



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

BOARD MEETING AGENDA

Date: Wednesday, November 18, 2020
Time: 6:00 p.m.
Venue: **DESC – Shuswap Lake Room**

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 territory of the Secwepemc people.	
3.	ADOPTION OF AGENDA – CHANGES / ADDITIONS <u>Recommendation</u> <i>That the Board of Education adopt the November 18, 2020 Regular Board Meeting Agenda as presented.</i>	
4.	ADOPTION OF BOARD MEETING MINUTES A. Regular Board Meeting Minutes – October 21, 2020	Pg.5
	<u>Recommendation</u> <i>That the Board of Education adopt the Regular Board Meeting Minutes of October 21, 2020 as presented.</i>	
5.	ADOPTION OF IN-CAMERA MEETING SUMMARY A. Summary of In-camera Meeting – October 21, 2020	Pg.13
	<u>Recommendation</u> <i>That the Board of Education adopt the Summary of the In-camera Meeting of October 21, 2020 as presented.</i>	
6.	BUSINESS ARISING A. BCSTA Branch Meeting Reports Trustee: Marianne VanBuskirk	Pg.15

6:10 pm

- 6:15 pm B. BCSTA Board Chairs Meeting Update
Board Chair: Amanda Krebs
- 7. DELEGATIONS**
- 6:20 pm A. NOSTA
NOSTA President: Graham Gomme
- 6:30 pm B. DPAC
DPAC Secretary: Sandy Thon **Pg.19**
- 8. SUPERINTENDENT'S REPORT**
- 6:35 pm Superintendent/CEO: Peter Jory
- 9. EDUCATIONAL COMPONENT**
- 6:45 pm A. Numeracy
District Principal Numeracy: Val Edgell **Pg.23**
- 10. NEW BUSINESS**
- 6:55 pm A. School Growth Plans **Pg.25**
Superintendent/CEO: Peter Jory
Board Information
- 7:05 pm B. French Immersion Update **Pg.27**
District Vice-Principal French Immersion: Laura Jegues
- 7:15 pm C. Transportation Committee
Trustee: Quentin Bruns
- 7:20 pm D. Remote Learning
Trustee: Quentin Bruns
- 7:25 pm E. Trustee Remuneration
Board Chair: Amanda Krebs **Pg.31**
- 11. COMMITTEE REPORTS**
- 7:30 pm A. Education Directions
Committee Chair: Trustee Marianne VanBuskirk
- 7:35 pm B. Finance & Facilities / Audit
Committee Chair: Trustee Amanda Krebs
- i. Quarterly Financials to September 30, 2020 **Pg.33**
Secretary-Treasurer: Alanna Cameron

- ii. **Statement of Financial Information (SOFI) Report** Pg.39
Secretary-Treasurer: Alanna Cameron

Recommendation:

It is recommended that the Statement of Financial Information for School District No. 83 for the fiscal year ended June 30, 2020 be received by the Board of Education for information.

- iii. **AEDs – phase 2** Pg.111
Secretary-Treasurer: Alanna Cameron

- iv. **Amended Annual Budget Update** Pg.115
Secretary-Treasurer: Alanna Cameron

- 7:55 pm C. Labour Relations
Committee Chair: Trustee Quentin

- 8:00 pm D. Partner Group Liaison
Committee Chair: Trustee Marty Gibbons

- 8:05 pm E. Policy Committee
Committee Chair: Trustee Tennile Lachmuth

- 8:10 pm F. Committee of the Whole
Committee Chair: Amanda Krebs

- i. **Recording/Live Streaming meetings update** Pg.117
Secretary-Treasurer: Alanna Cameron

- ii. **Budget Structure/Process Review** Pg.121
Secretary-Treasurer: Alanna Cameron

13. **BCSTA UPDATE**
8:20 pm Board Chair: Amanda Krebs

14. **BCPSEA UPDATE**
Vice-Chair: Tennile Lachmuth

15. **FNEC UPDATE**
Trustee: Marty Gibbons

16. **BOARD CORRESPONDENCE**
A. None

17. **TRUSTEE REPORTS**
A.

18. QUESTION PERIOD

8:35 pm *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.

19. UPCOMING DATES / EVENTS

BCSTA Trustee Academy – November 27/28, 2020

Regular Board Meeting – December, 15 2020

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, on Wednesday, October 21, 2020. The meeting was live streamed and recorded via Microsoft Teams.

Present:

A. Krebs	Board Chairperson	P. Jory	Superintendent
T. Lachmuth	Vice-Chairperson	A. Cameron	Secretary-Treasurer
M. Gibbons	Trustee	R. Brennan	Assistant Superintendent (HR)
M. VanBuskirk	Trustee	C. Leidloff	Director of Instruction – Inclusive Education
Q. Bruns	Trustee		

Regrets: T. Better, Director of Operations

1. CALL TO ORDER

Board Chairperson Krebs acknowledged that a quorum was present and called the meeting to order at 6:00 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 territory of the Secwepemc people.

3. ADOPTION OF AGENDA - ADDITIONS / CHANGES

097/2020 CARRIED *"That the Board of Education adopt the October 21, 2020 Regular Board Meeting Agenda as presented."*

4. ADOPTION OF BOARD MEETING MINUTES

A. Regular Board Meeting Minutes – September 22, 2020
098/2020 CARRIED *"That the Board of Education adopt the Regular Board Meeting Minutes of September 22, 2020 as presented."*

5. ADOPTION OF IN-CAMERA MEETING SUMMARY

A. Summary of In-camera Meeting – September 22, 2020
099/2020 CARRIED *"That the Board of Education adopt the Summary of the Board Meeting of September 22, 2020 as presented."*

6. BUSINESS ARISING

A. District of Sicamous delegation – verbal update
 Secretary-Treasurer Cameron advised the Board that a letter indicating support of the initiative, as presented by Mr. McCulloch at the September 22, 2020 Regular Board meeting, was sent to the District of Sicamous. This indicates only support, and not any financial commitment. Trustee Bruns advised he had spoken with the Principal at Eagle River Secondary, who felt this proposed project would greatly benefit students and the community of Sicamous.

B. Procedural Bylaw – Amendment September 2020 – Third and Final Reading

Discussion around the use of gender specific pronouns in the document. It was agreed to update the document with gender neutral pronouns by changing to “their”.

**100/2020
CARRIED**

“That the amended Procedural Bylaws of the Board of Education of School District No. 83 (North Okanagan-Shuswap) be read a third and final time, passed and adopted on this 21st day of October, 2020.”

7. ANNOUNCEMENTS**A. Peter Jory, Superintendent/CEO****i. COVID-19**

Superintendent Jory provided a written and verbal update on the impacts of COVID-19 on the district. Some schools have received grants to assist with food or wellness supports for students, and their families.

Softstart students are slowly returning to school. Staff are experiencing fatigue with the additional planning, supervision. Superintendent Jory expressed gratitude and pride for the work being done by district staff. Attendance patterns are typical for this time of year, regardless of COVID. Cleaning costs are increased by approximately \$40,000 per week to maintain the protocols required.

The Superintendent’s written report dated July 2020 was presented for information and consideration. It is an annual document providing a summary of the year past, with particular attention to the Strategic Plan. Some key points are the uptake in graduation rates over the past few years, in all areas. From the survey results, the district has received an increase in “positive perception”, in “student achievement”, “organizational efficiency” and in “student wellness” and “staff wellness”. Graduation rates for 2019/20 are also improved over a number of years, across all students, indigenous students and students identified with special needs. Results are attributed to better systems and a lot of work by staff over a number of years and work by students and their families.

Trustees discussed the report, and are encouraged by the improvements. Further discussion ensued on how the district can continue to support students and their families.

B. Trustees**8. DELEGATIONS****A. District Parent Advisory Committee**

DPAC Vice President: Christy Wright

Ms. Wright presented on the results of the Diverse Abilities Advocacy Committee (DAAC). She gave an overview of the committee, when they were formed, and the outcome of the survey results – which was open to parents of all learners, but targeting parents of diverse learners. Initially 66 responses were received, and a further 14 received later in the summer. In summary, Ms. Wright presented three recommendations to the Board. Trustees asked questions related to the

development of Education Outreach Program, and if there are still concerns, and if the survey was able to reach parents across the entire district. Ms. Wright advised that DPAC is hearing from parents that they feel their students are supported, but need more CEA time. The survey did not provide information on a participant's location.

9. EDUCATION COMPONENT

A. Updates

i. Equity Scan

District Principal, Indigenous Education: Anne Tenning

Principal Tenning provided information on the background of how School District No. 83 became involved with the Equity Scan, which began in 2018/19 at SD83. The Equity Scan is an initial scan to identify areas in need of improvement, and the need to keep working on improving, rescanning and moving forward to bring alignment between all students. As part of the district scan, involving partner groups, it has looked at all schools, to ensure adequate supports are in place, looking at staff/student ratios. The focus remains the same across the district – student success and student achievement – but delivered in a culturally respectful environment. In 2019/20 year, some improvements of note are the revitalization of the Secwepemc Language instruction – 12 of 14 elementary schools receive the program, a pilot program at Len Wood Middle providing Literacy Intervention for Indigenous students, a student/parent survey during COVID to check in with how families are coping – as a result of which the department has been able to purchase and provide Chromebooks for those students who need technology support at home - currently 74 Indigenous students are learning from home. Also a partnership with Shuswap Recreation Society to provide food boxes to families in need.

ii. Truth and Reconciliation

District Principal, Indigenous Education: Anne Tenning

The TRC Ally program began in 2016/17 in School District No. 83 – we are now in year 5 of the program. The program is unique throughout BC. SD83 has a TRC Ally in every school – a non-Indigenous teacher. The work is shared with regular school based staff. The district funds release time for the Allies to come together each year. Principal Tenning reviewed a handout on the roles and responsibilities of the TRC Ally. School Principals have indicated the important role of the TRC Ally in their schools.

Trustees expressed their appreciation, the need to reshape and refocus goals and their desire to develop further in these areas. Some questions raised and answered were how to measure success, and the ages of students receiving the Secwepemc language lessons.

B. Inclusive Education

Director of Instruction (Inclusive Education): Carol-Ann Leidloff

Director Leidloff presented on the Lloyd & Baumbusch report : Prevalence Over Time of BC's K-12 Students and a slideshow – reviewing each Category designation,

and the comparison between School District No. 83 and Provincial populations over a number of years. Director Leidloff showed a snapshot of the budget over the past 5 years – indicating where the total funding amounts come from.

Trustees discussed the presentation, and raised questions regarding demographics, and Individual Needs Assessments (INADS). Director Leidloff commented that waitlists at partner resources, such as BC Children's Hospital, for assessments are long and that the difficulties facing SD83 are common across the province, also that the district are deep into the process of budgeting when the INADs forms are being completed – which results in a well educated estimation of actual numbers returning to the next school year.

10. DISCUSSION ITEMS

None

11. COMMITTEE REPORTS

A. Education Directions

Committee Chair: Trustee Marianne VanBuskirk

Trustee VanBuskirk shared points from the last Education Directions Committee meeting. District Principal Val Edgell presented on numeracy results, District Principal Jennifer Findlay presented on Education Insight and Superintendent Peter Jory presented on the district webpage Enhancing Student Learning and the Ministry order on Enhancing Student Learning reporting.

B. Finance & Facilities / Audit

Committee Chair: Trustee Amanda Krebs

i. Financial Impact re: September 30th 1701 Student Enrolment and Draft Spending Plans of COVID-19 Special Purpose Grants

Secretary-Treasurer: Alanna Cameron

Secretary-Treasurer Cameron reviewed Financial Impacts charts in the agenda package. The information presented is in Draft, based on information from the September 30, 2020 1701 submission and indicates the initial shortfall in Revenues, and the final estimated figures after mitigation strategies and using the 2019/20 year end contingency fund – resulting in an estimated deficit of \$1.08 million.

Superintendent Jory reiterated the reasons for the financial strain, and the reduction in teaching positions – due to meeting the restored language of the Teachers Collective Agreement, a decline in enrolment, and a further loss of funding due to categorized students not returning to schools. Reorganization has occurred where the largest numbers of empty seats exist in schools. Superintendent Jory also provided an Enrolment Recap across the district as of September 30, 2020. Superintendent Jory suggested that staff return to the Board at the next regular board meeting, with a next steps plan. Meanwhile, there is a moratorium on hiring.

ii. Risk Assessment – Operations and Systematic

Secretary-Treasurer: Alanna Cameron

Secretary-Treasurer Cameron advised that the last six of the twenty four areas identified by KPMG in their risk assessment have now been addressed, which completes the process. Trustees and staff discussed the risk rating, and whether the rating is after the mitigation or before. As the rating is provided before mitigation, is there validity in reassessing the risks now the mitigations have been put in place. Chair Krebs commented that at the Finance & Facilities/Audit Committee Meeting, there was discussion on if and when to reassess. Trustee Gibbons asked if the district has a Risk Register, and offered to provide a template, allowing the district to identify risk on an ongoing basis.

C. Labour Relations

Committee Chair: Trustee Quentin Bruns

Trustee Bruns advised that the Committee has developed an Employee Wellness sub-committee who are identifying supports for staff. Some suggestions are an 'Employee Pay It Forward' plan, Pro-D speakers and presentations, Mindful Minutes, and some other ideas. Some ideas have no cost to them, others will incur a cost.

