a departure from Kelowna on Mar 19th and a return to Kelowna on Mar 28th.

Monday, Mar 23

- 16:50 – Arrive at Narita Airport
- 18:40 – Welcome Ceremony (Inashiki City Hall)
- 19:30 – Go to host family's house

Tuesday, Mar 24

- 8:30 – Assemble at Inashiki City hall, board bus for Oarai
- 10:00 – Udon making activity (lunch)
- 12:20 – Aquarium, Aqua World Oarai
- 15:30 – Leave aquarium for Inashiki City
- 17:00 – Pickup by host family from city hall
- 18:00 – Chaperone dinner hosted by Suzukou-san (adults only)

Wednesday, Mar 25

- 8:30 – Assemble at Shintone Junior High School
- 8:45 – Junior High School Event (student speeches)
- 11:45 – Bus to Inashiki City Hall
- 12:00 – Lunch at Inashiki city hall
- 12:50 – Inashiki city hall tour
- 14:00 – Bus to Osugi-jinja shrine
- 14:30 – Tour and activities at Osugi-jinja shrine
- 17:00 – Return to city hall and be picked up by host family

Thursday, Mar 26

- 7:30 – Assemble at Inashiki city hall, leave for Aizu overnight trip
- 11:30 – Lunch
- 12:30 – Visit Ouchijuku
- 15:00 – Visit Nisshinkan
- 16:30 – Check in at National Bandai Youth House

Friday, Mar 27

- 8:45 – Leave Youth House

10:00 – Visit Tsuruga Castle (tour, painting, lunch)

14:00 – Leave for Inashiki

17:45 – Pick up by host family

Saturday, Mar 28

Free day with host family

Sunday, Mar 29

Free day with host family until

15:40 – Assemble at IBARAIDO recreational park

16:00 – Sayonara Party at IBARAIDO

Monday, Mar 30

13:00 – Assemble at Azuma Community Center

13:15 – Leave Inashiki City

14:00 – Arrive at Narita Airport

16:50 – Leave Narita Airport for Canada.

Pricing

We are still organizing the flights and travel for when we are in Japan, but we have some quotes and estimates.

Subject to change, we have air fare via WestJet for \$992 with \$1,088.58 in taxes, A handling fee of \$100 per person by the travel agency bringing the air travel total to \$2,180.58 per person.

Insurance is still being pursued, but from personal experience, this shouldn't be more than \$300 per person.

To ensure we can afford tickets and insurance given changing prices from approval to time of purchase, we're telling students to prepare for a \$3,000 price tag.

Supervisors

Representing the school, Jason Newstead will be travelling with the students. Koryn de Vries is speculated to supervise as well. Representing the city, assuming he is re-elected, Mayor Alan Harrison and Debbie Harrison will come. If Daniel Bardy is elected, the invitation shall be extended to them.



Outlook

Fwd: Group Airfare Quotation to Japan 19 Mar,2027 =Quotation = (Salmon Arm/Inashiki City)

From pam chudiak <pamchudiak@gmail.com>

Date Thu 2026-09-03 3:07 PM

To Jason Newstead <jnewstea@sd83.bc.ca>

[EXTERNAL] This email came from an external source. Only open attachments or links that you are expecting from a known sender.

----- Forwarded message -----

From: **Miyuki Spencer** <ntayvr@ntacanada.com>

Date: Thu, Sep 3, 2026, 2:56 p.m.

Subject: Group Airfare Quotation to Japan 19 Mar,2027 =Quotation = (Salmon Arm/Inashiki City)

To: pamchudiak@gmail.com <pamchudiak@gmail.com>

Cc: Miho Takahashi <ntayvr@ntacanada.com>

Hi Pam,

This is Miyuki from Nippon Travel Agency Canada.

Thank you very much for reaching out to me We truly appreciate your inquiry.

Sorry for the delay in getting the quotation to you.

Group Ticket:

We requested group airfare quotes from both WestJet (WS) and Air Canada (AC). However, Air Canada quoted approximately CAD \$3,600 per person, which is considerably higher.

Therefore would like to introduce the WestJet group fare for this trip.

As the travel dates fall during the spring break period, airfares are generally higher than usual, and it appears that flights are already becoming quite full.

The total price includes:

WestJet group airfare

Taxes and applicable fees, including fuel surcharges and airport taxes

Our handling fee/Group ticketing fee of CAD \$100 per person

Total: **CAD \$2180.58** per person

Please note that this is the current quoted fare, and seats have not yet been secured.

[WestJet]

19MAR 2027				Air Fare	Tax	NTAHandling fee	Total
Flight #	Route	ETD	ETA	C\$992	C\$1088.58	C\$100	C\$2180.58
WS186	Kelowna-Calgary	10:45	12:55				
WS80	Calgary-Narita	14:45	16:50+				
28MAR 2027							
WS81	Narita-Calgary	18:30	12:35				
WS3687	Calgary-Kelowna	15:05	15:30				

Please note that if the group size falls below 10 passengers, the group fare will no longer apply.

1. Deposit (Group Booking)

A deposit of CAD \$100 per guest is required at the time of confirming the group booking for groups of 10–49 guests.

This deposit is required to secure and hold the group booking and base fare.

Please note that taxes, fees, and surcharges may change until the tickets are issued.

2. Changes to Group Size & Cancellation

100 Days or More Before Departure

- A reduction in the number of guests or cancellation of the entire group is generally permitted without penalty.

99–35 Days Before Departure

- You may reduce the group size by up to 20% of the original group size without a cancellation fee.
- For cancellations exceeding 20%, a cancellation fee of CAD \$200 + applicable taxes per seat will apply to the seats cancelled beyond the 20% allowance.
- Depending on when the change is made, a change fee of CAD \$200 + applicable taxes per seat and any applicable fare difference may also apply.
- Non-refundable 34 days to prior to the departure

3. Passenger Names

- The full names of all passengers must generally be submitted no later than 35 days before departure, together with the final payment.
- Name changes are permitted free of charge up to 1 business day before departure.
- Name changes made within 10 days to 3 days before departure are subject to a CAD \$100 + applicable taxes fee per passenger.
- Name changes are not permitted within 3 days of departure.

4. Baggage

- 1 carry-on bag and 1 personal item are included.
- 1 checked bag is included.
- Additional baggage, oversized baggage, or overweight baggage may be subject to additional fees.
- Baggage fees and conditions are subject to change.

5. Seat Assignment

- Bulk seating for groups, generally located toward the rear of the aircraft, may be assigned free of charge after ticketing.
- Changes to the assigned bulk seating may be subject to additional seat selection fees.

6. Flight Schedule Changes

- Flight schedules are subject to change.
- In the event of delays, cancellations, or other disruptions caused by weather, operational issues, or circumstances beyond WestJet's control, compensation may not be provided.

7. Important Information

This information summarizes the key terms and conditions based on the "WestJet Groups Terms & Conditions – Asia" issued by WestJet Groups.

Group air tickets are subject to cancellation and change conditions that differ from those applicable to individual tickets.

Please note that cancellation and change fees may vary significantly depending on the number of days remaining before departure.

Taxes, government-imposed fees, surcharges, and other applicable charges are also subject to change until ticketing.

In the event of any discrepancy, the final terms and conditions set out in the contract and booking conditions issued by WestJet Groups will take precedence.

We would appreciate it if you could consider the WestJet group fare outlined above.

Please note that the quoted fare is based on booking as soon as possible at the current rate. If there is a delay in confirming the booking, the fare may change, and a new quote may be required based on the fare available at that time.

Travel Insurance:

Regarding travel insurance, please note that we do not offer group travel insurance. We kindly ask each traveler to arrange their own individual travel insurance based on their needs prior to the trip. The reason we do not offer group travel insurance for overseas travel is that insurance policies and

coverage requirements vary depending on the individual traveler and their circumstances. We have a partnership with Manulife, so you can purchase travel insurance through the link below.

<https://www.manulifetravel.ca/travel-insurance/get-a-quote?lang=en&refCode=NIPPON>

If you have any question, please let us know.

Thank you,
Miyuki

Miyuki Spencer
Canada Sales & Operation
Nippon Travel Agency Canada, Ltd.
Suite 242, 515 West Pender St. Vancouver, BC, V6B 1V5
604-662-8002
ntayvr@ntacanada.com
<https://ntacanada.com/>
<https://www.ntainbound.com/>
BPCPA License No.1945

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SD83

School District No. 83

FINANCIAL STATEMENT

Discussion and Analysis

School District No. 83 (K̓wsaltktnéws ne Secwepemcúl’ecw)

Financial Statement Discussion & Analysis

Year ended June 30, 2026

Contents

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Introduction

The following is a discussion and analysis of the School District’s financial performance for the fiscal year ended June 30, 2026. The report is a summary of the School District’s financial activities based on currently known facts, decisions, or conditions. The results of the current year are discussed in comparison with the prior year, with an emphasis placed on the current year. The financial statements illustrate, in financial terms, how resources have been allocated and consumed during the School District’s fiscal year ended June 30. This report should be read in conjunction with the School District’s financial statements for the same period.

District Overview

School District No. 83 (SD83 is located on the Traditional Territory of the Secwepemc people, we serve over 6800 K-12 students in 25 schools located around Shuswap Lake and the North Okanagan. The area encompasses the communities of Malakwa, Sicamous, Grindrod, Enderby, Ashton Creek, Kingfisher, Armstrong, Spallumcheen, Falkland, Ranchero/Deep Creek, Silver Creek, Salmon Arm, Tappen, Sorrento, Celista, and Seymour Arm.

School District No. 83 employs over 1100 staff and has an annual operating, special purpose, and capital budget totaling approximately \$111.4 million.

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

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

About BC School District Financial Statements

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

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

Composition of the Financial Statements

The two key statements are:

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

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

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

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

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

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

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

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

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

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

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

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

The capital fund accounts for:

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

Statement of Financial Position (All funds)

Cash and cash equivalents

At June 30, 2026, the District held \$23.9M in cash, deposited in financial institutions and the Province's central deposit system. This cash balance offsets the liabilities of the District and unspent funds restricted for use on specific projects.

Accounts payable and accrued liabilities

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

	June 30, 2026	June 30, 2025
Trade and other amounts payable	\$ 1,881,380	\$ 1,913,272
Salaries and benefits payable	6,859,176	5,962,545
Accrued vacation pay	529,410	546,978
Total accounts payable and accrued liabilities	\$ 9,269,966	\$ 8,422,795

Unearned revenue

Unearned revenue represents payment of tuition fees for international students in advance of the student commencing their studies, payment for facility rentals/leases occurring in the subsequent period, and donations received for specific purposes. As at June 30, 2026, \$494 for rental/lease of facilities, and \$23,496 remains in donations for the 2025/26 school year.

Deferred revenue

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

	June 30, 2026	June 30, 2025	Commentary
School Generated Funds	\$ 2,504,144	\$ 2,399,422	Amounts raised by schools
Other unspent targeted Funds	1,335,671	866,019	Various targeted funds
Total Deferred Revenue	\$ 3,839,815	\$ 3,265,441	

Deferred capital revenue and tangible capital assets

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

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

After allowing for amortization, the District has 108,274,070 of tangible capital assets. Of this, \$82,392,501 (being the deferred capital revenue balance) of assets were purchased with targeted grants. The remainder was funded through operating revenues and other non-targeted funding.

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

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

Employee future benefits

The employee future benefits liability of \$5.1M accounts for amounts or benefits owed to current employees as a result of past service.

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

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

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

Asset Retirement Obligation

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

Net financial assets (debt)

This is the total of the District's financial assets and liabilities. It implies that the District has a net debt of \$81.0M. This is heavily skewed by the deferred capital revenue liability of \$82.4M. As there is no future cash flow associated with the deferred capital revenue balance, a more meaningful measure of net financial assets or debt excludes that balance, giving a revised figure of net financial assets of \$1.4M.

This revised net financial assets balance is primarily comprised of the accumulated operating fund surplus of \$3.7M and local capital fund balance of \$4.4M, less the addition of asset retirement obligation of \$5.8M. The use of these amounts are restricted, as outlined in the table below.

Accumulated surplus

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

	June 30, 2026	June 30, 2025
Operating fund	\$ 3,720,762	\$ 2,911,472
Special purpose funds	123,937	103,937
Capital fund – local capital (amounts available to spend on future capital asset purchases)	4,456,724	3,778,089
Capital fund – invested in tangible capital assets (being the cost of assets owned by the district, net of amortization and targeted grants)	20,051,167	20,061,507
Total accumulated surplus	\$ 28,352,590	\$ 26,855,005

Statement of Operations (All funds)

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

At June 30	2026	2025	Increase (Decrease)
Total revenue	\$ 113,417,109	\$ 112,296,376	\$ 1,120,733
Total expense	111,939,524	109,694,665	2,244,859
Endowment Contributions	20,000	-	20,000
Surplus (deficit) for the year	\$ 1,497,585	\$ 2,601,711	\$ (1,104,126)

Overall revenue increased by \$1.1M. Ministry of Education and Child Care grant funding increased from 2025 by \$0.6M, which can largely be attributed to the increase in per pupil funding from the Ministry coupled with decreased enrolment.

Expenses increased from 2025 by \$2.2M as wage increases were implemented and additional educational and nutritional resources/program supports were allocated.

Overall, the District's revenues exceeded its expenses by \$1.5M. Broken down by fund, this variance arises as follows (after transfers between funds):

Fund	Surplus or (deficit)	Commentary
Operating fund	\$ 809,290	See discussion and analysis in the Operating Fund section of this document.
Special Purpose funds	\$ 20,000	Increase was due to an endowment fund contribution
Capital fund	\$ 668,295	The capital fund balance increased by this amount during the year, indicating more of the assets purchased were funded by deferred capital revenue or there were net additions to local capital, and less was consumed by the aging of the District's capital assets.
Total	\$ 1,497,585	

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

Operating Fund

Overview

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

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

Revenue

Schedule 2A breaks down operating revenue by source.

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

Operating expenditure

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

The table below summarizes total expense by category for the year to June 30, 2026. It compares the proportion of expenditure to the average of all school districts in the Province for the year to June 30, 2025. The 2024/25 school year is the most recent year for which other District's financial information is publicly available.

Function	2025/26 % of total	2024/25 Prov. Av. % of total	Comments
Instruction	80.1 %	83.0 %	Expenditure on instruction is lower than the previous year's Provincial average.
District Administration	4.3 %	4.2 %	Expenditure on district administration is comparable to previous year's Provincial average.
Operations and Maintenance	11.3 %	11.0 %	Expenditure on operations and maintenance is higher lower than previous Provincial average.
Transportation	4.3 %	1.8 %	This expenditure is greater than the Provincial average due to the District's wide geographic distribution of schools in the District.
Total	100.0 %	100.0 %	

Staff

90.3%, or \$81.9M of the District's operating expenditure is spent on salaries and benefits. As would be expected for a school district, the majority of this staff cost is spent on teacher salaries and benefits.

The average full-time teacher in the District receives compensation from the District of approximately \$126,247 a year, including benefits.

Transfers to other funds

Capital assets purchased during the year amounted to \$1,010,900 from the operating fund and \$271,367 of capital assets purchased during the year were from the special purpose fund. In addition, \$1,335,592 was transferred to the local capital fund during the year. This is broken down in detail later in the Capital Fund section of this document.

Operating surplus

The operating surplus for the year to June 30, 2026 was \$809,290. This is calculated on Schedule 2 of the financial statements. This surplus increased the operating fund balance from \$2,911,472 at the beginning of the year to \$3,720,762 at June 30, 2026.

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

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

At June 30	2026	2025	Increase / (decrease)	Purpose of restriction
School budget Balances	\$ 410,789	\$ 339,566	\$ 71,223	These funds are internally restricted to fund school-level projects
Career program	105,000	141,000	(36,000)	Represents internally restricted amount for careers programs for 2026/27
Unspent Indigenous Education targeted commitments	269,878	296,531	(26,653)	The District receives targeted funding from the Province to enhance the education of Indigenous students
Indigenous Education Council	91,833	46,666	45,167	Targeted funds for Indigenous Education Council
Various outstanding projects	54,160	60,376	(6,216)	Various projects/initiatives that were not complete in 2025-26
Integrated Child and Youth Funding	100,600	49,105	51,495	Commitment for staffing and expenses of the Integrated Child and Youth position for
Union commitments	389,578	362,265	27,313	Commitments for various collective agreement items
Labour Reserve	200,000	200,000	0	These funds are internally restricted to fund future salary and labour related costs
Total	\$ 1,621,838	\$ 1,495,509	\$ 126,329	

Special Purpose Funds

Overview

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

Schedule	Page	Overview
3	36	Summarizes the total revenues and expenses of all the special purpose funds. Also indicates the amounts spent on capital assets.
3A	37-39	Outlines, by each group of funds, the grants received and expenses for the year to June 30, 2026. Surplus at the end of the year for each fund is identified as Deferred Revenue, end of year.

Special Purpose Funds (Sch. 3A)	Opening Balance July 01, 2025	Receipts	Spent	Ending Balance June 30, 2026	Increase (decrease)
Annual Facility Grant	\$ —	\$ 342,495	\$ 342,495	\$ —	\$ —
Learning Improvement Fund	110,914	316,402	321,443	105,873	(5,041)
Scholarships and bursaries	16,544	8,234	6,700	18,078	1,534
School Generated Funds	2,399,422	2,519,369	2,414,647	2,504,144	104,722
Strong Start	—	204,000	200,375	3,625	3,625
Ready, Set, Learn	8,830	41,650	20,349	30,131	21,301
OLEP	45,387	214,481	207,164	52,704	7,317
Community LINK	67,846	377,307	318,268	126,885	59,039
Classroom Enhancement Fund - Overhead	—	374,379	374,379	—	—
Classroom Enhancement Fund – Staffing	—	7,962,827	7,962,827	—	—
Classroom Enhancement Fund - Remedies	52,589	1,727,196	1,730,933	48,852	(3,737)
First Nation Student Transportation	37,349	6,819	42,250	1,918	(35,431)
Mental Health in Schools	25,929	52,000	45,478	32,451	6,522
Changing Results for Young Children	1,753	—	—	1,753	—
Seamless Day Kindergarten	—	132,551	55,400	77,151	77,151
Early Childhood Education Dual Credit Program	61,750	—	61,750	—	(61,750)
JUST B4	33,200	25,000	15,952	42,248	9,048
SEY2KT (Early Years to Kindergarten)	16,561	—	2,542	14,019	(2,542)
ECL (Early Care & Learning)	—	525,000	142,854	382,146	382,146
Feeding Futures Fund	85,059	848,097	819,405	113,751	28,692
Health Career Grants	—	—	—	—	—
Professional Learning Grant	225,839	—	30,137	195,702	(30,137)
National School Food Program	68,573	274,700	254,889	88,384	19,811
Work Experience Enhancement	7,896	—	7,896	—	(7,896)
Total	\$ 3,265,441	\$ 15,952,507	\$ 15,378,133	\$ 3,839,815	\$ 574,374

School Generated Funds

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

CommunityLINK

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

Classroom Enhancement Funds

The grants from the Classroom Enhancement Funds (three components) totaled \$10,064,402. These grants are intended to offset the additional costs associated with the restoration of historical collective agreement language regarding class size and composition.

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

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

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

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

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

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

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

Feeding Futures Fund & National School Food Program

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

Capital Fund

Overview

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

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

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

Schedule	Page	Overview
4	40	Summarizes amortization, invested in tangible capital asset balances, local capital balances, and transfers to the capital fund from other funds.
4A	41	Outlines: • The cost of assets acquired during the year. • The amortization of assets by asset class. • The original cost of assets owned by the District, by asset class • The total amortization of each asset class. This is an estimate of the value of the wear-and-tear of assets over their lifetime. • The net book value of assets, being the cost less amortization.
4B	42	Accounts for targeted funding spend on work in progress.
4C	43	Accounts for targeted funding spent on the acquisition of capital assets.
4D	44	Accounts for funding received which is targeted towards capital asset purchases and which has yet to be spent.

Capital assets

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

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

The District has \$108.3M of funds invested in its capital infrastructure. The vast majority of the District's capital assets are the school buildings.

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

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

Asset additions compared to asset amortization

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

Deferred capital revenue

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

Schedule 4D illustrates that \$7,051,907 of grants were received in the year to June 30, 2026 from the Ministry of Education and Child Care in the form of bylaw capital. This includes the annual facilities capital grant.

The \$6,900,704 of bylaw capital that was spent on completed projects is then accounted for as deferred capital revenue on schedule 4C. Deferred capital revenue balances are accumulated over the years and amortized over the estimated lifespan of the assets acquired with the grant money. The deferred capital revenue balance was reduced by \$4,157,404 in the year to June 30, 2026 to reflect this amortization.

The deferred capital revenue balance at June 30, 2026 is \$82.4M, indicating 76% of the District's assets were purchased with targeted grant funding.

Local capital

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

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

During the year to June 30, 2026, the District transferred \$1,335,592 from the operating fund to local capital fund. This transfer was made up of \$402,092 for school technology; \$50,000 for school equipment; \$200,000 for portables; \$200,000 for a playground; \$200,000 for classroom & building reconfiguration; \$50,000 for information technology equipment for reconfiguration; \$70,000 for photocopiers; \$100,000 to be used on information technology equipment; \$10,000 for replacement of district mobile devices; \$9,000 for the future replacement of the success van; \$5,500 for ICY vehicle; \$12,000 for shop equipment replacement; \$6,000 for future building repairs of rental properties, and \$21,000 to maintain a reserve for future building expenses related to a lease agreement.

Tangible capital assets purchased from local capital totaled \$743,814

To facilitate year-to-year capital planning, local capital budgets which are not spent at the year-end are carried forward to the following year. Local capital had a surplus remaining at June 30, 2026 of \$4,456,724, as shown on Schedule 4.

