



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

BOARD MEETING AGENDA

Date: Thursday, September 15, 2022
Time: 6:00 p.m.
Venue: District Education Support Centre & Microsoft Teams Live Event

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

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 15th, 2022 Regular Board Meeting Agenda as presented.</i>	
4.	ADOPTION OF BOARD MEETING MINUTES A. Regular Board Meeting Minutes – June 21 st , 2022	Pg. 5
	<u>Recommendation</u> <i>That the Board of Education adopt the Regular Board Meeting Minutes of June 21st, 2022 as presented.</i>	
5.	ADOPTION OF IN-CAMERA MEETING SUMMARY A. Summary of In-camera Meeting – June 21 st , 2022	Pg. 12
	<u>Recommendation</u> <i>That the Board of Education adopt the Summary of the In-camera Meeting of June 21st, 2022 as presented.</i>	
	B. Summary of Special In-camera Meeting – September 8 th , 2022	Pg. 14
	<u>Recommendation</u> <i>That the Board of Education adopt the Summary of the Special In-camera Meeting of September 8th, 2022 as presented.</i>	

Item	Description	
6.	BUSINESS ARISING None	
7.	DELEGATIONS None	
8.	SUPERINTENDENT'S REPORT 6:30pm Superintendent: Donna Kriger	
9.	EDUCATIONAL COMPONENT 6:40pm A. New Ministry of Education & Child Care Mandate Update Director of Instruction: Jen Findlay Board Information	Pg. 15
10.	NEW BUSINESS 6:50pm A. PVSS Gymnasium Reconstruction - Update Director of Operations: Travis Elwood Board Information	Pg. 19
7:00pm	B. Five-Year Strategic Plan Renewal Superintendent: Donna Kriger <u>Recommendation</u> <i>That the Board of Education permit the Senior Leadership Team of School District No. 83 to initiate the Consultation and Collaboration process necessary for the development of a new five-year strategic plan.</i>	Pg. 21
11.	COMMITTEE REPORTS 7:10pm A. Education Directions Committee Chair: Trustee Marianne VanBuskirk B. Finance & Facilities/Audit Committee Chair: Trustee Amanda Krebs	
6:05pm	i. School District No. 83 Financial Statement Discussion & Analysis Secretary-Treasurer: Dale Culler Director of Finance: Jeremy Hunt Board Information	Pg. 23
6:15pm	ii. 2021-22 Audited Financial Statements KPMG Partner: Murray Smith Director of Finance: Jeremy Hunt <u>Recommendation</u> <i>That the Board of Education of School District No. 83 (North Okanagan-Shuswap) approves the allocation of operating surplus to the programs and</i>	Pg. 38

Item	Description	
	<i>projects included in Note 18 - Accumulated Surplus, of the financial statements for the year ended June 30, 2022.</i> <u>Recommendation</u> <i>That the Board of Education of School District No. 83 (North Okanagan-Shuswap) approves the additional transfer from the Operating fund in the amount of \$545,400 to the Local Capital reserve for Portables, Flag Poles, and Information Technology as presented.</i> <u>Recommendation</u> <i>That the Board of Education approve Version 8257-7511-5529 of the School District No. 83 (North Okanagan-Shuswap) Audited Financial Statements for the year ended June 30, 2022.</i>	
7:15pm	iii. 2023-24 Minor Capital Plan Adjustment Director of Operations: Travis Elwood <u>Recommendation</u> <i>That the Board of Education approve the adjustment made to the 2023-24 Minor Capital Plan submission to the Ministry of Education and Child Care.</i>	Pg. 86
	C. Labour Relations Committee Chair: Trustee Quentin Bruns D. Partner Group Liaison Committee Chair: Trustee Marty Gibbons	
7:25pm	E. Policy Committee Committee Chair: Trustee Tennile Lachmuth i. Policy 330 – Assessment & Communicating Student Learning – First Reading <u>Recommendation</u> <i>That the Board of Education approve the First Reading of Policy 330 – Assessment and Communicating Student Learning as presented.</i>	Pg. 88
	F. Committee of the Whole Committee Chair: Amanda Krebs	
12.	EQUITY, DIVERSITY AND INCLUSION	
7:35pm	A. Equity, Diversity and Inclusion Board Update Director of Instruction: Carol-Ann Leidloff Board Information	Pg. 91
13.	BCSTA UPDATE Trustee: Tennile Lachmuth	
14.	BCPSEA UPDATE Trustee: Quentin Bruns	

Item	Description	
15.	FNEC UPDATE Trustee: Marianne VanBuskirk	
16.	BOARD CORRESPONDENCE	
7:50pm	A. SD83 Letter to MOECC re: Indigenous Education Targeted Funding - Underspend	Pg. 94
17.	TRUSTEE REPORTS	
18.	QUESTION PERIOD <i>The Board welcomes questions of a general nature, but the primary purpose of the "Public Question Period" is to ask questions about the Board's policies or operations.</i> <i>Question Period is not a platform for presentations or personal statements.</i>	
8:00pm		
19.	UPCOMING DATES / EVENTS National Day of Truth & Reconciliation – September 30, 2022 Orange Shirt Day – September 30, 2022 Regular Board Meeting – Tuesday, October 18, 2022 – 6:00 p.m.	
20.	ADJOURNMENT	

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

Minutes of the Regular Board Meeting of the Board of Education of School District No. 83 (North Okanagan-Shuswap), held at the District Education Support Centre and via Microsoft Teams live event on Tuesday, June 21, 2022.

Present:

A. Krebs	Board Chairperson	D. Kriger	Superintendent
T. Lachmuth	Vice-Chairperson	D. Culler	Secretary-Treasurer
Q. Bruns	Trustee	R. Brennan	Assistant Superintendent (HR)
M. Gibbons	Trustee	C. Leidloff	Dir. of Instruction – Inclusive Ed.
M. VanBuskirk	Trustee	T. Elwood	Director of Operations

1. CALL TO ORDER

Board Chairperson Krebs 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 Krebs opened the meeting with the acknowledgment that the Board holds its meeting on the traditional and unceded territory of the Secwépemc people and recognized that it was National Indigenous People's Day.

3. ADOPTION OF AGENDA - ADDITIONS / CHANGES

057/2022 CARRIED *"That the Board of Education adopt the June 21, 2022 Regular Board Meeting Agenda as amended with the following change:*

- *That Item 12A be moved before Item 8."*

4. ADOPTION OF BOARD MEETING MINUTES

058/2022 CARRIED **A. Regular Board Meeting Minutes – May 17, 2022**
"That the Board of Education adopt the Regular Board Meeting Minutes of May 17, 2022 as presented."

5. ADOPTION OF IN-CAMERA MEETING SUMMARY

059/2022 CARRIED **A. Summary of In-camera Meeting – May 17, 2022**
"That the Board of Education adopt the Summary of the In-camera Meeting of May 17, 2022 as presented."

060/2022 CARRIED **B. Summary of Special In-camera Meeting – May 24, 2022**
"That the Board of Education adopt the Summary of the Special In-camera Meeting of May 24, 2022 as presented."

6. BUSINESS ARISING

None

7. DELEGATIONS

A. **City of Salmon Arm – Bid to Host the 55+ BC Senior Games**

Councillor: Debbie Cannon

City of Salmon Arm Councillor Debbie Cannon, Shuswap Recreation Society General Manager Darby Boyd, and Salmon Arm Economic Development Society Project Coordinator Caitlin Thompson presented to the Board the City of Salmon Arm's bid to host the 55+ BC Games. They provided a general overview of the event noting the number of potential participants, event dates, the value the Games bring to the community, a review of data provided from previous host communities, and a request for the District's support and use of facilities. The Board discussed the potential impacts to students and staff, student safety, clarification regarding insurance, use of school buses and bus driver availability, and the timing of the City's request.

It was moved and seconded "That the Board of Education support the City of Salmon Arm's bid to host the 55+ BC Games, in principle."

After debate, it was moved and seconded to amend the motion by removing 'in principle.'

The amendment to the main motion was adopted.

The main motion as amended was adopted with the final wording being as follows:

**061/2022
CARRIED**

"That the Board of Education support the City of Salmon Arm's bid to host the 55+ BC Games."

**062/2022
CARRIED**

"That the Board of Education write a letter of support to the City of Salmon Arm regarding their bid to host the 55+ BC Games."

**063/2022
CARRIED**

"That the Board of Education approve the requested facility usage for the 55+ BC Games in accordance with terms and conditions suitable to the Board."

The Board called for a recess at 6:49 p.m.

The meeting resumed at 7:00 p.m.

8. SUPERINTENDENT'S REPORT

Superintendent Kriger reported on the following:

- Recognition of National Indigenous People's Day – June 21st;
- Congratulations to the graduates of 2022;
- Congratulations and thanks to retiring staff;
- Student Celebrations
 - Wrestling Canada Championships - SAS Sullivan student, Eve Maxwell, is the new National Under 19 Wrestling Champion, she won gold in Greco-Roman wrestling and silver in Freestyle;
 - BC High School Track & Field Championships – Anna Melvin won silver in javelin and Brynn Smith won bronze in javelin in their respective age groups;

- International Student Program year-end houseboating trip provided by Twin Anchors;
- BC Lifesaving Society Silver Medals – awarded to Len Wood student, Emmett Moore, and his dad for rescuing two people from drowning at Griffin Lake;
- Farm to School BC Pollinator Award - won by Red Seal Chef Nimmi Erasmus and the SAS Sullivan Culinary Arts program;
- Farm to School Canada grant - received by Carlin Elementary/Middle for the upcoming school year;
- Kindergarten registration returning to “in-person” in the Fall;
- Upcoming School Trustee Elections in the Fall, information session on June 28th for those interested in running in the upcoming trustee elections;
- Transportation Department – new school bus application being implemented for parents; and
- Congratulations to Trustee Lachmuth on being elected President of the BCSTA Thompson Okanagan Branch.

9. EDUCATIONAL COMPONENT

None

10. NEW BUSINESS

A. 2022-23 School Fees

Superintendent: Donna Kriger

Superintendent Kriger reviewed the briefing note in the agenda noting Policy 8020 (School Fees) and its associated Regulation. She reported that there were some minor changes to fees in some schools from last year and reviewed the establishment and purpose of the hardship fund.

**064/2022
CARRIED**

“That the Board of Education approve the School Fees for the 2022-23 school year, as presented.”

B. Armstrong Playschool Association – Exterior Improvement Request

Secretary-Treasurer: Dale Culler

Secretary-Treasurer Culler reported on the request submitted by the Armstrong Playschool Association to make changes to their playground space. He explained that under the current agreement, the Association requires consent from the Board in order to undertake any exterior alterations or additions. He presented the proposed playground space changes and associated diagrams submitted by the Association, noting that staff have reviewed the submission and are supportive of the changes.

**065/2022
CARRIED**

“That the Board of Education approve the Armstrong Playschool Association’s proposed exterior improvements request, as presented.”

Vice-Chair Lachmuth abstained from the vote.

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

Committee Chair: Trustee Marianne VanBuskirk

Trustee VanBuskirk reported on the following items discussed at the June committee meeting:

- Indigenous graduation;
- First Aid & Mental Health First Aid training sessions;
- Transportation agreements with local First Nation bands; and
- Equity survey.

B. Finance & Facilities / Audit

Committee Chair: Trustee Amanda Krebs

Chair Krebs reported on the WorkSafe BC Administrative Penalty Review discussed at the June committee meeting noting that the District will not be continuing with the Review process after consulting with legal counsel.

i. 2022/23 Annual Budget Bylaw

Secretary-Treasurer: Dale Culler

Secretary-Treasurer Culler presented the 2022/23 Annual Budget, accompanying briefing note and presentation included in the agenda. He reviewed the briefing note highlighting the budget development process, budget committee meetings, and the changes made to the budget since first reading at the May Regular Board meeting. He explained that a number of changes were due to the completion of the Inclusive Education INADS process and the inclusion of the Inclusive Ed. reserve. He reviewed the surplus noting that the starting projection of \$1.9M is now down to \$1.4M due to a range of factors including the WorkSafe BC fine, substitute costs, utility costs, and rising fuel prices. Discussion ensued on the contingency amount, increase in Fall enrolment over February projections, CEA allocation process, future challenges to sustain staffing and service levels without funding increases, looking at spending comparators with other Districts, and local capital transfer and spending process.

**066/2022
CARRIED**

"That School District No. 83 (North Okanagan-Shuswap) Annual Budget Bylaw (Version 7816-7071-5088) for fiscal year 2022/23 be given second reading."