D. Partner Group Liaison

Committee Chair: Trustee Marty Gibbons

Trustee Gibbons advised that District SOGI – Sexual Health Teacher Amy Witt attended Partner Group Liaison and presented on an Inclusive poster. Ms. Witt is seeking board approval for the poster, to indicate board and staff support across the district.

**101/2020
CARRIED**

"That the Board of Education accept and endorse the poster and allow the poster be distributed and used throughout the School District and it's facilities."

Superintendent Jory advised that the poster is an adaptation of an original, and Ms. Witt has been working with the original artist in creating the adaptation for School District No. 83 and Ms. Witt would like to know if this can be used throughout the district, and does it capture the spirit of what the Board supports. The Board discussed the poster, its meaning and use. The Board also discussed the value of Ms. Witt presenting to the board at a future meeting meeting to give some background and deeper understanding. The Board agreed to ask Ms. Witt to attend the next Committee of the Whole meeting on Friday, October 23, 2020 to discuss further.

E. Policy Committee

Committee Chair: Tennile Lachmuth

i. Policy 230 – Parent Advisory Councils – Second and final reading**102/2020
CARRIED**

"That the Board of Education approve the second and final reading of Policy 230 – Parent Advisory Councils."

ii. Policy Initiation Request - Naloxone

Vice Chair Lachmuth advised the committee has received a Policy Initiation Request related to training for students to be able to administer Naloxone if an overdose situation occurs. The Policy Committee has discussed this at two meetings and has asked District Health and Safety for input as well as seeking guidance from Interior Health Authority. Superintendent Jory acknowledged that this is potentially impactful and the Board should be aware. Some schools have Naloxone kits, which are due to expire. Trustees discussed the process and agreed that this was important, but also important to approach cautiously, with guidance and following appropriate channels. Vice Chair Lachmuth advised these comments would be reported to Policy Committee who would then come back to the Board with further information.

12. COMMITTEE OF THE WHOLE

A. October 9, 2020

i. Long Range Facilities Plan

Superintendent/CEO: Peter Jory

Secretary-Treasurer Cameron reviewed the Briefing Note highlighting that Boards are expected to have a Long Range Facilities Plan in place, which indicates to the Ministry of Education and the public that the Board is looking to future requirements. A 10 year plan is in effect when adopted, but it is valuable to revisit the plan over the 10 year period. The Board are now considering each of the options identified in the plan. The attached Schedules C to F will be continuously updated as required. Vice-Chair Lachmuth inquired as to a timeline for implementation if the plan is approved. Staff advised that this would be the decision of the Board, and that schools are prepared for reconfiguration to happen next year, if required. Vice-Chair Lachmuth expressed concern for families making changes within a year but supports moving forward to get in line with Capital Funding from the Ministry of Education.

103/2020

CARRIED

"That the Board of Education adopt the 2020-2029 Long Range Facilities Plan as presented at [School District No. 83 LRFP 2020-2029](#)"

ii. Climate Action Belief Statement

Board Chair: Amanda Krebs

Chair Krebs reviewed the two motions on the table related to Policy 3020 and Regulation 3020.01R, and an Ad Hoc Working Advisory Committee.

104/2020

CARRIED

"That the Board of Education request that Policy 3020 and Regulation 3020.01R be forwarded to the Policy Committee for review."

105/2020

CARRIED

"That the Board of Education request that Superintendent/Ceo Peter Jory initiate an Ad Hoc Working Advisory Committee on Climate Action as soon as possible."

iii. Internal Correspondence

Board Chair: Amanda Krebs

"That the Board of Education request that Superintendent/CEO Peter Jory communicate with the Board on a weekly basis, either through email to all Trustees, or through the Chair."

Some discussion followed regarding the process, and what would be communicated, how frequently and how communicated. It was agreed that flexibility in method of communication would be beneficial

The motion was amended:

"That the Board of Education request that Superintendent/CEO Peter Jory communicate with the Board on a weekly basis."

**106/2020
CARRIED**

13. BCSTA UPDATE**A. North West Branch Meeting Reports**

It was agreed to table this report to the Regular Board Meeting November 18, 2020, and to rename the item description to more accurately reflect "Thompson Okanagan Branch meeting reports".

B. Provincial Council Updates

Vice Chair Lachmuth advised that Provincial Council meet on Saturday, and would like to vote on Motions that are on the table. The Board agreed that Trustees would read each motion, and discuss via email.

C. Board Chairs Meeting Updates

It was agreed to table this update to the Regular Board Meeting November 18, 2020.

BCPSEA UPDATE

None

15. FNEC UPDATE

None

16. INFORMATION ITEMS

None

17. OTHER

None

18. QUESTION PERIOD

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

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

Questions were received and answered regarding the draft spending plan, replacement staff costs, additional funds to cover sick leaves due to COVID needs, and if the Province provides additional funding – can the district repurpose the funding received. Further questions were received and answered regarding stresses on those schools with vacant positions and a plan being in place to reinstate positions if student enrolment increased, as well as why cuts are being made to front line staff at this time. Commentary was received regarding training in Naloxone and concerns regarding the later effects on those administering the Naloxone – plans to be put in place to provide debriefing, and support.

19. UPCOMING DATES / EVENTS

Committee of the Whole meeting: Friday, October 23, 2020

BCSTA Provincial Council meeting: Friday/Saturday, October 23 and 24, 2020

Special Public Board meeting: Thursday, November 12, 2020

Regular Board meeting: Wednesday, November 18, 2020

20. ADJOURNMENT

The meeting was adjourned at 9:02 p.m.

Certified Correct:

Amanda Krebs
Board Chairperson

Alanna Cameron
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) on Tuesday, October 21, 2020 at the District Education Support Centre.

Present:

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

1. CALL TO ORDER

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

2. WELCOME AND ACKNOWLEDGEMENT OF TRADITIONAL TERRITORY

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

3. ADOPTION OF AGENDA – CHANGES / ADDITIONS

The Board of Education adopted the Agenda of the In-camera Board Meeting of October 21, 2020 as amended.

4. ADOPTION OF BOARD MEETING MINUTES

The Board of Education adopted the Minutes of the In-camera Board Meeting of September 22, 2020 as amended.

5. BUSINESS ARISING

The Board of Education discussed two matters.

6. LAND/LABOUR/LAW

The Board discussed one labour matter and one personnel matter.

6. LABOUR RELATIONS – COMMITTEE REPORT

Labour Relations Committee update.

7. OTHER

None.

9. UPCOMING DATES / EVENTS

In-camera Board Meeting – November 18, 2020 – 3:30pm @ District Education Support Centre
Regular Board Meeting – November 18, 2020 – 6:00pm @ District Education Support Centre

10. ADJOURNMENT

The meeting was adjourned at 4:55 p.m.

Certified Correct:

Amanda Krebs
Board Chairperson

Alanna Cameron
Secretary-Treasurer



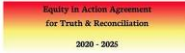
MARIANNE VANBUSKIRK – ATTENDANCE REPORT TO THE BOARD

BC SCHOOL TRUSTEES' ASSOCIATION, THOMPSON-OKANAGAN BRANCH, FALL MEETINGS

Event Dates: Thurs. Oct. 1st 7:00pm - 8:30pm (Indigenous Education)

Saturday OCT. 3rd 8:30am - 12:00pm (Branch meeting, guest, business meeting)

Sessions:

Speaker	Background/Title	Highlight
Larry Casper	Trustee, Gold/Trail SD#74, facilitator of Indigenous Education Committee.	Sharing of highlights of region regarding Indigenous Education. Due to technical difficulties, only two districts were able to present. Central Okanagan SD#23 presented its publication "Equity in Action Agreement for Truth & Reconciliation 2020-2025."   SD83 shared an update thanks to Indigenous Education Principal Anne Tenning. The update included the hiring of an Indigenous Outreach Worker to assist soft-start/EOP students, Chromebook provisions, improving food security to Indigenous families and the gracious donation of a \$15,000 grant from the Shuswap Food Action Society which benefits many students/families.
Anona Kampe	Storyteller, educator, Penticton SD#67	Ms. Kampe shared the Sylix story "The Four Food Chiefs". Please see Marianne's attached notes. Main message: Let everyone's voice be heard.
Nancy Rempel	Co-chair, Trustee Gold/Trail SD#74, President Thompson Okanagan Branch	Networking session and business portion of the meeting. Congratulations to Trustee Tennile Lachmuth for being elected as Director-at-large for the Thompson Okanagan Branch.



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

PO Box 129 ~ 341 Shuswap St. S.W. ~ Salmon Arm, BC, V1E 4N2 ~ Phone: (250) 832-2157

Value of Conference/meeting:

Quite good sharing/networking with other trustees in the region. Some noted similarities on how school districts are managing during pandemic times. Particular challenges with rural, more isolated districts especially those with limited bandwidth or internet availability.

Good sharing of ideas/resources during the short time that the Indigenous Education Committee was able to meet.

Excellent session with guest speaker Anona Kampe. The story of "The Four Food Chiefs" has an important message for children, families, support staff, administrators, district staff, educators, trustees alike.

Materials available for other trustees (upon request)

YES

Recommendation or follow-up:

It might be prudent to inquire more about Central Okanagan SD#23's publication "Equity in Action Agreement for Truth & Reconciliation 2020-2025." We didn't have enough time to thoroughly explore this document and SD83 officials have offered to share this with other school districts.

Submitted by: _____ Marianne VanBuskirk_____

Date: _____ Oct. 9, 2020_____



BCSTA Branch Meeting Oct. 3, 2020 – submitted by Marianne VanBuskirk

Guest Speaker: Anona Kampe – Storyteller: The Four Food Chiefs – Penticton Indian Band & Penticton SD#67

Traditionally, stories were told in the winter and now, even though it's not winter, her elders have told her that it's important to share stories whenever she can.

The Four Food Chiefs are:

- Chief Black Bear – chief of all animals living on the land. He represents the elders in our community.
- Chief Saskatoon Berry – chief of all the plants that grow above the ground. The youngest of the chiefs (seeds of growth within the berries).
- Chief Bitter Root – she is chief of all the foods that grow under the ground. Rooted in the ground are our women. Deeply connected to their communities.
- Chief Spring Salmon – chief of all the things in the water that we can eat for food. Think of the salmon and the difficulty of the upstream swim – this represents the men who are strong and resilient.

In order for a community to thrive, it is very important to include all voices. This is how your community will be successful. Some people can be a combination of these groups. These characteristics can change as we grow.

The Creator called on the four food chiefs and said that they are all perfect. These four representatives are born with the knowledge to thrive and survive. The Creator said “I’m going to create people.” Think of how a baby is born (naked, can’t eat, can’t keep warm, could not survive in the wild, etc.) However, it has the ability to dream. Theory – some dreams allowed for chiefs to visit people in their dreams – to give advice, etc. Also, the gift of memory was given to people. The Creator said it will be up to the four food chiefs to be responsible for how the being would survive. Three of the chiefs looked to the oldest chief, Chief Black Bear for guidance. He said that he would lay his life down and sacrifice for this new being. (Fur, teeth, claws, meat - for the best chance of survival.)

The four chiefs established the following protocols:

1. Only take what you need from the land.
2. Try to use as much of what you take as possible – so there is no waste.
3. What you don’t use – give back for reciprocity. A reciprocal relationship with the land is important.

The other chiefs said that they will also do what Chief Black Bear did (lay his life down for sacrifice.) Chief Black Bear said that he would go first. He laid down to sacrifice himself and others came together for the Winter Dance.

Winter Dance – since, dance, feast, visit – highest form of prayer. Giving thanks for what we have. Everyone participated except Fly. Others would regularly shoo flies away but Fly said, let me in and said, “I must sing my song.” Chief Black Bear was dead but only came to life when the fly began to use Chief Black Bear’s sacrifice (his body) to clean up all the remaining tissue, etc. so that there was no waste.

Message/moral – all voices matter (even those of the flies.) Try to think of which food chiefs you relate to. Sometimes you can be a combination. (This is applicable to governance and more. Classroom groups, meetings, etc.)

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Access to An Education for Diverse Learners SD 83 - November 2020

What is the standard?
How are we doing?

Sandy Thon
SD83 DPAC Secretary
DAAC Facilitator
NOV 2020

1



2

Inclusion BC Handbook

“The following [court] cases have clear implications for school boards ... to recognize the needs of students with disabilities and providing reasonable accommodation of those needs. “

3

The UN Convention on the Rights of Persons with Disabilities (CRPD)

Ratified by Canada in 2010

Article 24: Inclusive Education

Parties recognize the right of persons with disabilities to education that ...

- Has reasonable accommodation
- **Receives the educational support required**
- [Access to] Environments that maximize academic and social development

➤ What educational supports are required for each designated student?

4

Constitution Act 1982

EQUALITY RIGHTS

- **15.** (1) Every individual is equal before and under the law and has the right to ... equal benefit of the law without discrimination based on ... mental or physical disability.

➤ Are all children participating in school activities?

5

Legal Challenges

Eaton v. Brant County Board of Education, [1997]

- school boards have a duty to recognize the individual and actual needs of students with disabilities

Eldridge v. British Columbia (Attorney General), [1997]

- governments have a duty to ensure that members of disadvantaged groups benefit equally from services offered to the general public.

➤ How is the School District assessing the individual needs of the students with disabilities? Frequency of SLP? OT?