Contacting Management

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



The Board of Education of School District Item 11B.ii

BRIEFING NOTE

TO: The Board of Education
FROM: Jeremy Hunt, Secretary-Treasurer
RE: 2025/26 Local Capital Transfer

DATE: September 29, 2026

Purpose

This briefing note is to provide the Board of Education of School District No. 83 with a recommendation to transfer additional amounts from the Operating fund to the Local Capital Reserve for 2025-26.

Background

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

Local Capital Reserve

As at June 30, 2026, the balance in the Local Capital Reserve is \$4,457,084. These funds represent transfers from prior years to future years that are set aside for a specific purpose.

During the year the District transferred budgeted amounts totaling \$487,952 for school technology (\$402,029), school equipment (\$50,000), future building expenses for the closed school at Malakwa (\$21,000), and future replacement of vehicles for strategic programs (\$14,000).

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

LOCAL CAPITAL RESERVE	AMOUNT
INFORMATION TECHNOLOGY	\$ 100,000
PHOTOCOPIERS	70,000
PORTABLES	200,000
CLASSROOM RENOVATIONS RECONFIGURATION	200,000
PLAYGROUND	200,000
COMPUTER LAB RECONFIGURATION	50,000
SCHOOL SHOP EQUIPMENT	12,000
MOBILE DEVICE REPLACEMENT	10,000
RENTAL BUILDING REPAIRS	6,000
TOTAL TRANSFER TO LOCAL CAPITAL RESERVE	\$ 848,000

Supporting Documentation

Local Capital Reserve detail (Subledger)

Recommendation

“That the Board of Education of School District No. 83 approve the additional transfer from the Operating fund in the amount of \$848,000 to the Local Capital Reserve as presented.”

Respectfully submitted,

Jeremy Hunt

Jeremy Hunt
Secretary-Treasurer



The Board of Education of School District No. 83 Item 11B.ii.1

BRIEFING NOTE

TO: The Board of Education
FROM: Jeremy Hunt, Secretary-Treasurer
RE: 2025/26 Accumulated Surplus

DATE: September 29, 2026

Purpose:

This briefing note is to provide the Board of Education of School District No. 83 with information relating to the 2025-26 Accumulated Surplus.

Background:

The Board has approved Policy 110 Accumulated Operating Surplus to support effective planning. The Board believes that the maintenance of appropriate operating surpluses or reserves contributes to the District's financial health and stability. 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. To provide stability and support priorities in the strategic plan, the Board shall maintain a contingency reserve of operating expenditures at a minimum of 1%, if available, and shall not exceed 2.5% of operating expenditures.

The accumulated operating surplus as at June 30, 2026 is outlined as follows (with 2025 comparison):

	2026	2025
Operating Fund		
Internally Restricted:		
School Budget Balances	\$ 410,789	\$ 339,566
Career Program	105,000	141,000
Indigenous Education Targeted Commitment	269,878	296,531
Indigenous Education Council	91,833	46,666
Various Outstanding Projects	54,160	60,376
Integrated Child and Youth Funding	100,600	49,105
Union Commitments	389,578	362,265
Labour Reserve	200,000	200,000
Total Internally Restricted	\$ 1,621,838	\$ 1,495,509
Unrestricted Operating Surplus	2,098,924	1,415,963
Total Operating Surplus	\$ 3,720,762	\$ 2,911,472

Strategic Alignment:

Effective Governance and Leadership:

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

Supporting Documentation:

Financial Statements and accompanying Financial Statement Discussion and Analysis.

Recommendation:

“That the Board of Education of School District No. 83 approve the allocation of operating surplus to the programs and projects included in Note 18 - Accumulated Surplus, of the audited financial statements for the year ended June 30, 2026.”

Respectfully submitted,

Jeremy Hunt

Jeremy Hunt
Secretary-Treasurer

Audited Financial Statements of

School District No. 83 (Kwsaltktnéws ne Secwepemcúl'ecw)

And Independent Auditors' Report thereon

June 30, 2026

School District No. 83 (K̓wsaltktnéws ne Secwepemcúl’ecw)

June 30, 2026

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School District No. 83 (K̓wsaltktnéws ne Secwepemcúl'ecw)

MANAGEMENT REPORT

Version: 4799-4053-2071

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 83 (K̓wsaltktnéws ne Secwepemcúl'ecw) 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 (K̓wsaltktnéws ne Secwepemcúl'ecw) (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 (K̓wsaltktnéws ne Secwepemcúl'ecw) 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 (K̓wsaltktnéws ne Secwepemcúl'ecw)

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 Kwsaltktnéws ne Secwepemcúl'ecw, 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 Kwsaltktnéws ne Secwepemcúl'ecw (the Entity), which comprise:

- the statement of financial position as at June 30, 2026
- 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 as at and for the year ended June 30, 2026 of the Entity are prepared, in all material respects, 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 and remain alert for indications that the other information 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 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.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants
Vernon, Canada

TBD

School District No. 83 (Kwsaltktnéws ne Secwepemcúl’ecw)

Statement 1

Statement of Financial Position
As at June 30, 2026

	2026 Actual \$	2025 Actual \$
Financial Assets		
Cash and Cash Equivalents (Note 3)	23,924,886	21,077,597
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	167,457	761,723
Due from First Nations	467,230	446,351
Other (Note 4)	967,874	293,265
Total Financial Assets	25,527,447	22,578,936
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 5)	9,269,966	8,422,795
Unearned Revenue (Note 6)	23,990	23,766
Deferred Revenue (Note 7)	3,839,815	3,265,441
Deferred Capital Revenue (Note 8)	82,392,501	79,499,352
Employee Future Benefits (Note 9)	5,126,613	4,922,968
Asset Retirement Obligation (Note 19)	5,830,400	5,830,400
Total Liabilities	106,483,285	101,964,722
Net Debt	(80,955,838)	(79,385,786)
Non-Financial Assets		
Tangible Capital Assets (Note 10)	108,274,070	105,391,261
Restricted Assets (Endowments) (Note 12)	123,937	103,937
Prepaid Expenses	274,456	117,105
Supplies Inventory	635,965	628,488
Total Non-Financial Assets	109,308,428	106,240,791
Accumulated Surplus (Deficit) (Note 18)	28,352,590	26,855,005

Approved by the Board

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

School District No. 83 (K̓wsaltktnéws ne Secwepemcúl’ecw)

Statement 2

Statement of Operations
Year Ended June 30, 2026

	2026 Budget	2026 Actual	2025 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	102,481,880	103,399,206	102,839,172
Other	255,677	312,702	236,779
Federal Grants	211,625	218,135	221,747
Tuition	268,000	224,723	563,681
Other Revenue	3,888,199	4,473,776	3,935,110
Rentals and Leases	133,000	177,099	165,455
Investment Income	437,200	454,064	601,950
Amortization of Deferred Capital Revenue	4,017,328	4,157,404	3,732,482
Total Revenue	<u>111,692,909</u>	<u>113,417,109</u>	<u>112,296,376</u>
Expenses			
Instruction	88,232,188	87,562,510	86,456,179
District Administration	4,261,640	3,879,138	3,581,660
Operations and Maintenance	15,660,189	15,674,506	14,751,944
Transportation and Housing	4,817,133	4,823,370	4,904,882
Total Expense	<u>112,971,150</u>	<u>111,939,524</u>	<u>109,694,665</u>
Surplus (Deficit) for the year, before endowment contributions	<u>(1,278,241)</u>	<u>1,477,585</u>	<u>2,601,711</u>
Endowment Contributions		20,000	
Surplus (Deficit) for the year	<u>(1,278,241)</u>	<u>1,497,585</u>	<u>2,601,711</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		26,855,005	24,253,294
Accumulated Surplus (Deficit) from Operations, end of year		<u>28,352,590</u>	<u>26,855,005</u>

School District No. 83 (Kwsaltktnéws ne Secwepemcúl’ecw)

Statement 4

Statement of Changes in Net Debt
Year Ended June 30, 2026

	2026 Budget	2026 Actual	2025 Actual
	\$	\$	\$
Surplus (Deficit) for the year	(1,278,241)	1,497,585	2,601,711
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(9,353,804)	(9,076,634)	(13,069,096)
Amortization of Tangible Capital Assets	6,005,689	6,193,825	5,718,341
Total Effect of change in Tangible Capital Assets	(3,348,115)	(2,882,809)	(7,350,755)
Acquisition of Prepaid Expenses	(100,000)	(274,456)	(117,105)
Use of Prepaid Expenses	117,100	117,105	73,480
Acquisition of Supplies Inventory	(700,000)	(635,965)	(628,488)
Use of Supplies Inventory	628,500	628,488	670,151
Endowment Contributions		(20,000)	
Total Effect of change in Other Non-Financial Assets	(54,400)	(184,828)	(1,962)
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	(4,680,756)	(1,570,052)	(4,751,006)
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		(1,570,052)	(4,751,006)
Net Debt, beginning of year		(79,385,786)	(74,634,780)
Net Debt, end of year		(80,955,838)	(79,385,786)

School District No. 83 (Kwsaltktnéws ne Secwepemcúl’ecw)

Statement 5

Statement of Cash Flows
Year Ended June 30, 2026

	2026 Actual \$	2025 Actual \$
Operating Transactions		
Surplus (Deficit) for the year	1,497,585	2,601,711
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(101,222)	126,728
Supplies Inventories	(7,477)	41,663
Prepaid Expenses	(157,351)	(43,625)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	847,171	(921,429)
Unearned Revenue	224	(436,314)
Deferred Revenue	574,374	499,215
Employee Future Benefits	203,645	135,087
Amortization of Tangible Capital Assets	6,193,825	5,718,341
Amortization of Deferred Capital Revenue	(4,157,404)	(3,732,482)
Total Operating Transactions	4,893,370	3,988,895
Capital Transactions		
Tangible Capital Assets Purchased	(8,926,785)	(12,504,389)
Tangible Capital Assets -WIP Purchased	(149,849)	(564,707)
Non-Capital Amounts Expensed	(1,354)	(61,191)
Total Capital Transactions	(9,077,988)	(13,130,287)
Financing Transactions		
Capital Revenue Received	7,051,907	10,296,318
Total Financing Transactions	7,051,907	10,296,318
Investing Transactions		
Endowment Contributions	(20,000)	-
Total Investing Transactions	(20,000)	-
Net Increase (Decrease) in Cash and Cash Equivalents	2,847,289	1,154,926
Cash and Cash Equivalents, beginning of year	21,077,597	19,922,671
Cash and Cash Equivalents, end of year	23,924,886	21,077,597
Cash and Cash Equivalents, end of year, is made up of:		
Cash	23,924,886	21,077,597
	23,924,886	21,077,597

SCHOOL DISTRICT NO. 83 (K̓WSALTKTNÉWS NE SECWEPENCÚL'ECW)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2026

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 (K̓wsaltktnéws ne Secwepemcúl'ecw)", and operates as "School District No. 83(K̓wsaltktnéws ne Secwepemcúl'ecw)". 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 (K̓wsaltktnéws ne Secwepemcúl'ecw) 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 (KWSALTKTNEWS NE SECWPEMCÚL'ECW)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2026

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, 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

Year-ended June 30, 2026 – decrease in annual surplus by \$2,893,149

June 30, 2026 – increase in accumulated surplus and decrease in deferred contributions by \$82,392,501

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 (KWSALTKTNEWS NE SECWEPENCUL'ECW)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2026

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 (KWSALTKTNEWS NE SECWEPENCUL'ECW)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2026

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, 2028. 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 (KWSALTKTNEWS NE SECWEPENCUL'ECW)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2026

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 (KWSALTKTNEWS NE SECWEPENCUL'ECW)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2026

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 and Note – 18 Accumulated Surplus). *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 (KWSALTKTNEWS NE SECWEPENCUL'ECW)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2026

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 (KWSALTKTNEWS NE SECWEPENCUL'ECW)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2026

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 (KWSALTKTNEWS NE SECWEPENCUL'ECW)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2026

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 (KWSALTKTNEWS NE SECWEPENCUL'ECW)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2026

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

	2026	2025
Due from Federal Government	\$ 55,109	\$ 66,888
Other	912,765	226,377
	<u>\$ 967,874</u>	<u>\$ 293,265</u>

NOTE 5 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER

	2026	2025
Trade payables	\$ 1,881,380	\$ 1,913,272
Salaries and benefits payable	6,859,176	5,962,545
Accrued vacation pay	529,410	546,978
	<u>\$ 9,269,966</u>	<u>\$ 8,422,795</u>

NOTE 6 UNEARNED REVENUE

	2026	2025
Balance, beginning of year	\$ 23,766	\$ 460,080
Changes for the year:		
Increase:		
Rental/Lease of Facilities	494	270
	<u>494</u>	<u>270</u>
Decrease:		
Tuition fees recognized	-	436,584
Rental/Lease of Facilities	270	-
	<u>270</u>	<u>436,584</u>
Net changes for the year	224	(436,314)
Balance, end of year	<u>\$ 23,990</u>	<u>\$ 23,766</u>

SCHOOL DISTRICT NO. 83 (KWSALTKTNEWS NE SECWEPENCUL'ECW)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2026

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.

	2026	2025
Balance, beginning of year	\$ 3,265,441	\$ 2,766,226
Changes for the year:		
Increase:		
Provincial Grants - Ministry of Education and Child Care	13,424,904	13,179,441
Other	2,519,369	2,516,235
Investment Income	8,234	7,893
	15,952,507	15,703,569
Decrease:		
Transfers to Revenue	15,378,133	15,204,354
Net changes for the year	574,374	499,215
Balance, end of year	\$ 3,839,815	\$ 3,265,441

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.

	2026	2025
Balance, deferred capital revenue, subject to amortization, beginning of year	\$ 79,449,352	\$ 72,996,707
Changes for the year:		
Increase:		
Deferred Capital Revenue Bylaw – Ministry of Education and Child Care	7,050,553	10,235,127
	7,050,553	10,235,127
Decrease:		
Amortization of Deferred Capital Revenue	4,157,404	3,732,482
Net Changes for the Year	2,893,149	6,502,645
Deferred Capital Revenue, end of year	\$ 82,392,501	\$ 79,499,352

SCHOOL DISTRICT NO. 83 (KWSALTKTNEWS NE SECWEPEMCÚL'ECW)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2026

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>2026</u>	<u>2025</u>
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	\$ 4,365,257	\$ 3,647,202
Service Cost	353,654	323,197
Interest Cost	173,922	160,115
Benefit Payments	(268,863)	(284,216)
Increase in obligation due to Plan Amendment	-	56,894
Actuarial Gain	(604,228)	462,065
Accrued Benefit Obligation – March 31	<u>\$ 4,019,742</u>	<u>\$ 4,365,257</u>
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation - March 31	\$ 4,019,742	\$ 4,365,257
Market Value of Plan Assets - March 31	-	-
Funded Status – Deficit	(4,019,742)	(4,365,257)
Employer Contributions After Measurement Date	83,459	108,514
Benefits Expense After Measurement Date	(131,538)	(131,894)
Unamortized Net Actuarial Gain	(1,058,792)	(534,331)
Accrued Benefit Liability - June 30	<u>\$ (5,126,613)</u>	<u>\$ (4,922,968)</u>
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability - July 1	\$ 4,922,968	\$ 4,787,881
Net Expense for Fiscal Year	447,452	367,149
Employer Contributions	(243,807)	(232,062)
Accrued Benefit Liability - June 30	<u>\$ 5,126,613</u>	<u>\$ 4,922,968</u>
Components of Net Benefit Expense		
Service Cost	\$ 350,124	\$ 330,810
Interest Cost	177,096	163,567
Immediate Recognition of Plan Amendment	-	56,894
Amortization of Net Actuarial Gain	(79,768)	(184,122)
Net Benefit Expense	<u>\$ 447,452</u>	<u>\$ 367,149</u>

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

SCHOOL DISTRICT NO. 83 (KWSALTKTNEWS NE SECWEPENCUL'ECW)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2026

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

	<u>2026</u>		<u>2025</u>
Discount Rate - April 1	4.00%		4.25%
Discount Rate - March 31	4.50%		4.00%
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		11.4

NOTE 10 **TANGIBLE CAPITAL ASSETS**

Net Book Value:

	Net Book Value 2026	Net Book Value 2025
Sites	\$ 5,840,721	\$ 5,840,721
Buildings	91,607,215	90,484,226
Buildings - WIP	149,849	451,689
Furniture & Equipment	3,273,839	3,357,031
Furniture & Equipment - WIP	-	113,018
Vehicles	5,471,442	3,174,131
Computer Software	53,325	69,966
Computer Hardware	1,877,679	1,900,479
Total	\$ 108,274,070	\$ 105,391,261

June 30, 2026

Cost:	Balance at July 1, 2025	Additions	Disposals	Transfers	Balance at June 30, 2026
Sites	\$ 5,840,721	\$ -	\$ -	\$ -	\$ 5,840,721
Buildings	199,010,918	4,737,105	-	451,689	204,199,712
Building - WIP	451,689	149,849	-	(451,689)	149,849
Furniture & Equipment	6,648,417	453,431	(870,461)	113,018	6,344,405
Furniture & Equipment WIP	113,018	-	-	(113,018)	-
Vehicles	5,599,718	3,006,186	(28,119)	-	8,577,785
Computer Software	138,854	11,478	(8,001)	-	142,331
Computer Hardware	3,682,748	718,585	(670,230)	-	3,731,103
Total	\$ 221,486,083	\$ 9,076,634	\$(1,576,811)	\$ -	\$ 228,985,906

SCHOOL DISTRICT NO. 83 (KWSALTKTNEWS NE SECWEPENCUL'ECW)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2026

TANGIBLE CAPITAL ASSETS *(Continued)*

Accumulated Amortization	Balance at July 1, 2025	Additions	Disposals	Balance at June 30, 2026
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	108,526,692	4,065,805	-	112,592,497
Furniture & Equipment	3,291,386	649,641	(870,461)	3,070,566
Vehicles	2,425,587	708,875	(28,119)	3,106,343
Computer Software	68,888	28,119	(8,001)	89,006
Computer Hardware	1,782,269	741,385	(670,230)	1,853,424
Total	\$ 116,094,822	\$ 6,193,825	\$(1,576,811)	\$ 120,711,836

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
Buildings - 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

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

SCHOOL DISTRICT NO. 83 (KWSALTKTNEWS NE SECWEPENCUL'ECW)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2026

TANGIBLE CAPITAL ASSETS *(Continued)*

Buildings – work in progress having a value of \$149,849 (2026: \$451,689) and Furniture & Equipment – work in progress having a value of \$nil (2026: \$113,018) have not been amortized. Amortization of these assets will commence when the assets are put into service.

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, 2024, indicated a \$2,675 million funding surplus for basic pension benefits on a going concern basis.

The School District paid \$ 7,436,520 for employer contributions to the plans for the year ended June 30, 2026 (2025: \$7,383,081).

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, 2027.

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 (KWSALTKTNEWS NE SECWEPENCUL'ECW)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2026

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	2025	Contributions	2026
North Okanagan-Shuswap Endowment Fund	\$ 65,837	\$ 20,000	\$ 85,837
Muriel Barnard Memorial Bursary Trust	20,000	-	20,000
Tyson Henderson Memorial Bursary Trust	18,100	-	18,100
Total	\$ 103,937	\$ -	\$ 123,937

NOTE 13 INTERFUND TRANSFERS

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2026, were as follows:

- \$ 1,010,900 (2025 - \$1,006,979) was transferred from the operating fund to the capital fund for the purchase of capital assets;
- \$ 271,376 (2025 - \$281,788) was transferred from special purpose funds to the capital fund for the purchase of capital assets;
- \$ 1,335,592 (2025 - \$1,224,280) was transferred from the operating fund to local capital for the purchase of capital assets.

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 (KWSALTKTNEWS NE SECWEPENCUL'ECW)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2026

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 \$3,062,000.

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 Feb 17, 2026. The original annual budget was adopted on June 17, 2025. The original and amended budgets are presented below.

	<u>2026 Amended Annual Budget</u>	<u>2026 Original Annual Budget</u>
Revenues		
Provincial Grants		
Ministry of Education and Child Care	\$ 102,481,880	\$ 100,386,562
Other	255,677	236,297
Federal Grants	211,625	-
Tuition	268,000	239,775
Other Revenue	3,888,199	3,966,780
Rentals and Leases	133,000	133,000
Investment Income	437,200	415,000
Amortization of Deferred Capital Revenue	4,017,328	3,679,884
Total Revenue	\$ 111,692,909	\$ 109,057,298
Expenses		
Instruction	\$ 88,232,188	\$ 85,525,040
District Administration	4,261,640	4,098,154
Operations and Maintenance	15,660,189	15,706,093
Transportation and Housing	4,817,133	4,709,394
Total Expense	\$ 112,971,150	\$ 110,038,681
Net Revenue (Expense)	(1,278,241)	(981,383)
Budgeted Allocation of Surplus	1,361,623	289,238
Budgeted Surplus (Deficit), for the year	\$ 83,382	\$ (692,145)

SCHOOL DISTRICT NO. 83 (KWSALTKTNEWS NE SECWEPENCÚL'ECW)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2026

NOTE 17 EXPENSE BY OBJECT

	2026	2025
Salaries and benefits	\$ 93,336,991	\$ 91,606,611
Services and supplies	12,408,708	12,369,713
Amortization	6,193,825	5,718,341
	\$ 111,939,524	\$ 109,694,665

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.

	2026	2025
Operating Fund		
Internally Restricted:		
School Budget Balances	\$ 410,789	\$ 339,566
Career Program	105,000	141,000
Indigenous Education Targeted Commitment	269,878	296,531
Indigenous Education Council	91,833	46,666
Various Outstanding Projects	54,160	60,376
Integrated Child and Youth Funds	100,600	49,105
Union Commitments	389,578	362,265
Labour Reserve	200,000	200,000
Total Internally Restricted	\$ 1,621,838	\$ 1,495,509
Unrestricted Operating Surplus	2,098,924	1,415,963
Total Operating Surplus	\$ 3,720,762	\$ 2,911,472

SCHOOL DISTRICT NO. 83 (KWSALTKTNEWS NE SECWEPENCUL'ECW)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2026

NOTE 18 ACCUMULATED SURPLUS (Continued)

Special Purpose Funds	\$ 123,937	\$ 103,937
Capital Fund		
Invested in tangible capital assets	\$ 20,051,167	\$ 20,061,507
Local Capital	4,456,724	3,778,089
	\$ 24,507,891	\$ 23,839,596
Total Accumulated Surplus	\$ 28,352,590	\$ 26,855,005

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, 2025	\$ 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 (K̓WSALTKTNÉWS NE SECWEPEMCÚL'ECW)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2026

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 (KWSALTKTNEWS NE SECWEPENCUL'ECW)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2026

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 2025 related to credit, market or liquidity risks.