**067/2022
CARRIED**

"That School District No. 83 (North Okanagan-Shuswap) Annual Budget Bylaw (Version 7816-7071-5088) for fiscal year 2022/23 be given third reading, passed, and adopted on this 21st day of June 2022."

ii. 2023-24 Five-Year Major & Minor Capital Plan Submission

Secretary-Treasurer: Dale Culler

Secretary-Treasurer Culler presented the Five-Year Major and Minor Capital Plan submissions for approval to be submitted to the Ministry. Director Elwood noted the ongoing communication and work District staff have done with the Ministry in determining requirements for capital projects. He also commented that the new Salmon Arm Elementary school continues to be on the Major Capital Plan as the City of Salmon Arm supports the need for a downtown school, it would be

detrimental to remove it from the Plan, and there is no risk to other capital requests if it remains on the Plan.

**068/2022
CARRIED**

"That the Board of Education approve the 2023-24 Major Capital Plan submission to the Ministry of Education and Child Care."

**069/2022
CARRIED**

"That the Board of Education approve the 2023-24 Minor Capital Plan submission to the Ministry of Education and Child Care."

iii. 2022-23 Annual Facility Grant Submission

Secretary-Treasurer: Dale Culler

Secretary-Treasurer Culler presented the 2022-23 Annual Facility Grant (AFG) expenditure plan submission to the Board for information. Director Elwood noted that the AFG submission is a starting point that changes and evolves as things happen (i.e., project costs higher than estimated, supply chain issues, etc.) and may need to be readjusted. Discussion ensued on clarification of projects and related acronyms as well as gymnasium floor lifespans and refinishing.

C. Labour Relations

Committee Chair: Trustee Quentin Bruns

Nothing to report.

D. Partner Group Liaison

Committee Chair: Trustee Marty Gibbons

Nothing to report, no meeting in May.

E. Policy Committee

Committee Chair: Tennile Lachmuth

i. Policy 9010 – Dress Code – Repeal

Vice-Chair: Tennile Lachmuth

**070/2022
CARRIED**

"That the Board of Education approve Policy 9010 – Dress Code to be repealed."

ii. Policy 8030 – Curriculum & Instruction – Repeal

Vice-Chair: Tennile Lachmuth

**071/2022
CARRIED**

"That the Board of Education approve Policy 8030 – Curriculum & Instruction to be repealed."

F. Committee of the Whole

Committee Chair: Amanda Krebs

Chair Krebs reported that the Board held two Committee meetings in May, one on the 24th to discuss the 2022/23 Annual Budget and the other on the 30th, which focused on updates regarding Early Learning and Indigenous Education.

12. EQUITY, DIVERSITY, AND INCLUSION**A. Circle of Courage**

Behaviour Consultant: Karmen Krahn

Consultant Krahn presented the Circle of Courage to the Board and how it is used in the District as a trauma informed response. She explained that the Circle of Courage has its roots in Indigenous ways of knowing and how Indigenous cultures raised and taught their children using non-aversive methods. She highlighted the four universal growth needs (belonging, independence, mastery, generosity), how the Circle of Courage relates to EDI, the premise that all behaviour is driven by an unmet need, the need behind the behaviour is always valid, and how to experience/apply the Circle of Courage.

13. BCSTA UPDATE**BCSTA Provincial Council Representative: Tennile Lachmuth**

Vice-Chair Lachmuth reported that the Fall BCSTA Thompson Okanagan Branch meeting will be a shorter, virtual session in November due to the 2022 General School Trustee Elections.

14. BCPSEA UPDATE**BCPSEA Representative: Quentin Bruns**

Trustee Bruns reported on the BCPSEA Strategic Planning survey he completed on behalf of the Board that will be used together with surveys from other Districts, to assist BCPSEA in developing a draft strategic plan. He also noted the following upcoming events:

- BCPSEA Symposium – November 7 & 8;
- New Trustee Orientation sessions in the Fall - developing in partnership with the BCSTA as well as the Ministry of Education and Child Care; and
- BCPSEA AGM – January 26 & 27.

15. FNEC UPDATE**Trustee: Marianne VanBuskirk**

Trustee VanBuskirk reported that the following items were discussed at the FNEC meeting:

- Indigenous graduation ceremony;
- MyBlueprint;
- J.L. Jackson Secondary pantry;
- Shuswap food boxes (ShuBoxes); and
- Update on the department's budget.

16. BOARD CORRESPONDENCE

- A. SD83 Board Letter to Minister Whiteside & Minister Robinson re: Funding Advocacy**
Presented for information.

17. TRUSTEE REPORTS

Trustee Bruns reported on the Eagle River Secondary and A.L. Fortune Secondary graduation ceremonies that he attended on behalf of the Board. He also noted that he would not be running for re-election in the Fall.

Trustee VanBuskirk reported on the following events she attended: Salmon Arm downtown beautification with the SAS Sullivan grad students, Student Leadership Summit, Indigenous graduation ceremony, Hillcrest Spring Carnival, and the Salmon Arm Storefront graduation. She also recognized National Indigenous People's Day and that she would be attending the SAS Sullivan graduation ceremony tomorrow.

18. QUESTION PERIOD

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

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

Questions were received and answered on the needs assessment process for diverse learners, budget development process, the 2022/23 Annual Budget, local capital reserves and transfer process, and the proposed Sorrento high school.

19. UPCOMING DATES / EVENTS

Regular Board Meeting – Thursday, September 15, 2022 – 6:00 p.m.

20. ADJOURNMENT

The meeting was adjourned at 8:57 p.m.

Certified Correct:

Amanda Krebs
Board Chairperson

Dale Culler
Secretary-Treasurer

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

Summary of an In-Camera Board Meeting of the Board of Education of School District No. 83 (North Okanagan-Shuswap), held on Tuesday, June 21, 2022 at the District Education Support Centre.

Present:

A. Krebs	Board Chairperson	D. Kriger	Superintendent/CEO
T. Lachmuth	Vice-Chairperson	D. Culler	Secretary-Treasurer
Q. Bruns	Trustee	R. Brennan	Assistant Superintendent (HR)
M. Gibbons	Trustee		
M. VanBuskirk	Trustee		

1. CALL TO ORDER

Board Vice-Chairperson Lachmuth acknowledged that a quorum was present and called the meeting to order at 4:02 p.m.

2. WELCOME AND ACKNOWLEDGEMENT OF TRADITIONAL TERRITORY

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

3. ADOPTION OF AGENDA – CHANGES / ADDITIONS

The Board of Education adopted the Agenda of the In-camera Board Meeting of May 17, 2022 as amended with two additions.

4. ADOPTION OF BOARD MEETING MINUTES

The Board of Education adopted the Minutes of the In-camera Board Meeting of May 17, 2022 as presented.

The Board of Education adopted the Minutes of the Special In-camera Board Meetings of May 24, 2022 as presented.

5. BUSINESS ARISING

The Board discussed two legal matters.

6. LAND/LABOUR/LAW

The Board discussed one labour matter.

7. LABOUR RELATIONS – COMMITTEE REPORT

Trustee Bruns provided the Board with an update on the June committee meeting.

8. OTHER

The Board discussed two other matters.

9. UPCOMING DATES / EVENTS

In-camera Board Meeting – September 15, 2022 – 4:00 p.m.
Regular Board Meeting – September 15, 2022 – 6:00 p.m.

10. ADJOURNMENT

The meeting was adjourned at 5:02 p.m.

Certified Correct:

Amanda Krebs
Board Chairperson

Dale Culler
Secretary-Treasurer

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

Item 5B

Summary of a Special In-Camera Board Meeting of the Board of Education of School District No. 83 (North Okanagan-Shuswap), held on Thursday, September 8th, 2022 at the District Education Support Centre.

Present:

A. Krebs	Board Chairperson	D. Kriger	Superintendent
T. Lachmuth	Vice-Chairperson	D. Culler	Secretary-Treasurer
Q. Bruns	Trustee	R. Brennan	Assistant Superintendent (HR)
M. Gibbons	Trustee		
M. VanBuskirk	Trustee		

1. CALL TO ORDER

Board Chairperson Krebs acknowledged that a quorum was present and called the meeting to order at 8:34 a.m.

2. WELCOME AND ACKNOWLEDGEMENT OF TRADITIONAL TERRITORY

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

3. ADOPTION OF AGENDA – CHANGES / ADDITIONS

The Board of Education adopted the agenda for the September 8, 2022 Special In-camera meeting, as presented.

4. LAND/LABOUR/LAW

The Board discussed one labour matter.

5. ADJOURNMENT

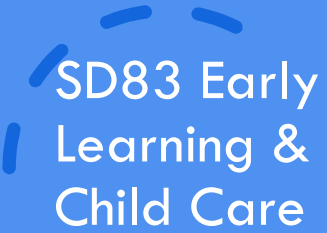
The meeting was adjourned at 8:40 a.m.

Certified Correct:

Amanda Krebs
Board Chairperson

Dale Culler
Secretary-Treasurer





9/13/2022

StrongStart (DESC, SBR, PAR, MVB, HPE, FAL, NSH)

Seamless Day (SCR)

Strengthening Early Years to Kindergarten Transitions - SEY2KT (SOR)

JUST B4 Pilot Program (HPE)

Roots of Empathy (PAR, SBR, +1)

Changing Possibilities for Young Children - CP4YC

Ready, Set, Learn (all schools)

Kindergarten Orientation (all schools)

Community Early Years Partnerships

SD83 Early Learning

2



ChildCareBC Vision

The vision for the Province's 10-year ChildCareBC plan is for all children and families to benefit from child care that is:

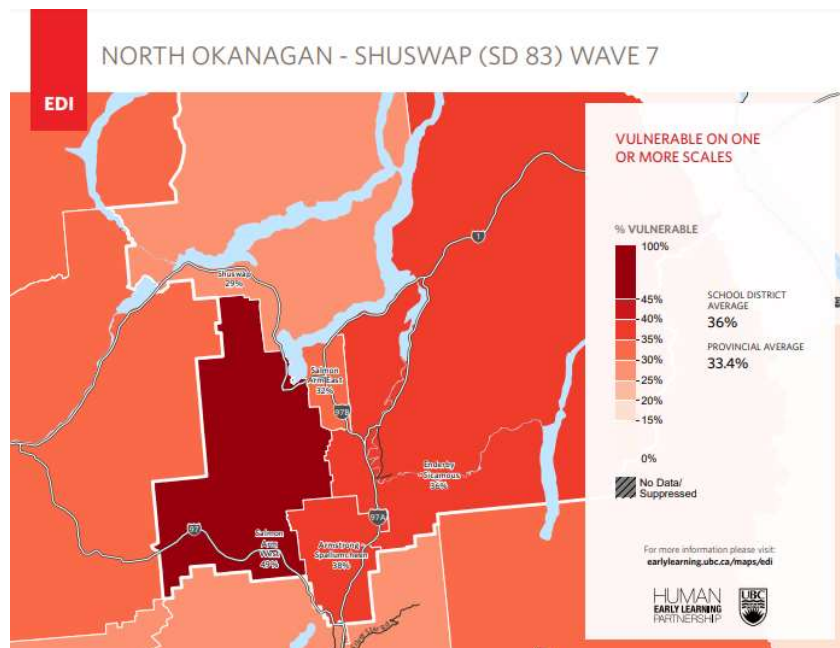
- **Open to every child and every family** with inclusive care for children up to and including age 12, and higher where needed
- **The best start** delivered by highly qualified professionals who have the training, knowledge, skills and abilities to deliver high-quality, culturally safe and enriching settings aligned with B.C.'s Early Learning Framework and ECE Code of Ethics
- **Affordable** and well supported so that families pay no more than \$10/day per child, or less for lower-income families, for licensed care
- **Available and reliable** with staff that receive appropriate pay and recognition to deliver a service that families, communities and employers can depend on
- **Responsive and respectful** to Indigenous jurisdiction over child care for Indigenous children and families
- **Accessible and inclusive** to children of all backgrounds and abilities



9/13/2022

SD83 Early Learning

3



9/13/2022

SD83 Early Learning

4



Early Learning & Child Care (ELCC) Capacity Funding

9/13/2022

SD83 Early Learning

5

Early Learning and Child Care District Position

9/13/2022

SD83 Early Learning

6

Ministry Expectations:

Each district will approach the work of integration in response to their unique contexts. Districts have the opportunity and funding to establish a new District Lead ELCC position. The funding will be used to:

- Lead and support ELCC school district projects and initiatives
- Complete and/or support the completion of an environmental scan of existing ELCC on school grounds
- Identify and align district resources to support ELCC
- Coordinate existing or new ELCC initiatives alongside early learning staff and/or team
- Maintain a focus on high-quality early learning and child care experiences
- Engage across district and liaise with partners and Ministry staff
- Identify opportunities for and expand access to ELCC on school grounds

ELCC Priorities for 2022-23

Current Programs

- StrongStart
- Seamless Day at SCR
- Ready, Set, Learn
- CP4YC
- Kindergarten Orientation

New Programs

- JUST B4 Preschool Program at HPE
- Strengthening Early Years to Kindergarten Transitions at SOR
- Roots of Empathy with district staff facilitators
- SEL support in some Kindergarten classrooms (ECE)

Explore

- New position: VP of Early Learning & Care
- Opportunities to collaborate with Indigenous partners to support early learning and transitions for families
- New Spaces Fund grant opportunities
- Partnership with Okanagan College regarding ECE dual-credit program

9/13/2022

SD83 Early Learning

7

Questions?