6

BC Supreme Court-Hewko 2005

- This lawsuit was won in BC and never appealed. The BC Supreme Court ruled that the Abbotsford School District breached its statutory duty to meaningfully consult. As a result of Hewko, there are three main parent/child rights:
 - The right to consult. This means that the parents cannot simply be “told”, but have a right to participate fully in their child’s education. They also have the right to be consulted prior to an aide being assigned.
 - The right to review files. Parents can view all student records (unless it’s a protection/abuse case) and request copies. The Freedom of Information and Protection of Privacy will apply.
 - The aide must have “instructional control” over the child. This is not the same as “functional control”. There is a difference between thriving and surviving.

7

Supreme Court Canada vs Moore

- A third lawsuit, **Moore 2005**, was brought forward by parents of a child with dyslexia when the Vancouver school district cancelled a special program that had allowed children with dyslexia to learn. The case was won in the Supreme Court of Canada in 2014. The judges found that
 - North Vancouver did not accommodate the needs of a student with dyslexia
 - a finding of “discrimination was made based on the insufficiently intensive remediation provided by the District for Jeffery’s learning disability, in order for him to get access to education that he was entitled to
 - Jeffery’s dyslexia program was a “ramp that provides access to the statutory commitment to education made to all children in BC”

8

Hewko Lawsuit, 2006

B.C. Supreme Court Rules that School Districts have to Hire Aides with Child-Specific Training for Autistic Students

- Madam Justice Koenigsberg ruled that the School District breached its duty when it repeatedly failed to provide a classroom aide who was capable of demonstrating instructional control of a student with autism, Darren Hewko.

➤ What is the school district doing to ensure a classroom aide is provided, one who has instructional control?

9

BC Human Rights Tribunal

- A special needs child was denied access to educational services
- Complaints to the Human Rights Tribunal are being decided in favour of the students and their right to an education

➤ Does the special needs child have access to needed school district services and specialist?

10

Other Rulings

- Needs of the child take precedent over union seniority
- Students have a right to access trained ABA educators
- Nine justices of the Supreme Court of Canada ruled that disabled students are entitled to equal opportunity to access public education as students without learning disabilities.

➤ Are the needs of the child taking precedent over union seniority?

➤ Do students have access to a trained ABA educators?

11

Civil Suit SD 83 vs Student - 2016

- <https://globalnews.ca/news/2714839/salmon-arm-family-suing-school-district-83/>

12

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Numeracy in SD 83

› Why focus on numeracy?

- Consistently performing below provincial average:
 - › FSA 4 and 7
 - › Graduation Numeracy Assessment
 - › Math 10 provincial exams (prior to 2018)
 - › This matches with our district level assessments as well.

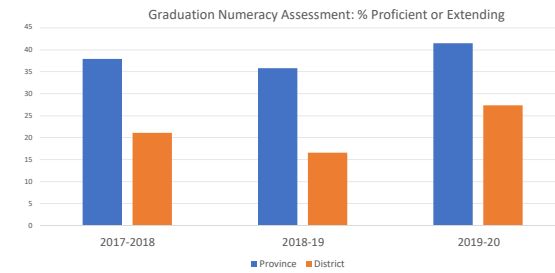
› Our response

- District wide: instructional/pedagogical support; Pro D
- Numeracy helping teachers
- Direct support in classrooms
- Critical thinking/problem solving focus

1

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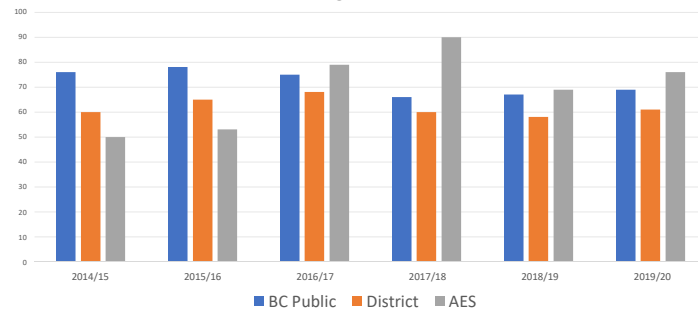
Graduation Numeracy Assessment



2

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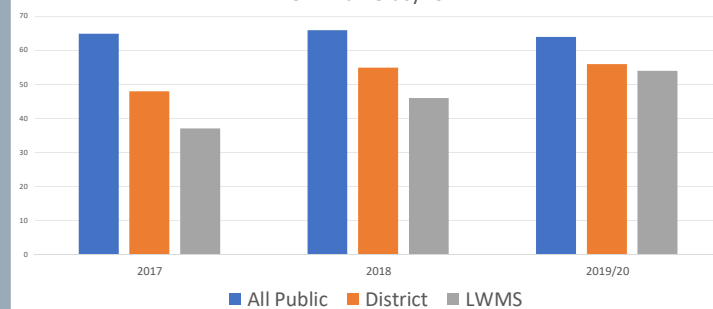
Gr 4 FSA Meeting+ and OT+ NUMERACY



3

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Gr 7 Numeracy FSA



4

Item 9A

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

BRIEFING NOTE

TO: The Board of Education
FROM: Superintendent of Schools/CEO, Peter Jory
RE: School Improvement Plans (SIP)

DATE: November 18, 2020

Issue

Schools are expected to go through a School Improvement Planning process and submit a document that represents that work annually to the Board of Education, as a means to improve student outcomes and maintain accountability and transparency to system stakeholders.

District Process

Principals are expected to lead the School Improvement Planning processes and capture the work using the standard district template, with the following as a process guide:

- Engage with teachers, CUPE, FNEC, parents, and students using conversations, surveys, focus groups etc.;
- Discuss with staff in monthly DH and staff meetings;
- Work with the school pro-d committee to build time into school-based pro-d days for further discussion;
- Form a working group that includes all stakeholders to write or revise;
- Invite senior staff, NOSTA, and your local trustee rep to that meeting;
- Submit a draft document in June and a “final” in September;
- Additionally, for this year all SIPs are expected to have at least one “quant goal”, where the school team has selected a numerical target as part of the planning process and discussion.

Plan Presentation

Plans are expected to be shared publicly via the school website, but should be considered iterative in nature. The focus is on being authentic and responsive, rather than polished and static. The most current versions can be found in the Trustee Sharepoint at:

[MSTeams/Trustees/School Improvement Plans](#)

Recommendation

“That the Board of Education approve the School Improvement Plans as presented.”

Respectfully submitted,

Peter Jory
 Superintendent of Schools/CEO

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School District No.83

French Immersion programming

PRESENTED BY LAURA JEGUES, DISTRICT VICE-PRINCIPAL OF FRENCH IMMERSION

1

Goal of French Immersion:

- ▶ The major goal of French Immersion is to provide the opportunity for non-francophone students to become bilingual in English and French. Bilingualism is achieved by providing instruction of the basic curriculum entirely in French during the first years. Once a firm base in French has been established, instruction in English language arts is added, and instruction in the English language gradually increases. Students continue to receive instruction in certain subjects in French so that proficiency is achieved in both languages by the end of Grade 12.
- ▶ <https://www2.gov.bc.ca/gov/content/education-training/k-12/administration/program-management/french-programs/policies-funding-and-statistics/statistics-on-french-education-in-bc>

2

Programs offered in SD83

- ▶ Early French Immersion (Program available Kindergarten through Grade 12)

Offered at École Bastion Elementary – Kindergarten through Grade 5

Offered at Shuswap Middle School – Grades 6 through 8

Offered at Senior level - Jackson Campus Grades 9 & 10

Senior level – Sullivan Campus Grades 11 & 12

- ▶ Late French Immersion

Offered at Shuswap Middle school – Grades 6 & 7

Late French immersion students then join the early French immersion students for their Grade 8-12 years

- ▶ Core French provided through English track program

3

Percentages of French instruction

- ▶ In SD83, Early French immersion students receive 100% French instruction from Kindergarten through Grade 3
- ▶ In SD83, Early French immersion students receive 80% of their instruction in French from Grades 4 through 8.
- ▶ In the senior grades Early French Immersion students receive 50% of their instruction in French for Grades 9/10, followed by 25% in Grades 11/12.
- ▶ Recommended time allocations as per the ministry:

Grade	% of French Instruction	% of English Instruction
K-(2 or 3)	100	0
(3 or) 4-7	80	20
8-10	50 - 75	25 - 50
11-12	no less than 25	no more than 75

4

Bastion Elementary

- ▶ Bastion Elementary currently has 241 students enrolled in French immersion, from Kindergarten to Grade 5.
- ▶ As a result of high demand for Kindergarten registration, a Division has been added in Kindergarten, for a total of 3 full time French Immersion Kindergarten classes
- ▶ Kindergarten -> 3 groups with 18 students in each
- ▶ Grade 1 -> 22 students
- ▶ Grade 1/2 -> 22 students
- ▶ Grade 2 -> 22 students
- ▶ Grade 2/3 -> 22 students
- ▶ Grade 3 -> 22 students
- ▶ Grade 3/4 -> 23 students
- ▶ Grade 4/5 -> 28 students
- ▶ Grade 4/5 -> 27 students



5



One to one reading program, provided by French CEAs. The program is federally funded.

6

Shuswap Middle School

- ▶ There are 3 grade 6/7 EFL classes:
- ▶ Grade 6 EFL: 40 students
- ▶ Grade 7 EFL: 34 students
- ▶ Both grade 6 LFI classes: 44 students
- ▶ Both grade 7 LFI classes: 46 students
- ▶ There are 3 grade 8 FI classes: 72 students



7

- ▶ Grade 6/7 EFL: 20% is in English. These courses are Explorations and English Language Arts.
- ▶ Grade 6/7 LFI: 10% is in English. These are Explorations courses only.
- ▶ Grade 8: approx. 30% is in English. These courses are Explorations, PE and English Language Arts. At times there is cross-curricular instruction (where a subject such as Careers is sometimes combined with English Language Arts), so the % is a close approximate.



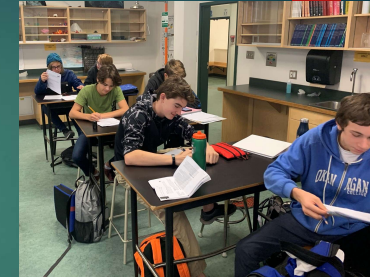
8

Senior Level – Jackson campus

- ▶ 149 students total: Grade 9 - 73 students & Grade 10 - 76 students
- ▶ Students at both the Grade 9 and Grade 10 level are required to take at least 3 courses taught in French. Two of these courses must be Sciences Humaine and Français Langue.
- ▶ During course selection we offered the following options to both Grade 9 and 10 students as their 3rd course taught in French:
 - ▶ Education Physique
 - ▶ Sciences Naturelles
 - ▶ Art Dramatique
 - ▶ Etudes sur L'Alimentation



9



Jackson had enough interest to run Education Physique 9/10 and Sciences Naturelles 10

The majority of students are taking 3 French Immersion courses and a few grade 10 students may be taking 4. (both Sciences Naturelles 10 and Education Physique 10).

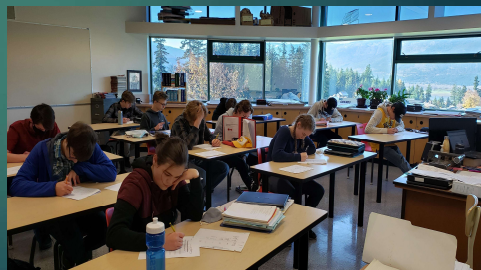
10

Senior Level – Sullivan Campus

Sullivan campus holds a total of 126 French immersion students.

Explorations Sciences Humaines - (3 sections) with a total of 64 students

- ▶ Français Langue 12
(2 sections) with 61 students
- ▶ études Cinéma et
Littérature Francophones 11
(3 sections) with 63 students



11

French Immersion facts..

- ▶ When students graduate from the French Immersion or Francophone program, they can get two graduation certificates: the **Dogwood Certificate** and le **Diplôme de fin d'études secondaires en Colombie-Britannique**
- ▶ The French Immersion student population represents about **9.5%** of the overall student population in B.C. (2019)
- ▶ Over the last 10 years, the French Immersion student population has increased by **23%** and the Francophone student population has increased by **39%**.

▶ Source:

<https://www2.gov.bc.ca/gov/content/education-training/k-12/administration/program-management/french-programs/policies-funding-and-statistics/statistics-on-french-education-in-bc>

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Link to our District French Immersion
information brochure:

<https://sd83.bc.ca/french-immersion/>

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Merci beaucoup!

Questions/comments? Please email
Laura Jegues at ljegues@sd83.bc.ca

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136 TRUSTEE REMUNERATION AND EXPENSES

The Board of Education of School District No. 83 (North Okanagan-Shuswap) believes that trustees should be compensated for their work related to the business of the Board.

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

GUIDELINES:

1. Remuneration Amounts

Trustees' annual remuneration shall be as follows, effective December 1, 2019:

- Chairperson of the Board	\$16,946.00
- Vice-Chairperson of the Board	\$15,405.00
- Trustees	\$13,865.00

2. Rural Zones

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

- North Shuswap, Sorrento, Carlin	\$250.00
- Sicamous, Malakwa, Enderby, Grindrod	\$500.00
- Armstrong, Spallumcheen, Falkland, Silver Creek, Ranchero	\$500.00

3. Remuneration Payments

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

4. Remuneration Review

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

5. Trustee Expenses

Trustees are understood to incur Board-related expenses in an amount equal to 1/3 of the remuneration paid to each trustee. Board related expenses covered by remuneration include mileage to and from regularly scheduled Board and Committee meetings and to and from liaison schools, as well as general expenses such as the portion of residential or cellular phones, internet costs and computer related costs related to Board business.

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

6. Trustee Equipment

The Board will determine and provide the necessary computer equipment to enable trustees to effectively perform their duties and responsibilities.