School District No. 83 (K̓wsaltktnéws ne Secwepemcúl’ecw)

Schedule 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2026

	Operating Fund	Special Purpose Fund	Capital Fund	2026 Actual	2025 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	2,911,472	103,937	23,839,596	26,855,005	24,253,294
Changes for the year					
Surplus (Deficit) for the year	3,155,782	291,367	(1,949,564)	1,497,585	2,601,711
Interfund Transfers					
Tangible Capital Assets Purchased	(1,010,900)	(271,367)	1,282,267	-	
Local Capital	(1,335,592)		1,335,592	-	
Net Changes for the year	809,290	20,000	668,295	1,497,585	2,601,711
Accumulated Surplus (Deficit), end of year - Statement 2	3,720,762	123,937	24,507,891	28,352,590	26,855,005

School District No. 83 (K̓wsaltktnéws ne Secwepemcúl’ecw)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2026

	2026 Budget \$	2026 Actual \$	2025 Actual \$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	88,997,987	90,502,655	89,956,554
Other	255,677	312,702	236,779
Federal Grants	211,625	218,135	221,747
Tuition	268,000	224,723	563,681
Other Revenue	1,438,199	2,059,129	1,589,498
Rentals and Leases	133,000	177,099	165,455
Investment Income	325,000	360,507	475,372
Total Revenue	91,629,488	93,854,950	93,209,086
Expenses			
Instruction	72,739,958	72,662,080	71,721,154
District Administration	4,251,640	3,872,438	3,570,333
Operations and Maintenance	10,446,148	10,250,665	9,660,092
Transportation and Housing	3,932,169	3,913,985	4,066,976
Total Expense	91,369,915	90,699,168	89,018,555
Operating Surplus (Deficit) for the year	259,573	3,155,782	4,190,531
Budgeted Appropriation (Retirement) of Surplus (Deficit)	1,361,623		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(1,083,604)	(1,010,900)	(1,006,979)
Local Capital	(487,592)	(1,335,592)	(1,224,280)
Other	(50,000)		
Total Net Transfers	(1,621,196)	(2,346,492)	(2,231,259)
Total Operating Surplus (Deficit), for the year	-	809,290	1,959,272
Operating Surplus (Deficit), beginning of year		2,911,472	952,200
Operating Surplus (Deficit), end of year		3,720,762	2,911,472
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 18)		1,621,838	1,495,509
Unrestricted		2,098,924	1,415,963
Total Operating Surplus (Deficit), end of year		3,720,762	2,911,472

School District No. 83 (K̓wsaltktnéws ne Secwepemcúl’ecw)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2026

	2026 Budget	2026 Actual	2025 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	88,742,780	88,692,840	89,087,308
ISC/LEA Recovery	(1,373,199)	(1,359,810)	(1,373,199)
Other Ministry of Education and Child Care Grants			
Pay Equity	641,286	641,286	641,286
Funding for Graduated Adults	2,000	-	
Student Transportation Fund	561,925	561,925	561,925
Support Staff Benefits Grant			66,101
Foundation Skills Assessment (FSA) Scorer Grant	12,964	15,214	12,964
Child Care Funding	8,090	12,086	15,978
Labour Settlement Funding		1,536,974	852,474
NGN Self-Provisioned Site Grants	28,968	28,967	28,968
District Entered - Integrated Chlid an Youth Initiative	373,173	373,173	62,749
Total Provincial Grants - Ministry of Education and Child Care	88,997,987	90,502,655	89,956,554
Provincial Grants - Other	255,677	312,702	236,779
Federal Grants	211,625	218,135	221,747
Tuition			
International and Out of Province Students	268,000	224,723	563,681
Total Tuition	268,000	224,723	563,681
Other Revenues			
Other School District/Education Authorities		50,000	124,110
Funding from First Nations	1,373,199	1,359,810	1,373,199
Miscellaneous			
Miscellaneous	50,000	84,362	59,287
Artists in Education	-	-	8,400
Sale of Assets	15,000	22,072	20,659
Insurance Proceeds		532,023	3,843
Child Care Fees		10,862	
Total Other Revenue	1,438,199	2,059,129	1,589,498
Rentals and Leases	133,000	177,099	165,455
Investment Income	325,000	360,507	475,372
Total Operating Revenue	91,629,488	93,854,950	93,209,086

School District No. 83 (K̓wsaltktnéws ne Secwepemcúl’ecw)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object
Year Ended June 30, 2026

	2026 Budget \$	2026 Actual \$	2025 Actual \$
Salaries			
Teachers	35,628,620	36,716,457	36,202,692
Principals and Vice Principals	6,009,804	5,956,089	5,651,718
Educational Assistants	7,272,821	6,670,204	7,174,746
Support Staff	8,575,960	8,274,392	8,052,617
Other Professionals	3,268,977	3,183,708	3,235,174
Substitutes	4,118,802	4,271,801	3,911,624
Total Salaries	64,874,984	65,072,651	64,228,571
Employee Benefits	16,898,810	16,807,641	16,247,722
Total Salaries and Benefits	81,773,794	81,880,292	80,476,293
Services and Supplies			
Services	2,671,123	2,939,416	2,475,549
Student Transportation	1,500	2,182	1,831
Professional Development and Travel	759,328	612,341	565,388
Rentals and Leases	74,000	79,407	72,686
Dues and Fees	282,300	244,363	267,529
Insurance	281,675	282,964	276,219
Supplies	3,688,195	3,025,268	3,196,510
Utilities	1,838,000	1,632,935	1,686,550
Total Services and Supplies	9,596,121	8,818,876	8,542,262
Total Operating Expense	91,369,915	90,699,168	89,018,555

School District No. 83 (Kwsaltktnéws ne Secwepemcúl’ecw)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2026

	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	28,115,182	961,548		343,935		2,870,508	32,291,173
1.03 Career Programs	503,047			121,529	91,062	4,058	719,696
1.07 Library Services	1,108,578			89,449			1,198,027
1.08 Counselling	1,551,377		41,717		157,354		1,750,448
1.10 Special Education	4,814,355	259,509	5,700,663	42,345	131,973	876,147	11,824,992
1.20 Early Learning and Child Care			166,723				166,723
1.30 English Language Learning	124,064						124,064
1.31 Indigenous Education	499,854	157,413	761,101	45,723	74,827	35,768	1,574,686
1.41 School Administration		4,501,279		1,605,696		154,049	6,261,024
1.62 International and Out of Province Students					7,413		7,413
Total Function 1	36,716,457	5,879,749	6,670,204	2,248,677	462,629	3,940,530	55,918,246
4 District Administration							
4.11 Educational Administration		76,340		39,194	752,057		867,591
4.20 Early Learning and Child Care				4,623	36,425		41,048
4.40 School District Governance					106,843		106,843
4.41 Business Administration				241,805	1,205,722	15,938	1,463,465
Total Function 4	-	76,340	-	285,622	2,101,047	15,938	2,478,947
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				60,710	281,512		342,222
5.50 Maintenance Operations				3,418,508	229,650	223,029	3,871,187
5.52 Maintenance of Grounds				240,785			240,785
5.56 Utilities							-
Total Function 5	-	-	-	3,720,003	511,162	223,029	4,454,194
7 Transportation and Housing							
7.41 Transportation and Housing Administration				132,363	108,870	8,189	249,422
7.70 Student Transportation				1,887,727		84,115	1,971,842
Total Function 7	-	-	-	2,020,090	108,870	92,304	2,221,264
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	36,716,457	5,956,089	6,670,204	8,274,392	3,183,708	4,271,801	65,072,651

School District No. 83 (Kwsaltktnéws ne Secwepemcúl’ecw)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2026

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2026 Actual	2026 Budget	2025 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	32,291,173	8,415,064	40,706,237	1,189,209	41,895,446	41,056,104	40,947,725
1.03 Career Programs	719,696	176,408	896,104	288,806	1,184,910	1,271,213	1,156,867
1.07 Library Services	1,198,027	321,503	1,519,530	86,236	1,605,766	1,399,033	1,112,732
1.08 Counselling	1,750,448	438,082	2,188,530	43,894	2,232,424	2,342,545	2,033,403
1.10 Special Education	11,824,992	3,160,087	14,985,079	197,020	15,182,099	15,913,298	15,839,751
1.20 Early Learning and Child Care	166,723	53,027	219,750	-	219,750	197,396	167,324
1.30 English Language Learning	124,064	36,059	160,123	8,554	168,677	131,913	121,537
1.31 Indigenous Education	1,574,686	423,228	1,997,914	243,196	2,241,110	2,534,771	2,222,219
1.41 School Administration	6,261,024	1,513,978	7,775,002	136,972	7,911,974	7,878,685	7,701,408
1.62 International and Out of Province Students	7,413	1,910	9,323	10,601	19,924	15,000	418,188
Total Function 1	55,918,246	14,539,346	70,457,592	2,204,488	72,662,080	72,739,958	71,721,154
4 District Administration							
4.11 Educational Administration	867,591	193,495	1,061,086	129,320	1,190,406	1,340,691	1,185,545
4.20 Early Learning and Child Care	41,048	9,377	50,425	-	50,425	49,359	48,434
4.40 School District Governance	106,843	9,603	116,446	154,862	271,308	383,019	188,083
4.41 Business Administration	1,463,465	345,031	1,808,496	551,803	2,360,299	2,478,571	2,148,271
Total Function 4	2,478,947	557,506	3,036,453	835,985	3,872,438	4,251,640	3,570,333
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	342,222	76,901	419,123	264,287	683,410	641,228	641,623
5.50 Maintenance Operations	3,871,187	993,903	4,865,090	2,299,642	7,164,732	7,091,797	6,543,019
5.52 Maintenance of Grounds	240,785	59,049	299,834	270,584	570,418	675,123	603,043
5.56 Utilities	-	-	-	1,832,105	1,832,105	2,038,000	1,872,407
Total Function 5	4,454,194	1,129,853	5,584,047	4,666,618	10,250,665	10,446,148	9,660,092
7 Transportation and Housing							
7.41 Transportation and Housing Administration	249,422	59,280	308,702	18,420	327,122	312,443	254,580
7.70 Student Transportation	1,971,842	521,656	2,493,498	1,093,365	3,586,863	3,619,726	3,812,396
Total Function 7	2,221,264	580,936	2,802,200	1,111,785	3,913,985	3,932,169	4,066,976
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	65,072,651	16,807,641	81,880,292	8,818,876	90,699,168	91,369,915	89,018,555

School District No. 83 (K̓wsaltktnéws ne Secwepemcúl’ecw)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2026

	2026 Budget \$	2026 Actual \$	2025 Actual \$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	13,463,893	12,895,197	12,821,427
Other Revenue	2,450,000	2,414,647	2,345,612
Investment Income	10,000	6,700	11,327
Total Revenue	15,923,893	15,316,544	15,178,366
Expenses			
Instruction	15,492,230	14,900,430	14,735,025
District Administration	10,000	6,700	11,327
Operations and Maintenance	29,148	95,797	112,888
Transportation and Housing	44,168	42,250	37,338
Total Expense	15,575,546	15,045,177	14,896,578
Special Purpose Surplus (Deficit) for the year, before endowment contributions	348,347	271,367	281,788
Endowment Contributions		20,000	
Special Purpose Surplus (Deficit) for the year	348,347	291,367	281,788
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(398,347)	(271,367)	(281,788)
Other	50,000		
Total Net Transfers	(348,347)	(271,367)	(281,788)
Total Special Purpose Surplus (Deficit) for the year	-	20,000	-
Special Purpose Surplus (Deficit), beginning of year		103,937	103,937
Special Purpose Surplus (Deficit), end of year		123,937	103,937
Special Purpose Surplus (Deficit), end of year			
Endowment Contributions		123,937	103,937
Total Special Purpose Surplus (Deficit), end of year		123,937	103,937

	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		110,914	16,544	2,399,422	-	8,830	45,387	67,846	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	342,495	316,402			204,000	41,650	214,481	377,307	374,379
Other				2,519,369					
Investment Income			8,234						
	342,495	316,402	8,234	2,519,369	204,000	41,650	214,481	377,307	374,379
Less: Allocated to Revenue	342,495	321,443	6,700	2,414,647	200,375	20,349	207,164	318,268	374,379
Recovered									
Deferred Revenue, end of year	-	105,873	18,078	2,504,144	3,625	30,131	52,704	126,885	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	342,495	321,443			200,375	20,349	207,164	318,268	374,379
Other Revenue				2,414,647					
Investment Income			6,700						
	342,495	321,443	6,700	2,414,647	200,375	20,349	207,164	318,268	374,379
Expenses									
Salaries									
Teachers									
Principals and Vice Principals							53,181	113,528	
Educational Assistants		245,294			145,679	433	72,351	135,522	
Support Staff									
Substitutes							14,425		312,045
	-	245,294	-	-	145,679	433	139,957	249,050	312,045
Employee Benefits		76,149			45,251	41	26,341	68,965	62,334
Services and Supplies	95,797		6,700	2,414,647	8,218	19,875	39,512	253	
	95,797	321,443	6,700	2,414,647	199,148	20,349	205,810	318,268	374,379
Net Revenue (Expense) before Interfund Transfers	246,698	-	-	-	1,227	-	1,354	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(246,698)				(1,227)		(1,354)		
	(246,698)	-	-	-	(1,227)	-	(1,354)	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children (CR4YC)	Seamless Day Kindergarten	Early Childhood Education (ECE) Dual Credit Program	JUST B4	Strengthening Early Years to Kindergarten (SEY2KT)
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	52,589	37,349	25,929	1,753	-	61,750	33,200	16,561
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	7,962,827	1,727,196	6,819	52,000	-	132,551	-	25,000	-
Other									
Investment Income									
	7,962,827	1,727,196	6,819	52,000	-	132,551	-	25,000	-
Less: Allocated to Revenue	7,962,827	1,678,344	42,250	45,478	-	55,400	52,750	15,952	2,542
Recovered		52,589					9,000		
Deferred Revenue, end of year	-	48,852	1,918	32,451	1,753	77,151	-	42,248	14,019
Revenues									
Provincial Grants - Ministry of Education and Child Care	7,962,827	1,678,344	42,250	45,478	-	55,400	52,750	15,952	2,542
Other Revenue									
Investment Income									
	7,962,827	1,678,344	42,250	45,478	-	55,400	52,750	15,952	2,542
Expenses									
Salaries									
Teachers	6,312,100	371,201							
Principals and Vice Principals		135,721							
Educational Assistants						45,092	20,439	11,853	
Support Staff			28,045						
Substitutes		874,918		9,717					
	6,312,100	1,381,840	28,045	9,717	-	45,092	20,439	11,853	-
Employee Benefits	1,650,727	253,788	5,126	1,449		9,245	4,641	3,851	2,271
Services and Supplies		42,716	9,079	34,312		1,063	27,670	248	
	7,962,827	1,678,344	42,250	45,478	-	55,400	52,750	15,952	2,271
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	271
Interfund Transfers									
Tangible Capital Assets Purchased									(271)
	-	-	-	-	-	-	-	-	(271)
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 83 (K̓wsaltktnéws ne Secwepemcúl’ecw)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2026

	Early Care & Learning (ECL)	Feeding Futures Fund	Health Career Grants	Professional Learning Grant	National School Food Program	Work Experience Enhancement	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	85,059	-	225,839	68,573	7,896	3,265,441
Add: Restricted Grants							
Provincial Grants - Ministry of Education and Child Care	525,000	848,097		-	274,700	-	13,424,904
Other							2,519,369
Investment Income							8,234
	525,000	848,097	-	-	274,700	-	15,952,507
Less: Allocated to Revenue	142,854	819,405	-	30,137	254,889	7,896	15,316,544
Recovered							61,589
Deferred Revenue, end of year	382,146	113,751	-	195,702	88,384	-	3,839,815
Revenues							
Provincial Grants - Ministry of Education and Child Care	142,854	819,405		30,137	254,889	7,896	12,895,197
Other Revenue							2,414,647
Investment Income							6,700
	142,854	819,405	-	30,137	254,889	7,896	15,316,544
Expenses							
Salaries							
Teachers							6,683,301
Principals and Vice Principals	112,233			332			414,995
Educational Assistants							676,663
Support Staff		143,532				4,993	176,570
Substitutes				18,823			1,229,928
	112,233	143,532	-	19,155	-	4,993	9,181,457
Employee Benefits	25,850	34,300		2,010		2,903	2,275,242
Services and Supplies	4,771	633,534		8,972	241,111		3,588,478
	142,854	811,366	-	30,137	241,111	7,896	15,045,177
Net Revenue (Expense) before Interfund Transfers	-	8,039	-	-	13,778	-	271,367
Interfund Transfers							
Tangible Capital Assets Purchased		(8,039)			(13,778)		(271,367)
	-	(8,039)	-	-	(13,778)	-	(271,367)
Net Revenue (Expense)	-	-	-	-	-	-	-

School District No. 83 (Kwsaltktnéws ne Secwepemcúl’ecw)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2026

	2026 Budget	2026 Actual			2025 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
Provincial Grants					
Ministry of Education and Child Care	20,000	1,354		1,354	61,191
Investment Income	102,200		86,857	86,857	115,251
Amortization of Deferred Capital Revenue	4,017,328	4,157,404		4,157,404	3,732,482
Total Revenue	<u>4,139,528</u>	<u>4,158,758</u>	<u>86,857</u>	<u>4,245,615</u>	<u>3,908,924</u>
Expenses					
Operations and Maintenance	20,000	1,354		1,354	61,191
Amortization of Tangible Capital Assets					
Operations and Maintenance	5,164,893	5,326,690		5,326,690	4,917,773
Transportation and Housing	840,796	867,135		867,135	800,568
Total Expense	<u>6,025,689</u>	<u>6,195,179</u>	<u>-</u>	<u>6,195,179</u>	<u>5,779,532</u>
Capital Surplus (Deficit) for the year	<u>(1,886,161)</u>	<u>(2,036,421)</u>	<u>86,857</u>	<u>(1,949,564)</u>	<u>(1,870,608)</u>
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	1,481,951	1,282,267		1,282,267	1,288,767
Local Capital	487,592		1,335,592	1,335,592	1,224,280
Total Net Transfers	<u>1,969,543</u>	<u>1,282,267</u>	<u>1,335,592</u>	<u>2,617,859</u>	<u>2,513,047</u>
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		743,814	(743,814)	-	
Total Other Adjustments to Fund Balances		<u>743,814</u>	<u>(743,814)</u>	<u>-</u>	
Total Capital Surplus (Deficit) for the year	<u>83,382</u>	<u>(10,340)</u>	<u>678,635</u>	<u>668,295</u>	<u>642,439</u>
Capital Surplus (Deficit), beginning of year		<u>20,061,507</u>	<u>3,778,089</u>	<u>23,839,596</u>	<u>23,197,157</u>
Capital Surplus (Deficit), end of year		<u>20,051,167</u>	<u>4,456,724</u>	<u>24,507,891</u>	<u>23,839,596</u>

School District No. 83 (Kwsaltktnéws ne Secwepemcúl’ecw)

Tangible Capital Assets
Year Ended June 30, 2026

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	5,840,721	199,010,918	6,648,417	5,599,718	138,854	3,682,748	220,921,376
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		4,265,258	86,982	2,548,464			6,900,704
Operating Fund		18,968	302,003	376,553	11,478	301,898	1,010,900
Special Purpose Funds		246,697	24,670				271,367
Local Capital		206,182	39,776	81,169		416,687	743,814
Transferred from Work in Progress		451,689	113,018				564,707
	-	5,188,794	566,449	3,006,186	11,478	718,585	9,491,492
Decrease:							
Deemed Disposals			870,461	28,119	8,001	670,230	1,576,811
	-	-	870,461	28,119	8,001	670,230	1,576,811
Cost, end of year	5,840,721	204,199,712	6,344,405	8,577,785	142,331	3,731,103	228,836,057
Work in Progress, end of year		149,849					149,849
Cost and Work in Progress, end of year	5,840,721	204,349,561	6,344,405	8,577,785	142,331	3,731,103	228,985,906
Accumulated Amortization, beginning of year		108,526,692	3,291,386	2,425,587	68,888	1,782,269	116,094,822
Changes for the Year							
Amortization for the Year		4,065,805	649,641	708,875	28,119	741,385	6,193,825
		4,065,805	649,641	708,875	28,119	741,385	6,193,825
Deemed Disposals			870,461	28,119	8,001	670,230	1,576,811
Written-off During Year							-
District Entered							-
		-	870,461	28,119	8,001	670,230	1,576,811
Accumulated Amortization, end of year		112,592,497	3,070,566	3,106,343	89,006	1,853,424	120,711,836
Tangible Capital Assets - Net	5,840,721	91,757,064	3,273,839	5,471,442	53,325	1,877,679	108,274,070

School District No. 83 (Kwsaltktnéws ne Secwepemcúl’ecw)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress
Year Ended June 30, 2026

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	451,689	113,018			564,707
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	149,849				149,849
	149,849	-	-	-	149,849
Decrease:					
Transferred to Tangible Capital Assets	451,689	113,018			564,707
	451,689	113,018	-	-	564,707
Net Changes for the Year	(301,840)	(113,018)	-	-	(414,858)
Work in Progress, end of year	149,849	-	-	-	149,849

School District No. 83 (K̓wsaltktnéws ne Secwepemcúl’ecw)

Schedule 4C (Unaudited)

Deferred Capital Revenue
Year Ended June 30, 2026

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	77,562,805	1,371,840	-	78,934,645
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	6,900,704			6,900,704
Transferred from Work in Progress	564,707			564,707
	7,465,411	-	-	7,465,411
Decrease:				
Amortization of Deferred Capital Revenue	4,083,264	74,140		4,157,404
	4,083,264	74,140	-	4,157,404
Net Changes for the Year	3,382,147	(74,140)	-	3,308,007
Deferred Capital Revenue, end of year	80,944,952	1,297,700	-	82,242,652
Work in Progress, beginning of year	564,707			564,707
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	149,849			149,849
	149,849	-	-	149,849
Decrease				
Transferred to Deferred Capital Revenue	564,707			564,707
	564,707	-	-	564,707
Net Changes for the Year	(414,858)	-	-	(414,858)
Work in Progress, end of year	149,849	-	-	149,849
Total Deferred Capital Revenue, end of year	81,094,801	1,297,700	-	82,392,501

School District No. 83 (K̓wsaltktnéws ne Secwepemcúl’ecw)

Changes in Unspent Deferred Capital Revenue
Year Ended June 30, 2026

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	-	-	-	-	-	-
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	7,051,907					7,051,907
	7,051,907	-	-	-	-	7,051,907
Decrease:						
Transferred to DCR - Capital Additions	6,900,704					6,900,704
Transferred to DCR - Work in Progress	149,849					149,849
Non-Capital Amounts Expensed	1,354					1,354
	7,051,907	-	-	-	-	7,051,907
Net Changes for the Year	-	-	-	-	-	-
Balance, end of year	-	-	-	-	-	-



The Board of Education of School District Item 11B.iii

BRIEFING NOTE

TO: The Board of Education
FROM: Jeremy Hunt, Secretary-Treasurer
RE: September 2026 Enrolment Update

DATE: September 29, 2026

Purpose

This briefing note provides the Board with an update on District enrolment based on student head count as of September 14, 2026.