9/13/2022

SD83 Early Learning

8



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

Item 10A

BRIEFING NOTE

TO: Board of Education
FROM: Travis Elwood, Director of Operations
RE: PVSS Gym Reconstruction Progress

DATE: September 15, 2022

Background

A Capital Project Funding Agreement from the Ministry to demolish and reconstruct a new gym at Pleasant Valley Secondary school was received based on the Project Definition Report (PDR) submitted on May 26th, 2022.

Item

1. June 24, 2022 - RFP for demolition of the PVSS gym publicly advertised on BCBID. One company responded but the price was over budgeted amounts.
2. July 26, 2022 - New RFP for demolition posted on BCBID for 3 weeks, extending the completion date of work to February 28, 2023. Six companies responded; however, one was ineligible due to missing certain requirements of the RFP.
3. August 30, 2022 - NAPP Ltd. contracted to complete demolition work based on the tender package.
4. June 20, 2022 - RFP for architect/prime consultant services for the gym demolition and reconstruction issued on BCBID, four companies responded. A panel of four SD83 reps reviewed all proposals and scored on the published criteria.
5. August 18, 2022 - KMBR architects awarded the contract to fulfill the role of architect and prime consultant for the gym demolition and reconstruction.
6. Project milestone dates are as follows:
 - (A) Schematic Design – July 21, 2022
 - (B) Design Development – Aug 31, 2022
 - (C) Construction Documents – Nov 30, 2022
 - (D) HAZMAT Contract Award – Jun 15, 2022
 - (E) HAZMAT Removal – Oct 15, 2022
 - (F) Demolition Contract Award – Oct 15, 2022
 - (G) Contract Award – Jan 01, 2023
 - (H) Demolition – Jan 30, 2023
 - (I) Construction – Jan 31, 2024
 - (J) Occupancy – Feb 01, 2024
 - (K) Final Completion – Dec 31, 2024

Recommendation

No action needed, for information only.



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

BRIEFING NOTE

Respectfully submitted,

Travis Elwood

Travis Elwood
Director of Operations



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

Item 10B

BRIEFING NOTE

TO: Board of Education
FROM: Donna Kriger, Superintendent
RE: Strategic Plan Renewal

DATE: 15 September 2022

Background

School districts across British Columbia are expected to engage in Continuous Improvement Cycles that focus on improving student outcomes in Literacy, Numeracy, and Graduation rates, while also considering Social Emotional Learning and the Core Competencies (Thinking, Personal & Social, Communication).

The current Strategic Plan was developed in 2017 with its implementation beginning in 2018. The Strategic Plan expired in June of 2022, resulting in the necessity of establishing a new 5-year Strategic Plan.



In preparation for the upcoming strategic planning process, the Superintendent for School District 83 was actively involved in a collaborative opportunity during the 2021-22 school year which involved the Ministry and eleven other Superintendents from across the province. These meetings occurred monthly and served to prepare districts for the important work associated with strategic planning.

Authentic consultation and collaboration with SD83 employees, students, stakeholders and Rightsholders are critical steps within the strategic planning process. The Senior Leadership Team will begin these processes in late September to early October. It is expected that these steps in the renewal process may



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

BRIEFING NOTE

take a several months with updates given to the newly elected Board at the November Regular Board meeting. At this time, the next steps in the strategic planning process will be shared with the Board.

Recommendation

That the Board of Education permit the Senior Leadership Team of School District No. 83 to initiate the Consultation and Collaboration process necessary for the development of a new five-year strategic plan.

Respectfully submitted,

Donna Kriger
Superintendent of Schools



FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended June 30, 2022

School District No.83 (North Okanagan-Shuswap)

School District No. 83 (North Okanagan-Shuswap) Financial Statement Discussion & Analysis

Year ended June 30, 2022

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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, 2022. The report is a summary of the School District's financial activities based on currently known facts, decisions, or conditions. The results of the current year are discussed in comparison with the prior year, with an emphasis placed on the current year. The financial statements illustrate, in financial terms, how resources have been allocated and consumed during the School District's fiscal year ended June 30. This report should be read in conjunction with the School District's financial statements for the same period.

District Overview

In the North Okanagan-Shuswap School District (SD83), located on the Traditional Territory of the Secwepemc people, we serve just over 6700 K-12 students in 24 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 1,100 staff and has an annual operating, special purpose, and capital budget totaling approximately \$97.2 million.

The Board of Education of School District No. 83 is comprised of 5 elected trustees. The Board was elected in October 2018 for a four year term.

We are known for our focus on academic achievement, thriving trades and careers program, a rich fine arts program and strong school athletics program. We offer French Immersion at one elementary, one middle and one secondary school. The school district enjoys comprehensive Local Education Agreements with each of four First Nations bands. Our strategic plan prioritizes a "students first" focus on success, organizational efficiency, and a culture of health and wellness as our key goals.

About BC School District Financial Statements

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

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

Composition of the Financial Statements

The two key statements are:

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

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

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

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

The schedules at the end of the notes to the financial statements are in a format prescribed by the Ministry of Education. 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 39) 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, 2022, the District held \$16.9m 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. They comprise the following amounts:

	June 30, 2022	June 30, 2021
Trade and other amounts payable	\$ 5,507,974	\$ 5,885,985
Salaries and benefits payable	908,210	1,288,079
Accrued vacation pay	399,371	418,781
Total accounts payable and accrued liabilities	\$ 6,815,555	\$ 7,592,845

Unearned revenue

Unearned revenue represents payment of tuition fees for international students in advance of the student commencing their studies at the District for 2022/23, as well as donations received. As at June 30, 2022, \$329,251 was received in advance for the international student fees for tuition in the 2022/23 school year and \$49,211 was received in advance for donations in the 2022/23 school year.

Deferred revenue

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

	June 30, 2022	June 30, 2021	Commentary
School Generated Funds	\$ 2,122,268	\$ 1,942,286	Amounts raised by schools
Other unspent targeted Funds	152,591	83,478	Various targeted funds
Total Deferred Revenue	\$ 2,274,859	\$ 2,025,764	

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. 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 \$89,154,346 of tangible capital assets. Of this, \$63,845,650 (being the deferred capital revenue balance) of assets were purchased with targeted grants. The remainder was funded through operating revenues and other non-targeted funding.

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

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

Employee future benefits

The employee future benefits liability of \$4,713,231 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 teachers' sick leave and death benefits earned but not yet paid.

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 \$60.4m. This is heavily skewed by the deferred capital revenue liability of \$63.8m. 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 \$3.5m.

This revised net financial assets balance is primarily comprised of the accumulated operating fund surplus of \$1.2m and local capital fund balance of \$2.4m. The use of these amounts is restricted, as outlined below.

Accumulated surplus

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

	June 30, 2022	June 30, 2021
Operating fund	\$ 1,218,339	\$ 2,955,200
Special purpose funds	103,937	103,937
Capital fund – local capital (amounts available to spend on future capital asset purchases)	2,356,823	1,844,831
Capital fund – invested in tangible capital assets (being the cost of assets owned by the district, net of amortization and targeted grants)	25,923,859	25,436,304
Total accumulated surplus	\$ 29,602,958	\$ 30,340,272

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.

Year to	June 30, 2022	June 30, 2021	Increase (Decrease)
Total revenue	\$ 94,538,575	\$ 90,524,542	\$ 4,014,033
Total expense	95,275,889	88,786,768	6,489,121
Surplus (deficit) for the year	\$ (737,314)	\$ 1,737,774	\$ (2,475,088)

Overall revenue increased by \$4.0m. Ministry of Education and Child Care grant funding increased from 2021 by \$2.3m.

Expenses increased from 2021 by \$6.5m as wage increases were implemented and additional educational resources were allocated.

Overall, the District's expenses exceeded its revenues by \$737,314. Broken down by fund, this variance arises as follows (after transfers between funds):

Fund	Surplus or deficit for the year	Commentary
Operating fund	\$ (1,736,861) deficit	See discussion and analysis in the Operating Fund section of this document.
Special purpose funds	\$ -	Revenues match expenses for all the special purpose funds.
Capital fund	\$ 999,547 surplus	The capital fund balance increased by this amount during the year, indicating more of the assets purchased were funded by deferred capital revenue, and less was consumed by the aging of the District's capital assets.
Total	\$ (737,314) deficit	

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 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 enrolment 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, 2022. It compares the proportion of expenditure to the average of all school districts in the Province for the year to June 30, 2021. The 2020/21 school year is the most recent year for which other District's financial information is publicly available.

Function	2021/22 % of total	2020/21 Prov. Av. % of total	Comments
Instruction	79.6%	82.8%	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	11.7%	11.2%	Expenditure on operations and maintenance is slightly higher than previous Provincial average.
Transportation	4.4%	1.8%	This expenditure is greater than the Provincial average due to the District's wider geographic distribution of schools in the District.
Total	100.0%	100.0%	

Staff

88.7%, or \$71.0m 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 about \$105,000 a year, including benefits.

49.8 FTE additional teacher positions are funded through the Classroom Enhancement Fund (a special purpose fund) described later, comprising of 35.5 enrolling FTE ("full-time equivalent") teachers and 14.3 non-enrolling FTE teachers.

Transfers to other funds

\$1,748,292 of capital assets purchased during the year were from the operating fund and \$514,782 of capital assets purchased during the year were from the special purpose fund. In addition, \$557,900 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 deficit for the year to June 30, 2022 was \$(1,736,861). This is calculated on Schedule 2 of the financial statements. This deficit decreased the operating fund balance from \$2,955,200 at the beginning of the year to \$1,218,339 at June 30, 2022.

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 cause of this surplus can be derived from the movements in the restricted components of the operating fund surplus, broken out below.

At June 30	2022	2021	Increase / (decrease)	Purpose of restriction
School budget balances	\$ 613,628	\$ 579,304	\$ 34,324	These funds are internally restricted to fund school-level projects
Career program	54,265	58,021	(3,756)	Represents Industry Training Authority funds
Unspent Aboriginal Education targeted funds	39,174	138,623	(99,449)	The District receives targeted funding from the Province to enhance the education of Aboriginal students
AED commitments	-	20,000	(20,000)	Automated External Defibrillators
Various outstanding projects	19,650	52,300	32,650	Various less significant items
Portables	-	425,000	(425,000)	Portables commitment moved to Local Capital for 2021/22

At June 30	2022	2021	Increase / (decrease)	Purpose of restriction
Information Technology	-	135,000	135,000	Information Technology equipment moved to Local Capital for 2021/22
Contingency Reserve	-	730,000	(730,000)	When setting the contingency reserve target, a balance is struck between mitigating the risk of unforeseen expenses and maximizing educational opportunities of current students. This has been presented with unrestricted surplus as per Ministry direction
Total	\$ 726,717	\$ 2,138,248	\$ (1,411,531)	

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	37-38	Outlines, by each group of funds, the grants received and expenses for the year to June 30, 2022. 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 1, 2021	Receipts	Spent	Ending Balance June 30, 2022	Increase (decrease)
Annual Facility Grant	\$ -	\$ 335,208	\$ 335,208	\$ -	\$ -
Learning Improvement Fund	-	263,552	263,552	-	-
Scholarships and bursaries	14,217	12,149	4,509	21,857	7,640

Special Purpose Funds (Sch. 3A)	Opening Balance July 1, 2021	Receipts	Spent	Ending Balance June 30, 2022	Increase (decrease)
School Generated Funds	1,942,286	1,901,446	1,721,464	2,122,268	179,982
Strong Start	3,033	192,000	175,864	19,169	16,136
Ready, Set, Learn	4,185	42,385	33,895	12,675	8,490
OLEP	14,576	143,108	157,684	-	(14,576)
Community LINK	5,057	334,417	278,872	60,602	55,545
Classroom Enhancement Fund - Overhead	-	318,656	318,656	-	-
Classroom Enhancement Fund - Staffing	-	5,270,052	5,270,052	-	-
Classroom Enhancement Fund - Remedies	-	1,318,407	1,318,407	-	-
First Nation Student Transportation	20,497	17,791	-	38,288	17,791
Mental Health in Schools	15,041	122,845	137,886	-	(15,041)
Changing Results for Young Children	6,872	6,000	12,872	-	(6,872)
Safe Return to School Grant	-	183,168	183,168	-	-
Federal Safe Return to Class	-	157,953	157,953	-	-
Seamless Day Kindergarten	-	50,000	50,000	-	-
Total	\$ 2,025,764	\$ 10,669,137	\$ 10,420,042	\$ 2,274,859	\$ 249,095

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) totalled \$6,907,115. 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:

- 35.5 FTE additional enrolling teachers needed to offset the reduction in class sizes;
- 14.3 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.