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

BRIEFING NOTE

TO:	Board of Education	DATE: November 18, 2020
FROM:	Alanna Cameron, Secretary-Treasurer	
RE:	Quarterly Financials to September 30, 2020	

Purpose

This briefing note is to provide the Board of Education with the quarterly financial report as at September 30th, 2020.

Background

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

Supporting Documentation

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

Recommendation

No action; for information only.

Respectfully submitted,

Alanna Cameron

Alanna Cameron
Secretary-Treasurer

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SCHOOL DISTRICT No. 83 (North Okanagan-Shuswap)
OPERATING FUND
REVENUE AND EXPENDITURE
YEAR ENDED June 30, 2021
As at September 30, 2020

	2020/2021 Actual Revenue and Expenses	2020/2021 Prelim Budget	Percent Remaining or Available
Revenue (See Revenue by Source)			
Provincial Grants, MOE	8,784,316	74,694,629	0.88
Provincial Grants, Other Ministries	15,895	170,950	0.91
Tuition	24,600	-	-
Other Revenue	15,683	1,046,645	0.99
Rentals & Leases	11,493	99,000	0.88
Investment Income	23,693	80,000	0.70
	8,875,679	76,091,224	0.88
Expense (See Expenditure by Object)			
Salaries			
Teachers	3,008,675	30,001,003	0.90
Principals and Vice Principals	1,159,228	5,280,207	0.78
Educational Assistants	240,040	6,161,866	0.96
Support Staff	917,322	7,345,106	0.88
Other Professionals	468,015	2,232,521	0.79
Substitutes	64,351	3,019,637	0.98
	5,857,631	54,040,340	0.89
Employee Benefits	1,352,602	12,538,027	0.89
Services & Supplies	1,413,565	8,776,646	0.84
	8,623,797	75,355,013	0.89
Net Revenue/Expenditure	251,882	736,211	
Interfund Transfers			
Capital Asset Purchases	222,574	1,333,512	
Local Capital	-	-	
Prior Year Surplus Appropriation	1,349,398	597,301	
Accumulated Operating Surplus / (Deficit) *	1,378,706	-	

* Accumulated Operating Surplus / (Deficit) excludes accruals for non-teacher payroll costs, hence the actual surplus would be lower by approximately \$1.1 million

SCHOOL DISTRICT No. 83 (North Okanagan-Shuswap)
OPERATING FUND
REVENUE BY SOURCE
YEAR ENDED June 30, 2021
As at September 30, 2020

	2020/2021 Actual Revenue	2020/2021 Prelim Budget	Percent Remaining
Provincial Grants, Ministry of Education			
Operating Grant, MOE	8,392,462	72,706,286	0.88
LEA recovery, MOE	(259,161)	(1,036,645)	0.75
Other Ministry of Education Grants			
Pay Equity	20,905	641,286	0.97
Teachers' Labour Settlement	176,781	1,767,813	0.90
NGN Self Provisioning	14,235	28,000	0.49
Early Learning (ELF)	1,838	-	-
Transportation Supplement	393,347	561,925	0.30
2019 PFA Benefits Agreement	35,064	-	-
2014 Benefits Agreement	8,845	-	-
Funding for Graduated Adults	-	1,000	1.00
Support Staff Benefits	-	12,000	1.00
FSA Marking	-	12,964	1.00
	651,015	3,024,988	0.78
Total Provincial Grants - MOE	8,784,316	74,694,629	0.88
Provincial Grants - Other Ministries			
MCF	5,395	53,950	0.90
IH Health Coordinator	9,000	27,000	0.67
ITA	1,500	90,000	0.98
	15,895	170,950	0.91
Tuition			
International Student Tuition Fees	24,600	-	-
Other Revenues			
Funding From First Nations (LEA Agreement)	-	1,036,645	1.00
Miscellaneous (Specify)			
Miscellaneous Fees and Revenues	-	10,000	1.00
Sale of Assets	15,683	-	-
	15,683	1,046,645	0.99
Rentals and Leases	11,493	99,000	0.88
Investment Income	23,693	80,000	0.70
TOTAL OPERATING REVENUE	8,875,679	76,091,224	0.88

SCHOOL DISTRICT No. 83 (North Okanagan-Shuswap)
OPERATING FUND
EXPENDITURE BY OBJECT
YEAR ENDED June 30, 2021
As at September 30, 2020

	2020/2021 Actual Expenses	2020/2021 Prelim Budget	Percent Available
Salaries			
Teachers	3,008,675	30,001,003	0.90
Principals and Vice Principals	1,159,228	5,280,207	0.78
Educational Assistants	240,040	6,161,866	0.96
Support Staff	917,322	7,345,106	0.88
Other Professionals	468,015	2,232,521	0.79
Substitutes	64,351	3,019,637	0.98
	5,857,631	54,040,340	0.89
Employee Benefits	1,352,602	12,538,027	0.89
Total Salaries & Benefits	7,210,232	66,578,367	0.89
Services and Supplies			
Services	594,168	2,087,686	0.72
Student Transportation	-	9,000	1.00
Professional Development and Travel	74,793	571,430	0.87
Rentals and Leases	15,474	79,000	0.80
Dues and Fees	54,653	95,050	0.43
Insurance	93,834	201,100	0.53
Supplies	380,643	4,123,380	0.91
	1,213,565	7,166,646	0.83
Utilities			
Electricity	137,976	911,000	0.85
Gas-Heat	8,778	280,000	0.97
Propane-Heat	753	140,000	0.99
Garbage/Water/Sewer	37,492	208,000	0.82
Carbon Offsets	15,000	71,000	0.79
	199,999	1,610,000	0.88
Total Service & Supplies	1,413,565	8,776,646	0.84
TOTAL OPERATING EXPENSE	8,623,797	75,355,013	0.89

Notes:

Excludes Capital Asset Purchases (Presented as Interfund Transfer)

SCHOOL DISTRICT No. 83 (North Okanagan-Shuswap)
OPERATING FUND
EXPENDITURE By FUNCTION, PROGRAM And OBJECT
YEAR ENDED June 30, 2021
As at September 30, 2020

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	Total Expenses	2020/2021 Prelim Budget	Percent Available
1 INSTRUCTION							
1.02 Regular Instruction	2,739,024	728,447	3,467,471	201,699	3,669,171	35,377,725	0.90
1.03 Career Programs	53,511	10,713	64,223	(781)	63,442	827,456	0.92
1.07 Library Services	71,808	15,351	87,159	7,825	94,984	952,199	0.90
1.08 Counseling	127,176	23,197	150,372	-	150,372	1,501,280	0.90
1.10 Special Education	684,962	158,508	843,470	10,014	853,483	13,001,830	0.93
1.30 English Language Learning	7,925	1,630	9,555	79	9,634	66,323	0.85
1.31 Indigenous Education	105,072	23,073	128,145	5,685	133,830	1,813,500	0.93
1.41 School Administration	984,516	178,398	1,162,914	84,002	1,246,916	6,486,494	0.81
1.62 International Students	-	-	-	2,520	2,520	-	-
Total Function 1	4,773,994	1,139,316	5,913,310	311,042	6,224,351	60,026,807	0.90
4 DISTRICT ADMINISTRATION							
4.11 Educational Administration	109,730	16,209	125,939	3,233	129,173	584,182	0.78
4.40 School District Governance	16,774	1,045	17,819	44,704	62,523	216,155	0.71
4.41 Business Administration	274,473	56,961	331,434	118,654	450,088	2,099,057	0.79
Total Function 4	400,977	74,216	475,193	166,591	641,784	2,899,394	0.78
5 OPERATIONS AND MAINTENANCE							
5.41 Facilities Administration	56,877	10,481	67,358	6,718	74,076	456,766	0.84
5.50 Facilities Operations	230,504	50,300	280,804	128,581	409,385	2,365,391	0.83
5.51 Custodial Services	159,644	31,964	191,608	12,420	204,028	2,754,701	0.93
5.52 Maintenance of Grounds	34,997	6,895	41,892	25,225	67,117	581,329	0.88
5.54 Information Technology	101,892	20,058	121,950	276,664	398,614	1,144,544	0.65
5.56 Utilities	-	-	-	199,999	199,999	1,810,000	0.89
Total Function 5	583,915	119,698	703,612	649,607	1,353,220	9,112,731	0.85
7 TRANSPORTATION AND HOUSING							
7.41 Transportation Administration	42,168	9,415	51,583	3,540	55,122	283,272	0.81
7.70 Student Transportation	166,578	35,957	202,535	282,785	485,320	3,032,809	0.84
Total Function 7	208,745	45,372	254,117	286,325	540,442	3,316,081	0.84
TOTAL FUNCTIONS 1 - 7	\$ 5,967,631	\$ 1,378,602	\$ 7,346,232	\$ 1,413,565	\$ 8,759,797	\$ 75,355,013	0.88

Notes:
Excludes Capital Asset Purchases (Presented as Interfund Transfer)



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

BRIEFING NOTE

TO: Board of Education
FROM: Alanna Cameron, Secretary Treasurer
RE: **Statement of Financial Information**

DATE: November 18, 2020

Background

Attached is a copy of the Statement of Financial Information (SOFI) for School District No. 83 (North Okanagan-Shuswap) for the year ended June 30, 2020. In accordance with the *Financial Information Act*, each school board is required to prepare a report of financial information for each fiscal year.

Included in the report are the two following schedules:

Schedule of Remuneration and Expenses

This schedule lists all payments made to trustees and those employees with remuneration exceeding \$75,000.

Remuneration includes any form of salary, wages, taxable benefits, payment into trust or any form of income deferral paid by the Board to an employee but does not include anything payable under a severance agreement. Remuneration for individual employees can include payouts for vacation, gratuity and compensatory time not taken, in addition to regular salary. Remuneration also includes taxable benefits for vehicle allowances for employees who regularly use their personal vehicle for school district business and the employer-paid portion of provincial medical insurance and group life insurance premiums.

Expenses are defined to include travel expenses, memberships, tuition, relocation expenses, registration fees and similar amounts paid directly to an employee, or to a third party on behalf of an employee.

Schedule of Suppliers of Goods and Services

This schedule lists total payments made to suppliers in excess of \$25,000.

Payments made for the provision of goods and services include all payments made from operating, special purpose and capital funds for the supply of goods and services. A significant portion of the supplier payments represents contributions to pension and employee benefit plans and contractors for capital projects. Payments for both employer and employee contributions to employee benefit plans are included.

Recommendation

It is recommended that Statement of Financial Information for School District No. 83 for the fiscal year ended June 30, 2020 be received by the Board of Education for information.

Respectfully submitted,

Alanna Cameron

Alanna Cameron
Secretary Treasurer



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

**STATEMENT
OF
FINANCIAL INFORMATION**

Fiscal Year Ended June 30, 2020

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

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

Fiscal Year Ended June 30, 2020

TABLE OF CONTENTS

Documents are arranged in the following order:

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



Ministry
of Education

SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

SCHOOL DISTRICT NUMBER	NAME OF SCHOOL DISTRICT	YEAR
OFFICE LOCATION(S)	TELEPHONE NUMBER	
MAILING ADDRESS		
CITY	PROVINCE	POSTAL CODE
NAME OF SUPERINTENDENT	TELEPHONE NUMBER	
NAME OF SECRETARY TREASURER	TELEPHONE NUMBER	

DECLARATION AND SIGNATURES

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

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

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

EDUC. 6049 (REV. 2008/09)

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

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

Fiscal Year Ended June 30, 2020

Financial Information Act-Submission Checklist

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

School District No. 83 (North Okanagan-Shuswap)

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

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

Fiscal Year Ended June 30, 2020

MANAGEMENT REPORT

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

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

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

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

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

Peter Jory, Superintendent

Date:

Alanna Cameron, Secretary Treasurer

Date:

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

Audited Financial Statements of

School District No. 83 (North Okanagan-Shuswap)

And Independent Auditors' Report thereon

June 30, 2020

September 16, 2020 11:14

School District No. 83 (North Okanagan-Shuswap)

June 30, 2020

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School District No. 83 (North Okanagan-Shuswap)

MANAGEMENT REPORT

Version: 8835-8090-6107

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.

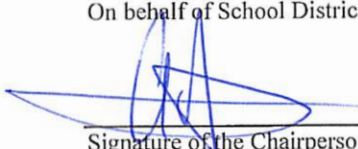
The preparation of financial statements necessarily involves the use of estimates based on management's judgment particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

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.

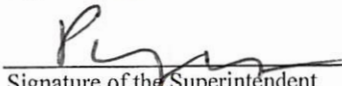
The Board of Education of School District No. 83 (North Okanagan-Shuswap) (called the "Board") is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial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

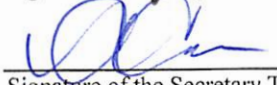
On behalf of School District No. 83 (North Okanagan-Shuswap)


Signature of the Chairperson of the Board of Education

10/01/20
Date Signed


Signature of the Superintendent

9/28/20
Date Signed


Signature of the Secretary Treasurer

9/25/20
Date Signed



KPMG LLP
Credit Union Building
3205-32 Street, 4th Floor
Vernon BC V1T 5M7
Canada
Tel (250) 503-5300
Fax (250) 545-6440

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, 2020
- 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 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.