Background

Each year, the Ministry of Education and Child Care requires school districts to collect and submit student data through a number of reporting processes. One of the key submissions is the Form 1701, which captures information on individual students as of September 29, including:

- Name, birth date, gender, grade level and postal code;
- Language program enrolment;
- Indigenous Education program enrolment;
- Indigenous self-identification and reserve residency;
- Special Needs category enrolment; and
- Number of courses for all students in the secondary grades including adults.

The collected information is critical for:

- Determining FTEs for funding purposes;
- Tracking student movement between schools; and
- Monitoring enrolment trends in programs.

Enrolment Update

As of September 14, 2026, enrolment head count was 6,579 students, which is 89 students above the February 2026 projection. Despite exceeding projections, enrolment remains 73 students below the final September 2025 head count.

	September 2026	February Projection 2026	September 2025
Enrolment Based	6,579	6,490	6,652

It should be noted that the enrolment figures presented above, and in the tables that follow, reflect student head count and will differ from the funded FTE count used for Ministry funding purposes due to variations in secondary student course enrolment.

Enrolment projections were submitted to the Ministry of Education and Child Care in February and formed the basis for the District's preliminary operating grant for 2026-27. Throughout the spring and summer, enrolment was closely monitored to ensure appropriate staffing levels and classroom capacity were in place for the start of the school year.

The enrolment reported through the September 29 Form 1701 submission will be used to determine the District's final operating grant, which is expected to be announced by the Ministry in December 2026.

Higher-than-projected enrolment, together with preliminary indications of increased Inclusive Education supplemental funding, places the District in a more favourable financial position than anticipated in the Annual Budget and provides greater flexibility to address staffing and operational needs ahead of the Amended Budget process in February 2027.

Recommendation

THAT the Board of Education receive the September 2026 Enrolment Update briefing note for information.

Respectfully submitted,

Jeremy Hunt

Jeremy Hunt
Secretary-Treasurer



The Board of Education of School District 11B.iii.1 (K'w'saltktnéws ne Secwepemcú'lecw)

BRIEFING NOTE

TO: Board of Education **DATE:** September 29, 2026
FROM: Chelsea Prince, Assistant Superintendent – Indigenous Ed. and Student Supports
RE: Amended Budget - Increase to CEA Budget Allocation

Purpose:

To request an increase to the CEA Budget Allocation in advance of the Amended Budget.

Background:

We have just completed the 1701 Trial Run, and we anticipate being up in Level 1 designations by 1 and in Level 2 designations by approximately 30 students. The number of CEAs in the Annual Budget had been reduced from the previous year because we were anticipating lower numbers of funded designations. While we are still actively reviewing Level 3 designations, we estimate that we will land near to the projection.

Discussion:

A Level 1 designation is funded at \$51,300 per year, while a Level 2 designation is funded at \$24,340 per year. Working with these numbers, we are conservatively estimating that Inclusive Education Supplemental funding will be up by more than \$700,000.

While we would usually wait to request an increase in CEA allocations until after the Official 1701 Snapshot, we recognize that with the upcoming Board election, there will be significant delays in any budget approval. The CEA reserve budget is at only 2 CEAs because of unexpected needs in schools.

We request the addition of 10 CEA positions, to be held in reserve to meet needs at schools over the course of the year. This additional allocation only uses approximately \$400,000 of the projected increased Inclusive Education Supplemental funds.

Recommendation:

That the Board of Education approves increasing the number of Certified Education Assistants in the budget by 10 positions.

Respectfully submitted,

Chelsea Prince
Assistant Superintendent – Indigenous Education and Student Supports



The Board of Education of School District 83 Item 11B.iii.2

BRIEFING NOTE

TO: Board of Education **DATE:** September 29, 2026
FROM: Steve Drapala, Director of Instruction
RE: **Amended Budget - Increase to Technology Helping Teacher Allocation**

Purpose

To seek Board approval to increase the District Technology Helping Teacher allocation from 0.5 FTE to up to a maximum of 0.9 FTE for the remainder of the 2026-2027 school year.

Background

The District Technology Helping Teacher supports technology integration across the District under the direction of the Director of Instruction – Middle & Secondary. Responsibilities include providing mentorship to teachers and students, facilitating technology integration into curriculum, delivering professional learning, supporting educational software and hardware implementation, collaborating with Information Technology Services, developing instructional resources, and assisting staff with emerging technologies and digital learning practices.

Rationale

The 2026-2027 school year includes several significant District-wide technology initiatives that require substantial support and change management. These include updating digital permission processes to align with privacy compliance requirements, implementing student password hardening to strengthen network security, expanding Classroom Privacy Impact Assessments, migrating SPACES EDU and myBlueprint to the unified myBlueprint+ platform, supporting staff through the decommissioning of district Google accounts, and providing professional learning related to artificial intelligence. In addition, schools continue to require ongoing educational technology support, training, and classroom-based mentorship. The current 0.5 FTE allocation is insufficient to effectively support the increased workload associated with these initiatives.

Recommendation

“That the Board of Education approve an increase to the District Technology Helping Teacher allocation from 0.5 FTE to up to a maximum of 0.9 FTE for the remainder of the 2026-2027 school year.”

Respectfully submitted,

Steve Drapala
Director of Instruction (Middle/Secondary)



BRIEFING NOTE

TO: The Board of Education **DATE:** September 29, 2026
FROM: Jeremy Hunt, Secretary-Treasurer
RE: **2027/28 Five-year Capital Plan Submission - Minor**

Background

This briefing note is to provide the Board of Education with an overview of the 2027-28 Minor Capital Plan submissions to the Ministry of Infrastructure, and to request approval so that it can be submitted to the Ministry on or before September 29, 2026.

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

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

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

School districts must submit their 2027-28 Minor Capital plan and supporting documentation by September 29th. In accordance with section 142 (4) of the *School Act*, a board of education must provide a board resolution in support of its annual Five-Year Capital Plan submission to the Ministry.

Information

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

Bus Acquisition Program (BUS)

The BUS program allows districts to replace existing buses and/or expand their fleets, based on meeting the Ministry's eligibility criteria for replacement.

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

Carbon Neutral Capital Program (CNCP)

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

The District is applying for two projects under this program:

1. Exterior Wall Systems – Grindrod Elementary – replace rotten plywood siding with better insulation and fire/weather resistant siding

2. Exterior Wall Systems – Rancho Elementary – add insulation and new siding including windows and doors

Playground Equipment Program (PEP)

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

The District is applying for three projects under this program:

1. Shuswap Middle – new playground to accommodate the reconfiguration to a K-7 French Immersion single track elementary school in 2027
2. Carlin Elementary/Middle - replace wood equipment and equipment without fall protection zones
3. Highland Park Elementary - replace metal climbing structure at front of school

School Enhancement Program (SEP)

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

The District is applying for five projects under this program:

1. Heating and Ventilation Upgrade – Armstrong Elementary – replace secondary heating / cooling pumps and heat exchangers, replace 21 heat pumps
2. Heating and Ventilation Upgrade – North Canoe Elementary – replace gas furnaces with high-efficiency condensing boilers, new heating water distribution lines, new hydronic heaters, 5 new unit ventilators
3. Heating and Ventilation Upgrade – A.L. Fortune Secondary - HVAC (phase 1) 14 roof top unit vent replacement
4. Electrical Upgrade – Salmon Arm Secondary - replace chillers 1996- 200 tons - replace with air to water heat pumps
5. Heating and Ventilation Upgrade – Len Wood Middle - replace water-air heat pumps with central AHU, RTU's with dual fuel heat pumps w/ gas back up heat

School Food Infrastructure Program (FIP)

The FIP helps schools create, improve, or expand their food program infrastructure, in keeping with the BC Feeding Futures program.

The District is not applying for any projects under this program for 2027-28.

Recommendation

“That the Board of Education of School District No. 83 approve the 2027-28 Minor Capital Plan submission to the Ministry of Infrastructure.”

Respectfully submitted,

Jeremy Hunt

Jeremy Hunt
Secretary-Treasurer

Submission Summary

Submission Summary:	Minor 2027/2028 2026-09-30 MAIN - K12
Submission Type:	Capital Plan
School District:	Kwskaltknéws ne Secwepemcúl'ecw (SD83)
Open Date:	2026-04-24
Close Date:	2026-09-30
Submission Status:	Draft

Submission Category	Sum Total Funding Requested
SEP	\$6,085,000
CNCP	\$1,000,000
PEP	\$600,000
BUS	\$654,813
Total	\$8,339,813

BUS					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	174978	Transportation	Replacement	replace due to age and kms	\$218,271
2	174976	Transportation	Replacement	replacement based on age, kms, and condition	\$218,271
3	174977	Transportation	Replacement	replacement due to age	\$218,271
Submission Category Total:					\$654,813
CNCP					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	174894	Grindrod Elementary	Exterior Wall Systems (CNCP)	replace rotten plywood siding with better insulation and fire/weather resistant siding	\$300,000
2	167796	Ranchero Elementary Junior	Exterior Wall Systems (CNCP)	add insulation and new siding including windows and doors	\$700,000
Submission Category Total:					\$1,000,000

Submission Summary

PEP					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	171245	Shuswap Middle School	New (PEP)	add a new playground to the site to accommodate the school being used as a K-7 French immersion single track program in 2027	\$200,000
2	171246	Carlin Elementary Middle	Replacement (PEP)	replace wood equipment and equipment without fall protection zones.	\$200,000
3	171247	Highland Park Elementary	Replacement (PEP)	replace metal climbing structure at front of school	\$200,000
				Submission Category Total:	\$600,000
SEP					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	171207	Armstrong Elementary	HVAC (SEP)	replace secondary heating / cooling pumps and heat exchangers, replace 21 heat pumps that are all 29 years old	\$400,000
2	155107	North Canoe Elementary	HVAC (SEP)	replace gas furnaces with high-efficiency condensing boilers, new heating water distribution lines, new hydronic heaters, 5 new unit ventilators	\$1,000,000
3	155084	A L Fortune Secondary	HVAC (SEP)	HVAC -phase 1- 14 roof top unit vent replacement	\$1,235,000
4	174862	Salmon Arm Secondary - Sullivan	Electrical (SEP)	replace chillers 1996- 200 tons- replace with air to water heat pumps	\$500,000
5	171208	Len Wood Middle School	HVAC (SEP)	replace water -. air heat pumps with central AHU, RTU's with dual fuel heat pumps w/ gas back up heat . all existing systems are 27 years old	\$2,950,000
				Submission Category Total:	\$6,085,000



The Board of Education of School District **Item 11E.i**

BRIEFING NOTE

TO: The Board of Education **DATE:** September 29, 2026
FROM: Donna Kriger, Superintendent
RE: **Board Policy 290 – Child Care – First Reading**

Background:

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

Information:

In April 2026, Lisa Beare, Minister of Education and Child Care, repealed Ministerial Order 326/20 and replaced it with Ministerial Order 203/2026. The Ministry required that all school districts across the province update their policies and procedures to reflect the changes. To be compliant with the Ministerial Order, Board Policy 290 – Child Care was revised.

Summary:

Board Policy 290 – Child Care has been updated and is ready for first reading. An accompanying Administrative Procedure is currently in draft form with some small revisions required, prior to it being released for public feedback.

Recommendation:

"That the Board of Education approve the first reading of Policy 290 – Child Care, as presented."

Respectfully submitted,

Donna Kriger
Superintendent of Schools

POLICY 290 CHILD CARE

The Board of Education of School District No. 83 (~~North Okanagan Shuswap~~ K̓wsaltktnéws ne Secwepemcúl'ecw) recognizes that learning opportunities for children birth to five years of age contribute to the success of students during their Kindergarten to grade 12 educational experiences. The Board supports the use of district facilities for the provision of child care programs.

The use of ~~underutilized spaces within~~ district facilities ~~for~~ by licensed child care providers ~~must~~ ~~should~~ not disrupt or otherwise interfere with the provision of K-12 educational programs, including early learning programs, extracurricular school activities, and future ~~educational~~ ~~K-12~~ ~~community~~ needs.

The Board will, on an ongoing basis, assess community need for child care programs on Board property ~~and consider the demand for and availability of child care for children from birth to age 12 within District communities.~~ through a process of engagement with employee groups, parents and guardians, Indigenous community representatives, Indigenous rightsholders, Indigenous service providers, and existing child care operators.

The Board will, on an ongoing basis, consider opportunities to support the creation, expansion, and sustainability of licensed child care spaces on District property, where educational programming requirements permit.

In considering the use of District property for child care, the Board will consider the availability and suitability of District facilities while ensuring that educational programming remains the priority.

The Board will consider, on an ongoing basis, whether child care programs are best provided by the Board, licensees other than the Board, or a combination of both.

In selecting licensees other than the Board to operate a child care program, the Board will give special consideration to the licensee proposals to:

- a) provide inclusive child care; and,
- b) foster Indigenous reconciliation in child care.

The Board will ensure that ~~it is~~ ~~child care programs on Board property~~ are operated in a manner that:

- a) fosters Indigenous reconciliation in child care. In particular, the child care program will be operated consistently with the following principles of the British Columbia Declaration on the Rights of Indigenous Peoples Act:
 - i. Indigenous peoples have the right, without discrimination, to the improvement of their economic and social conditions, including in the area of education; and,

- ii. Indigenous peoples have the right to the dignity and diversity of their cultures, traditions, histories and aspirations which shall be appropriately reflected in education; and
- b) is inclusive and consistent with the principles of non-discrimination set out in the British Columbia Human Rights Code.

The Board will engage with individuals and groups that have an interest in the learning and well-being of students and will consider the results of those engagements in its decision-making.

References: Ministerial Order ~~326~~ 203/2026, *School Act* section 168.001
Date Adopted: January 18, 2022
Date Amended:
Date Reviewed:

POLICY 290 CHILD CARE

The Board of Education of School District No. 83 (K̓wsaltknéws ne Secwepemcúl'ecw) supports the use of district facilities for the provision of child care programs.

The use of district facilities for child care providers must not disrupt or otherwise interfere with K-12 educational programs, including early learning programs, extracurricular school activities, and future educational needs.

The Board will, on an ongoing basis, assess community need for child care programs on Board property and consider the demand for and availability of child care for children from birth to age 12 within District communities.

The Board will, on an ongoing basis, consider opportunities to support the creation, expansion, and sustainability of licensed child care spaces on District property, where educational programming requirements permit.

In considering the use of District property for child care, the Board will consider the availability and suitability of District facilities while ensuring that educational programming remains the priority.

The Board will consider, on an ongoing basis, whether child care programs are best provided by the Board, licensees other than the Board, or a combination of both.

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 - ii. Indigenous peoples have the right to the dignity and diversity of their cultures, traditions, histories and aspirations which shall be appropriately reflected in education; and,
- b) is inclusive and consistent with the principles of non-discrimination set out in the British Columbia Human Rights Code.

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

The Board will engage with individuals and groups that have an interest in the learning and well-being of students and will consider the results of those engagements in its decision-making.

References: Ministerial Order 203/2026, *School Act* section 168.001
Date Adopted: January 18, 2022
Date Amended:
Date Reviewed:

DRAFT



Questions & Answers Resource:

Amendments to the Child Care Ministerial Order

1. What is the Child Care Ministerial Order?

- The Child Care Ministerial Order is part of the legal framework under the *School Act*. It provides direction to boards of education on:
 - Reporting to the Ministry on child care policies and use of board property
 - Required content for board child care policies
 - Engagement requirements specific to child care on school property

2. What changes have been made to the Child Care Ministerial Order?

- The Child Care Ministerial Order was updated on April 20th, 2026.
- Boards are now required to describe how they will:
 - regularly identify suitable space and facilities in each elementary school in the district for child care programs, and
 - decide how and when those spaces could be used, based on need and availability.
- Boards must engage with individuals or groups who the board has identified as having an interest in the learning and well-being of students in the school district, and consider their feedback in the creation of their child care policies and the use of board property for child care. [Section 4](#) describes who boards must engage with and the Order now includes specific reference to Indigenous Education Councils and First Nations, including Modern Treaty Nations.

3. How can districts support “principles of Indigenous reconciliation in child care” and “inclusive child care”?

- The Child Care Ministerial Order requires boards to describe how they will support:
 - principles of Indigenous reconciliation in child care; and
 - inclusive child care.
- Boards should consider their role in supporting both board operated and third-party operated child care programs.



- In describing their approach, boards may wish to consider:
 - Building and maintaining respectful relationships with local First Nations, Indigenous communities, and Indigenous organizations to support a relational approach to reconciliation in child care.
 - Engagement with Indigenous Education Councils and First Nations, as outlined in the Order, to help inform local approaches.
 - How policies and practices can reflect inclusion of all children, including those with diverse abilities, cultural backgrounds, and support needs.
- Boards may consider the following information sources:
 - [Indigenous Early Learning and Child Care Framework](#)
 - The BC [Early Learning Framework](#)
 - BC's inclusive child care [resources and supports](#)
 - BC's [Design Guidelines for Child Care Centres](#)
 - Truth and Reconciliation Commission (TRC) Calls to Action
 - United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP)
 - Declaration on the Rights of Indigenous Peoples Act (DRIPA)

4. What does “assessing community need” mean?

- The Child Care Ministerial Order sets out that boards must describe their process for assessing community need for child care programs on board property. This means that boards must have a process to evaluate the demand for and availability of child care for children from birth to age 12 in the community.
- Boards may consider the following information sources:
 - District enrolment projections
 - Local Child Care Resource and Referrals (e.g., information regarding community demand and waitlists)
 - Local child care providers who provide services on or near school grounds (e.g., information regarding community demand, waitlists, and potential expansion planning)
 - Families whose children are enrolled in the district
- Where a process does not already exist, boards may consider an annual or regular survey of parents of children registered for kindergarten, up to those aged 12, between January and April to plan for the upcoming school year.



- In assessing need, boards may want to survey families at each school and consider:
 - Specific hours of operation for before- and after-school care (e.g., what's the demand for a 6:30am start time vs 7:30am start time?)
 - Days of care (e.g., how does demand vary over the school week? What is the demand for care on non-instructional days, including school breaks?)
 - How demand is influenced by cost of child care (e.g., what are other providers in the community charging? What are the CCFRI affordability benchmarks for the region? Consider communicating the anticipated fee at the start of the survey for families to keep in mind as they answer questions.)
 - The ages and needs of the children who need care (e.g., is demand concentrated in the primary years? Have families identified their child has a support need?)
 - Transportation needs (e.g., are families able to pick children up when the program closes?)
- Boards may want to consider the specific needs of families in their communities and ensure broad access to survey opportunities (e.g., offering the survey in alternate languages, providing electronic or paper options).
- Boards are encouraged to inform parents about the Province's [Affordable Child Care Benefit](#) which can help to offset the cost of child care.

5. How can districts identify “appropriate available space”?

- Appropriate available space is space on school property that could be used for child care, such as multipurpose space, enrolling classrooms, empty classrooms, gyms, libraries, hallways or alcoves, and outdoor spaces.
 - The *School Act* sets out that child care programs on school property must not interfere with educational activities (Section 85.4(b)).
 - Depending on the needs of the school community, before- and after-school care spaces could be shared spaces or dedicated spaces.
- Assessing appropriate available space in each elementary school will require working with district facilities personnel as well as school Principals and Vice Principals.



- Boards are encouraged to work with third-party operators that are already operating on school grounds in the district to understand the program needs and collaborate effectively in shared school spaces.
- In collaboration with Principals and Vice Principals, boards may want to develop a plan for each school that clarifies logistics, timing, expectations, and responsibilities in any shared use of a space. For example, planned extracurricular activities and anticipated school age care operations in a multipurpose space.
- BC's [Design Guidelines for Child Care Centres](#) provides considerations for navigating spaces for school age care on school grounds.