Federal Safe Return to Class/Ventilation Fund & Safe Return to School/Restart: Health & Safety Grant

The Federal Safe Return to Class/Ventilation Fund and Safe Return to School/Restart: Health & Safety Grant (Provincial grants) amounted to \$157,953 and \$183,168, respectively. The Federal grant was grant was spent on improved air purification systems around the district. The provincial grant covered costs associated with additional staffing, increased cleaning and personal protective equipment (PPE). These funds were fully utilized during 2021/22 school year and supported the District in returning and staying in classrooms.

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	39	Summarizes amortization, invested in tangible capital asset balances, local capital balances, and transfers to the capital fund from other funds.
4A	40	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	41	Accounts for targeted funding spend on work in progress.
4C	42	Accounts for targeted funding spent on the acquisition of capital assets.
4D	43	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 \$89.2m 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 \$4,069,821 of grants were received in the year to June 30, 2022 from the Ministry of Education in the form of bylaw capital. This includes the annual facilities capital grant.

The \$4,388,001 of bylaw capital that was spent on completed projects is then accounted for as deferred capital revenue on schedule 4C. Deferred capital revenue balances are accumulated over the years, and amortized over the estimated lifespan of the assets acquired with the grant money. The deferred capital revenue balance was reduced by \$3,362,527 in the year to June 30, 2022 to reflect this amortization.

Schedule 4D also shows that the District has \$615,165 of Ministry of Education Restricted Capital. This represents the Ministry of Education portion from previous proceeds on disposal.

Historically, the Province has provided targeted funding for major school renovations and replacements and buses. The Province does not typically provide targeted funding for any other capital assets, including the purchase or construction of technology, classroom furniture and equipment, administrative buildings, and maintenance equipment.

The deferred capital revenue balance at June 30, 2022 is \$63.8m, indicating 72% 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, 2022, the District transferred \$557,900 from the operating fund to local capital. This transfer was made up of \$250,000 for a portable that was not delivered before year end; \$150,000 for the future construction of flag poles at schools around the District; \$145,400 to be used on information technology equipment, and \$12,500 to maintain a reserve for future building expenses related to a lease agreement.

Tangible capital assets purchased from local capital totalled \$60,853.

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, 2022 of \$2,356,823, as shown on Schedule 4.

Contacting Management

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

Audited Financial Statements of

School District No. 83 (North Okanagan-Shuswap)

And Independent Auditors' Report thereon

June 30, 2022

School District No. 83 (North Okanagan-Shuswap)

June 30, 2022

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School District No. 83 (North Okanagan-Shuswap)

MANAGEMENT REPORT

Version: 8257-7511-5529

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 83 (North Okanagan-Shuswap) have been prepared by management in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of British Columbia, supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

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

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

The Board of Education of School District No. 83 (North Okanagan-Shuswap) (called the "Board") is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial statements on a monthly basis and externally audited financial statements yearly.

The external auditors, KPMG LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of School District No. 83 (North Okanagan-Shuswap) and meet when required. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the School District's financial statements.

On behalf of School District No. 83 (North Okanagan-Shuswap)

Signature of the Chairperson of the Board of Education

Date Signed

Signature of the Superintendent

Date Signed

Signature of the Secretary Treasurer

Date Signed



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INDEPENDENT AUDITORS' REPORT

To the Board of Education of the School District No. 83 (North Okanagan-Shuswap)
To the Minister of Education, Province of British Columbia

Opinion

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

- The statement of financial position as at June 30, 2022
- 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 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 "**Auditors' Responsibilities for the Audit of the Financial Statements**" section of our auditors' 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, other than the financial statements and the auditors' report thereon, included in the Financial Statement Discussion and Analysis document.
- Unaudited Schedules 1-4 attached to the audited financial statements.

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

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

We obtained the Information, other than the financial statements and the auditors' report thereon, included in the Financial Statement Discussion and Analysis document as at the date of this auditors' 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 auditors' 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.

Auditors' 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 auditors' 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 auditors' 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 auditors' 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

School District No. 83 (North Okanagan-Shuswap)

Statement 1

Statement of Financial Position

As at June 30, 2022

	2022 Actual \$	2021 Actual \$
Financial Assets		
Cash and Cash Equivalents (Note 3)	16,934,367	18,645,137
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	498,158	521,399
Due from First Nations	-	297,718
Other (Note 4)	239,437	642,408
Total Financial Assets	17,671,962	20,106,662
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 5)	6,815,555	7,592,845
Unearned Revenue (Note 6)	378,462	632,486
Deferred Revenue (Note 7)	2,274,859	2,025,764
Deferred Capital Revenue (Note 8)	63,845,650	63,208,968
Employee Future Benefits (Note 9)	4,713,231	4,611,241
Total Liabilities	78,027,757	78,071,304
Net Debt	(60,355,795)	(57,964,642)
Non-Financial Assets		
Tangible Capital Assets (Note 10)	89,154,346	87,647,201
Restricted Assets (Endowments) (Note 12)	103,937	103,937
Prepaid Expenses	196,506	128,880
Supplies Inventory	503,964	424,896
Total Non-Financial Assets	89,958,753	88,304,914
Accumulated Surplus (Deficit) (Note 18)	29,602,958	30,340,272

Contractual Obligations (Note 15)

Approved by the Board

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

School District No. 83 (North Okanagan-Shuswap)

Statement 2

Statement of Operations

Year Ended June 30, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	86,692,207	86,674,982	84,331,841
Other	157,465	242,015	179,625
Federal Grants		33,962	
Tuition	673,008	695,368	79,784
Other Revenue	2,816,152	3,261,647	2,251,854
Rentals and Leases	82,000	90,533	120,283
Investment Income	114,500	129,188	120,979
Gain (Loss) on Disposal of Tangible Capital Assets			40,733
Amortization of Deferred Capital Revenue	3,333,980	3,410,880	3,399,443
Total Revenue	<u>93,869,312</u>	<u>94,538,575</u>	<u>90,524,542</u>
Expenses			
Instruction	73,485,535	73,592,924	70,366,562
District Administration	3,496,927	3,482,215	2,602,078
Operations and Maintenance	13,222,561	13,914,322	12,019,069
Transportation and Housing	3,920,521	4,286,428	3,799,059
Total Expense	<u>94,125,544</u>	<u>95,275,889</u>	<u>88,786,768</u>
Surplus (Deficit) for the year	<u>(256,232)</u>	<u>(737,314)</u>	<u>1,737,774</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		30,340,272	28,602,498
Accumulated Surplus (Deficit) from Operations, end of year		<u><u>29,602,958</u></u>	<u>30,340,272</u>

School District No. 83 (North Okanagan-Shuswap)

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
Surplus (Deficit) for the year	<u>(256,232)</u>	<u>(737,314)</u>	1,737,774
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(7,554,909)	(6,754,397)	(5,070,330)
Amortization of Tangible Capital Assets	5,094,065	5,247,252	5,160,267
Total Effect of change in Tangible Capital Assets	<u>(2,460,844)</u>	<u>(1,507,145)</u>	89,937
Acquisition of Prepaid Expenses	150,000	(196,506)	(128,880)
Use of Prepaid Expenses	(128,880)	128,880	267,560
Acquisition of Supplies Inventory	400,000	(503,964)	(424,896)
Use of Supplies Inventory	(424,900)	424,896	317,684
Total Effect of change in Other Non-Financial Assets	<u>(3,780)</u>	<u>(146,694)</u>	31,468
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	<u>(2,720,856)</u>	<u>(2,391,153)</u>	1,859,179
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		<u>(2,391,153)</u>	1,859,179
Net Debt, beginning of year		(57,964,642)	(59,823,821)
Net Debt, end of year		<u>(60,355,795)</u>	(57,964,642)

School District No. 83 (North Okanagan-Shuswap)

Statement 5

Statement of Cash Flows
Year Ended June 30, 2022

	2022 Actual \$	2021 Actual \$
Operating Transactions		
Surplus (Deficit) for the year	(737,314)	1,737,774
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	723,930	(365,247)
Supplies Inventories	(79,068)	(107,212)
Prepaid Expenses	(67,626)	138,680
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	(777,290)	891,781
Unearned Revenue	(254,024)	608,586
Deferred Revenue	249,095	(141,091)
Employee Future Benefits	101,990	262,487
Amortization of Tangible Capital Assets	5,247,252	5,160,267
Amortization of Deferred Capital Revenue	(3,410,880)	(3,399,443)
Total Operating Transactions	996,065	4,786,582
Capital Transactions		
Tangible Capital Assets Purchased	(6,711,928)	(5,070,330)
Tangible Capital Assets -WIP Purchased	(42,469)	
Non-Capital Amounts Expensed	(22,259)	
Total Capital Transactions	(6,776,656)	(5,070,330)
Financing Transactions		
Capital Revenue Received	4,069,821	4,178,935
School Protection Program		(666,000)
Total Financing Transactions	4,069,821	3,512,935
Net Increase (Decrease) in Cash and Cash Equivalents	(1,710,770)	3,229,187
Cash and Cash Equivalents, beginning of year	18,645,137	15,415,950
Cash and Cash Equivalents, end of year	16,934,367	18,645,137
Cash and Cash Equivalents, end of year, is made up of:		
Cash	16,934,367	18,645,137
	16,934,367	18,645,137

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 1 AUTHORITY AND PURPOSE

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

The COVID-19 outbreak was declared a pandemic by the World Health Organization in March 2020 and has had a significant financial, market and social dislocating impact worldwide. Under direction of the Provincial Health Officer, all schools suspended in-class instruction in March 2020 and the District remained open to continue to support students and families in a variety of ways. Parents were given the choice to send their children back to school on a gradual and part-time basis beginning June 1, 2020 and full-time beginning Sept 1, 2020 with new health and safety guidelines. The ongoing impact of the pandemic presents uncertainty over future cash flows, may have a significant impact on future operations including decreases in revenue, impairment of receivables, reduction in investment income and delays in completing capital project work. As the situation is dynamic and the ultimate duration and magnitude of the impact are not known, an estimate of the future financial effect on the District is not practicable at this time.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

a) Basis of Accounting

These financial statements have been prepared in accordance with Section 23.1 of the *Budget Transparency and Accountability Act* of the Province of British Columbia supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board. The *Budget Transparency and Accountability Act* requires that the financial statements be prepared in accordance with the set of standards and guidelines that comprise generally accepted accounting principles for senior governments in Canada, or if the Treasury Board makes a regulation, the set of standards and guidelines that comprise generally accepted accounting principles for senior governments in Canada as modified by the alternate standard or guideline or part thereof adopted in the regulation.

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

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

a) Basis of Accounting (Continued)

Regulation 257/2010 requires all tax-payer supported organizations in the Schools, Universities, Colleges and Hospitals sectors to adopt Canadian public sector accounting standards without any PS4200 elections.

Regulation 198/2011 requires that restricted contributions received or receivable for acquiring or developing a depreciable tangible capital asset or contributions in the form of a depreciable tangible capital asset are to be deferred and recognized in revenue at the same rate that amortization of the related tangible capital asset is recorded.

For British Columbia tax-payer supported organizations, these contributions include government transfers and externally restricted contributions.

The accounting policy requirements under Regulation 198/2011 are significantly different from the requirements of Canadian public sector accounting standards which requires 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.