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

KPMG LLP

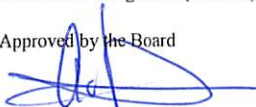
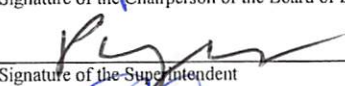
Vernon, Canada
September 22, 2020

School District No. 83 (North Okanagan-Shuswap)

Statement 1

Statement of Financial Position

As at June 30, 2020

	2020 Actual \$	2019 Actual \$
Financial Assets		
Cash and Cash Equivalents (Note 3)	15,415,950	14,741,694
Accounts Receivable		
Due from Province - Ministry of Education	1,454	359,037
Due from First Nations	416,871	
Other (Note 4)	677,953	167,251
Total Financial Assets	16,512,228	15,267,982
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 5)	6,701,064	6,473,355
Unearned Revenue (Note 6)	23,900	
Deferred Revenue (Note 7)	2,166,855	1,698,228
Deferred Capital Revenue (Note 8)	63,095,476	64,284,745
Employee Future Benefits (Note 9)	4,348,754	4,058,490
Total Liabilities	76,336,049	76,514,818
Net Debt	(59,823,821)	(61,246,836)
Non-Financial Assets		
Tangible Capital Assets (Note 10)	87,737,138	89,447,442
Restricted Assets (Endowments) (Note 12)	103,937	103,937
Prepaid Expenses	267,560	222,396
Supplies Inventory	317,684	
Total Non-Financial Assets	88,426,319	89,773,775
Accumulated Surplus (Deficit) (Note 18)	28,602,498	28,526,939
Contractual Obligations (Note 15)		
Approved by the Board		
		10/01/20
Signature of the Chairperson of the Board of Education		Date Signed
		9/28/20
Signature of the Superintendent		Date Signed
		9/25/20
Signature of the Secretary Treasurer		Date Signed

School District No. 83 (North Okanagan-Shuswap)

Statement of Operations
Year Ended June 30, 2020

Statement 2

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	78,128,049	78,901,203	75,222,826
Other	180,000	196,800	184,200
Tuition		33,490	30,436
Other Revenue	3,446,645	2,961,673	3,333,523
Rentals and Leases	99,000	86,540	135,097
Investment Income	207,000	205,543	225,724
Gain (Loss) on Disposal of Tangible Capital Assets			1,281,832
Amortization of Deferred Capital Revenue	3,330,000	3,371,690	3,266,114
Total Revenue	85,390,694	85,756,939	83,679,752
Expenses			
Instruction	67,050,243	66,260,354	63,774,238
District Administration	2,877,716	2,671,523	3,070,523
Operations and Maintenance	12,748,831	13,194,097	12,125,552
Transportation and Housing	3,828,478	3,555,406	3,796,556
Total Expense	86,505,268	85,681,380	82,766,869
Surplus (Deficit) for the year	(1,114,574)	75,559	912,883
Accumulated Surplus (Deficit) from Operations, beginning of year		28,526,939	27,614,056
Accumulated Surplus (Deficit) from Operations, end of year		28,602,498	28,526,939

School District No. 83 (North Okanagan-Shuswap)

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2020

	2020 Budget \$	2020 Actual \$	2019 Actual \$
Surplus (Deficit) for the year	(1,114,574)	75,559	912,883
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(3,418,291)	(3,399,610)	(5,849,059)
Amortization of Tangible Capital Assets	5,055,000	5,109,914	4,986,059
Net carrying value of Tangible Capital Assets disposed of			29,919
Total Effect of change in Tangible Capital Assets	1,636,709	1,710,304	(833,081)
Acquisition of Prepaid Expenses		(267,560)	(222,396)
Use of Prepaid Expenses		222,396	143,191
Acquisition of Supplies Inventory		(317,684)	
Total Effect of change in Other Non-Financial Assets	-	(362,848)	(79,205)
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	522,135	1,423,015	597
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		1,423,015	597
Net Debt, beginning of year		(61,246,836)	(61,247,433)
Net Debt, end of year		(59,823,821)	(61,246,836)

School District No. 83 (North Okanagan-Shuswap)

Statement 5

Statement of Cash Flows

Year Ended June 30, 2020

	2020 Actual \$	2019 Actual \$
Operating Transactions		
Surplus (Deficit) for the year	75,559	912,883
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(569,990)	567,813
Supplies Inventories	(317,684)	
Prepaid Expenses	(45,164)	(79,205)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	227,709	1,016,174
Unearned Revenue	23,900	(55,915)
Deferred Revenue	468,627	48,166
Employee Future Benefits	290,264	(15,837)
Loss (Gain) on Disposal of Tangible Capital Assets		(1,281,832)
Amortization of Tangible Capital Assets	5,109,914	4,986,059
Amortization of Deferred Capital Revenue	(3,371,690)	(3,266,114)
Total Operating Transactions	1,891,445	2,832,192
Capital Transactions		
Tangible Capital Assets Purchased	(3,399,610)	(5,849,059)
District Portion of Proceeds on Disposal		1,311,751
Total Capital Transactions	(3,399,610)	(4,537,308)
Financing Transactions		
Capital Revenue Received	2,182,421	4,527,273
Total Financing Transactions	2,182,421	4,527,273
Net Increase (Decrease) in Cash and Cash Equivalents	674,256	2,822,157
Cash and Cash Equivalents, beginning of year	14,741,694	11,919,537
Cash and Cash Equivalents, end of year	15,415,950	14,741,694
Cash and Cash Equivalents, end of year, is made up of:		
Cash	15,415,950	14,741,694
	15,415,950	14,741,694

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

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 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, 2020

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, 2020

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, 2020

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, 2019 and projected to March 31, 2022. The next valuation will be performed at March 31, 2022 for use at June 30, 2022. 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, 2020

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, 2020

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.

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.

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.

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

n) Revenue Recognition (Continued)

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.

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.
- 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.

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 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.

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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. 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".

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

NOTE 4 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES

	2020	2019
Due from Federal Government	\$ 22,077	\$ 40,665
Other	655,876	126,586
	<u>\$677,953</u>	<u>\$ 167,251</u>

NOTE 5 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER

	2020	2019
Trade payables	\$ 5,017,899	\$ 4,924,018
Salaries and benefits payable	1,237,968	845,046
Accrued vacation pay	445,197	704,291
	<u>\$ 6,701,064</u>	<u>\$ 6,473,355</u>

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 6 UNEARNED REVENUE

	2020	2019
Balance, beginning of year	\$ -	\$ 55,915
Changes for the year:		
Increase:		
Tuition fees collected	23,900	-
Decrease:		
Tuition fees recognized	-	33,529
Rental/Lease of facilities	-	22,386
	-	55,915
Net changes for the year	23,900	(55,915)
Balance, end of year	\$ 23,900	\$ -

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.

	2020	2019
Balance, beginning of year	\$ 1,698,228	\$ 1,650,062
Changes for the year:		
Increase:		
Provincial Grants - Ministry of Education	8,326,526	8,334,061
Other	1,934,079	2,455,880
Investment Income	9,583	6,744
	10,270,188	10,796,685
Decrease:		
Transfers to Revenue	9,752,485	10,591,360
Recovered	49,076	157,159
	9,801,561	10,748,519
Net changes for the year	468,627	48,166
Balance, end of year	\$2,166,855	\$ 1,698,228

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

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.

	<u>2020</u>	<u>2019</u>
Balance, deferred capital revenue, subject to amortization, beginning of year	\$64,284,745	\$63,023,586
Changes for the year:		
Increase:		
Deferred Capital Revenue – Other Provincial Capital	-	73,945
Deferred Capital Revenue Bylaw – Ministry of Education	2,182,421	4,453,328
	<u>\$ 2,182,421</u>	<u>\$ 4,527,273</u>
Decrease:		
Amortization of Deferred Capital Revenue	<u>3,371,690</u>	<u>3,266,114</u>
Net Changes for the Year	(1,189,269)	1,261,159
Deferred Capital Revenue, end of year	<u>\$63,095,476</u>	<u>\$64,284,745</u>

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

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>2020</u>	<u>2019</u>
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	\$4,253,101	\$ 3,487,315
Service Cost	356,644	267,263
Interest Cost	107,425	97,237
Benefit Payments	(127,633)	(382,459)
Actuarial Gain	(435,202)	783,745
Accrued Benefit Obligation – March 31	<u>4,154,335</u>	<u>\$ 4,253,101</u>
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation - March 31	\$ 4,154,335	\$ 4,253,101
Market Value of Plan Assets - March 31	0	0
Funded Status – Deficit	(4,154,335)	(4,253,101)
Employer Contributions After Measurement Date	164,856	91,045
Benefits Expense After Measurement Date	(117,821)	(116,017)
Unamortized Net Actuarial (Gain)/Loss	(241,454)	219,583
Accrued Benefit Liability - June 30	<u>\$ (4,348,754)</u>	<u>\$ (4,058,490)</u>
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability - July 1	\$ 4,058,490	\$ 4,074,327
Net Expense for Fiscal Year	491,707	328,144
Employer Contributions	(201,443)	(343,981)
Accrued Benefit Liability - June 30	<u>\$ 4,348,754</u>	<u>\$ 4,058,490</u>
Components of Net Benefit Expense		
Service Cost	\$ 361,208	\$ 289,608
Interest Cost	104,665	99,784
Amortization of Net Actuarial (Gain)/Loss	25,834	(61,248)
Net Benefit Expense	<u>\$ 491,707</u>	<u>\$ 328,144</u>

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 9 EMPLOYEE FUTURE BENEFITS (Continued)

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

Discount Rate - April 1	2.50%	2.75%
Discount Rate - March 31	2.25%	2.50%
Long Term Salary Growth - April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth - March 31	2.50% + seniority	2.50% + seniority
EARSL - March 31	9.0	9.0

NOTE 10 TANGIBLE CAPITAL ASSETS

Net Book Value:

	Net Book Value 2020	Net Book Value 2019
Sites	\$ 5,840,721	\$ 5,840,721
Buildings	74,339,282	75,673,730
Furniture & Equipment	2,938,684	2,999,698
Vehicles	3,101,431	3,156,920
Computer Software	162,635	229,377
Computer Hardware	1,354,385	1,546,996
Total	\$87,737,138	\$ 89,447,442

June 30, 2020

Cost:	Balance at July 1, 2019	Additions	Disposals	Transfers	Balance at June 30, 2020
Sites	\$ 5,840,721	\$ -	\$ -	\$ -	\$ 5,840,721
Buildings	157,801,380	1,935,134	-	-	159,736,514
Furniture & Equipment	5,197,102	482,143	13,216	-	5,666,029
Vehicles	5,940,924	557,299	183,391	-	6,314,832
Computer Software	374,853	9,144	-	-	383,997
Computer Hardware	3,257,082	415,890	845,037	-	2,827,935
Total	\$ 178,412,062	\$3,399,610	\$1,041,644	\$ -	\$ 180,770,028

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 10 TANGIBLE CAPITAL ASSETS (Continued)

Accumulated Amortization	Balance at July 1, 2019	Additions	Disposals	Balance at June 30, 2020
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	82,127,650	3,269,582	-	85,397,232
Furniture & Equipment	2,197,404	543,157	13,216	2,727,345
Vehicles	2,784,004	612,788	183,391	3,213,401
Computer Software	145,476	75,886	-	221,362
Computer Hardware	1,710,086	608,501	845,037	1,473,550
Total	\$ 88,964,620	\$5,109,914	\$1,041,644	\$ 93,032,890

June 30, 2019

Cost:	Balance at July 1, 2018	Additions	Disposals	Transfers	Balance at June 30, 2019
Sites	\$ 5,846,889	\$ -	\$ 6,168	\$ -	\$ 5,840,721
Buildings	154,936,917	3,362,735	498,272	-	157,801,380
Furniture & Equipment	4,731,166	520,015	54,079	-	5,197,102
Vehicles	5,422,262	1,420,642	901,980	-	5,940,924
Computer Software	355,154	19,699	-	-	374,853
Computer Hardware	3,036,566	525,968	305,452	-	3,257,082
Total	\$ 174,328,954	\$ 5,849,059	\$ 1,765,951	\$ -	\$178,412,062

Accumulated Amortization	Balance at July 1, 2018	Additions	Disposals	Balance at June 30, 2019
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	79,383,051	3,219,120	474,521	82,127,650
Furniture & Equipment	1,755,069	496,414	54,079	2,197,404
Vehicles	3,117,825	568,159	901,980	2,784,004
Computer Software	72,475	73,001	-	145,476
Computer Hardware	1,386,173	629,365	305,452	1,710,086
Total	\$ 85,714,593	\$ 4,986,059	\$ 1,736,032	\$ 88,964,620

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

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, 2018, the Teachers' Pension Plan has about 48,000 active members and approximately 38,000 retired members. As of December 31, 2018, the Municipal Pension Plan has about 205,000 active members, including approximately 26,000 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, 2017, indicated a \$1,656 million surplus for basic pension benefits on a going concern basis. As a result of the 2017 basic account actuarial valuation surplus, plan enhancements and contribution rate adjustments were made; the remaining \$644 million surplus was transferred to the rate stabilization account.

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 \$5,852,720 for employer contributions to the plans for the year ended June 30, 2020 (2019: \$5,862,199)

The next valuation for the Teachers' Pension Plan will be as at December 31, 2020, with results available in 2021. 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, 2020

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	2019	Contributions	2020
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, 2020, were as follows:

- \$ 623,525 (2019 - \$333,428) was transferred from the operating fund to the capital fund for the purchase of capital assets;
- \$ 339,595 (2019 - \$391,727) was transferred from special purpose funds to the capital fund for the purchase of capital assets;
- \$ 12,500 (2019 - \$712,350) was transferred from the operating fund to local capital for the purchase of capital assets.