6. What are some considerations for “determining how and when” school spaces can be used for child care?

- Before creating new child care on school grounds operations, boards are encouraged to consider the operational viability of the program, whether board or third-party operated. Child care programs on school grounds must have sufficient enrolment to cover operating costs. Demand data from the needs assessment can help a district decide whether a program can run viably.
- When determining how and when to use spaces for child care, boards should:
 - Consider community need at the school level
 - Consider results of engagement with Indigenous Education Councils and others, as set out in the Ministerial Order
 - Collaborate with school-based employees as well as existing or planned third-party operators
 - Consider licensing more than one space for a single program (e.g., gym and library) to create program flexibility
 - Consider licensing enrolling classrooms (i.e., classrooms that are dedicated for K12 education during the day) for school age care on school grounds in collaboration with third-party operators and classroom teachers. This may look like:
 - Licensing multiple enrolling classrooms and rotating the school age care program through them over the course of the week
 - Licensing multiple enrolling classrooms and using one for before-school care and another for after-school care



- Scheduling the after-school care program to be outside for the initial 45 minutes of the program before arriving at the enrolling classroom for indoor activities
- BC's [Design Guidelines for Child Care Centres](#) has guidance on general planning for child care.
- BC's [Inclusive Child Care Toolkit](#) has information about designing spaces, programs and third-party contracts to include children of all abilities and backgrounds.

7. What type of engagement is expected under the Child Care Ministerial Order?

- The Child Care Ministerial Order requires boards to consider the results of engagement related to:
 - (1) the board's policy for child care, and
 - (2) the use of board property for child care.
- [Section 4](#) of the Order sets out that boards must engage and consider the results of those engagements with individuals or groups the boards have identified as having an interest in the learning and well-being of students in the district including
 - (a) employees of the board
 - (b) the Indigenous education council
 - (c) child care providers
 - (d) parents, and
 - (e) First Nations, including Treaty First Nations, and Indigenous communities, families, and service providers.
- While engagement practices will vary, consider:
 - Established connection points (e.g., Indigenous Education Councils, Parent Advisory Councils, staff meetings)
 - Giving participants enough notice and time for engagements
 - Providing opportunities to engage across multiple formats (e.g., surveys, meetings, written feedback)
 - Recurring or phased engagements that can be adjusted based on feedback



8. What is the Child Care Change Form?

- The Ministerial Order requires that if a board decides to change the use of board property that is being used for child care, they must provide the minister with written notification without delay and provide the required information.
- The ministry has created a standard [Child Care Change Form](#) to make sure the information received from school districts is consistent.

9. What is the purpose of the Child Care Change Form?

- The purpose of this form is to track changes to child care on school property. This will identify trends and allow the Ministry to offer support where possible to reduce the impact of the change on families, operators and districts.

10. When should the Child Care Change Form be completed?

- The Child Care Change Form must be completed when a board decides to change the use of board property currently used for a child care program.
- Examples include:
 - Relocating a child care program due to increased school enrolment.
 - Closure of a program where no operator is available to continue child care on school grounds.
 - Decisions to close or reduce board-operated child care programs or end agreements with a third-party provider.



The Board of Education of School District **Item 11E.ii**

BRIEFING NOTE

TO: The Board of Education **DATE:** September 29, 2026
FROM: Donna Kriger - Superintendent
RE: **Policy 470 - Animals on School Property – Minor Amendment**

Background:

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

Information:

Policy 470 underwent significant change and revision in 2025. Since that time, we have learned that under the Human Rights Code and the Guide Dog and Service Dog Act, the reference to “certification” of service and guide dogs resulted in a contravention of human rights. As a result, the minor edit to remove the word “certified” from Policy 470 was undertaken.

Recommendation:

“That the Board of Education accept the minor amendment to Policy – 470 Animals on School Property as presented.”

Respectfully submitted,

Donna Kriger
Superintendent of Schools

POLICY 470 ANIMALS ON SCHOOL DISTRICT PROPERTY

The Board of Education of School District No. 83 (K̓wsaltktnéws ne Secwepemcúl'ecw) recognizes that animals may play an important educational role as they relate to curriculum, core competencies, and social-emotional learning. The Board supports animals being in schools and workplaces for educational purposes, or as **certified** service or guide dogs, or as therapy dogs if accompanied by a handler. District employees wishing to serve as a handler may do so on non-workdays.

Service animals will be permitted according to the Human Rights Code and the Guide Dog and Service Dog Act.

Venomous animals will not be permitted on School District property.

The Board further recognizes its responsibility to provide clean, safe, and healthy learning environments on all School District properties and school sites. In the event an animal defecates on School District property, the responsible person in control of the animal must immediately remove and dispose of the defecated matter.

Visiting animals will be permitted on school grounds in accordance with local municipal bylaws. An animal brought onto the school grounds for a visit must be leashed and under the control of a responsible adult or housed in a suitable, sanitary enclosure appropriate to the size and characteristics of the animal. Visiting animals for show-and-tell, small pets kept in the classroom under the supervision and care of a teacher, or animals used in a demonstration, or a school assembly will be welcome, given that parents and staff have provided informed consent.

References: BC Human Rights Code
Date Adopted: April 15, 2017
Date Amended: November 19, 2025, June 25, 2024

POLICY 470 ANIMALS ON SCHOOL DISTRICT PROPERTY

The Board of Education of School District No. 83 (Kwskaltknéws ne Secwepemcúl'ecw) recognizes that animals may play an important educational role as they relate to curriculum, core competencies, and social-emotional learning. The Board supports animals being in schools and workplaces for educational purposes, or as service or guide dogs, or as therapy dogs if accompanied by a handler. District employees wishing to serve as a handler may do so on non-workdays.

Service animals will be permitted according to the Human Rights Code and the Guide Dog and Service Dog Act.

Venomous animals will not be permitted on School District property.

The Board further recognizes its responsibility to provide clean, safe, and healthy learning environments on all School District properties and school sites. In the event an animal defecates on School District property, the responsible person in control of the animal must immediately remove and dispose of the defecated matter.

Visiting animals will be permitted on school grounds in accordance with local municipal bylaws. An animal brought onto the school grounds for a visit must be leashed and under the control of a responsible adult or housed in a suitable, sanitary enclosure appropriate to the size and characteristics of the animal. Visiting animals for show-and-tell, small pets kept in the classroom under the supervision and care of a teacher, or animals used in a demonstration, or a school assembly will be welcome, given that parents and staff have provided informed consent.

References: BC Human Rights Code
Date Adopted: April 15, 2017
Date Amended: November 19, 2025, June 25, 2024



The Board of Education of School District 83 Item 11E.iii

BRIEFING NOTE

TO: The Board of Education **DATE:** September 29, 2026
FROM: Donna Kriger, Superintendent
RE: **Policy 120 - District Code of Conduct – Second and Final Reading**

Background:

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

On July 1, 2024, a new Ministerial Order took effect restricting the use of personal digital devices at school. All districts across the province were required to address the following matters in existing or newly developed board policies or district administrative procedures:

- (a) restrictions on the use of personal digital devices at school, including during hours of instruction;
- (b) use of personal digital devices for instructional purposes and digital literacy;
- (c) use of personal digital devices that is appropriate to a student's age and developmental stage;
- (d) accessibility and accommodation needs;
- (e) medical and health needs;
- (f) equity to support learning outcomes.

Information:

Board Policy 120 District Code of Conduct was reviewed and revised by the Policy Committee to reflect the values of the school district and broaden the expectation that safe and respectful behaviour extends to online platforms and social media.

Significant changes were made to the policy and presented to the Board for first reading during the June 2026 regular meeting and circulated for public feedback. No feedback was provided and the policy is now returning to the Board for a second and final reading.

Recommendation:

"That the Board of Education approve the second and final reading of Policy 120 – District Code of Conduct as presented."

Respectfully submitted,

Donna Kriger
Superintendent of Schools

POLICY 120 DISTRICT CODE OF CONDUCT

The Board of Education of School District No. 83 (~~North Okanagan-Shuswap~~) (K̓wsaltktnéws ne Secwepemcúl'ecw) recognizes its responsibility in providing safe, respectful and inclusive learning, and working environments for all members of its school communities.

The Board expects staff, students, ~~parents/guardian/caregivers~~, and guests to promote both physical and online environments that align with the District's core beliefs and values, ~~Belonging, Respect, Reconciliation, Empathy, Equity, and Perseverance~~, as well as the guiding principles of the [B.C. Human Rights Code](#).

~~The Board requires school communities to create written codes of conduct/values that align with this policy and the accompanying regulations. In the event that a District site does not have a written code of conduct, District Policy will apply.~~

The Code of Conduct applies to behaviour on District and off-site premises during activities organized or sponsored by the District. It also extends beyond the typical school or workday, in-person or online, when such behaviour affects the provision of a safe, respectful, and inclusive learning and working environment. This includes social media, online activity, and other interactions that may impact the safety of the environment for members of the school community.

Related Legislation: School Act [RSBC 1996, Part 6, Division 1, Section 65], [Human Rights Code](#) [RSBC 1996, Sections 3-14], ~~Administrative Procedure 140 Parent/Guardian Code of Conduct, District Strategic Plan 2023-2028, Page 7~~

Adopted: June 12, 2007

Amended: January 16, 2019, April 17, 2017

POLICY 120 DISTRICT CODE OF CONDUCT

The Board of Education of School District No. 83 (K̓wsaltktnéws ne Secwepemcúl'ecw) recognizes its responsibility in providing safe, respectful and inclusive learning, and working environments for all members of its school communities.

The Board expects staff, students, parents/guardian/caregivers, and guests to promote both physical and online environments that align with the District's core beliefs and values, Belonging, Respect, Reconciliation, Empathy, Equity, and Perseverance, as well as the guiding principles of the [B.C. Human Rights Code](#).

The Code of Conduct applies to behaviour on District and off-site premises during activities organized or sponsored by the District. It also extends beyond the typical school or workday, in-person or online, when such behaviour affects the provision of a safe, respectful, and inclusive learning and working environment. This includes social media, online activity, and other interactions that may impact the safety of the environment for members of the school community.

Related Legislation: School Act [RSBC 1996, Part 6, Division 1, Section 65], [Human Rights Code](#) [RSBC 1996, Sections 3-14], Administrative Procedure 140 Parent/Guardian Code of Conduct, District Strategic Plan 2023-2028, Page 7

Adopted: June 12, 2007

Amended: January 16, 2019, April 17, 2017

Student Support Services Department

Student Support Services Department Information for Parents and Guardians

School District No. 83
Kwaskwaka ne Secwepemcú'ecw
Student Support Services Department



Information for:
Parents & Guardians



"We believe **every child** who leaves our classrooms should know they have something of value to offer the world, they are unique and amazing, they matter, and they live in a diverse world with incredible beauty and majesty."

Jennifer Katz

Kwaskwaka ne Secwepemcú'ecw (SD83) respectfully acknowledges that we are situated on the traditional, unceded, and contemporary lands of the Secwepemc people.

1

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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

Demystifying the *SYSTEM*

- Families navigating systems can be overwhelmed by the terminology we use, and in this creates a barrier to having strong, collaborative relationships with the school.
- When children need extra support, families may have no familiarity with systems such as Children and Youth with Support Needs (MCFD), Ministry of Education and Childcare Funding, pediatrician referrals, diagnoses and designations, and IEP processes just to name a few.
- Several sections of the guide are meant to demystify some of the language, processes, procedures, and support systems.

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

Ministry of Education and Childcare Inclusive Education Designations

Level One: (Low Incidence)	A	Physically Dependent
	B	Deaf/Blind
Level Two: (Low Incidence)	C	Moderate to Profound Intellectual Disability
	D	Physical Disability or Chronic Health Impairment
	E	Visual Impairment
	F	Deaf & Hard of Hearing
Level Three: (Low Incidence)	G	Autism Spectrum Disorder
	H	Intensive Behaviour Intervention or Serious Mental Illness
Unfunded: (High Incidence)	K	Mild Intellectual Disability
	P	Gifted
	Q	Learning Disability
	R	Moderate Behaviour Support or Mental Illness

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

Inclusive Education Funding

- Supplemental Inclusive Education funding is provided based on the number of students with Levels One, Two, and Three designations.
- Only **low incidence designations** are funded, based on the premise that students with high incidence categories are best served educationally through high quality teaching and inclusive practices such as Universal Design for Learning, universal supports, and essential supports that can be provided in a regular classroom setting.

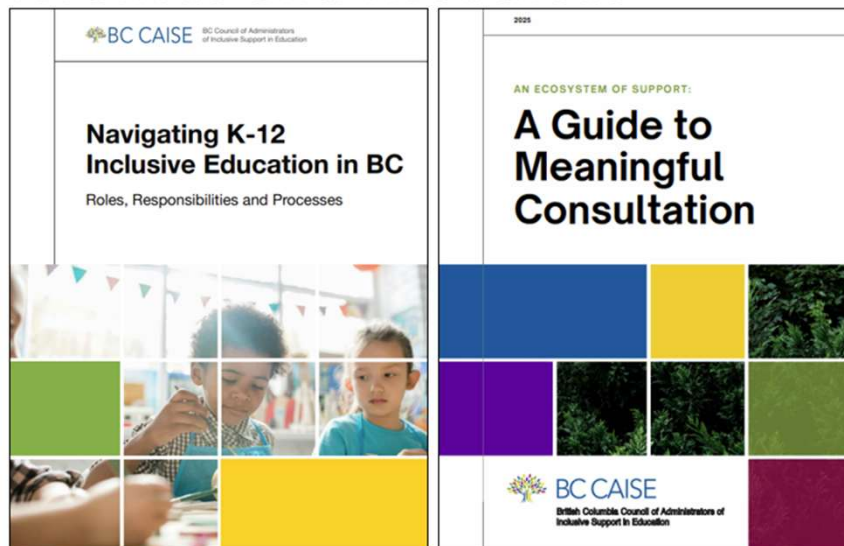


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5

References and Resources



OUR MISSION Empowering students to become confident, curious, and caring individuals who thrive in their learning, relationships, and community
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6



Student Support Services Department Allocation of Staffing to Schools



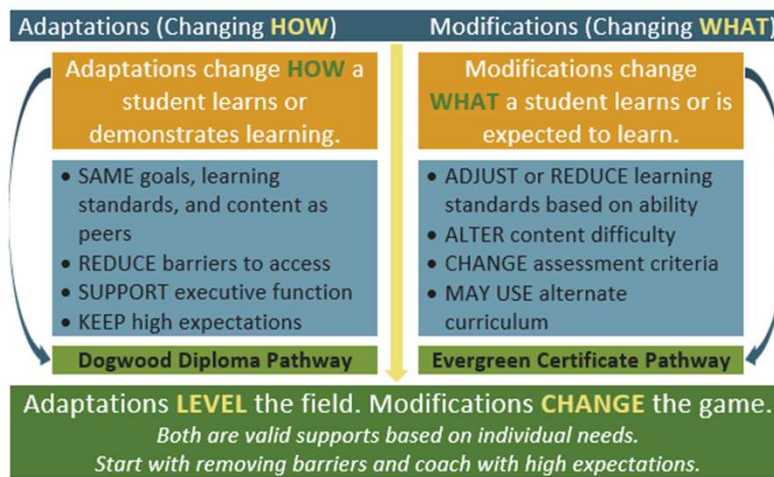
Student Support Services Department Department School Teams and District Teams

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7

Educational Pathway Decisions are Important!



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8

First BIG Revision

- This guide took almost a year to develop, using resources from multiple sources, including our team and the old Inclusive Education Guide from our school district (last updated in 2018).
- We know that there are pieces missing, and parts that may be unclear and we are very open to feedback.
- We plan to revise, add, and adapt each year based on feedback and changing details.

OUR MISSION	Empowering students to become confident, curious, and caring individuals who thrive in their learning, relationships, and community
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School District No. 83
K̓wsaltktnéws ne Secwepemcú'ecw
Student Support Services Department



Information for: *Parents & Guardians*



*"We believe **every child** who leaves our classrooms should know they have something of value to offer the world, they are unique and amazing, they matter, and they live in a diverse world with incredible beauty and majesty."*

Jennifer Katz

K̓wsaltktnéws ne Secwepemcú'ecw (SD83) respectfully acknowledges that we are situated on the traditional, unceded, and contemporary lands of the Secwepemc people.



K'wáshktnéws ne Secwepemcúl'ecw (SD83) Student Support Services Department

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*This Student Support Services Department
Information for Parents & Guardians
Guide was updated August 31, 2026.*



Kwátsktnéws ne Secwepemcúl'ecw (SD83)

Mission, Vision, and Values

We value... *Respect Reconciliation Empathy Equity Perseverance Belonging*

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

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

Valuing Diversity in BC Education

The British Columbia public school system depends on creating and maintaining conditions that foster success for all students. These conditions include:

- Equitable access to and equitable participation in quality education for all students
- School cultures that value diversity and respond to diverse social and academic needs of individual students
- School cultures that promote understanding of others and respect for all
- School environments that are welcoming
- Policies and practices that promote fair and equitable treatment
- Processes that give a voice to all members of the school community

First Peoples Principles of Learning

First Peoples Principles of Learning are key considerations for supporting students with disabilities and diverse abilities, and ultimately fulfilling our responsibilities as outlined in the Inclusive Education Policy.

- Learning ultimately supports the well-being of the self, the family, the community, the land, the spirits, and the ancestors
- Learning is holistic, reflexive, reflective, experiential, and relational (focused on connectedness, on reciprocal relationships, and a sense of place)
- Learning involves recognizing the consequences of one's actions
- Learning involves generational roles and responsibilities
- Learning recognizes the role of indigenous knowledge
- Learning is embedded in memory, history and story
- Learning involves patience and time
- Learning requires exploration of one's identity
- Learning involves recognizing that some knowledge is sacred and only shared with permission and/or in certain situations

School District 83 Student Support Services Department

The Student Support Services Department upholds the Ministry of Education and Childcare's Inclusive Education Policy: "All students should have equitable access to learning, opportunities for achievement, and the pursuit of excellence in all aspects of their educational programs" (*BC Ministry of Education and Childcare Inclusive Education Services: A Manual of Policies, Procedures, and Guidelines*, 2024).



Student Support Services Department

What We Mean When We Say “Inclusion”

What do we Mean by Inclusion?

Being inclusive in education means that we welcome ALL students in our schools. When we say ALL students, we mean ALL students, regardless of their ability, sex, gender, place of origin, skin colour, spoken language, or sexual orientation. ALL students are part of an educational community, which means that they are meaningfully included in classes and educational programs with peers of their same age, in their own neighbourhood schools, with the supports that they need to thrive academically, socially, physically, and emotionally to their best ability. ALL means ALL.

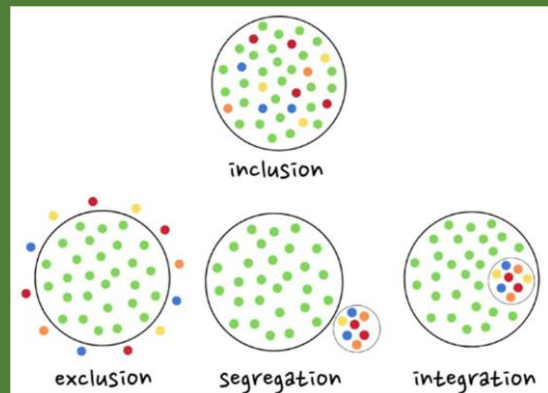
Inclusive education is not just putting those supports in place; it is also designing schools, classrooms, and programs so that barriers are minimized and all students have access to a meaningful education. Inclusive education is teaching to and celebrating diversity; it is not teaching in spite of diversity. Inclusive education is starting from the premise that students are competent, have strengths and gifts, and are unique and valued individuals who make the world better by being part of it; it is not fixing deficits.

We have come a long way in inclusive education. Shelley Moore calls this era in education an “Inclusion Revolution”. In BC, we used to have separate schools for students with profound disabilities and diverse abilities. This was “exclusion”, in which many students with these needs were put in special programs and taught individually, with no access to their same age peers and without the opportunity to be in a neighborhood school. The next step was creating separate classes within a school for students with profound needs. They were able to attend a school in their district that had a program for them, but it might not be their neighbourhood school. This was “segregation”, and it is still happening in many places in the province. In some cases, “integration” is still happening as well, a system in which students with needs are placed in a classroom, but grouped with students with similar disabilities or diverse needs. Our moral imperative is to work towards true “inclusion”.

One Without the Other

“Rather than finding out why some students aren’t green, our job is now to figure out what their colour is. What do they bring? What can they contribute *because* of their diverse and unique expertise? For decades, we have been trying to take this “colour” out of our students, taking the special out of special education, the autistic, out of autism, the language out of cultures, and especially, the indigenous out of First Nations, Metis, and Inuit children. This is not teaching to diversity. This is not inclusive. Teaching to diversity and inclusion is where we value the characteristics that ARE diverse, and not try and homogenize them.”

(Moore and Schnellert, 2016)





Student Support Services Department Inclusive Education Ministry Designations

What are the Ministry of Education and Childcare Inclusive Education Designations?

There are specific criteria and documentation requirements that the Ministry of Education and Childcare has established. Letters are assigned to each designation. The terms “low incidence” and “high incidence” are used to describe some categories because of the prevalence rate. The term “prevalence rate” refers to how frequently a specific designation is assigned to students. Low incidence categories do not occur very frequently and have a low prevalence rate. High incidence categories occur more frequently and have a high prevalence rate. Supplemental funding is only provided for the low incidence designations.

The following chart outlines the twelve Inclusive Education designations identified by the Ministry of Education and Childcare. It is important to note that some students meet the criteria for more than one designation. In those cases, the designation that most closely describes the needs of the student is the designation that is officially assigned. While only one of the designations is officially assigned, we recognize that there may be additional needs for those students.

Ministry of Education and Childcare Inclusive Education Designations		
Level One: (Low Incidence)	A	Physically Dependent
	B	Deaf/Blind
Level Two: (Low Incidence)	C	Moderate to Profound Intellectual Disability
	D	Physical Disability or Chronic Health Impairment
	E	Visual Impairment
	F	Deaf & Hard of Hearing
	G	Autism Spectrum Disorder
Level Three: (Low Incidence)	H	Intensive Behaviour Intervention or Serious Mental Illness
Unfunded: (High Incidence)	K	Mild Intellectual Disability
	P	Gifted
	Q	Learning Disability
	R	Moderate Behaviour Support or Mental Illness

Where can I learn more about Inclusive Education Ministry Designations?