As a result, revenue recognized in the statement of operations and certain related deferred capital revenue would be recorded differently under Canadian public sector accounting standards.

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.

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

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

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.

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(n).

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.

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

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

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

i) Liability for Contaminated Sites

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

- an environmental standard exists;
- contamination exceeds the environmental standard;
- the School district:
 - is directly responsible; or
 - accepts responsibility;

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

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

i) Liability for Contaminated Sites (Continued)

- 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.

j) Tangible Capital Assets

The following criteria apply:

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

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

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

k) 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.

l) Supplies Inventory

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

m) Funds and Reserves

Certain amounts, as approved by the Board, are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund when approved (see Note 13 – Interfund Transfers). Funds and reserves are disclosed on Schedule 2, 3 and 4.

n) Revenue Recognition

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

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

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

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

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

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

n) Revenue Recognition (Continued)

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

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

o) Expenditures

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

Categories of Salaries

- Principals 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 aboriginal education, are allocated to these programs. All other costs are allocated to related programs.

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

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

o) Expenditures (continued)

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

p) 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.

q) School Generated Funds

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

r) 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 re-measurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of re-measurement gains and losses

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

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

r) Financial Instruments (continued)

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.

s) 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.

t) Future Changes in Accounting Policies

PS 3280 Asset Retirement Obligations issued August 2018 establishes standards for recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of tangible capital assets and is effective July 1, 2022. A liability will be 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.

Liabilities are recognized for statutory, contractual or legal obligations associated with the retirement of tangible capital assets when those obligations result from the acquisition, construction, development or normal operation of the assets. The obligations are measured initially at fair value, determined using present value methodology, and the resulting costs capitalized into the carrying amount of the related tangible capital asset. In subsequent periods, the liability is adjusted for accretion and any changes in the amount or timing of the underlying future cash flows. The capitalized asset retirement cost is amortized on the same basis as the related asset and accretion expense is included in the Statement of Operations.

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

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

t) Future Changes in Accounting Policies (continued)

A modified retroactive application has been recommended by Government pending approval in the Fall of 2020. Management is in the process of assessing the impact of adopting this standard on the School District's financial results.

PS 3400 Revenue issued November 2018 establishes standards on how to account for and report on revenue and is effective July 1, 2023. Specifically, it differentiates between revenue arising from transactions that include performance obligations, referred to as "exchange transactions", and transactions that do not have performance obligations, referred to as "non-exchange transactions".

t) Future Changes in Accounting Policies (Continued)

Revenue from transactions with performance obligations should be recognized when (or as) the School District satisfies a performance obligation by providing the promised goods or services to a payor.

Revenue from transactions with no performance obligations should be recognized when a school 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.

This standard may be applied retroactively or prospectively. Management is in the process of assessing the impact of adopting this standard on the School District's financial results

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

	2022		2021
Due from Federal Government	\$ 36,913	\$	36,682
Other	202,524		605,546
	\$ 239,437	\$	642,408

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 5 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER

	2022	2021
Trade payables	\$ 5,507,974	\$ 5,885,985
Salaries and benefits payable	908,210	1,288,079
Accrued vacation pay	399,371	418,781
	<u>\$ 6,815,555</u>	<u>\$ 7,592,845</u>

NOTE 6 UNEARNED REVENUE

	2022	2021
Balance, beginning of year	\$ 632,486	\$ 23,900
Changes for the year:		
Increase:		
Tuition fees collected	329,251	516,300
Donation	-	92,286
	<u>329,251</u>	<u>608,586</u>
Decrease:		
Tuition fees recognized	540,200	-
Donation recognized	43,075	-
	<u>583,275</u>	<u>-</u>
Net changes for the year	<u>(254,024)</u>	<u>608,586</u>
Balance, end of year	<u>\$ 378,462</u>	<u>\$ 632,486</u>

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. Detailed information about the change in deferred revenue is included in Schedule 3A.

	2022	2021
Balance, beginning of year	\$ 2,025,764	\$ 2,166,855
Changes for the year:		
Increase:		
Provincial Grants - Ministry of Education	8,755,542	10,726,492
Other	1,901,446	1,456,728
Investment Income	12,149	2,013
	<u>10,669,137</u>	<u>12,185,233</u>

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 7 DEFERRED REVENUE *(Continued)*

Decrease:		
Transfers to Revenue	10,420,042	11,992,191
Recovered	-	334,133
	10,420,042	12,326,324
Net changes for the year	249,095	(141,091)
Balance, end of year	\$ 2,274,859	\$ 2,025,764

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.

Detailed information about the changes in deferred capital revenue is included in Schedule 4C and 4D.

	2022	2021
Balance, deferred capital revenue, subject to amortization, beginning of year	\$ 63,208,968	\$ 63,095,476
Changes for the year:		
Increase:		
Deferred Capital Revenue Bylaw – Ministry of Education	4,047,562	3,512,935
Decrease:		
Amortization of Deferred Capital Revenue	3,410,880	3,399,443
Net Changes for the Year	636,682	113,492
Deferred Capital Revenue, end of year	\$ 63,845,650	\$ 63,208,968

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

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>2022</u>	<u>2021</u>
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	\$ 4,071,510	\$ 4,154,335
Service Cost	374,698	374,901
Interest Cost	104,811	96,383
Benefit Payments	(209,914)	(298,598)
Actuarial Gain	(402,436)	(255,511)
Accrued Benefit Obligation – March 31	<u>\$ 3,938,669</u>	<u>\$ 4,071,510</u>
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation - March 31	\$ 3,938,669	\$ 4,071,510
Market Value of Plan Assets - March 31	0	0
Funded Status – Deficit	(3,938,669)	(4,071,510)
Employer Contributions After Measurement Date	122,407	55,696
Benefits Expense After Measurement Date	(115,524)	(119,877)
Unamortized Net Actuarial (Gain)/Loss	(781,444)	(475,550)
Accrued Benefit Liability - June 30	<u>\$ (4,713,231)</u>	<u>\$ (4,611,241)</u>
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability - July 1	\$ 4,611,241	\$ 4,348,754
Net Expense for Fiscal Year	378,615	451,925
Employer Contributions	(276,625)	(189,438)
Accrued Benefit Liability - June 30	<u>\$ 4,713,231</u>	<u>\$ 4,611,241</u>
Components of Net Benefit Expense		
Service Cost	\$ 364,675	\$ 374,850
Interest Cost	110,481	98,490
Amortization of Net Actuarial (Gain)/Loss	(96,541)	(21,415)
Net Benefit Expense	<u>\$ 378,615</u>	<u>\$ 451,925</u>

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 9 EMPLOYEE FUTURE BENEFITS *(Continued)*

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

	<u>2022</u>		<u>2021</u>
Discount Rate - April 1	2.50%		2.25%
Discount Rate - March 31	3.25%		2.50%
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	9.7		9.0

NOTE 10 TANGIBLE CAPITAL ASSETS

Net Book Value:

	Net Book Value 2022	Net Book Value 2021
Sites	\$ 5,840,721	\$ 5,840,721
Buildings	75,795,212	74,141,957
Furniture & Equipment	3,371,331	3,149,959
Vehicles	2,473,343	2,966,899
Computer Software	42,686	93,036
Computer Hardware	1,631,053	1,454,629
Total	\$ 89,154,346	\$ 87,647,201

June 30, 2022

Cost:	Balance at July 1, 2021	Additions	Disposals	Transfers	Balance at June 30, 2022
Sites	\$ 5,840,721	-	-	-	\$ 5,840,721
Buildings	162,852,253	5,002,851	-	42,469	167,897,573
Furniture & Equipment	6,284,848	859,162	673,063	-	6,470,947
Vehicles	5,726,616	49,847	635,025	-	5,141,438
Computer Software	391,998	10,633	184,798	-	217,833
Computer Hardware	2,871,929	789,435	403,182	-	3,258,182
Total	\$ 183,968,365	\$ 6,711,928	\$ 1,896,068	\$ 42,469	\$ 188,826,694

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 10 TANGIBLE CAPITAL ASSETS (Continued)

Accumulated Amortization	Balance at July 1, 2021	Additions	Disposals	Balance at June 30, 2022
Sites	\$ -	-	-	\$ -
Buildings	88,710,296	3,392,065	-	92,102,361
Furniture & Equipment	3,134,889	637,790	673,063	3,099,616
Vehicles	2,759,717	543,403	635,025	2,668,095
Computer Software	298,962	60,983	184,798	175,147
Computer Hardware	1,417,300	613,011	403,182	1,627,129
Total	\$ 96,321,164	\$5,247,252	\$1,896,068	\$ 99,672,348

June 30, 2021

Cost:	Balance at July 1, 2020	Additions	Disposals	Transfers	Balance at June 30, 2021
Sites	\$ 5,840,721	\$ -	\$ -	\$ -	\$ 5,840,721
Buildings	159,736,514	3,115,739	-	-	162,852,253
Furniture & Equipment	5,666,029	808,819	190,000	-	6,284,848
Vehicles	6,314,832	467,540	1,055,756	-	5,726,616
Computer Software	383,997	8,001	-	-	391,998
Computer Hardware	2,827,935	670,231	626,237	-	2,871,929
Total	\$ 180,770,028	\$ 5,070,330	\$ 1,871,993	\$ -	\$ 183,968,365

Accumulated Amortization	Balance at July 1, 2020	Additions	Disposals	Balance at June 30, 2021
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	85,397,232	3,313,064	-	88,710,296
Furniture & Equipment	2,727,345	597,544	190,000	3,134,889
Vehicles	3,213,401	602,072	1,055,756	2,759,717
Computer Software	221,362	77,600	-	298,962
Computer Hardware	1,473,550	569,987	626,237	1,417,300
Total	\$ 93,032,890	\$ 5,160,267	\$ 1,871,993	\$ 96,321,164

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

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 pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2021, the Teachers' Pension Plan has about 50,000 active members and approximately 40,000 retired members. As of December 31, 2021, the Municipal Pension Plan has about 227,000 active members, including approximately 29,000 from school districts.

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

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

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The School District paid \$6,400,413 for employer contributions to the plans for the year ended June 30, 2022 (2021: \$6,138,605).

The next valuation for the Teachers' Pension Plan will be as at December 31, 2023. The next valuation for the Municipal Pension Plan will be as at December 31, 2021, with results available in 2022.

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

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

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	2021	Contributions	2022
North Okanagan-Shuswap Endowment Fund	\$ 65,837	\$ -	\$ 65,837
Muriel Barnard Memorial Bursary Trust	20,000	-	20,000
Tyson Henderson Memorial Bursary Trust	18,100	-	18,100
Total	\$ 103,937	\$ -	\$ 103,937

NOTE 13 INTERFUND TRANSFERS

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2022, were as follows:

- \$ 1,748,292 (2021 - \$1,370,125) was transferred from the operating fund to the capital fund for the purchase of capital assets;
- \$ 514,782 (2021 - \$458,875) was transferred from special purpose funds to the capital fund for the purchase of capital assets;
- \$ 557,900 (2021 - \$12,500) was transferred from the operating fund to local capital.

NOTE 14 RELATED PARTY TRANSACTIONS

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

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 15 CONTRACTUAL OBLIGATIONS AND CONTINGENCIES

The School District has entered into a number of contracts related to capital projects with a remaining cost of approximately \$1,956,060.

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 February 15, 2022. The original annual budget was adopted on June 15, 2021. The original and amended budgets are presented below.

	<u>2022 Amended Annual Budget</u>	<u>2022 Original Annual Budget</u>
Revenues		
Provincial Grants		
Ministry of Education	\$ 86,692,207	\$ 82,216,673
Other	157,465	246,675
Tuition	673,008	213,000
Other Revenue	2,816,152	2,868,546
Rentals and Leases	82,000	105,000
Investment Income	114,500	103,000
Amortization of Deferred Capital Revenue	3,333,980	3,425,000
Total Revenue	\$ 93,869,312	\$ 89,177,894
Expenses		
Instruction	\$ 73,485,535	\$ 68,984,963
District Administration	3,496,927	3,459,818
Operations and Maintenance	13,222,561	13,567,431
Transportation and Housing	3,920,521	3,999,003
Total Expense	\$ 94,125,544	\$ 90,011,215
Net Expense	\$ (256,232)	\$ (833,321)
Budgeted Allocation of Surplus	1,603,544	720,776
Budgeted Surplus for the year	\$ 1,347,312	\$ (112,545)

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 17 EXPENSE BY OBJECT

	<u>2022</u>	<u>2021</u>
Salaries and benefits	\$ 78,595,340	\$ 74,799,108
Services and supplies	11,433,297	8,827,393
Amortization	5,247,252	5,160,267
	<u>\$ 95,275,889</u>	<u>\$ 88,786,768</u>

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.