NOTE 14 RELATED PARTY TRANSACTIONS

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

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

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 \$1,953,517.

Future operating lease payments for laptops is \$33,989.

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 January 21, 2020. The original annual budget was adopted on May 21, 2019. The original and amended budgets are presented below.

	<u>2020 Amended Annual Budget</u>	<u>2020 Original Annual Budget</u>
Revenues		
Provincial Grants		
Ministry of Education	\$ 78,128,049	\$ 74,779,813
Other	180,000	210,950
Other Revenue	3,446,645	3,094,313
Rentals and Leases	99,000	94,972
Investment Income	207,000	159,000
Amortization of Deferred Capital Revenue	3,330,000	3,350,000
Total Revenue	<u>\$ 85,390,694</u>	<u>\$ 81,689,048</u>
Expenses		
Instruction	\$ 67,050,243	\$ 63,028,330
District Administration	2,877,716	2,756,804
Operations and Maintenance	12,748,831	12,714,932
Transportation and Housing	3,828,478	3,828,952
Total Expense	<u>\$ 86,505,268</u>	<u>\$ 82,329,018</u>
Net Expense	<u>\$ (1,114,574)</u>	<u>\$ (639,970)</u>
Budgeted Allocation of Surplus	548,371	73,000
Budgeted Deficit for the year	<u>\$ (566,203)</u>	<u>\$ (566,970)</u>

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 17 EXPENSE BY OBJECT

	<u>2020</u>	<u>2019</u>
Salaries and benefits	\$ 71,624,786	\$ 68,274,914
Services and supplies	8,946,680	9,505,896
Amortization	5,109,914	4,986,059
	<u>\$ 85,681,380</u>	<u>\$ 82,766,869</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.

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 18 ACCUMULATED SURPLUS (Continued)

	2020	2019
Operating Fund		
Internally restricted:		
School Budget Balances	\$ 469,182	\$ 175,268
Career Program	37,446	52,910
Unspent Aboriginal Education Targeted Funds	218,249	30,500
Automated External Defibrillator Commitments	30,537	-
Various Outstanding Projects	51,000	11,085
Contingency Reserve	199,984	130,000
2019/2020 Budget Enhancements - Benefits	-	148,608
Appropriated for Next Year's Budget	343,000	-
	<u>\$ 1,349,398</u>	<u>\$ 548,371</u>
Special Purpose Funds	<u>\$ 103,937</u>	<u>\$ 103,937</u>
Capital Fund		
Invested in tangible capital assets	\$ 25,355,668	\$ 25,846,341
Local Capital	1,793,495	2,028,290
	<u>\$ 27,149,163</u>	<u>\$ 27,874,631</u>
Total Accumulated Surplus	<u>\$ 28,602,498</u>	<u>\$ 28,526,939</u>

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.

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

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.

b) Market risk

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

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

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

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 20 RISK MANAGEMENT *(Continued)*

c) Liquidity risk

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

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

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

School District No. 83 (North Okanagan-Shuswap)

Schedule 1

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2020

	Operating Fund	Special Purpose Fund	Capital Fund	2020 Actual	2019 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	548,371	103,937	27,874,631	28,526,939	27,614,056
Changes for the year					
Surplus (Deficit) for the year	1,437,052	339,595	(1,701,088)	75,559	912,883
Interfund Transfers					
Tangible Capital Assets Purchased	(623,525)	(339,595)	963,120	-	
Local Capital	(12,500)		12,500	-	
Net Changes for the year	801,027	-	(725,468)	75,559	912,883
Accumulated Surplus (Deficit), end of year - Statement 2	1,349,398	103,937	27,149,163	28,602,498	28,526,939

School District No. 83 (North Okanagan-Shuswap)

Schedule 2

Schedule of Operating Operations

Year Ended June 30, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	69,767,189	70,977,396	66,917,592
Other	180,000	196,800	184,200
Tuition		33,490	30,436
Other Revenue	1,046,645	1,136,995	1,053,695
Rentals and Leases	99,000	86,540	135,097
Investment Income	170,000	164,407	181,643
Total Revenue	71,262,834	72,595,628	68,502,663
Expenses			
Instruction	56,716,406	56,937,331	53,604,764
District Administration	2,819,123	2,671,523	3,070,523
Operations and Maintenance	8,379,970	8,716,588	7,765,416
Transportation and Housing	3,120,478	2,833,134	3,098,529
Total Expense	71,035,977	71,158,576	67,539,232
Operating Surplus (Deficit) for the year	226,857	1,437,052	963,431
Budgeted Appropriation (Retirement) of Surplus (Deficit)	548,371		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(775,228)	(623,525)	(333,428)
Local Capital		(12,500)	(712,350)
Total Net Transfers	(775,228)	(636,025)	(1,045,778)
Total Operating Surplus (Deficit), for the year	-	801,027	(82,347)
Operating Surplus (Deficit), beginning of year		548,371	630,718
Operating Surplus (Deficit), end of year		1,349,398	548,371
Operating Surplus (Deficit), end of year			
Internally Restricted		1,349,398	548,371
Total Operating Surplus (Deficit), end of year		1,349,398	548,371

School District No. 83 (North Okanagan-Shuswap)

Schedule 2A

Schedule of Operating Revenue by Source
Year Ended June 30, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education			
Operating Grant, Ministry of Education	68,909,163	69,089,512	66,292,792
ISC/LEA Recovery	(1,036,645)	(1,047,246)	(1,036,645)
Other Ministry of Education Grants			
Pay Equity	641,286	641,286	641,286
Funding for Graduated Adults	1,000	2,088	2,935
Transportation Supplement	561,925	561,925	561,925
Economic Stability Dividend			72,946
Carbon Tax Grant	90,000	106,651	106,651
Employer Health Tax Grant	538,167	538,167	163,538
Strategic Priorities - Mental Health Grant			33,000
Support Staff Benefits Grant	12,000	27,842	12,636
Support Staff Wage Increase Funding		274,965	
Teachers' Labour Settlement Funding		729,913	
NGN Self-Provisioning	34,704	34,704	30,600
Foundation Skills Assessment Marking	12,964	12,964	25,928
Early Learning (ELF)	2,625	2,625	
Access Grant			5,000
Equity Scan Implementation		2,000	5,000
Total Provincial Grants - Ministry of Education	69,767,189	70,977,396	66,917,592
Provincial Grants - Other	180,000	196,800	184,200
Tuition			
International and Out of Province Students		33,490	30,436
Total Tuition	-	33,490	30,436
Other Revenues			
Other School District/Education Authorities			1,500
Funding from First Nations	1,036,645	1,090,690	1,036,645
Miscellaneous			
DASH School Readiness			10,000
United Way Grant			5,550
Sale of Assets		18,305	
Miscellaneous	10,000	28,000	
Total Other Revenue	1,046,645	1,136,995	1,053,695
Rentals and Leases	99,000	86,540	135,097
Investment Income	170,000	164,407	181,643
Total Operating Revenue	71,262,834	72,595,628	68,502,663

School District No. 83 (North Okanagan-Shuswap)

Schedule 2B

Schedule of Operating Expense by Object
Year Ended June 30, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
Salaries			
Teachers	28,104,950	29,300,925	27,394,937
Principals and Vice Principals	5,027,763	4,768,895	4,566,041
Educational Assistants	5,862,369	5,819,929	5,334,535
Support Staff	6,857,080	7,363,831	6,691,639
Other Professionals	2,116,975	2,219,480	2,026,615
Substitutes	2,997,003	2,347,401	2,957,976
Total Salaries	50,966,140	51,820,461	48,971,743
Employee Benefits	12,155,467	12,527,654	11,686,884
Total Salaries and Benefits	63,121,607	64,348,115	60,658,627
Services and Supplies			
Services	1,956,526	1,890,192	1,670,530
Student Transportation	9,000	3,379	5,968
Professional Development and Travel	549,580	510,516	601,180
Rentals and Leases	60,900	47,803	25,283
Dues and Fees	99,900	95,080	99,798
Insurance	224,808	257,815	163,673
Supplies	3,406,985	2,505,561	2,785,387
Utilities	1,606,671	1,500,115	1,528,786
Total Services and Supplies	7,914,370	6,810,461	6,880,605
Total Operating Expense	71,035,977	71,158,576	67,539,232

School District No. 83 (North Okanagan-Shuswap)

Schedule 2C

Operating Expense by Function, Program and Object

Year Ended June 30, 2020

	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	23,139,836	1,245,365		255,852		1,539,322	26,180,375
1.03 Career Programs	237,877	80,299		94,972		1,192	414,340
1.07 Library Services	776,993			58,223		3,514	838,730
1.08 Counselling	1,104,131						1,104,131
1.10 Special Education	3,696,221	114,927	5,276,773	49,248	261,984	440,365	9,839,518
1.30 English Language Learning	48,980						48,980
1.31 Indigenous Education	291,342	107,051	540,939	47,343	131,009	6,305	1,123,989
1.41 School Administration		3,135,343		1,457,651		48,784	4,641,778
1.60 Summer School	5,545		2,217				7,762
1.62 International and Out of Province Students		62,575					62,575
Total Function 1	29,300,925	4,745,560	5,819,929	1,963,289	392,993	2,039,482	44,262,178
4 District Administration							
4.11 Educational Administration		23,335		43,434	496,910		563,679
4.40 School District Governance					75,094		75,094
4.41 Business Administration				323,140	788,118	9,547	1,120,805
Total Function 4	-	23,335	-	366,574	1,360,122	9,547	1,759,578
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				47,616	189,329		236,945
5.50 Maintenance Operations				3,190,227	193,474	178,192	3,561,893
5.52 Maintenance of Grounds				186,517			186,517
5.56 Utilities							-
Total Function 5	-	-	-	3,424,360	382,803	178,192	3,985,355
7 Transportation and Housing							
7.41 Transportation and Housing Administration				129,490	83,562		213,052
7.70 Student Transportation				1,480,118		120,180	1,600,298
Total Function 7	-	-	-	1,609,608	83,562	120,180	1,813,350
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	29,300,925	4,768,895	5,819,929	7,363,831	2,219,480	2,347,401	51,820,461

School District No. 83 (North Okanagan-Shuswap)

Schedule 2C

Operating Expense by Function, Program and Object

Year Ended June 30, 2020

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	26,180,375	6,638,506	32,818,881	1,067,148	33,886,029	32,807,040	32,025,727
1.03 Career Programs	414,340	97,035	511,375	171,577	682,952	726,500	711,060
1.07 Library Services	838,730	172,700	1,011,430	88,316	1,099,746	943,724	1,037,410
1.08 Counselling	1,104,131	231,994	1,336,125	1,025	1,337,150	1,922,626	1,115,386
1.10 Special Education	9,839,518	2,419,338	12,258,856	167,936	12,426,792	12,299,443	11,501,488
1.30 English Language Learning	48,980	11,694	60,674	3,189	63,863	62,751	73,778
1.31 Indigenous Education	1,123,989	284,299	1,408,288	118,743	1,527,031	1,745,280	1,481,042
1.41 School Administration	4,641,778	978,008	5,619,786	175,713	5,795,499	6,199,747	5,658,873
1.60 Summer School	7,762	1,434	9,196	98	9,294	9,295	
1.62 International and Out of Province Students	62,575	12,802	75,377	33,598	108,975		
Total Function 1	44,262,178	10,847,810	55,109,988	1,827,343	56,937,331	56,716,406	53,604,764
4 District Administration							
4.11 Educational Administration	563,679	105,055	668,734	94,788	763,522	726,310	885,696
4.40 School District Governance	75,094	4,454	79,548	67,998	147,546	215,939	174,142
4.41 Business Administration	1,120,805	251,793	1,372,598	387,857	1,760,455	1,876,874	2,010,685
Total Function 4	1,759,578	361,302	2,120,880	550,643	2,671,523	2,819,123	3,070,523
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	236,945	53,595	290,540	86,572	377,112	409,505	590,660
5.50 Maintenance Operations	3,561,893	786,988	4,348,881	1,635,581	5,984,462	5,597,012	4,950,862
5.52 Maintenance of Grounds	186,517	35,956	222,473	484,513	706,986	536,782	492,406
5.56 Utilities	-	-	-	1,648,028	1,648,028	1,836,671	1,731,488
Total Function 5	3,985,355	876,539	4,861,894	3,854,694	8,716,588	8,379,970	7,765,416
7 Transportation and Housing							
7.41 Transportation and Housing Administration	213,052	54,035	267,087	14,742	281,829	260,517	251,733
7.70 Student Transportation	1,600,298	387,968	1,988,266	563,039	2,551,305	2,859,961	2,846,796
Total Function 7	1,813,350	442,003	2,255,353	577,781	2,833,134	3,120,478	3,098,529
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	51,820,461	12,527,654	64,348,115	6,810,461	71,158,576	71,035,977	67,539,232

School District No. 83 (North Okanagan-Shuswap)

Schedule 3

Schedule of Special Purpose Operations

Year Ended June 30, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	8,360,860	7,923,807	8,305,234
Other Revenue	2,400,000	1,824,678	2,279,828
Investment Income	7,000	4,000	6,298
Total Revenue	10,767,860	9,752,485	10,591,360
Expenses			
Instruction	10,333,837	9,323,023	10,169,474
District Administration	58,593		
Operations and Maintenance	21,861	82,983	30,159
Transportation and Housing		6,884	
Total Expense	10,414,291	9,412,890	10,199,633
Special Purpose Surplus (Deficit) for the year	353,569	339,595	391,727
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(353,569)	(339,595)	(391,727)
Total Net Transfers	(353,569)	(339,595)	(391,727)
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		103,937	103,937
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)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2020