There are very clear requirements for students to be assigned a Ministry designation. Those requirements are a public document: [Inclusive Education Funding Allocation Category Checklists](#). [Inclusive Education Services: A Manual of Policies, Procedures and Guidelines 2024](#) is a guide that is meant for an audience of educators, but is a public document that can be accessed by parents and guardians as well.

Inclusion BC is a non-profit provincial organization that advocates for the rights and opportunities of people with diverse abilities and disabilities and their families. The organization has developed [A Parent's Handbook on Inclusive Education](#) specifically meant for parents, caregivers, and community partners.



Student Support Services Department Ministry of Education Inclusive Education Funding

Per-Student Base Allocation of Funding

At the end of September and the end of February each school year, school districts submit the 1701 Report to the Ministry of Education and Childcare which includes information about student enrollment. This report is one of the ways that the Ministry provides funding to school districts. Public school funding is *mostly* allocated on a per student-based funding system. We include the word *mostly*, because there is a fair amount of complexity with this per student-based funding model, which includes unique geographic factors and other layers of funding.

The base allocation funding is a standard amount of money provided for each funding-eligible student enrolled in the school district, which includes funds to support the learning needs of students who are identified as having learning disabilities, mild intellectual disabilities, students requiring moderate behaviour supports, and students who are gifted. Those designations are often referred to as “unfunded” because there is no supplemental funding attached to the designations.

Per-Student Base Allocation of Funding

The funding that is allocated for unique populations of students, such as Inclusive Education, English Language Learners, Indigenous Education, Online Learners, and Adult Learners is in addition to the base allocation. The Ministry refers to any funding that is meant to support unique populations of students as “supplemental funding” because it is over and above the usual per student funding.

Supplemental Inclusive Education funding is provided based on the number of students with Levels One, Two, and Three designations. Only low incidence designations are funded. This is based on the premise that students with high incidence categories are best served educationally through high quality teaching and excellent inclusive practices such as Universal Design for Learning, universal supports, and essential supports that are easily provided in a mainstream classroom setting. Because students with low incidence categories require a higher level of service delivery, those categories are funded.

Operating Grant Estimates for 2026-2027 Inclusive Education Funding	
Level One	\$51,300
Level Two	\$24,340
Level Three	\$12,300

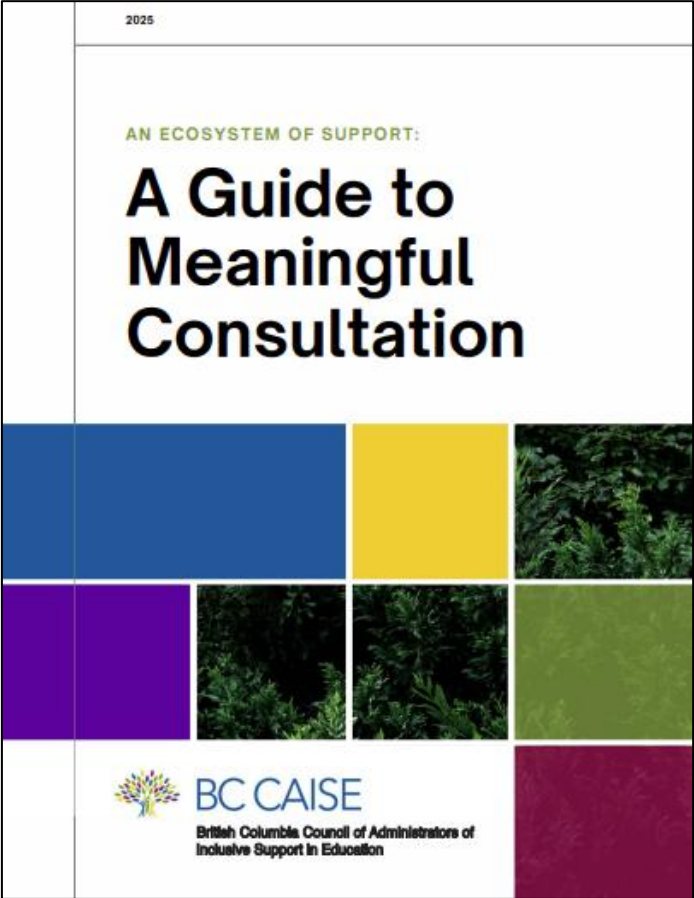
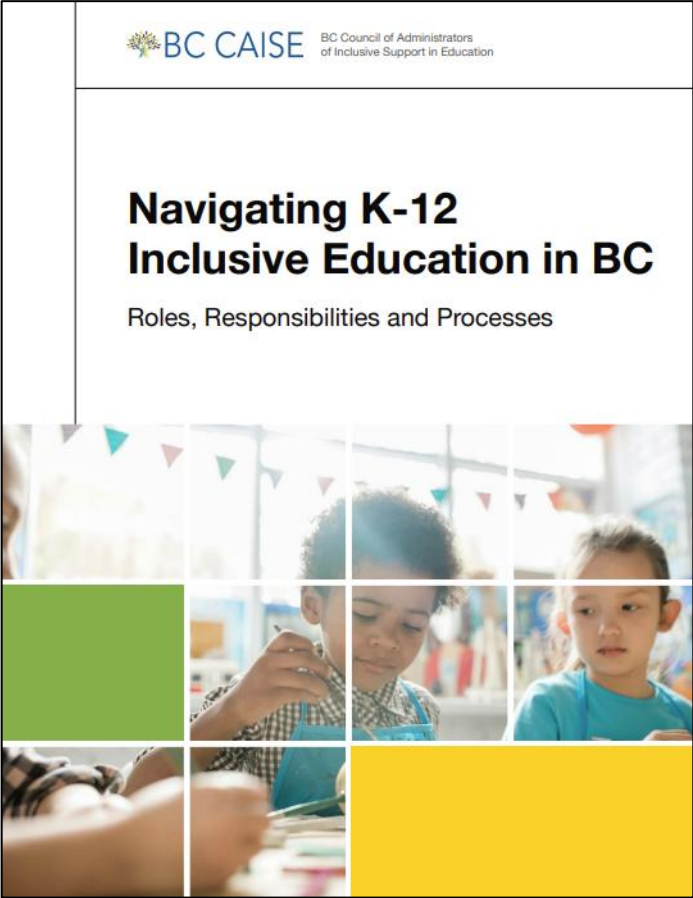
*please note that these allocations are subject to change.

It is often assumed that because the specific category is generating a specific amount of funding, that the funding would go directly to supporting the individual student with the low incidence designation. However, this is a funding ratio. These funds are not targeted to specific students, but are instead provided to districts to address the needs of all students within the district. The funding from the Ministry of

Education and Childcare for Levels One, Two, and Three categories is allocated to the school district to provide Student Support Services Department services. In our district, additional funding is allocated from the Operating Grant to the Department to provide these services. The Department then allocates staffing and services mostly at the school level but also at the district level to serve students based on need, which we will explain in another section of this guide.

The funding is intended to provide specialized supplemental services to students with disabilities and diverse abilities to access educational programs. These services may be professional teacher specialist support in the form of Learning Resource Teachers, Inclusion Support Teachers, Counsellors, English Language Learner Teachers, Speech and Language Pathologists, Occupational Therapists, Physical Therapists, Teachers of the Visually Impaired or the Deaf and Hard of Hearing, or School Psychologists. These services may also be paraprofessional support in the form of Education Support Workers, Youth and Family Support Workers, Certified Education Assistants, Speech and Language Pathologist Assistants, and Bus Monitors.

The BC Council of Administrators of Inclusive Support in Education (BCCAISE) have created two excellent resources. [Navigating K-12 Inclusive Education in BC](#) gives a good overview of Inclusive Education with a provincial lens for an intended audience of everyone who participates in any way with BC’s K-12 education system. [A Guide to Meaningful Consultation](#) is intended for parents and guardians to learn about meaningful consultation – an ongoing, collaborative effort involving students, families/caregivers, and educational staff, focused on open dialogue and joint decision-making for educational matters. The Student Support Services Department uses both these resources extensively.





Student Support Services Department

Allocation of Staffing to Schools

How is Learning Resource Teacher Time Allocated to Schools?

In schools, Learning Resource Teacher time is based on the collective agreement staffing ratios. These ratios vary from school district to school district. In the case of our school district, the ratio is based on school population, with one full-time Learning Resource Teacher for every 169 students. There is a district ratio and a school ratio. Some schools are allocated slightly over or slightly under the collective agreement ratio depending on the number of students with designations at the school (prevalence) or other available services at the school such as Bridge and Inclusion Resource Teachers, who are part of the District Team but are assigned to schools. As a district, we consistently exceed the district ratio for Learning Resource Teachers. District Team staffing does not count toward the district ratio for Learning Resource Teachers.

How is School Counsellor Time Allocated to Schools?

In schools, School Counsellor time is based on the collective agreement staffing ratios. These ratios vary from school district to school district. In the case of our school district, the ratio is based on school population, with one full-time Counsellor for every 693 students. School Counsellors at the middle and secondary levels are assigned to individual schools. Elementary Counsellors are part of an itinerant Counselling Team who are assigned to schools for a certain number of days each week. Secondary school Counsellors are also Case Managers for students with “R” and “H” designations and support schools with timetabling and class placement. Because of these additional responsibilities, our school district allocates secondary Counselling time at a higher ratio of one full time Counsellor for every 350 students.

How Are Other Specialists Assigned to Schools?

All other specialists are assigned to schools based on individual student needs, except for English Language Learner Teachers. We staff ELL Teachers based on collective agreement staffing ratios of 23.5 ELL students for every full-time ELL Teacher. Students who qualify for ELL services are eligible for 5 years of ELL support. Similar to neighbouring districts, we begin ELL support in Grade 1, not Kindergarten, because of the short time of eligibility.

How Are Certified Education Assistants Assigned to Schools?

Each Spring, the Student Support Services Department creates a spreadsheet with totals of all students with Ministry designations. CEA hours are assigned in a base allocation to schools based on Level 1 and 2 funded designations. We provide more support to elementary schools, because students are generally less independent when they are younger.

At that point in the Spring, we assign an initial allocation of CEA's to a school based on the students who are projected to attend in the Fall, including incoming Kindergarten students. That allocation is based on a formula that is only used at this point in the allocation process. For example, a student with a Level 1 designation will require full-time support, so full-time hours are allocated to a school. As of September 2026, there were only five students with Level One designations in the whole district. For Level 2 designations in elementary and middle schools, 11 hours of CEA time is allocated, while in secondary schools, 5 hours of CEA time is allocated. We do not allocate CEA support for students with Level 3 designations in elementary and middle schools; instead, we make adjustments on a case-by-case basis, depending on the needs of the specific student.

We believe in transparency, so we are sharing this formula. We are concerned that sharing this information might create a narrative of "a funded designation=hours of CEA support", but we want to ensure that parents and guardians understand that we **only** use this formula for the initial allocation. Once that base allocation is completed, we review the allocation with local knowledge of actual student need. We are working with a budget for CEA staffing based on Board approval. Good practice is to keep a healthy reserve in that staffing budget in case students with Level 1 designations enroll, or in case of additional needs at a school.

It is important to understand that we do not use a sliding scale to increase allocations after this initial allocation. Once we have determined the per-school allocation in the Spring during the staffing process, we do not generally increase the allocation if additional students are designated with Level 2 or 3 designations. Instead, we wait until the Fall to see actual numbers of students with funded designations who are enrolled, and to do in-school observations to determine need, and add CEA's within the predetermined staffing budget.

Staffing Allocation Considerations

In our school district, we have a higher-than-average prevalence rate of students with Autism Spectrum Disorder (ASD), which is Category G, a Level 2 funded designation. According to the Provincial Outreach Program for Autism and Related Disorders (POPARD), approximately 1 in 68 children and youth in BC have ASD diagnoses. To qualify for Category G in BC, this diagnosis must be made by a recognized and qualified assessment team such as the Interior Health Children's Assessment Network (IHCAN).

Of all the Ministry designations, we see the greatest range of ability, behaviours, and needs in students with a Category G designation. The famous autistic professor of special education, Dr. Stephen Shore, once said, "If you've met one individual with autism, you've met one individual with autism." As such, some students with ASD may be very independent and only need some environmental adaptations or occasional enrichment, and others need significant adult support to access a meaningful education. In both cases, the supplemental Inclusive Education funding received by the school district is Level 2 funding.

While we use contractual ratios and calculations to provide initial allocations to schools, we also consult with schools to consider what might not be evident from a specific Ministry designation. Some schools may need more support, while others may need slightly less support. We try our best to be as fair as possible with the knowledge we have, and then we trust schools to create their own support schedules and to decide on how that staffing is used.



Student Support Services Department Advocating for My Child

What is meant by “advocacy”?

Parents and guardians know their child best, and their knowledge and experience are essential to supporting a student’s educational programming and planning. Being an advocate means speaking up on behalf of the needs of the student, which is especially important for students with diverse abilities and disabilities, because often, they are not able to speak on their own behalf. The most effective way to be an advocate is to become a partner with the school. Establish good working relationships and positive connections with the Principal, Case Manager, and Classroom Teacher(s). Advocacy works best when it looks like an ongoing process to find solutions together, rather than fighting about who is “right”. For more information about being an effective advocate, please see [A Parent’s Handbook on Inclusive Education](#).

What is meant by “support”?

Often, we hear from parents that they would like to have more **support** for their child in our schools. We have noticed that there is an assumption that "support" means having a Certified Education Assistant (CEA). “Supports” are actually tools that students use as accommodations for their needs. There are many staff members, including CEA’s, who can help students access educational programming by using those supports with increasing independence. As much independence as possible is consistently a goal for the work that we do in our department.

The Case Manager, the Case Manager working with the Classroom Teacher on specific programming for students, and all the professional staff such as Speech Language Pathologists, School Psychologists, Occupational Therapists, Physical Therapists, and Teachers of the Blind and Visually Impaired and Teachers of the Deaf and Hard of Hearing are all staff members who can help students access educational programming. Nowhere in the Inclusive Education Manual from the Ministry of Education and Childcare does it say that students require or are entitled to CEA support. Those are individual district decisions. All of that being said, we do highly value the work of CEA's, which is why, as a district, we allocate significantly more CEA time in our schools than our neighbouring districts.

Process for Parent Concerns

As a school district, we believe in being partners with families to support students. From time to time, parents and guardians may have concerns. The School District 83 Leadership Team and the District Parent Advisory Council (DPAC) have jointly developed some guidelines that are intended to help prevent and/or resolve conflict. If you have a concern regarding your child, please discuss this directly with the staff member, Principal, or Vice Principal of your child’s school. If there is still a concern after this discussion, refer to [Communicating With Your School: A Guide for Families](#). We have included a copy of this resource in this guide for your reference.



K'w'saltktnéws ne Secwepemcúl'ecw (SD83) Communicating With Your School: A Guide for Families



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

Communicating With Your School A GUIDE FOR FAMILIES

Developed jointly by SD83 and the SD83 District Parent Advisory Council

Ways to Build a Positive Relationship with Your Child's School

Be Involved

- Support and work with your child's teacher(s)
- Participate in your school's Parent Advisory Council (PAC)
- Attend school events and activities
- Offer to help in the classroom
- Support your child's learning at home
- Stay informed of your child's progress at school

Communicate

- Take opportunities to get to know the people who work with your child
- Ask your child about their school day
- Keep the school informed about issues that may affect your child by reaching out directly to the school, first, to problem-solve
- Don't wait for a small problem to become a large concern; your voice matters
- Stay updated on school activities via the school website and social media

Resolving Issues and Concerns

- **Make an appointment** - Making an appointment ensures concerns can be heard without distractions. Everyone should be informed, in advance, of who will attend the meeting.
- **Be Specific** - Communicate clearly about the concern. Making notes may help clarify your thoughts. Keep focused on what is best for the student. Collaboration is the key to success and both parents and staff are interested in the child's success.
- **Be Respectful** - Stay calm and be polite. Listen to everyone. Try to see the issue from the other person's perspective and be prepared to explore various solutions. Confidentiality is important.
- **Be Patient** - Give the process a chance to address the concern at each step before proceeding to the next step. Keep a record of actions taken.
- **Be Transparent** - Confirm that everyone understands the decision reached and any timeline involved.

Guidelines for Families to Follow When There is an Issue or Concern

- 1 Start with the staff member whose action has given rise to the issue or concern.
- 2 If the issue is not resolved, contact the school's principal or vice principal.
- 3 If the issue is still not resolved, contact the District Education Support Centre at 250-832-2157 and connect with a Family of Schools Lead.
- 4 If after working through the steps above, you have not received a decision or you disagree with the decision, depending on the nature of the issue you may be able to appeal to the Board of Education under Section 11 of the School Act: [Policy 220](#).

Other sources of support and guidance are your Parent Advisory Council (PAC) or the District Parent Advisory Council (DPAC). Your school office can provide you with the names of your school's PAC executive. The DPAC executive can be reached at: sd83dpac@gmail.com.



Student Support Services Department

Department School Teams and District Teams

What is meant by “School Team” and “District Team”?

The following charts provide more detail about the school teams and district teams that are part of the Student Support Services Department:

Student Support Services Department School Teams	
School Principal	Under the School Act, the school’s Principal is responsible for the overall implementation of educational programs and day-to-day operations. For students with Ministry designations, they are responsible for leading the School Based Team and ensuring that it is operational and effective, supervising of successful development and implementation of Individual Education Plans, meaningfully involving parents/guardians in consultation about placement or programming, and managing the available resources are available and staffing to flexibly and collaboratively to meet student needs. The Principal may delegate some of their responsibilities to other staff members, such as Vice Principals or Learning Resource Teachers, but they are ultimately responsible for ensuring that all Ministry requirements are met for students with disabilities or diverse abilities.
Learning Resource Teacher	Every school is staffed with a Learning Resource Teacher (LRT). In some small schools, the LRT may work part time, while in some larger schools, there may be more than one LRT. LRT’s are Case Managers for students with all of the Ministry designations in elementary schools and for all students in middle and secondary schools except for the “R” and “H” designations. The role has the following responsibilities: • work with the family and School-Based Team to develop the CBIEP • work closely with the Classroom Teacher to implement, monitor, and review the CBIEP • provide direct service to students in classroom, small group, and individual settings • in collaboration with the School Principal, oversees and schedules Certified Education Assistants
Elementary School Counsellor	Elementary schools have itinerant School Counsellors who are district staff members. They provide support to students who are struggling with behaviour regulation and a range of social-emotional needs. Their support in schools is both preventative and capacity building and also intervention. On the preventative side, they may support with co-teaching, social emotional learning, friendship group support, resource navigation for families and staff, and co-building school and community culture. They are routinely involved with the delivery of school-wide prevention programs such as WITS, EASE, and Open

	Parachute. On the intervention side, they attend School-Based Team meetings when possible, provide one to one counselling support by referral and with parental permission, support families and students with resource referrals, support school teams with threat assessments and worrisome behaviour assessments, and are part of the school teams for restorative practices. They are integral supports in the school and district Crisis Incident Response Teams.
Middle and Secondary School Counsellor	Middle and secondary schools are staffed with School Counsellors, who support students with social-emotional needs, case manage students with “R” and “H” designations, and also support the school with timetabling, course selection, and transition to post-secondary programs. They also facilitate referrals to other support services or outside agencies. Success in the classroom is the primary goal of their work. If clinical level support is needed, students should be referred to community counsellors or the Integrated Child and Youth team. Like elementary counsellors, the support of middle and secondary school counsellors in schools is both preventative and capacity building and also intervention. On the preventative side, they may support with co-teaching, social emotional learning, friendship group support, resource navigation for families and staff, and co-building school and community culture. They are routinely involved with the delivery of school-wide prevention and learning programs such as SOGI, Mental Health Literacy and Preventure. On the intervention side, they attend School-Based Team meetings, provide one to one counselling support if accessed by students or by referral, support families and students with resource referrals, support school teams with threat assessments and worrisome behaviour assessments, and are part of the school teams for restorative practices. They are integral supports in the school and district Crisis Incident Response Teams.
Certified Education Assistants	Certified Education Assistants are paraprofessional staff members who work under the directions of the Classroom Teacher or the LRT. Teachers are responsible for the planning, design, implementation and assessment of the educational program for students with disabilities and diverse abilities, while CEA’s often support with delivery of that programming. They may support with collecting achievement or behavioural data for teachers. For students with personal care needs, a CEA is usually primarily responsible for providing this level of care. Some CEA’s have additional training and skills in the area of Sign Language, Braille, and communication and speech therapy.
Youth and Family Workers/ Education Support Workers	Youth and Family Workers (YFW) work in secondary schools, while Education Support Workers (ESW) work in elementary schools, but there is quite a bit of overlap between the roles. They work with Classroom Teachers, School Counsellors, or LRT’s to support students with CBIEP’s in achieving the social-emotional or behavioural goals of students.