	<u>2022</u>	<u>2021</u>
Operating Fund		
Internally Restricted:		
School Budget Balances	\$ 613,628	\$ 579,304
Career Program	54,265	58,021
Unspent Aboriginal Education Targeted Funds	39,174	138,623
Automated External Defibrillator Commitments	-	20,000
Various Outstanding Projects	19,650	52,300
Contingency Reserve	-	730,000
Portables	-	425,000
Information Technology Commitment	-	135,000
Total Internally Restricted	<u>\$ 726,717</u>	<u>\$ 2,138,248</u>
Unrestricted Operating Surplus	491,622	816,952
Total Operating Surplus	<u>\$ 1,218,339</u>	<u>\$ 2,955,200</u>

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 18 ACCUMULATED SURPLUS *(Continued)*

Special Purpose Funds	\$ 103,937	\$ 103,937
Capital Fund		
Invested in tangible capital assets	\$ 25,923,859	\$ 25,436,304
Local Capital	2,356,823	1,844,831
	\$ 28,280,682	\$ 27,281,135
Total Accumulated Surplus	\$ 29,602,958	\$ 30,340,272

NOTE 19 ECONOMIC DEPENDENCE

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

NOTE 20 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.

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 20 RISK MANAGEMENT *(Continued)*

b) Market risk

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

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

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

c) Liquidity risk

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

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

Risk Management and insurance services for all School Districts in British Columbia are provided by the Risk Management Branch of the Ministry of Finance.

School District No. 83 (North Okanagan-Shuswap)

Schedule 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund

Year Ended June 30, 2022

	Operating Fund	Special Purpose Fund	Capital Fund	2022 Actual	2021 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	2,955,200	103,937	27,281,135	30,340,272	28,602,498
Changes for the year					
Surplus (Deficit) for the year	569,331	514,782	(1,821,427)	(737,314)	1,737,774
Interfund Transfers					
Tangible Capital Assets Purchased	(1,748,292)	(514,782)	2,263,074	-	
Local Capital	(557,900)		557,900	-	
Net Changes for the year	(1,736,861)	-	999,547	(737,314)	1,737,774
Accumulated Surplus (Deficit), end of year - Statement 2	1,218,339	103,937	28,280,682	29,602,958	30,340,272

School District No. 83 (North Okanagan-Shuswap)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2022

	2022 Budget \$	2022 Actual \$	2021 Actual \$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	78,088,749	77,958,654	73,562,474
Other	157,465	242,015	179,625
Federal Grants		33,962	
Tuition	673,008	695,368	79,784
Other Revenue	1,010,152	1,540,183	1,033,407
Rentals and Leases	82,000	90,533	120,283
Investment Income	96,000	109,734	106,039
Total Revenue	80,107,374	80,670,449	75,081,612
Expenses			
Instruction	63,465,685	63,721,321	58,872,377
District Administration	3,490,927	3,477,706	2,602,078
Operations and Maintenance	8,846,348	9,350,278	7,545,792
Transportation and Housing	3,135,233	3,551,813	3,072,938
Total Expense	78,938,193	80,101,118	72,093,185
Operating Surplus (Deficit) for the year	1,169,181	569,331	2,988,427
Budgeted Appropriation (Retirement) of Surplus (Deficit)	1,603,544		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(2,736,337)	(1,748,292)	(1,370,125)
Local Capital	(12,500)	(557,900)	(12,500)
Other	(23,888)		
Total Net Transfers	(2,772,725)	(2,306,192)	(1,382,625)
Total Operating Surplus (Deficit), for the year	-	(1,736,861)	1,605,802
Operating Surplus (Deficit), beginning of year		2,955,200	1,349,398
Operating Surplus (Deficit), end of year		1,218,339	2,955,200
Operating Surplus (Deficit), end of year			
Internally Restricted		726,717	2,138,248
Unrestricted		491,622	816,952
Total Operating Surplus (Deficit), end of year		1,218,339	2,955,200

School District No. 83 (North Okanagan-Shuswap)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2022

	2022 Budget \$	2022 Actual \$	2021 Actual \$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	77,759,298	77,762,971	71,329,494
ISC/LEA Recovery	(984,052)	(1,118,964)	(984,052)
Other Ministry of Education and Child Care Grants			
Pay Equity	641,286	641,286	641,286
Funding for Graduated Adults	2,000	3,144	4,222
Student Transportation Fund	561,925	561,925	561,925
Support Staff Benefits Grant	64,233	64,233	62,727
Teachers' Labour Settlement Funding			1,767,813
Early Career Mentorship Funding			135,000
FSA Scorer Grant	12,964	12,964	12,964
NGN Self-Provisioning	28,470	28,470	28,470
Early Learning (ELF)	2,625	2,625	2,625
Total Provincial Grants - Ministry of Education and Child Care	78,088,749	77,958,654	73,562,474
Provincial Grants - Other	157,465	242,015	179,625
Federal Grants		33,962	-
Tuition			
International and Out of Province Students	673,008	695,368	79,784
Total Tuition	673,008	695,368	79,784
Other Revenues			
Other School District/Education Authorities		13,307	
Funding from First Nations	984,052	1,118,964	984,052
Miscellaneous			
Sale of Assets	6,100	6,722	18,700
Miscellaneous	20,000	234,215	30,655
Insurance Claim Proceeds		166,975	
Total Other Revenue	1,010,152	1,540,183	1,033,407
Rentals and Leases	82,000	90,533	120,283
Investment Income	96,000	109,734	106,039
Total Operating Revenue	80,107,374	80,670,449	75,081,612

School District No. 83 (North Okanagan-Shuswap)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
Salaries			
Teachers	32,567,384	32,954,551	30,706,258
Principals and Vice Principals	5,342,737	5,440,698	5,116,076
Educational Assistants	6,467,851	6,038,306	5,723,402
Support Staff	7,537,766	7,322,143	6,587,602
Other Professionals	2,441,361	2,298,498	2,267,792
Substitutes	2,785,851	3,366,476	2,439,264
Total Salaries	57,142,950	57,420,672	52,840,394
Employee Benefits	13,423,363	13,613,510	12,668,721
Total Salaries and Benefits	70,566,313	71,034,182	65,509,115
Services and Supplies			
Services	2,554,980	2,670,311	1,989,531
Student Transportation	4,500	3,396	3,188
Professional Development and Travel	633,364	490,629	344,002
Rentals and Leases	36,400	34,892	51,212
Dues and Fees	106,850	296,840	97,502
Insurance	213,015	195,861	186,622
Supplies	3,304,771	3,426,030	2,558,110
Utilities	1,518,000	1,948,977	1,353,903
Total Services and Supplies	8,371,880	9,066,936	6,584,070
Total Operating Expense	78,938,193	80,101,118	72,093,185

School District No. 83 (North Okanagan-Shuswap)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2022

	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	25,577,519	880,522		301,624		2,290,987	29,050,652
1.03 Career Programs	352,171			92,045		4,363	448,579
1.07 Library Services	730,002			62,544			792,546
1.08 Counselling	1,374,981						1,374,981
1.10 Special Education	4,383,212	153,127	5,475,545	50,638	287,719	511,968	10,862,209
1.30 English Language Learning	76,568						76,568
1.31 Indigenous Education	394,222	109,026	562,761	68,043	247,321	31,536	1,412,909
1.41 School Administration		3,718,274		1,403,131		68,153	5,189,558
1.62 International and Out of Province Students	65,876	14,481		99	18,843		99,299
Total Function 1	32,954,551	4,875,430	6,038,306	1,978,124	553,883	2,907,007	49,307,301
4 District Administration							
4.11 Educational Administration		565,268		9,931	295,357		870,556
4.40 School District Governance					77,176		77,176
4.41 Business Administration				328,397	864,678	43,519	1,236,594
Total Function 4	-	565,268	-	338,328	1,237,211	43,519	2,184,326
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				59,785	249,910		309,695
5.50 Maintenance Operations				3,061,582	164,559	327,646	3,553,787
5.52 Maintenance of Grounds				176,833			176,833
5.56 Utilities							-
Total Function 5	-	-	-	3,298,200	414,469	327,646	4,040,315
7 Transportation and Housing							
7.41 Transportation and Housing Administration				121,126	92,935		214,061
7.70 Student Transportation				1,586,365		88,304	1,674,669
Total Function 7	-	-	-	1,707,491	92,935	88,304	1,888,730
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	32,954,551	5,440,698	6,038,306	7,322,143	2,298,498	3,366,476	57,420,672

School District No. 83 (North Okanagan-Shuswap)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2022

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	29,050,652	7,041,914	36,092,566	1,411,541	37,504,107	36,894,318	34,043,295
1.03 Career Programs	448,579	107,259	555,838	154,246	710,084	672,185	685,334
1.07 Library Services	792,546	178,375	970,921	105,419	1,076,340	967,276	1,134,117
1.08 Counselling	1,374,981	298,991	1,673,972	1,676	1,675,648	1,540,674	1,591,554
1.10 Special Education	10,862,209	2,689,246	13,551,455	153,030	13,704,485	14,274,929	12,751,050
1.30 English Language Learning	76,568	15,928	92,496	3,053	95,549	60,195	127,268
1.31 Indigenous Education	1,412,909	340,582	1,753,491	280,298	2,033,789	2,072,963	1,872,126
1.41 School Administration	5,189,558	1,143,848	6,333,406	136,456	6,469,862	6,548,809	6,651,490
1.62 International and Out of Province Students	99,299	21,702	121,001	330,456	451,457	434,336	16,143
Total Function 1	49,307,301	11,837,845	61,145,146	2,576,175	63,721,321	63,465,685	58,872,377
4 District Administration							
4.11 Educational Administration	870,556	187,299	1,057,855	58,342	1,116,197	1,286,142	449,345
4.40 School District Governance	77,176	4,834	82,010	72,660	154,670	182,290	200,224
4.41 Business Administration	1,236,594	278,737	1,515,331	691,508	2,206,839	2,022,495	1,952,509
Total Function 4	2,184,326	470,870	2,655,196	822,510	3,477,706	3,490,927	2,602,078
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	309,695	63,097	372,792	109,015	481,807	457,601	487,358
5.50 Maintenance Operations	3,553,787	759,112	4,312,899	1,744,000	6,056,899	6,092,689	5,047,532
5.52 Maintenance of Grounds	176,833	39,113	215,946	477,385	693,331	568,058	496,999
5.56 Utilities	-	-	-	2,118,241	2,118,241	1,728,000	1,513,903
Total Function 5	4,040,315	861,322	4,901,637	4,448,641	9,350,278	8,846,348	7,545,792
7 Transportation and Housing							
7.41 Transportation and Housing Administration	214,061	50,917	264,978	12,798	277,776	271,528	300,318
7.70 Student Transportation	1,674,669	392,556	2,067,225	1,206,812	3,274,037	2,863,705	2,772,620
Total Function 7	1,888,730	443,473	2,332,203	1,219,610	3,551,813	3,135,233	3,072,938
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	57,420,672	13,613,510	71,034,182	9,066,936	80,101,118	78,938,193	72,093,185

School District No. 83 (North Okanagan-Shuswap)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2022

	2022 Budget \$	2022 Actual \$	2021 Actual \$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	8,603,458	8,694,069	10,769,367
Other Revenue	1,806,000	1,721,464	1,218,447
Investment Income	6,000	4,509	4,377
Total Revenue	10,415,458	10,420,042	11,992,191
Expenses			
Instruction	10,019,850	9,871,603	11,494,185
District Administration	6,000	4,509	-
Operations and Maintenance	29,148	29,148	35,447
Transportation and Housing	38,288		3,684
Total Expense	10,093,286	9,905,260	11,533,316
Special Purpose Surplus (Deficit) for the year	322,172	514,782	458,875
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(346,060)	(514,782)	(458,875)
Other	23,888		
Total Net Transfers	(322,172)	(514,782)	(458,875)
Total Special Purpose Surplus (Deficit) for the year	-	-	-
Special Purpose Surplus (Deficit), beginning of year		103,937	103,937
Special Purpose Surplus (Deficit), end of year		103,937	103,937
Special Purpose Surplus (Deficit), end of year			
Endowment Contributions		103,937	103,937
Total Special Purpose Surplus (Deficit), end of year		103,937	103,937