Schedule 3A

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Rural Education Enhancement Fund
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		30,204	10,998	1,594,604	1,150	6,566	5,630		
Add: Restricted Grants									
Provincial Grants - Ministry of Education	342,430	253,615			192,948	44,684	153,222	320,270	213,353
Other				1,934,079					
Investment Income			9,583						
	342,430	253,615	9,583	1,934,079	192,948	44,684	153,222	320,270	213,353
Less: Allocated to Revenue	342,430	275,018	4,000	1,824,678	194,098	37,304	112,556	320,270	213,353
Recovered									
Deferred Revenue, end of year	-	8,801	16,581	1,704,005	-	13,946	46,296	-	-
Revenues									
Provincial Grants - Ministry of Education	342,430	275,018			194,098	37,304	112,556	320,270	213,353
Other Revenue				1,824,678					
Investment Income			4,000						
	342,430	275,018	4,000	1,824,678	194,098	37,304	112,556	320,270	213,353
Expenses									
Salaries									
Teachers									120,000
Principals and Vice Principals					13,407	13,408	22,279		
Educational Assistants		217,846			126,575		15,338	140,676	
Support Staff							467	23,103	34,000
Substitutes							4,936		
	-	217,846	-	-	139,982	13,408	43,020	163,779	154,000
Employee Benefits		57,172			36,702	2,738	13,051	26,712	39,000
Services and Supplies	82,983		4,000	1,824,678	15,998	21,158	44,713	129,779	20,353
	82,983	275,018	4,000	1,824,678	192,682	37,304	100,784	320,270	213,353
Net Revenue (Expense) before Interfund Transfers	259,447	-	-	-	1,416	-	11,772	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(259,447)				(1,416)		(11,772)		
	(259,447)	-	-	-	(1,416)	-	(11,772)	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund									

School District No. 83 (North Okanagan-Shuswap)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2020

Schedule 3A

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		49,076					1,698,228
Add: Restricted Grants							
Provincial Grants - Ministry of Education	357,469	5,162,209	1,184,141	62,451	28,500	11,234	8,326,526
Other							1,934,079
Investment Income							9,583
	357,469	5,162,209	1,184,141	62,451	28,500	11,234	10,270,188
Less: Allocated to Revenue	357,469	5,162,209	850,008	44,384	12,172	2,536	9,752,485
Recovered		49,076					49,076
Deferred Revenue, end of year	-	-	334,133	18,067	16,328	8,698	2,166,855
Revenues							
Provincial Grants - Ministry of Education	357,469	5,162,209	850,008	44,384	12,172	2,536	7,923,807
Other Revenue							1,824,678
Investment Income							4,000
	357,469	5,162,209	850,008	44,384	12,172	2,536	9,752,485
Expenses							
Salaries							
Teachers		4,161,730	695,441		5,988		4,983,159
Principals and Vice Principals							49,094
Educational Assistants							500,435
Support Staff	48,000						105,570
Substitutes	215,745					2,181	222,862
	263,745	4,161,730	695,441	-	5,988	2,181	5,861,120
Employee Benefits	58,035	1,000,479	154,567		1,740	355	1,390,551
Services and Supplies	6,229			6,884	4,444		2,161,219
	328,009	5,162,209	850,008	6,884	12,172	2,536	9,412,890
Net Revenue (Expense) before Interfund Transfers	29,460	-	-	37,500	-	-	339,595
Interfund Transfers							
Tangible Capital Assets Purchased	(29,460)			(37,500)			(339,595)
	(29,460)	-	-	(37,500)	-	-	(339,595)
Net Revenue (Expense)	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund		103,753					103,753

School District No. 83 (North Okanagan-Shuswap)

Schedule 4

Schedule of Capital Operations

Year Ended June 30, 2020

	2020 Budget	2020 Actual			2019 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
Investment Income	30,000		37,136	37,136	37,783
Gain (Loss) on Disposal of Tangible Capital Assets	-			-	1,281,832
Amortization of Deferred Capital Revenue	3,330,000	3,371,690		3,371,690	3,266,114
Total Revenue	3,360,000	3,371,690	37,136	3,408,826	4,585,729
Expenses					
Operations and Maintenance				-	41,945
Amortization of Tangible Capital Assets					
Operations and Maintenance	4,347,000	4,394,526		4,394,526	4,288,032
Transportation and Housing	708,000	715,388		715,388	698,027
Total Expense	5,055,000	5,109,914	-	5,109,914	5,028,004
Capital Surplus (Deficit) for the year	(1,695,000)	(1,738,224)	37,136	(1,701,088)	(442,275)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	1,128,797	963,120		963,120	725,155
Local Capital			12,500	12,500	712,350
Total Net Transfers	1,128,797	963,120	12,500	975,620	1,437,505
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		284,431	(284,431)	-	
Total Other Adjustments to Fund Balances		284,431	(284,431)	-	
Total Capital Surplus (Deficit) for the year	(566,203)	(490,673)	(234,795)	(725,468)	995,230
Capital Surplus (Deficit), beginning of year		25,846,341	2,028,290	27,874,631	26,879,401
Capital Surplus (Deficit), end of year		25,355,668	1,793,495	27,149,163	27,874,631

School District No. 83 (North Okanagan-Shuswap)

Tangible Capital Assets
Year Ended June 30, 2020

Schedule 4A

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	5,840,721	157,801,380	5,197,102	5,940,924	374,853	3,257,082	178,412,062
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		1,610,689	90,000	415,827	-	-	2,116,516
Deferred Capital Revenue - Other			35,543				35,543
Operating Fund			278,167	71,157	9,144	265,057	623,525
Special Purpose Funds		296,947	31,210			11,438	339,595
Local Capital		27,498	47,223	70,315		139,395	284,431
	-	1,935,134	482,143	557,299	9,144	415,890	3,399,610
Decrease:							
Deemed Disposals			13,216	183,391		845,037	1,041,644
	-	-	13,216	183,391	-	845,037	1,041,644
Cost, end of year	5,840,721	159,736,514	5,666,029	6,314,832	383,997	2,827,935	180,770,028
Work in Progress, end of year							-
Cost and Work in Progress, end of year	5,840,721	159,736,514	5,666,029	6,314,832	383,997	2,827,935	180,770,028
Accumulated Amortization, beginning of year		82,127,650	2,197,404	2,784,004	145,476	1,710,086	88,964,620
Changes for the Year							
Increase: Amortization for the Year		3,269,582	543,157	612,788	75,886	608,501	5,109,914
Decrease:							
Deemed Disposals			13,216	183,391		845,037	1,041,644
		-	13,216	183,391	-	845,037	1,041,644
Accumulated Amortization, end of year		85,397,232	2,727,345	3,213,401	221,362	1,473,550	93,032,890
Tangible Capital Assets - Net	5,840,721	74,339,282	2,938,684	3,101,431	162,635	1,354,385	87,737,138

School District No. 83 (North Okanagan-Shuswap)

Schedule 4C

Deferred Capital Revenue

Year Ended June 30, 2020

	Bylaw Capital \$	Other Provincial \$	Other Capital \$	Total Capital \$
Deferred Capital Revenue, beginning of year	63,159,042	422,807	19,250	63,601,099
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	2,116,516	35,543		2,152,059
	2,116,516	35,543	-	2,152,059
Decrease:				
Amortization of Deferred Capital Revenue	3,328,408	39,782	3,500	3,371,690
	3,328,408	39,782	3,500	3,371,690
Net Changes for the Year	(1,211,892)	(4,239)	(3,500)	(1,219,631)
Deferred Capital Revenue, end of year	61,947,150	418,568	15,750	62,381,468
Work in Progress, beginning of year				-
Changes for the Year				
Net Changes for the Year	-	-	-	-
Work in Progress, end of year	-	-	-	-
Total Deferred Capital Revenue, end of year	61,947,150	418,568	15,750	62,381,468

School District No. 83 (North Okanagan-Shuswap)

Changes in Unspent Deferred Capital Revenue
Year Ended June 30, 2020

Schedule 4D

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year		615,165	68,481			683,646
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	2,182,421					2,182,421
Decrease:	2,182,421	-	-	-	-	2,182,421
Transferred to DCR - Capital Additions	2,116,516		35,543			2,152,059
	2,116,516	-	35,543	-	-	2,152,059
Net Changes for the Year	65,905	-	(35,543)	-	-	30,362
Balance, end of year	65,905	615,165	32,938	-	-	714,008

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

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

Fiscal Year Ended June 30, 2020

SCHEDULE OF DEBT

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

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

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

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

Fiscal Year Ended June 30, 2020

SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

The Board of Education of School District No.83 (North Okanagan-Shuswap) has not given any guarantee or indemnity under the Guarantees and Indemnities Regulation.

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

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

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

Fiscal Year Ended June 30, 2020

SCHEDULE OF REMUNERATION AND EXPENSES

<u>ELECTED OFFICIALS</u>		<u>POSITION</u>	<u>REMUNERATION</u>	<u>EXPENSE</u>
BRUNS	QUENTIN E	TRUSTEE	\$ 14,787.17	\$ 1,697.43
GIBBONS	MARTY	TRUSTEE	13,989.19	1,607.83
KREBS	AMANDA	BOARD CHAIRPERSON	15,718.56	1,791.29
LACHMUTH	TENNILE E	BOARD VICE CHAIRPERSON	15,272.09	2,903.49
VANBUSKIRK	MARIANNE L	TRUSTEE	14,748.79	3,740.58
TOTAL FOR ELECTED OFFICIALS			\$ 74,515.80	\$ 11,740.62

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

NOTES:

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

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

DETAILED EMPLOYEES > \$75,000.00

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSE</u>
ABBOTT	JEFFERY	\$ 126,827.50	\$ 1,471.32
ANDERSON	SCOTT R.	133,791.31	574.55
AUSTIN	GEOFF	85,975.25	-
BAKER	CORA-LEE	93,083.02	265.00
BAKER	KRISTINA	75,109.17	3,683.98
BANMAN	MEGAN DAWN	86,179.20	-
BEACH	GWENDOLYN	85,212.33	-
BEAUREGARD	GERRY	80,403.70	137.92
BELEC	RICHARD	84,835.56	-
BELLOWS	CURTIS	82,504.63	1,467.96
BENGE	ANTHONY	93,687.16	-
BENNETT	DON R.	96,215.69	62.65
BETTCHER	TREVOR	106,574.65	3,186.24
BIRD	SHAWN	92,981.85	-
BLACKLOCK	CHRISTINE	94,147.77	489.10
BLAIR	JENNIFER	77,542.33	-
BOSTOCK	DONNA	84,494.65	-
BOWLBY	AMANDA JORDAN	78,334.83	-
BOWYER-SMYTH	JONAIRE	93,449.39	6,567.04
BOYD	LOREE D	91,487.19	37.75
BRADSHAW	JONATHAN	87,240.86	-
BRENNAN	DEANNA LYNN	114,118.84	3,047.27
BRENNAN	RYAN	151,513.99	13,658.01
BRIGHOUSE	JEAN	77,255.68	1,576.10
BROOKE	MEGAN	79,883.07	1,669.19
BROWN	DOUGLAS	96,703.71	2,405.85
BROWN	SUSAN	85,316.90	-
BROWN-HRYNIW	TEKKI LOUISE	84,656.19	-
BURKE	CATHERINE LOUISE	93,367.38	1,054.54
BURRI	KENNETH GEORGE	84,351.43	-
BUSHELL	TANYA NADINE	91,389.76	-
BYRNES	PETER	93,872.90	-
CADDEN	ROBERT	133,791.30	1,800.49
CAINE	JACQUELINE	85,214.12	-
CAMERON	ALANNA D	164,071.01	10,845.00
CANER	CEREN	94,037.10	-

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DETAILED EMPLOYEES > \$75,000.00

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSE</u>
CHUDIAK	PAMELA	\$ 117,530.57	\$ 937.10
CLARK	JESSICA JEAN	81,061.06	2,804.18
CLARKE	HUGH	85,099.12	-
CLINAZ	KAREN	83,025.52	-
COOMBS-SMITH	LISA	91,555.67	220.81
COOPER	CARL A.G.	153,036.00	7,091.71
COOPER	KELLY	91,105.48	-
COOPER	TERESA	85,243.11	-
CORBETT	ALAN	91,330.46	-
CORBETT	SHEILA ANN	93,223.61	-
CORKE	MARCY LEE	91,636.11	387.30
CORSTON	SHANE C	130,670.19	1,281.81
COSH	NICOLE	84,802.53	-
COTE	ANDRE	93,954.84	-
COWLIN	CRYSTAL ANN	93,511.36	-
COX	GLORIA	118,975.34	772.01
CRAIG	COLLEEN	93,474.23	-
CROCKER	JODI	91,593.54	-
CULL	SHELLY	126,633.48	2,930.67
CUMMING	ANGELA	91,134.95	-
CUMMING	DOUGLAS	127,187.23	1,419.85
DALGAARD	MELISSA M.	80,882.59	-
DAM	APRIL	93,555.67	-
DANYLUK	JANELLE RUTH	88,904.20	-
DAUGHTRY	JENNIFER	85,636.76	-
DAVIDSON	CHRIS	91,783.49	-
DAWKINS	MARK	85,021.07	-
DAYRINGER	CINDY A	84,204.02	-
DECKER	ADRIAN	94,985.79	697.26
DELL	JUDITH ANNE	85,299.90	-
DERKSEN	DANIEL	83,765.21	-
DEROSA	DAN	93,854.97	-
DEWITT	BEVERLEY ANNE	92,582.34	-
DIDIER	NICOLAS	91,186.57	-
DODDS	EARL	91,905.43	-
DOLINAR	MICHELLE	85,492.75	-
DOLLACK	MARTINE	91,294.10	-