Bus Monitors	For bus routes on which there are students who need additional support in order to access school district transportation services successfully, bus monitors, who are usually CEA's, are assigned.
School Based Team	The School Based Team (SBT) meets regularly and plays a formal role as a school-based problem solving team who supports Classroom Teachers in developing and implementing strategies for students who do not have an CBIEP. They may also problem-solve, review and coordinate resources for students who already have an CBIEP but need additional supports. The School Based Team is usually composed of the following people: • the Principal and/or Vice Principal • Learning Resource Teacher(s) • Classroom Teachers (for specific concerns) • Counsellor(s) • other staff as required such as the Indigenous Education Worker (IEW), Indigenous Education Success Teacher, Indigenous Outreach Worker, CEA, ESW/YFW
Expanded School-Based Team	The purpose of the Expanded School-Based Team is to bring in additional expertise and available resources for a specific student. It is still a collaborative problem-solving and planning team. The School-Based Team may be expanded to include: • parent/guardian and/or the student • MCFD or CYSN Social Worker • outside service providers such as community-based counsellors, medical professionals, district staff, behavioural consultants, advocates/supports for the family/student, Band Education Department members • Inclusive Education Department staff • Indigenous Education Department staff

Student Support Services Department Leadership Team	
Assistant Superintendent – Indigenous Education and Student Supports	The Assistant Superintendent – Indigenous Education and Student Supports leads both the Indigenous Education Department and the Student Support Services Department and is a member of the Senior Leadership Team. This role provides leadership, direction, and supervision of the departments, and is responsible for fiscal duties within the department budgets. Equity initiatives, inclusion, anti-racism, and Indigenous community connections are all part of this role.
District Principal or Vice Principal – Student Support Services	The District Principal or Vice Principal – Student Support Services reports directly to the Assistant Superintendent – Indigenous Education and Student Supports. As part of the Student Support Services Leadership Team, the District Principal or Vice Principal – Student Support Services leads the inclusion side of the department, supporting school-based teams with CBIEP planning and program implementation for Ministry-designated students, transition planning for students with disabilities and diverse abilities, allocating and

	supervising Learning Resource Teacher, CEA, and department itinerant support staffing in schools, developing and monitoring safety protocols for staff working with students with complex behaviours, receiving and following-up with Student to Staff Threat Reports, and assuming responsibility for Ministry Inclusive Education audit compliance. The District Principal or Vice Principal – Student Support Services leads inter-department collaboration on high quality professional learning to implement innovative and up-to-date instructional practices that support the needs of all students, collaborates with school-based PVP in the implementation and use of research-based instructional strategies and innovative practices to ensure that all students have access to meaningful and effective learning opportunities, and coordinates professional learning activities for various staff under the Student Support Services umbrella. The District Principal or Vice Principal – Student Support Services liaises with parents, school and District staff, Ministry of Education, MCFD and other support agencies, and manages the District partner role for SET-BC, POPARD, PIOP, POPFASD, POPDB, PRCVI, Auditory Outreach, and supervises the itinerant specialist team, SLP's, ELL team, and the District Inclusion Support Teachers.
District Vice Principal – Student Wellness	The District Vice Principal – Student Wellness reports directly to the Assistant Superintendent – Indigenous Education and Student Supports. As part of the Student Support Services Leadership Team, the District Vice Principal – Student Wellness provides leadership in maintaining safe, caring and inclusive schools, supporting in Safer School initiatives including training and processes (including Worrisome Behaviour), serves as the liaison between district/school counsellors and the Integrated Child and Youth Team, collaborates between the Student Support Services Department team and the District Vice Principal of Early Learning and Childcare to support social emotional learning. The District Vice Principal – Student Wellness collaborates with District senior leadership, school principals, employee groups, community partners, and outside agencies, to develop a vision for school safety, CommunityLINK funding, Integrated Child and Youth Teams, and social emotional learning across the district. The District Vice Principal – Student Wellness supervises District counsellors, leading research-informed, trauma informed, culturally responsive, and inclusive education practices in all departments within SD83.

Student Support Services Department District Staff (District Teams)	
Bridge Teachers and Inclusion Resource Teachers	Bridge Teachers and Inclusion Resource Teachers support classroom teachers in addressing complex student behaviour and social-emotional needs. The role involves co-teaching, coaching, mentoring, and collaborative problem-solving to promote inclusive practices using district-directed functional behaviour intervention and support. They develop and implement Employee Safety Plans and Positive Behaviour Support Plans according to district standards. Working with school teams and District Inclusion Support Teachers, they help develop and implement evidence-based strategies that foster safe, caring, and inclusive learning environments. This may include supporting students during unstructured times and across classroom, school, and community settings.
Orientation and Mobility Specialist (COMS)	Orientation and Mobility (O&M) represents the skills, knowledge, and tools that students with visual impairment will need to travel safely, efficiently, and gracefully at home, school, and in the community. A Certified O&M Specialist (or COMS) has successfully completed a post-graduate program of study in Orientation and Mobility, passed a knowledge exam and maintains their certification through continuing education, service, and professional practice. O&M specialists teach their students how to answer the questions: "Where am I?", "Where am I going?" and "How am I going to get there?" O&M specialists teach people how to move about their homes, schools, communities and workplaces with safety and confidence. Orientation and mobility training should not be restricted to the school environment but should include other environments in which the student is required to function at different times of the day.
Teacher of Students with Visual Impairments (TSVI)	A TSVI has a valid B.C. Teaching Certificate and a Master's degree in the education of the visually impaired. The TSVI will share with the team how a student's visual impairment impacts their learning and development. This information helps all members of the team appreciate access issues the student faces at home, school, and within the community as well as how to plan and implement meaningful instruction for all students in their classroom. TSVIs are itinerant teachers who travel to students in grades K-12 in schools within the school district. TSVIs provide a unique educational approach to support the full inclusion, access and development of students who are partially sighted or blind. This collaborative teaching approach varies with each student's needs, the school's needs and the team's needs. Some examples of the TSVI's role in schools: 1. A direct role with students that includes teaching and conducting assessments within the 9 areas of the Expanded Core Curriculum (ECC) to best support the student CBIEP. 2. A supportive role to consult and/or collaborate with families, classroom teacher, Learning Resource Teacher (LRT), EAs, braillists/alternate format transcribers, deaf blind intervenors, administration, specialized itinerant professional such as orientation

	and mobility specialists, physiotherapists and occupational therapists and community organizations. 3. A facilitative role to share information during meetings, share/interpret vision related assessment and evaluations, review new referral information, monitor student's eye condition progression/eligibility, as well as observe students and offer suggestions to the school team. 4. An informative role to provide resources, student materials, in-services, arrange and invite Provincial Outreach for school/classroom visits, and train school staff to best support a student's full access to ensure the BC Core Curriculum is accessible to students who are partially sighted or blind. School teams must include the TSVI in communication and planning (including CBIEP meetings) when supporting a student whose vision meets the Ministry of Education and Childcare criteria for visual impairment.
District Inclusion Support Teachers	The District Inclusion Support Teacher promotes and supports inclusion for all students in the most enabling environment within their school community. The DIST works directly with the Student Support Services Leadership Team and school teams to support and plan student-centered interventions for students with significant academic or behavioural needs. They coach, model, and support school teams with Universal Design for Learning, Multi-Tiered Systems of Support, Employee Safety Plans, Positive Behaviour Support Plans, Non-Violent Crisis Intervention, transition planning into Kindergarten, between schools, and into adulthood. They provide professional learning and mentoring for teachers and LRT's in CBIEP development, data collection and interpretation, case management, audit compliance, and student programming. Rarely, they provide direct service in schools to support school teams with significant situations. In addition, they develop resources, forms, guides, and tools for use within the Student Support Services Department.
English Language Learner Teachers	ELL Teachers have specialized training in ELL methodology. They specialize in strategies and supports for English Language Learners and provide support to LRTs and classroom teachers. They work closely with ELL students, providing individualized instruction and support to meet their unique language needs. They collaborate with teachers and provide a combination of push-in, small group, and individual support. ELL teachers also play a key role in the district in fostering cultural understanding and appreciation in school communities by promoting diversity, inclusivity, and respect for different cultures, helping to create a welcoming and supportive environment for ELL students and their families.
Occupational Therapist	Occupational Therapy (OT) plays an important role in supporting students' school participation and success. OT in schools supports students' participation in daily activities, such as writing, using scissors, tying shoelaces, and engaging in classroom learning. By focusing on self-regulation, motor skills, visual-motor integration, OT helps create adapted classroom activities, materials, and routines to meet

	unique student needs. OT collaborates with school-based teams, to understand students' strengths and challenges in various areas of development. Individual assessments and collaboration between OT and the school-based team help create supportive classroom environments. This collaborative approach helps build classrooms with accommodations and modifications that support students' success. OT uses a variety of assessment tools and techniques to gather data about students' strengths and areas for improvement. These assessments may include observations, standardized tests, and interviews with the school-based team and parents. The information gathered from these assessments helps OT tailor interventions to meet the specific needs of each student. Through collaboration with school-based teams, individual assessments, and evidence-based interventions, OT helps create inclusive classroom environments that cater to the diverse needs of students.
Physiotherapist	Physical Therapy (PT) in schools focuses on supporting students with motor skill or mobility challenges. The PT collaborates with school teams, including teachers and other professionals, in a consultative role, to ensure that students have the necessary support to participate fully in their educational experience. Through screening, assessment, staff training, program planning, and equipment recommendations, the PT helps maximize students' functional independence at school. Based on the assessment results, the PT develops individualized intervention plans for students. These plans outline specific goals, strategies, and activities to address students' motor skill or mobility challenges. The PT collaborates with teachers and other school professionals to implement these plans and monitor students' progress over time. By regularly reviewing and adjusting the intervention plans, the PT ensures that students receive ongoing support to meet their physical development goals. Specialized equipment may be recommended by the PT to maximize a student's functional independence at school. This can include assistive devices, such as walkers or wheelchairs, which help students move around the school environment safely and efficiently. The PT works closely with the student, their family, and the school team to ensure that the recommended equipment is appropriate and properly utilized to meet the student's specific needs. With eligible students, PT assists the student and their family with funding acquisition for required positioning and mobility equipment. In conclusion, physical therapy in schools plays a vital role in supporting students with motor skill or mobility challenges. Through collaborative consultation with school teams, screenings, assessments, staff training, program planning, and equipment recommendations, the PT helps maximize students' functional independence at school. By addressing students'

	specific needs and providing ongoing support, physical therapy promotes their participation and success in the educational setting.
Speech and Language Pathologists	Speech and Language Pathologists (SLP's) provide a continuum of services to schools, including assessment, consultation, and direct therapy, mostly for students in elementary school, for students who have difficulty expressing themselves due to speech problems or due to weaknesses for language understanding and/or expression, including social language. For a very small number of students with significant language needs, direct support may continue until graduation. Priorities are determined by the severity of the student's expressive, receptive, and/or social language deficits, intelligibility, fluency, and voice. Services are provided by referral from School Based Team. They may provide services such as: supporting with assistive technology; communication assessment; interpretation of assessment results; providing recommendations to families and classroom teachers; developing goals and strategies for students with an CBIEP in collaboration with their Case Manager; providing appropriate programming and materials for students with language, learning, articulation, voice, or fluency disorders; providing direct intervention individually in small groups; and attending School Based Team when possible to participate in discussion of teacher referrals.
School Psychologist	School Psychologists provide consultation to school teams and support for students with disabilities and diverse abilities. They collaborate and consult with school teams to assess the learning situation for a referred student, and make recommendations for appropriate programming and/or assessment. Their role is to complete comprehensive Psycho-educational Assessments for students referred by School Based Team to gain further understanding of their cognitive, psychological, academic, social-emotional, and behavioural functioning. They identify barriers to student achievement that may be contributing to negative behaviour or avoidance. When appropriate, they diagnose specific learning disorders and make recommendations for Ministry designations. Recommendations may include adaptations, modifications, and/or accommodations that may be implemented by students, families, and schools to benefit the referred student. They also interpret assessment results either by means of creating a Psycho-Educational Assessment report or interpreting reports completed by other qualified professionals. They provide professional learning opportunities for school staff to build capacity in assessment.
Teacher of the Deaf and Hard of Hearing	Teachers of the Deaf and Hard of Hearing (TDHH) are specially trained professionals who support students who are deaf and hard of hearing in multiple ways. They support designated students with their communication goals and work with students who use hearing aids, FM systems, or who have cochlear implants. They help train staff and students to use assistive technology properly and support with Kindergarten hearing screening. The TDHH advocates for inclusive and accessible teaching practices and collaborates with Case Managers and classroom teachers on goals and

	strategies for the CBIEP’s of students with an “F” designation. They support social-emotional issues, and help build understanding of the barriers experienced by students who are deaf or hard of hearing. They create opportunities to connect students who are deaf and hard of hearing both within and outside of the district, and help students to understand their hearing abilities, equipment, and strategies that will help them to be successful at school and in their adult lives. School teams must include the TDHH in communication and planning (including CBIEP meetings and School Based Team Meetings) when supporting a student whose vision meets the Ministry of Education and Childcare criteria for deaf and hard of hearing.
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Student Support Services Department

How do Students Receive Designations?

How do we know if a student should have a designation?

In some cases, although this is rare, students already have the documentation in place for a designation when they enter the school system. In these rare cases, it was evident to parents/caregivers and medical professionals that the student had a disability or diverse need, and the appropriate testing was pursued to develop a diagnosis.

More frequently, once students have started school, the classroom teacher, using observation, early learning screening tools, and classroom assessments, becomes concerned about the achievement and/or rate of skill acquisition of a particular student. The classroom teacher makes a referral to School Based Team. During the initial referral to School Based Team, team members usually offer additional strategies or universal supports for use by the classroom teacher. Sometimes, members of the team will suggest conducting a file review to determine if there is documentation in the student's file that has been missed, or if there is a pattern of this learning challenge. Where there is need for further support, the School Based Team would refer the student to the Student Support Services Department for assessment. In some cases, the designation cannot be determined by a School Psychologist, and the school can support the family with seeking a diagnosis through the medical system. For example, only high incidence categories can be diagnosed by a School Psychologist, while all low incidence categories must be diagnosed by medical practitioners.

What is meant by "Formal Standardized Testing"?

There are several types of formal standardized assessments. Level A assessments are ones that measure achievement, foundational skills, literacy, numeracy, or they may be screening tools. These assessments are typically completed by the classroom teacher, and are generally for all students. Most Learning Resource Teachers and School Counsellors are qualified to perform Level B testing at the school as a screening tool to determine if more testing is required. The Level B testing that we use in our district is the Wechsler Individual Achievement Test (WIAT).

Level C assessments can only be performed by more qualified specialists such as School Psychologists. They measure verbal comprehension, perceptual reasoning, fluid reasoning, working memory, and processing speed. For a Psycho-Educational Assessment, it is necessary to complete the WIAT within six months of the assessment. If the WIAT's scores indicate that the student should undergo a Psycho Educational Assessment, they should be referred to the School Psychologist through the Student Support Services Department, and we ensure that the assessment is completed in a timely manner. Even if the Psycho Educational Assessment does not result in a diagnosis, the results can be helpful to schools and families in learning more about how best to support the student.

If families choose to do so, they may wish to pursue Level C assessments privately. As long as the assessment has been completed by a qualified psychologist (registered by the College of Health and Care

Professionals of BC) who is certified to conduct Level C assessments and the criteria for a specific designation is met in the report, we can use that assessment. The Student Support Services Department is responsible for determining if a student meets the Ministry criteria for a specific designation. In some cases, even when there is a diagnosis, the student may not require a CBIEP. For example, if the student requires little to no adaptations to educational materials, or the student requires no additional services to be successful in a school setting, we may not apply a designation to a student. If this is the case, we do not apply a Ministry designation to that particular student, and that student does not have a CBIEP.

How does Student Support Services prioritize Psycho Educational Assessments?

When a school's SBT makes a referral for a Psycho Educational Assessment, a district team reviews the referral and places the student on a School Psychologist Priority List. Sometimes families hear that their child is "on the list" and assume that there is a "wait list" that we work through in order of referral. School Psychologist services are provided in order of priority. It is important to note that demand is always greater than what we are able to provide, which is why we use a "priority list" rather than a "wait list".

Highest priority is given to students in Grades 10, 11, and 12 who have previously been assessed, but require reassessments for eligibility for Community Living BC supports as they transition into adulthood, or learning or accessibility accommodations in post-secondary programs. As an act of Reconciliation, students with Indigenous ancestry who live on Reserve are prioritized for assessment. The district team also considers new assessments based on severity of need and reassessments when necessary. The district team attempts to balance the available time of School Psychologist services, which means that occasionally, lower priority assessments may be scheduled before all higher priority assessments have been completed.

What is meant by "De-Designation" or "Delisting a Designation"?

There are many students who have designations at some point in their educational journey who no longer require or no longer qualify for the designation. All designations are reviewed annually, and if a student no longer requires or no longer qualifies for the designation, the Case Manager will apply for "de-listing" the designation. That is the terminology we use in our district, but some other districts use the terminology "de-designation". Parents/guardians must be informed of de-listing the designation, along with the rationale for de-listing. Regardless of whether a student is designated with Ministry designation, schools and families will work together to best support that student.

Some designations are meant to be temporary. For example, a student with Type 1 Diabetes who is so young that they require a Nursing Support Services (NSS) Plan to manage their condition at school, would qualify for a "D" (Physical Disability or Chronic Health Impairment) while that NSS Plan is in place. Once the student is able to manage their condition independently or with minimal supervision and no longer requires a NSS plan, the designation is de-listed. Another example would be Category H (intensive Behaviour Intervention or Serious Mental Illness), which may be designated while a student is in crisis and is accessing significant external agency interventions in collaboration with the school team temporarily. Once that student no longer requires the intensive interventions, the designation is de-listed.



Student Support Services Department

Multi-Tiered System of Support

What is the Multi-Tiered System of Support?

We used to use the term “Response to Intervention”, which was sometimes referred to as RTI or the RTI Triangle. The RTI Triangle is a framework for formative assessment that involves collecting data on a regular basis to make instructional decisions in a multi-tier model. RTI is based on the principle of prevention and early intervention. By using ongoing assessment to inform teaching practice and allocate instructional resources, teachers provide appropriate, evidence-based interventions or supports.

We have begun to use the term “Multi-Tiered System of Support” (MTSS) instead, because the idea focuses on *supports* rather than *interventions*. MTSS also looks at the social-emotional and behavioural side of supporting students as well as the academic side. Social-emotional and behavioural support often overlaps or works hand in hand with academic supports.

How is MTSS used in School District 83?

In current educational research, MTSS is considered very good practice and is intended for use in instruction for all students. The multi-tiered system of support is based on the concept that with effective, universal instruction and positive behaviour systems and structures as a strong foundation, referred to as Tier 1, helps all students to be successful learners. For some, students, they require additional targeted supports, and for few students, they require intensive and individualized supports. We use the framework to support the whole child on both the academic side and the social-emotional and behavioural side to be success. It is a series of timely, systematic, increasingly focused, and intensive research-based instructional practices and supports and behaviour approaches and plans based on provincial curriculum and continuing assessment of student learning and development.

Tier 1: All students receive high-quality, inclusive instruction, with a variety of learning resources, using universal supports, with multiple ways to access learning. Students have access to the provincial curriculum and evidence based instructional and behavioural practices including differentiated instruction and universal design for learning to meet their learning needs. All students are explicitly taught positive behaviour expectations and there are school and class-wide approaches to teaching and reinforcing behaviour. Most students will have all their academic and behavioural needs met in this tier.

Tier 2: Some students need targeted supports to supplement Tier 1 supports to be successful, such as a little more time, support, and instruction to develop skills, which may happen in the classroom and occasionally individually or in small groups outside the classroom. Some students require supplemental targeted behavioural intervention and planning, usually individually or in small groups.

Tier 3: A few students may need intensive interventions or supports for accessing academic programming at the district level or outside the school system. In addition, and often overlapping, a few students may need individualized or intensive interventions or supports with behaviour, mental health at the district level or outside the school system. These support measures may take place in the general learning environment or in an alternative setting and include access to BC curriculum if the student is capable, or to replacement learning standards aligned with the curriculum.

What does the Multi-Tiered System of Support Look Like?

Multi-Tiered System of Support

Academic Systems

Behavioural Systems

often overlap

TIER 3:

Intensive, Individual Support and Interventions (FEW students)

A few students may need intensive interventions or supports for accessing academic programming at the district level or outside the school system.

- Itinerant Specialist and Inclusion Support Teacher referrals and support
- SLP ongoing support
- Integrated Case Management

A few students may need individualized or intensive interventions or supports with behaviour, mental health at the district level or outside the school system.

- Inclusion Support Teacher behaviour support referrals
- ICY referral
- Integrated Case Management

TIER 3:

Intensive, Individual Support and Interventions (FEW students)

TIER 2:

Targeted Support and Interventions (SOME students)

Some students need a little more time, support, and instruction to develop skills, which may happen in the classroom and occasionally individually or in small groups outside the classroom.

- SBT referral when consistent Tier 1 strategies are ineffective
- essential supports and adaptations/modifications
- SBT reviews student response to current interventions
- SBT develops classroom responses that ensure that universal and/or essential supports are in place
- SLP referrals and service
- ELL referrals and service
- LRT/CEA push-in or occasional pull-out supports for development of lagging skills or CBIEP goals
- development of CBIEP or Student Support Plan as needed

Some students require supplemental targeted behavioural intervention and planning, usually individually or in small groups.

- SBT referral when consistent Tier 1 strategies are ineffective
- SBT reviews student response to current behavioural interventions
- SBT develops classroom responses to behaviour
- Positive Behaviour Support Plans
- Employee Safety Plans
- counsellor referral
- SAFE plans
- Worrisome Behaviour plans
- restorative practices
- discipline if appropriate
- sensory or movement breaks
- behaviour contracts

TIER 2:

Targeted Support and Interventions (SOME students)

All students receive high-quality, inclusive instruction, by using a wide range of learning tools, resources, universal supports, and different ways to learn or show their learning.

- classroom teacher is primarily responsible for Tier 1 instruction but consults as needed with school team
- learning is differentiated
- multiple entry points and opportunities for extension
- universal supports available for all learners
- essential supports consistently available to students with designations
- strength-based approach to ability

All students are explicitly taught positive behaviour expectations, and there are school and class-wide approaches to teaching and reinforcing behaviour.

- positive behaviour systems in classrooms
- positive school and classroom environment and culture
- classroom teacher primarily responsible for Tier 1 behavioural management and supports
- trauma-sensitive
- SEL programs/learning
- equity-centered
- mental health learning

TIER 1:

Universal Support and Interventions (ALL students)

All students requiring Tier 3 supports also require Tier 1/2 supports.
All students requiring Tier 2 supports also require Tier 1 supports.