School District No. 83 (North Okanagan-Shuswap)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2022

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			14,217	1,942,286	3,033	4,185	14,576	5,057				20,497
Add: Restricted Grants												
Provincial Grants - Ministry of Education and Child Care	335,208	263,552			192,000	42,385	143,108	334,417	318,656	5,270,052	1,318,407	17,791
Other				1,901,446								
Investment Income			12,149									
	335,208	263,552	12,149	1,901,446	192,000	42,385	143,108	334,417	318,656	5,270,052	1,318,407	17,791
Less: Allocated to Revenue	335,208	263,552	4,509	1,721,464	175,864	33,895	157,684	278,872	318,656	5,270,052	1,318,407	-
Deferred Revenue, end of year	-	-	21,857	2,122,268	19,169	12,675	-	60,602	-	-	-	38,288
Revenues												
Provincial Grants - Ministry of Education and Child Care	335,208	263,552			175,864	33,895	157,684	278,872	318,656	5,270,052	1,318,407	
Other Revenue				1,721,464								
Investment Income			4,509									
	335,208	263,552	4,509	1,721,464	175,864	33,895	157,684	278,872	318,656	5,270,052	1,318,407	-
Expenses												
Salaries												
Teachers										4,216,041	569,429	
Principals and Vice Principals					13,958	13,958	48,742				53,818	
Educational Assistants		209,912			107,807		30,861	113,025				
Support Staff							1,479	41,941				
Substitutes							3,580		274,588		283,657	
	-	209,912	-	-	121,765	13,958	84,662	154,966	274,588	4,216,041	906,904	-
Employee Benefits		53,640			37,847	2,913	17,006	40,104	44,068	1,054,011	212,553	
Services and Supplies	29,149		4,509	1,721,464	13,638	17,024	48,229	83,802			198,950	
	29,149	263,552	4,509	1,721,464	173,250	33,895	149,897	278,872	318,656	5,270,052	1,318,407	-
Net Revenue (Expense) before Interfund Transfers	306,059	-	-	-	2,614	-	7,787	-	-	-	-	-
Interfund Transfers												
Tangible Capital Assets Purchased	(306,059)				(2,614)		(7,787)					
	(306,059)	-	-	-	(2,614)	-	(7,787)	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-	-	-	-

School District No. 83 (North Okanagan-Shuswap)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2022

	Mental Health in Schools	Changing Results for Young Children	Safe Return to School / Restart: Health & Safety Grant	Federal Safe Return to Class / Ventilation Fund	Seamless Day Kindergarten	TOTAL
	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	15,041	6,872				2,025,764
Add: Restricted Grants						
Provincial Grants - Ministry of Education and Child Care	122,845	6,000	183,168	157,953	50,000	8,755,542
Other						1,901,446
Investment Income						12,149
	122,845	6,000	183,168	157,953	50,000	10,669,137
Less: Allocated to Revenue	137,886	12,872	183,168	157,953	50,000	10,420,042
Deferred Revenue, end of year	-	-	-	-	-	2,274,859
Revenues						
Provincial Grants - Ministry of Education and Child Care	137,886	12,872	183,168	157,953	50,000	8,694,069
Other Revenue						1,721,464
Investment Income						4,509
	137,886	12,872	183,168	157,953	50,000	10,420,042
Expenses						
Salaries						
Teachers	6,397					4,791,867
Principals and Vice Principals						130,476
Educational Assistants					36,304	497,909
Support Staff			46,917		2,637	92,974
Substitutes	1,273	3,629				566,727
	7,670	3,629	46,917	-	38,941	6,079,953
Employee Benefits	1,394	555	12,323		4,791	1,481,205
Services and Supplies	128,822	8,688	84,657		5,170	2,344,102
	137,886	12,872	143,897	-	48,902	9,905,260
Net Revenue (Expense) before Interfund Transfers	-	-	39,271	157,953	1,098	514,782
Interfund Transfers						
Tangible Capital Assets Purchased			(39,271)	(157,953)	(1,098)	(514,782)
	-	-	(39,271)	(157,953)	(1,098)	(514,782)
Net Revenue (Expense)	-	-	-	-	-	-

School District No. 83 (North Okanagan-Shuswap)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2022

	2022 Budget	2022 Actual			2021 Actual
	\$	Invested in Tangible Capital Assets	Local Capital	Fund Balance	\$
Revenues					
Provincial Grants					
Ministry of Education and Child Care		22,259		22,259	
Investment Income	12,500		14,945	14,945	10,563
Gain (Loss) on Disposal of Tangible Capital Assets		-		-	40,733
Amortization of Deferred Capital Revenue	3,333,980	3,410,880		3,410,880	3,399,443
Total Revenue	<u>3,346,480</u>	<u>3,433,139</u>	<u>14,945</u>	<u>3,448,084</u>	<u>3,450,739</u>
Expenses					
Operations and Maintenance		22,259		22,259	
Amortization of Tangible Capital Assets					
Operations and Maintenance	4,347,065	4,512,637		4,512,637	4,437,830
Transportation and Housing	747,000	734,615		734,615	722,437
Total Expense	<u>5,094,065</u>	<u>5,269,511</u>	<u>-</u>	<u>5,269,511</u>	<u>5,160,267</u>
Capital Surplus (Deficit) for the year	<u>(1,747,585)</u>	<u>(1,836,372)</u>	<u>14,945</u>	<u>(1,821,427)</u>	<u>(1,709,528)</u>
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	3,082,397	2,263,074		2,263,074	1,829,000
Local Capital	12,500		557,900	557,900	12,500
Total Net Transfers	<u>3,094,897</u>	<u>2,263,074</u>	<u>557,900</u>	<u>2,820,974</u>	<u>1,841,500</u>
Other Adjustments to Fund Balances					
District Portion of Proceeds on Disposal		-	-	-	
Tangible Capital Assets Purchased from Local Capital		60,853	(60,853)	-	
Total Other Adjustments to Fund Balances		<u>60,853</u>	<u>(60,853)</u>	<u>-</u>	
Total Capital Surplus (Deficit) for the year	<u>1,347,312</u>	<u>487,555</u>	<u>511,992</u>	<u>999,547</u>	<u>131,972</u>
Capital Surplus (Deficit), beginning of year		25,436,304	1,844,831	27,281,135	27,149,163
Capital Surplus (Deficit), end of year		<u>25,923,859</u>	<u>2,356,823</u>	<u>28,280,682</u>	<u>27,281,135</u>

School District No. 83 (North Okanagan-Shuswap)

Schedule 4A (Unaudited)

Tangible Capital Assets

Year Ended June 30, 2022

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	5,840,721	162,852,253	6,284,848	5,726,616	391,998	2,871,929	183,968,365
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		4,242,370	145,631				4,388,001
Operating Fund		454,422	449,928	49,847	10,633	783,462	1,748,292
Special Purpose Funds		306,059	202,750			5,973	514,782
Local Capital			60,853				60,853
	-	5,002,851	859,162	49,847	10,633	789,435	6,711,928
Decrease:							
Deemed Disposals			673,063	635,025	184,798	403,182	1,896,068
	-	-	673,063	635,025	184,798	403,182	1,896,068
Cost, end of year	5,840,721	167,855,104	6,470,947	5,141,438	217,833	3,258,182	188,784,225
Work in Progress, end of year		42,469					42,469
Cost and Work in Progress, end of year	5,840,721	167,897,573	6,470,947	5,141,438	217,833	3,258,182	188,826,694
Accumulated Amortization, beginning of year		88,710,296	3,134,889	2,759,717	298,962	1,417,300	96,321,164
Changes for the Year							
Increase: Amortization for the Year		3,392,065	637,790	543,403	60,983	613,011	5,247,252
Decrease:							
Deemed Disposals			673,063	635,025	184,798	403,182	1,896,068
		-	673,063	635,025	184,798	403,182	1,896,068
Accumulated Amortization, end of year		92,102,361	3,099,616	2,668,095	175,147	1,627,129	99,672,348
Tangible Capital Assets - Net	5,840,721	75,795,212	3,371,331	2,473,343	42,686	1,631,053	89,154,346

School District No. 83 (North Okanagan-Shuswap)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress
Year Ended June 30, 2022

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year					-
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	42,469				42,469
	42,469	-	-	-	42,469
Net Changes for the Year	42,469	-	-	-	42,469
Work in Progress, end of year	42,469	-	-	-	42,469

School District No. 83 (North Okanagan-Shuswap)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2022

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	61,790,345	408,300	12,250	62,210,895
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	4,388,001			4,388,001
	4,388,001	-	-	4,388,001
Decrease:				
Amortization of Deferred Capital Revenue	3,362,527	44,853	3,500	3,410,880
	3,362,527	44,853	3,500	3,410,880
Net Changes for the Year	1,025,474	(44,853)	(3,500)	977,121
Deferred Capital Revenue, end of year	62,815,819	363,447	8,750	63,188,016
Work in Progress, beginning of year				-
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	42,469			42,469
	42,469	-	-	42,469
Net Changes for the Year	42,469	-	-	42,469
Work in Progress, end of year	42,469	-	-	42,469
Total Deferred Capital Revenue, end of year	62,858,288	363,447	8,750	63,230,485

School District No. 83 (North Okanagan-Shuswap)

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2022

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	382,908	615,165	-			998,073
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	4,069,821					4,069,821
	4,069,821	-	-	-	-	4,069,821
Decrease:						
Transferred to DCR - Capital Additions	4,388,001					4,388,001
Transferred to DCR - Work in Progress	42,469					42,469
Non-Capital Amounts Expensed	22,259					22,259
	4,452,729	-	-	-	-	4,452,729
Net Changes for the Year	(382,908)	-	-	-	-	(382,908)
Balance, end of year	-	615,165	-	-	-	615,165



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

BRIEFING NOTE

TO: Board of Education
FROM: Jeremy Hunt, Director of Finance
RE: **2021-22 Accumulated Surplus**

DATE: September 15, 2022

Purpose

This briefing note is to provide the Board of Education of School District No. 83 with information relating to the 2021-22 Accumulated Surplus.

Background

The Board has approved Policy 4060.01R - Accumulated Operating Surplus (Reserve) to support effective planning allowing the District to be able to balance budgets and be prepared for situations where management has identified unusual/non-recurring expenses. The policy allows for restricted contingency of a minimum of 0.5% and a maximum of 1.0% of actual operating expenses of that fiscal year.

The accumulated operating surplus and proposed appropriation of the accumulated operating surplus as at June 30, 2022 is outlined as follows (with 2021 comparison):

	2022	2021
Operating Fund		
Internally Restricted:		
School Budget Balances	\$ 613,628	\$ 579,304
Career Program	54,265	58,021
Unspent Aboriginal Education Targeted Funds	39,174	138,623
Automated External Defibrillator Commitments	-	20,000
Various Outstanding Projects	19,650	52,300
Contingency Reserve	-	730,000
Portables	-	425,000
Information Technology Commitment	-	135,000
Total Internally Restricted	\$ 726,717	\$ 2,138,248
Unrestricted Operating Surplus	491,622	816,952
Total Operating Surplus	\$ 1,218,339	\$ 2,955,200

Supporting Documentation

Financial Statements and accompanying Financial Statement Discussion and Analysis.

Recommendation

That the Board of Education of School District No. 83 (North Okanagan-Shuswap) approves the allocation of operating surplus to the programs and projects included in Note 18 - Accumulated Surplus, of the financial statements for the year ended June 30, 2022.

Respectfully submitted,

Jeremy Hunt

Jeremy Hunt
Director of Finance



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

BRIEFING NOTE

TO: Board of Education
FROM: Jeremy Hunt, Director of Finance
RE: 2021-22 Local Capital Transfer

DATE: September 15, 2022

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 2021/22.

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, 2022, the balance in the Local Capital Reserve is \$2,356,823. These funds represent transfers from prior years to future years that are set aside for a specific purpose.

In addition to the annual budgeted \$12,500 set aside for the roof replacement at the old Malakwa school site, the following additional funds which are for projects that were budgeted in the 2021/22 Amended Budget, are requested to be set aside and will be tracked in a subledger:

Portable	\$	250,000
Flag Poles		150,000
Information Technology		145,400
Total transfer	\$	545,400

Recommendation

That the Board of Education of School District No. 83 (North Okanagan-Shuswap) approves the additional transfer from the Operating fund in the amount of \$545,400 to the Local Capital reserve for Portables, Flag Poles, and Information Technology as presented.