TIER 1:

Universal Support and Interventions (ALL students)



Student Support Services Department

Universal Design for Learning and Differentiation

About Universal Design for Learning

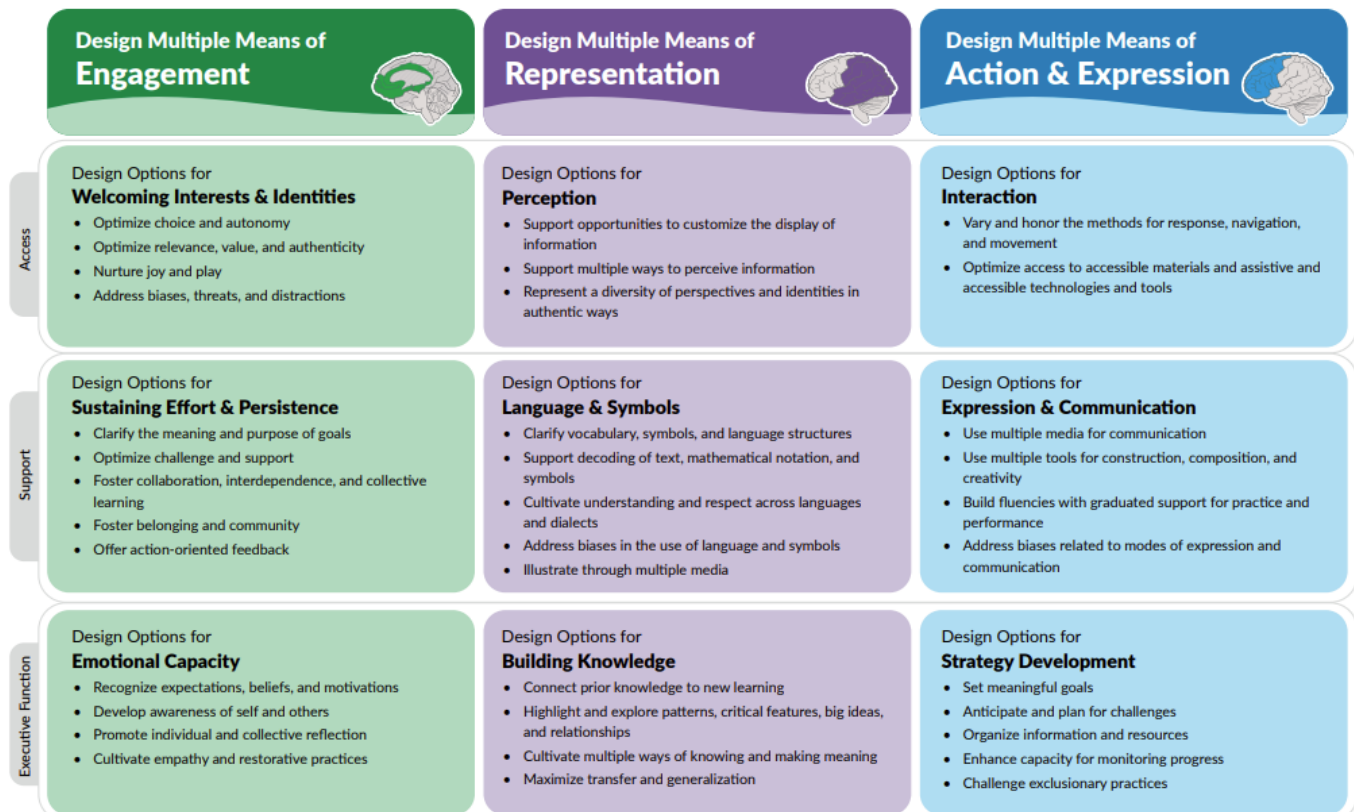
Universal Design for Learning (UDL) is a framework for designing instruction that meets the needs of all learners. The framework is based on research about how all humans learn, and recognizes and accommodates varied learning needs. It includes “universal” in the title because the framework allows for multiple access points into every learning area. When using UDL to design instruction, teachers proactively address needs rather than retroactively putting supports in place for students with learning differences. It provides support for all students and motivates through the element of choice.

UDL was originally developed by CAST. CAST (a nonprofit education organization that uses the acronym that used to stand for their old name - Center for Applied Special Technology) revises the guidelines periodically because the framework is based on research, and educational research is an ongoing, iterative process.

The framework has three different domains for designing instruction. Teachers should provide multiple means of Engagement, Representation, and Action and Expression.

The Universal Design for Learning Guidelines

The goal of UDL is **learner agency** that is purposeful & reflective, resourceful & authentic, strategic & action-oriented.



Each of these domains activate parts of the brain. “Engagement” activates the affective networks, the “why” of learning. “Representation” activates the recognition networks, the “what” of learning. “Action and Expression” activate the strategic networks, the “how” of learning. Under each of the domains, there are suggestions of providing options for access to the curriculum, building on the learning, and ways for learning to be internalized. There is of course a goal at the end: expert learners who are “purposeful and motivated”, “resourceful and knowledgeable”, and “strategic and goal-directed”.

The new guidelines for UDL, which were released on July 30, 2024, were developed because we are at an evolved point in understanding the impact on learning in our system as a result of inherent and overt biases, race, culture, place of origin, sexual orientation and gender identity, socio-economic background, poverty, and systems of exclusion.

UDL is an ideal fit for BC’s curriculum. The B.C. curriculum recognizes that not all students learn at the same rate, in the same learning environment and in the same ways. Decisions on educational support measures should be made with the needs and interests of the student at the center. When selecting specific topics, activities, and resources to support the implementation of the provincial curriculum, teachers are encouraged to ensure that these choices support inclusion, equity, and accessibility for all students. Teachers have the responsibility to ensure that classroom instruction, assessment, and resources are accessible to all students, respect diversity and incorporate positive role portrayals, relevant issues, and themes such as inclusion, respect and acceptance. This includes diversity in family compositions and gender orientation. We have a very diverse population in this province, with young people of varied backgrounds, interests, and abilities. Each student contributes to our society and brings attributes that can significantly enrich the life of the school and enhance learning for all students.

About Differentiation

Carol Ann Tomlinson is considered an expert in differentiation. She believes that it is essential to understand the individual learning style and readiness to learn of students in a class before designing instruction, and then tailoring that instruction to that group of students, by offering differentiated content, process, product, and learning environment. Differentiation is a highly effective method of designing instruction for students with learning differences and also those who are high achieving. Differentiation also increases engagement because students often have choice in what they learn and how they show what they know or understand.

What is the difference between UDL and Differentiation?

Differentiation is an approach used by teachers to ensure that they are meeting the needs of learners by varying their instructional and assessment methods, providing choice to students, and adapting curriculum for students with learning differences. Like UDL, when using the approach of differentiation, teachers need to be flexible, and adjust the curriculum for students. Teachers differentiate the content, process, product, and learning environment according to the readiness, interest, and learning profile of students. They do this by using a variety of instructional approaches, often embedding choice for students to show what they know or understand. Basically, in order to implement UDL effectively, teachers need to be able to differentiate skillfully.



Support Services Department Supports, Adaptations, and Modifications

What are Universal Supports?

As we discussed in the section on Universal Design for Learning and Differentiation, most students can be successful with Tier 1 Interventions and Support through high quality classroom instruction, assessment, feedback, and universal support. The most meaningful supports are designed as a part of lesson planning and are embedded into daily teaching practice.

Teachers present the information using a variety of learning resources in efforts to meet the learning preferences of the students in the classroom. Teachers plan for students to access information through different means such as reading, listening, experimenting, and speaking. They also provide students with options to demonstrate their learning in a variety of ways such as writing, oral presentations, PowerPoint presentations, skits, and projects. When planning for the widest range of learners within a classroom from the start, UDL principles and strategies benefit all learners by maximizing access points.

“Universal Supports” are tools that are available to all learners to support their learning. We use the term “universal” because any student may use these tools; they do not have to have a CBIEP or a Ministry designation.

What are some examples of Universal Supports?

This is by no means an exhaustive list, but here are some examples of universal supports:

- digital/audio texts or peer helpers to assist with assigned readings
- access to assistive tools/technology (e.g., work processors, calculators, text to speech/voice to text tools, magnifiers, FM system, etc.)
- alternate ways of demonstrating learning standards
- graphic organizers/strategy list to assist students
- extended time to complete assignments or tests
- extra support to develop and practice study skills
- pre-teaching key vocabulary or concepts and providing multiple exposure to materials

The terms **supports**, **adaptations**, and **modifications** are often used interchangeably, and it is helpful to understand the distinction.

Supports are tools or services that help a student access learning. They might be **universal** (available to all students), or **essential** (individualized and available to specific students).

Adaptations and **modifications** are terms that we use in reference to the curriculum.

Adaptations change **how** a student completes a task or accesses information. Students who use adaptations are still following the BC curricular expectations. Most students with a CBIEP will have a list of adaptations that are required.

Modifications change **what** a student is expected to learn because they are not cognitively capable of meeting curricular expectations. Some students with a CBIEP will have modified programs that are required.

- explicit teaching to nurture a classroom community and sense of belonging
- differentiated instruction
- goals identified by the student
- culturally responsive teaching
- self-regulated learning
- social-emotional learning
- student voice and choice

What are Essential Supports?

“Essential Supports” are highly individualized tools that a specific student with a Ministry designation must have to access the curriculum. They are sometimes formally identified through medical, psycho-educational, or clinical assessments, and are listed as part of a student’s CBIEP.

What are some examples of Essential Supports?

This is by no means an exhaustive list, but here are some examples of essential supports:

- ASL Interpreter
- Guide dog
- Personal hearing aid(s)
- Designated reader or scribe
- Personal FM/RMT (Remote Microphone Technology) system
- Closed Circuit Television (CCTV)
- Video magnifier
- Alternative formats (Braille, large print, auditory, specialized assistive technology)
- Low vision tools (monoculars and magnifiers)
- Technology such as Text-to-speech, Speech-to-text, .pdf to speech, BrailleNote Touch
- Orientation and Mobility Support (lift, walker, standing frame, cane, GPS etc.)
- Specialized equipment (Slant board, switch interface, Powerlink, audio hub etc.)
- Alternative personal work space
- Specialized Seating (Source of sound to stronger ear, individual wedges etc.)

What are adaptations?

Most students are able to achieve the learning standards and curricular competencies of the curriculum. A few students may require adaptations – teaching and assessment strategies and supports – to do so. Adaptations are designed to accommodate the needs of students with learning differences. An adaptation can be given to any student, regardless of if they have an CBIEP.

Adaptations are frequently misunderstood. It can be perceived that they give unfair advantage to students; however, they are just tools to allow capable students to access the curriculum. Not providing adaptations to students with learning differences is unfairly penalizing those students.

When assessing students who require adaptations, their achievement should be a direct result of how well they are meeting the learning standards and curricular competencies WITH the necessary adaptations in place. The use of adaptations should be noted in the descriptive feedback of the communication of student learning. Essential adaptations should be included in a student's CBIEP.

What are some examples of adaptations?

This is by no means an exhaustive list, but here are some examples of adaptations:

- audiobooks, electronic texts, e-reader
- assistive technology for writing such as speech to text, use of a word processor, word prediction software, spell-checker
- alternatives to written assignments to show knowledge and understanding
- graphic organizers
- pre-teaching of concepts
- individualized homework/practice
- extended time for assignments/tests
- copies of notes
- separate space
- access to dictionary/thesaurus
- access to calculator
- working on learning standards/curricular competencies from a younger grade
- remedial teaching
- learning assistance time
- EA support/peer support
- strategic seating
- individualized timetable
- preferential scheduling
- reduced quantity of work
- alternative materials
- choice of learning materials
- manipulatives, number lines, counters
- scheduled breaks
- participation by choice

What are modifications?

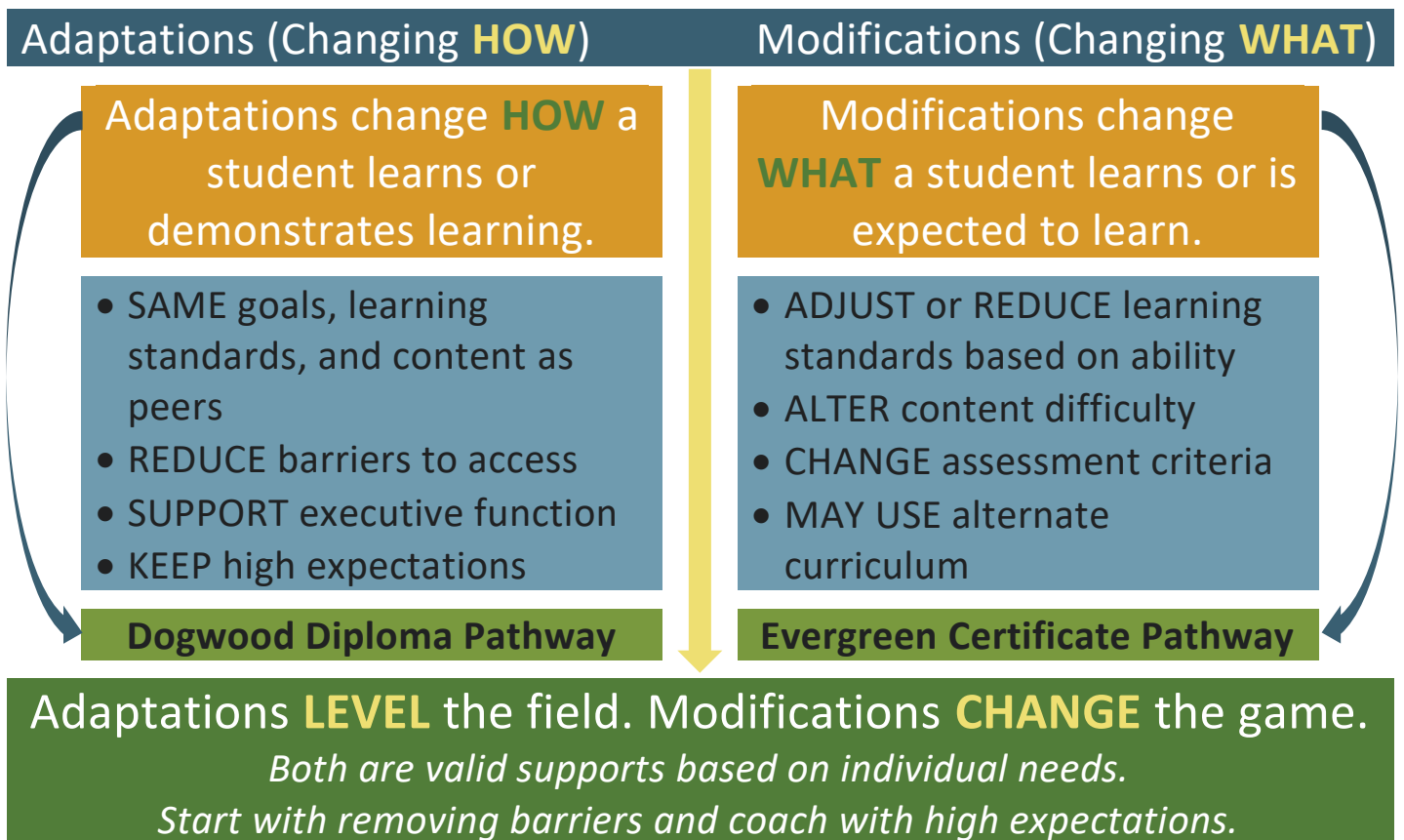
A very small number of students, despite providing adaptations, are not able to meet the learning standards and curricular competencies of the curriculum in one, some, or all content areas. Using modifications should be a rare and carefully considered practice, only done after all attempts to provide adaptations have been made. Modifications may be applied to only some subject areas, and the modifications may not be permanent. Students on modified programs have rich, individualized, and meaningful education programs specifically targeted to a student's ability and needs. Modifications change WHAT a student is being taught, while adaptations change HOW a student is being taught.

In our school district, students are not formally on a modified program until Grade 10 (entry in the Graduation Program), although in some cases we may know that the disabilities or diverse needs are so profound that the program is modified right from the start. It is important to consider that students in the Graduation Program who are on a modified program will not be able to achieve a Dogwood Diploma; they will achieve a School Completion Certificate (Evergreen). Informed consent from a parent/caregiver must be established before a student is placed on a modified program.

What are some examples of modifications?

This list is by no means exhaustive, but here are some examples of modifications:

- content/evaluation is at a lower level of conceptual difficulty
- content is less difficult but still age appropriate
- assignments are designed so that a student feels successful
- program mirrors Dogwood track program as much as possible
- life skills, functional academics
- significantly lower grade level of content or learning standards
- assistive technology such as speech to text, text to speech, calculator, e-readers
- alternate assignments
- EA support, peer support and mentoring, preferential grouping
- reduction in work load, answering fewer and less complex questions
- responding at a functional level
- choice in how a student shows what they know/understand
- preferred activities
- token economy, positive reinforcement
- frequent or scheduled breaks





Student Support Services Department

Competency-Based Individual Education Plans (CBIEPs)

A Competency-Based Individual Education Plan (CBCBIEP) is a collaborative, cyclical process that is repeated at least once every year if a student has a Ministry designation. They include goals, objectives, and strategies that are individualized for each student to help the school meet the academic, social, and behavioural needs. Effective CBCBIEP's are strength-based and student-centred.



There are four stages to the CBIEP Process:

1. Gather Information
2. Develop CBIEP in Consultation with Family
3. Implement CBIEP
4. Review/Update CBIEP in Consultation with Family

Looking at the diagram, you will see that consultation overlaps the “Gather Information” and “Develop CBIEP” parts of the process. You will also see that collaboration overlaps the “Implement CBIEP” and “Review and Update CBIEP” parts of the process. Students with a CBIEP have a whole support team around them that includes their families, school and district staff, and in some cases outside services and agencies as well.

- Gathering information takes place in the Fall before developing the CBIEP, or shortly after the student receives a new designation.
- The Case Manager should connect with the Classroom Teacher, complete a file review, and observe the student in a couple of different environments.
- Before the CBIEP meeting, a Strength-Based Student Profile – Parent/Guardian Questionnaire should be sent home, so parents have time to think about what they might want to have included in the CBIEP.
- Depending on the age and ability of the student, a meeting may be held with the student to complete a Strength-Based Student Profile – Student Questionnaire so that the student has time to think about what they might want to have included in their CBIEP, and to share their interests, strengths, stretches, and needs. Some students might be able to complete this form independently.
- The Case Manager should plan the CBIEP Development Meeting, and should invite the parent(s), student (if appropriate), classroom teacher(s), Principal, and CEA (if appropriate). For some students who receive support from other District professionals, such as the Speech and Language Pathologist, the Occupational Therapist, the Physiotherapist, the Teacher of Students with Visual Impairments, or the Teacher of the Deaf and Hard of Hearing must also be invited. For students who live on Reserve, the parents may request members of their Nation’s Education Department attend and may ask that the meeting be held in their community.
- There should be enough time for collaborative discussion and planning. During the meeting, the Case Manager will not be writing the CBIEP, but instead gathering information from the whole team to assist in the development.



- After the CBIEP Development Meeting, the Case Manager will collate the information gathered during the meeting as well as the information from the parent and student forms to create the CBIEP.
- It must contain:
 - the student's information,
 - evidence of parental involvement,
 - the specific date, specific, measurable, achievable, and relevant objectives,
 - a review date, and
 - progress indicators.
- The CBIEP is sent home to the family and shared with the student's team to ensure that the plan will be followed. The CBIEP is a living document and may be revised from time to time to ensure that the needs of the student are being met.
- The CBIEP should be developed in the Fall to allow progress to be monitored by the first Communication of Student Learning, but this may vary if the student receives a designation midway through the year.



- The classroom teacher is primarily responsible for the student's program, but they may collaborate with the Case Manager or other professionals, and may be supported by an CEA.
- Throughout the year, when Communication of Student Learning is occurring, the objectives and progress of the CBIEP must also be reported on.
- For students with particularly complex needs, tracking of the progress might occur more frequently.
- It is the responsibility of the Principal to ensure that an CBIEP is in place, and that the CBIEP is being followed by all members of the team.



- Near the end of the school year, the CBIEP should be reviewed with the student's team to assess the effectiveness of the plan. This provides important information for next year's CBIEP Development. The review may include suggestions for next steps, continuation of specific objectives, and an examination of the progress that has been made so far.
- When an CBIEP is already in place, updating of the CBIEP and the CBIEP Development overlap. Based on the CBIEP Review from the previous year, there is a whole new bank of information about the student's program.
- When it comes time for CBIEP Revision in the Fall of the new school year, the Case Manager will follow the same process as the CBIEP Development, but will already have a current CBIEP with which to work.



Student Support Services Department Integrated Child and Youth (ICY) Team



Integrated
Child & Youth
Teams



Mental Health and Substance Use Supports for Children, Youth and Families in BC

HOW WE CAN HELP

-  Personalized care & support
-  Mental health support for children and youth
-  Integrated Support Services
-  Substance use & addiction support
-  Connection to local resources
-  Support for families & caregivers

PROGRAMS AVAILABLE

-  Summer Youth Art & Craft Group
-  Youth Cooking Group
-  Counselling Support
-  Parents Peer Support
-  Parenting Skills Group
-  Youth Peer Support

NEED SUPPORT?



Speak with your school counsellor, Family Doctor

OR

Contact the Salmon Arm ICY Team

250-833-4130



Walk-In:
Child & Youth
Mental Health Intake Clinic



550 Lakeshore Drive NE
Salmon Arm



Tuesday:
9:00 am to 12:00 pm
1:00 pm to 4:00 pm
Thursday:
1:00 pm to 4:00 pm



250-832-1719



Walk-In:
Child & Youth
Mental Health Intake Clinic



3007 35th Avenue
Vernon



Tuesday:
9:00 am to 11:00 am
1:30 pm to 3:30 pm
Thursday:
9:00 am to 11:00 am
1:30 pm to 3:30 pm



250-549-5404

gov.bc.ca/ICYteams

Caring • Inclusive • Connected • Strengths-Based



Support Services Department

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