Respectfully submitted,

Jeremy Hunt

Jeremy Hunt
Director of Finance



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

Item 11B.iii

BRIEFING NOTE

TO: Board of Education **DATE:** September 15, 2022
FROM: Travis Elwood, Director of Operations
RE: **2023-2024 Minor Capital Plan Adjustment**

Purpose

This briefing note is to provide the Board of Education with an overview of a necessary adjustment to the 2023-24 Minor Capital Plan submission to the Ministry of Education and to request approval so that it can be submitted to the Ministry on or before September 30, 2022.

Background

School districts must submit their 2023-24 Major Capital Plan by July 30th and Minor Capital Plan and supporting documentation by September 30th, 2022. In accordance with Section 142 (4) of the *School Act*, annual Capital Plan submissions must be approved by resolution of the school district's Board of Education.

The Parkview HVAC upgrade was an approved project for the previous Minor Capital Plan and received capital support of \$1.75 million but pricing for the project exceeded available funding.

Summary

The 2023-2024 Minor Capital Plan was submitted to the Board for approval in June based on the expectation that the Parkview project would be completed as planned. Due to tender responses being above available funding, the Parkview HVAC project scope was reduced to make it fit the funding amount in late June.

The remaining scope of work which includes running hydronic lines, installing classroom units, and installing the gym rooftop unit should be added as the 1st priority project on the 2023-2024 Minor Capital Plan.

Further evaluation of existing HVAC equipment identified that the roof top equipment on Highland Park elementary is functional but at high risk of break down due to the age of the equipment and its components. District staff and other professionals confirmed the findings. A replacement of the existing units while reusing the duct work and roof curbs will minimize the overall cost of the system replacement. The estimated cost of this project makes it a very good 2nd priority request that should be supported by the Ministry based on previous years funding amounts.

Please see the adjusted summary of minor capital projects requested below.



Run By: # Travis Elwood

Submission Summary

Submission Summary:	Minor 2023/2024 2022-09-30
Submission Type:	Capital Plan
School District:	North Okanagan-Shuswap (SD83)
Open Date:	2022-04-01
Close Date:	2022-09-30
Submission Status:	Draft

Submission Category	Sum Total Funding Requested
SEP	\$6,119,000
PEP	\$330,000
Total	\$6,449,000

PEP					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	152070	Armstrong Elementary	Replacement (PEP)	One playground and some individual components at end of life. Five students with mobility challenges would be supported with this playground	\$165,000
2	152071	Highland Park Elementary	Replacement (PEP)	Two playgrounds, one at end of life. Ten students with mobility challenges would be supported with this playground	\$165,000
Submission Category Total:					\$330,000
SEP					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	159342	Parkview Elementary School	HVAC (SEP)	phase 2 of HVAC upgrade, run hydronic lines and connect all new classroom ventilators and gym RTU	\$1,250,000
2	159344	Highland Park Elementary	HVAC (SEP)	replace 12 gas fired RTU's with heat-pump RTU's	\$650,000
3	155138	Len Wood Middle School	HVAC (SEP)	replace existing heat pumps and chiller tower	\$1,184,000
4	155073	J L Jackson Secondary	HVAC (SEP)	replace 22 unit vent, controls, valves, piping, fresh air intake, general trades work - this project could be phased due to the units serving individual spaces	\$1,400,000
5	155084	A L Fortune Secondary	HVAC (SEP)	HVAC -roof top unit vent replacement	\$1,635,000
Submission Category Total:					\$6,119,000

Recommendation

That the Board of Education approve the adjustment made to the 2023-24 Minor Capital Plan submission to the Ministry of Education and Child Care.

Respectfully submitted,

Travis Elwood

Director of Operations



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

Item 11E.i

BRIEFING NOTE

TO: Board of Education **DATE:** 15 September 2022
FROM: Donna Kriger, Superintendent
RE: **Policy 330 – Assessment and Communicating Student Learning**

Background

The Board of Education has undertaken the process of a Policy renovation project as part of its workplan.

In review of Section 300 within the Board Policy Handbook, Policy 330 Assessment and Communicating Student Learning has seen some revision to align it with the new Ministry guidelines and school district practice.

After significant discussion and iterations of the policy, members of the Policy Committee determined at the September 7, 2022 meeting that the revised version of the policy was ready for first reading at the September 15, 2022 Board of Education meeting. Upon approval of this policy, an Administrative Procedure will then be developed to ensure practices within each SD83 school are consistent and aligned with the [Ministry's K-12 Student Reporting Policy](#).

Recommendation

"That the Board of Education approve the First Reading of Policy 330 – Assessment and Communicating Student Learning as presented."

Respectfully submitted,

Donna Kriger
Superintendent of Schools

POLICY ~~330~~ ASSESSMENT AND COMMUNICATING STUDENT LEARNING

(The Board of Education of School District No. 83 (North Okanagan-Shuswap) believes in clear, timely, ongoing and transparent communication between schools and families in support of student learning. Communication of student learning reflects student achievement and is intended to support students and their families in understanding the student learner, areas of strength, what needs further attention, the support from which the student benefits, and where the learner is going next with their learning. School District No. 83 recognizes that the communication of student learning must follow the direction provided within the Ministry of Education Student Reporting Policy.

The Board of Education is committed to supporting student learning through quality assessment practices. Assessment is the continuous process of gathering data on student learning and performance, using a variety of methods over time. Assessment must be transparent, purposeful, reliable, valid and reflective. It provides valuable and useful information to the students, the teachers, and parents as they work together in improving learning, building skills, and acquiring knowledge. Assessment is part of the learning process that represents each learner's unique progress. Assessment procedures must be developed in accordance with BC Ministerial Orders and Policies and will include both formative (ongoing – assessment for learning) and summative (at the end of a learning cycle) assessment.

Adopted: February 20, 2018
Amended: September 7, 2022

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Educators formatively assess by observing students, using effective questioning strategies, and setting tasks that require students to use specific skills, apply new ideas, and to communicate, reflect, and extend their learning in a variety of ways. ¶
Educators summatively assess student learning at a particular point in time based on criteria that are measurable, well-defined, and useful for future student learning and for teachers' ongoing reflection of their professional practice. ¶

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ASSESSMENT:¶

The Board of Education believes the primary purpose of assessment is to gather evidence and to provide information to improve student learning. ¶

Quality Assessment:¶

is fair, transparent, meaningful, purposeful, and responsive to all learners;¶
focuses on all three components of the curriculum model – knowing, understanding and doing;¶
provides descriptive feedback to students;¶
is ongoing, timely, specific, and embedded in day-to-day instruction;¶
provides varied and multiple opportunities for learners to demonstrate their learning;¶
involves students in their learning;¶
promotes development of student self-assessment and setting goals for next steps in learning;¶
communicates clearly to the learner and parents what the student is working towards, and the ways that learning can be supported.¶

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POLICY 330 ASSESSMENT AND COMMUNICATING STUDENT LEARNING

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Equity, Diversity and Inclusion



SEPTEMBER 15, 2022 | BOARD UPDATE

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
STUDENTS FIRST | ORGANIZATIONAL EFFICIENCY | CULTURE OF HEALTH & WELLNESS

District Mental Health in Schools Strategy



Ministry of Education

- System-wide focus on Mental Health

Key areas of focus:

- Opioid crisis
- Safer Schools (ERASE Strategy)
- Mental health education, strategies and supports
- Building teacher capacity to support *all* of their students
- Supporting employee well-being so they can support our students

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
STUDENTS FIRST | ORGANIZATIONAL EFFICIENCY | CULTURE OF HEALTH & WELLNESS

Supporting Vulnerable Students



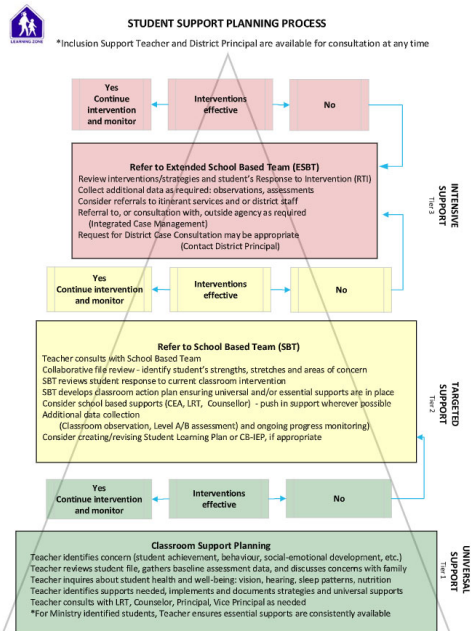
- Mental Health Coordinator
 - Open Parachute Program (Grades 6-12)
 - Preventure Program (Grades 7-8)
 - Healthy Lifestyles Coaching (middle & secondary)
 - Wellness Centers (middle & secondary)
- Mental Health Clinicians (ERS, JLI, Sullivan, ALF, SMS)
- Infusing Indigenous knowledge and perspectives into all aspects of curriculum.
- Indigenous Middle Years' Conference
- Continued focus on building understanding of SOGI challenges and support for students and families
- Low-barrier access to healthy foods at school
- Physical and Health Education
 - School Physical Activity – Physical Literacy Program (SPA-PL)

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
STUDENTS FIRST | ORGANIZATIONAL EFFICIENCY | CULTURE OF HEALTH & WELLNESS

Enhancing Inclusive Practices K-12



"They're *all* our children."



District Vision of Inclusion

- Recognizing diversity
- Differentiated instruction
- Universal Design for Learning
- Three-tiered model of support
- Anchors us to best practice and core beliefs
- Students are best supported in their classroom with their peers

COLLECTIVE EFFICACY!

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
STUDENTS FIRST | ORGANIZATIONAL EFFICIENCY | CULTURE OF HEALTH & WELLNESS

Diverse Perspectives...Creative Solutions



SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
STUDENTS FIRST | ORGANIZATIONAL EFFICIENCY | CULTURE OF HEALTH & WELLNESS



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

Item 16A

BRIEFING NOTE

TO: Board of Education **DATE:** September 15, 2022
FROM: Dale Culler, Secretary-Treasurer
RE: **2021-22 Underspent Targeted Indigenous Education Funding**

Purpose

This briefing note is to provide the Board of Education with confirmation that pursuant to section 106.4(2) of the *School Act*, the Board is required to formally request approval for the North Okanagan-Shuswap Board of Education to underspend its targeted Indigenous Education allocation for the 2021-22 school year.

Background

North Okanagan-Shuswap Board of Education underspent its 2021-22 targeted Indigenous Education allocation as summarized below:

2020-21 approved underspend	\$ 138,623
ADD: 2021-22 allocation	1,934,340
Total 2021-22 allocation	2,072,963
LESS: 2021-22 expenditures	2,033,789
2021-22 request for underspend	\$ 39,174

If the request for carry-forward is approved, the unspent 2021-22 surplus of **\$39,174** will be brought forward and added to the 2022-23 targeted Indigenous Education allocation and be reflected in the 2022-23 Amended Annual Budget. These funds will be used for learning materials, parent & success teacher support and Knowledge Keeper cultural enrichment.

Supporting Documentation

Letter of Request dated September 15, 2022 to Minister Whiteside from Board Chair Krebs

Recommendation

No action; for information only.

Respectfully submitted,

Dale Culler

Dale Culler
Secretary-Treasurer



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

341 Shuswap Street SW, Box 129, Salmon Arm, BC, V1E 4N2

Phone: (250) 832 2157 Fax: (250) 832 9428

15 September 2022

The Honourable Jennifer Whiteside
Minister of Education
PO Box 9058 STN PROV GOVT
Victoria, BC V8W 9E2

Dear Minister Whiteside:

Re: Targeted Grant – Indigenous Funds

For the school year ending June 30, 2022, School District No. 83 (North Okanagan-Shuswap) has underspent its targeted Indigenous grant by the amount of \$39,174.

In accordance with Section 106.4 (2) of the *School Act*, the Board formally requests approval to underspend its targeted Indigenous Education allocation for the 2021-2022 school year and have this amount added to our 2022-2023 grant allocation. These funds will be used for learning materials, parent & success teacher support, and Knowledge Keeper cultural enrichment.

Sincerely,

Amanda Krebs
Board Chairperson

AK/vd

cc: D. Kriger, Superintendent
D. Culler, Secretary-Treasurer
J. Hunt, Director of Finance
C. Prince, Director of Instruction – Indigenous Education
I. Aaron, Director – School District Financial Reporting, MOECC
L. Seabrook, Lead Financial Accountant – Reporting, MOECC