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DETAILED EMPLOYEES > \$75,000.00

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSE</u>
DORAY	GENE	\$ 126,827.14	\$ 100.00
DOWNS	NANCY	84,880.78	-
DRAPALA	STEVEN	127,111.11	-
DRINOVZ	LESLIE ERIN	96,204.27	2,485.93
EDGELL	VALERIE L	134,286.30	2,308.61
ELLIS	GERALDINE	77,246.46	180.42
ELLIS	ROB	126,827.14	-
FASSBENDER	HOLLY LYNN	85,212.32	-
FAZAN	WILL BRIAN	103,472.33	-
FIELD	CHERYL	82,723.71	-
FINDLAY	JENNIFER	130,647.33	5,373.35
FINDLAY	REID	133,791.30	4,215.17
FLEETHAM	CAROLE	78,918.87	-
FLURY	GARY TODD	89,224.83	-
FOX	CODY	78,222.06	-
FRASER	WADE	85,356.34	-
FRENCH	HELEN	93,479.93	394.69
GARRIES	JODI CHRISTINE	126,712.78	203.70
GECSE	DEREK	93,093.53	-
GECSE	LEANNE	93,775.44	-
GILLIS	JANET	84,987.17	788.26
GOBBETT	HEATHER D	115,519.79	-
GOMME	GRAHAM	94,785.10	-
GONTAR	KELLY	82,548.51	-
GREENHOUGH	GARY	100,047.21	2,020.81
HADDEN	KYLA	95,517.02	-
HAGEL	CHAD	85,492.96	-
HAGEN	KILMER	91,803.17	100.00
HALL	MICHELLE	85,362.29	2,858.57
HAMEL	SOPHIE	91,186.56	150.00
HAMILTON	SHEILA MARIE	88,812.65	-
HANNIS	ANGELA	78,586.53	-
HARRINGTON	CHRISTOPHER P.	91,390.22	-
HARRINGTON	TANYA L.	93,223.34	-
HARRIS	HEATHER	85,367.39	71.72
HAUGLAND	SARA LYNN	80,718.93	-
HAZLEWOOD	DUNCAN	94,276.35	-

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DETAILED EMPLOYEES > \$75,000.00

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSE</u>
HIGGINS	ROSS	\$ 76,625.51	\$ 663.56
HOFFORT	MONICA	91,446.56	-
HOLLATZ	DAVID	90,901.43	263.86
HOLMES	ELAINE	85,184.55	-
HOLMES	STEPHEN A.	92,714.94	-
HOOPER	DEBRA	85,154.65	-
HOUSDEN	SUSAN E.	92,761.06	-
HRYNIW	KRISTEN W.	101,442.70	1,215.45
HUDSON	CHELSEY M	85,193.74	-
HUGHES	DANIEL	86,058.43	101.36
HUGHES	JOHN	85,046.49	-
HUNTINGTON	BRENTON LORNE	85,316.91	-
INKSTER	JASON	91,271.47	-
IVERSEN	CHRISTOPHER JOHN F.	85,819.24	-
IZIK-DZURKO	DAVID ANDREW	91,390.23	278.15
IZIK-DZURKO	PATRICIA DIANE	93,161.39	-
JAKOBSEN	JOHN	85,316.73	-
JEGUES	LAURA ARLENE	111,291.24	7,975.38
JORY	PETER WILLIAM	185,699.73	27,669.54
KALLIES	HOLLY	85,411.90	-
KATHREIN	ANDREA	83,971.02	1,281.38
KELLIE	CAMILLE FELICE	84,733.31	-
KELLY	JENNIFER LYNN	96,282.60	1,506.92
KELSEY	TRINA	96,224.66	-
KEMITZIS	SOULA ANDREA	83,975.15	-
KENNEDY	KIRAN K.	91,102.22	90.00
KING	JARED	122,773.25	5,402.43
KLAUSMAYER	KIRSTINA LYNAY	93,464.58	-
KNIPE	SHERRY	84,565.84	-
KOCSIS	GEORGE	88,004.64	209.96
KOK	KYLEE SUSAN	80,760.70	-
KOLOTYLO	CAROLYN	75,634.13	-
KOOB	BRENDA V	75,241.54	-
KOROLUK	STANLEY	93,447.42	-
KRAHN	KARMEN	93,571.28	1,924.98
KROEKER	SAMANTHA LYNN	91,162.91	-
LAIDLAW	REBECCA J	93,371.78	-

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DETAILED EMPLOYEES > \$75,000.00

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSE</u>	
LANGLOIS	SHARON	\$ 91,862.12	\$ -	
LANGSTON	CORRINNE	126,827.14	6,768.57	
LARMAND	LAURELLE	88,004.85	102.96	
LAURIN	NADINE	94,001.58	-	
LAWLESS	HEATHER	85,411.91	-	
LAZAR	SAMUEL J	93,553.81	-	
LEAVITT	JO-ANNE	91,330.54	-	
LEE	MICHELE	91,222.50	-	
LEIDLOFF	CAROL-ANN	143,371.55	4,638.06	
LELOND	CAREY	82,957.49	-	
LEMAIRE	PATRICIA	117,759.53	-	
LEPINE	CHRISTINA	88,060.70	-	
LEPINE	PHILIP	93,806.57	1,109.34	
LIMBER	KIRA	91,390.89	-	
LITTLE	SANDRA	85,297.48	-	
LOMBAERT	TIFFANY SANDRA	91,943.74	-	
LUNDQUIST	LINDA MARIE	85,878.20	784.21	
LUTES	STEPHEN	92,079.02	281.53	
LYNKA	ROBERT	91,428.92	-	
MACAULAY	ROBERT B.	133,791.29	19,862.77	*
MACKAY	BARRY A	85,339.31	-	
MACLACHLAN	SHANNON	75,558.46	428.11	
MAJERECH	BRENDEN	85,268.61	-	
MAJOR	ALEXANDRA ELIZABETH	101,618.66	3,350.74	
MANDUCA	KELLY	85,359.15	4,773.57	
MARINO	MARK	133,791.30	789.53	
MATHESON	CHRISTIAN A	111,062.64	1,300.86	
MAYER	LAUREEN LEIGH	89,605.40	500.00	
MAZUR	KIRSTEN JOANNE	126,827.12	4,544.57	
MCAFEE	ROBBIE	85,226.84	-	
MCPHERSON	TAMMY LYNN	91,246.21	-	
MEERZA	TAMMY RENE	85,780.76	-	
MEISE	RYAN	85,356.33	-	
MENZIES	JOEL	126,218.91	2,648.61	
MENZIES	TYRA	84,543.64	-	
MERRIMAN	JOANNE	83,659.13	-	
MIDDLETON	DIANNE	85,356.32	-	

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DETAILED EMPLOYEES > \$75,000.00

<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSE</u>
MIEGE	KATHLEEN	\$ 91,415.44	\$ -
MILLIGAN	ANDREW JOSEPH	83,224.11	-
MILNE	ERINN LYNNE	91,390.23	-
MILTON	HEATHER	86,475.58	-
MINCHENKO	TAMARA	75,060.72	-
MITCHELL	SHARON	94,044.59	89.41
MOERIKE	RETA M.	93,908.17	634.09
MONSIEUR	CAMBRA	78,604.98	-
MONTGOMERY	HEATHER	85,328.25	-
MOODY	SANDRA	76,981.35	245.35
MOORE	DENISE	130,195.77	4,392.30
MOORE	TRACY LYNN	92,910.62	-
MORRISON	STACY	91,138.47	-
MUELLER	CHRISTEL ELIZABETH	93,493.49	-
MUELLER	JOEL	85,388.55	-
MUELLER	KORRIE	84,894.90	-
NEID	ROB	93,641.26	-
NEUFELD	CINDY	85,609.59	-
NICHOLSON	GREGG	85,333.63	-
NIEWENHUIZEN	SHERALEE	85,366.50	-
O'BRIEN	MICHAEL	85,356.33	-
OBONSAWIN	BARBARA	85,155.89	-
OLLINGER	MEGAN	91,557.43	-
OLLINGER	STEPHEN T.	110,809.39	1,376.23
OLSON	QUINN	75,173.13	42.34
OSMUNDSON	JODIE L	84,448.38	89.00
OVERGAARD	GLEN	130,310.10	1,147.78
PATERSON	MARGARET	85,380.66	-
PENNER	JAN-MARIE	75,463.08	-
PEREPOLKIN	LYNN LEE	82,868.47	-
PETCH	RAEGAN	93,575.10	-
PICK	KRYSTINA MARIE	87,477.69	-
PICKUP	JONATHAN	77,552.02	-
POBUDA	PATRICIA	91,390.88	-
POIRIER	KIMBERLY	75,240.05	-
PORTER	JANICE	85,492.76	-
PRATT	NICOLE	84,045.30	-

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<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSE</u>
PRINCE	CHELSEA	\$ 129,168.76	\$ 16.71
PYLE	STEPHEN W.	85,356.33	-
QUAAL	MISHEL	114,346.94	1,130.84
QUILTY	JOHN G.	91,540.10	1,627.93
QUILTY	NADINE LOUISE	83,949.04	117.71
QUINTON	KAREN RUTH	91,700.12	-
RALSTON	KATHERINE	85,077.36	-
RALSTON	NOAH	101,786.61	4,538.62
RAMSAY	DAVID	93,449.37	367.10
RAMSEY	HEATHER	75,089.00	-
RASMUSON	MICHELLE S.	86,423.61	-
REED	MEGAN	93,890.18	155.52
REED	MICHELLE J	99,733.29	5,458.10
REID	DANIELLE MARY	78,908.72	-
RICHARD	GEORGE	93,511.36	-
RICHOUX	MONIQUE	93,975.87	-
RITCHIE	GORDON	126,827.14	806.54
RODWELL	STEVE	85,188.13	-
ROSMAN	PAUL	129,642.92	1,229.36
ROWAT	SARAH	89,259.33	-
RUCKLE	ANDREA P.	85,352.54	-
SANDBERG	KIMBERLY	81,984.87	-
SAUKA	TRACEY	92,156.55	-
SCHIELKE	CHRISTOPHER	88,062.38	-
SCHMIDT	BRADLEY	91,391.57	-
SCHMIDT	KIMBERLY	85,069.65	-
SCHNEIDER	CARLA	126,827.14	1,086.84
SEAL	ALEX EDWIN	96,154.62	-
SEED	GREG	91,540.04	1,213.00
SEIBEL	MARIE	92,918.21	2,410.21
SHINODA	SHANNON MARIE	78,730.53	-
SHYKORA	LEAH	85,639.35	-
SILCOCKS	DALE	85,011.92	-
SKIBBE	ADRIENNE C	84,805.64	-
SMITH	CRAIG BRYDON	87,830.45	-
SMITH	DOUG	93,223.36	140.00
SMITH	HOWARD AARON	84,892.29	-

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<u>NAME</u>		<u>REMUNERATION</u>	<u>EXPENSE</u>
SMITH	JANU	\$ 85,781.38	\$ -
SMITH	JOHN E	94,367.35	-
SMITH	MORGEN	85,412.08	25.99
SORBAN	NADIA L	92,164.29	-
SPOHR	LAURY	82,264.86	-
STALEY	LISA GAYLE	78,678.23	40.60
STRANGWAYS	KAREN DALE	85,299.91	-
STROMGREN	CHRIS	97,058.37	-
STYLES	GEOFFREY	86,755.23	-
TABER	RORY	84,283.36	112.10
TAYLOR	WENDY JOANNE	85,507.70	417.60
TENNING	CATHLEEN ANNE	133,562.77	5,384.76
TERNENT	SHAWNA	82,335.09	-
TERRELL	JOSEFINE	85,780.76	-
THIESSEN	DANA F.M.	85,356.32	-
THIO	SHANNON MARGARET	87,242.02	-
THOMAS	KRISTA	93,572.59	96.15
TOMLINSON	LAURA JOANNE	93,776.44	-
TOMPKINS	ANGIE	85,030.96	-
TOOP	ANNETTE	96,152.96	-
TRIBIGER	MELISSA PATRICIA	78,501.66	-
TRUSCOTT	CRYSTAL	93,111.26	1,204.84
TUJIK	PETER	93,722.58	-
TYLER	LYNDA JEAN	90,922.15	-
UNDERWOOD	COLIN DAVID	93,634.43	-
VALLANCE	JEFF	91,102.22	-
VAN BERGEYK	DAVID	94,925.12	71.72
VAN VARSEVELD	INGRID	79,593.84	65.08
VARGA	ALEXANDER N.	96,727.37	-
VEZINA	JAIMIE M.H.	79,335.91	-
VONNIESSEN	ERIK	93,486.52	575.40
WAGSTAFF	JAMES J	75,213.70	135.12
WARD	WILLIAM SPENCER	98,715.54	-
WARNICA	GLYNN W	82,552.22	-
WATERS	RHYS	114,350.70	1,164.43
WATSON	BEVERLY	75,114.69	-
WATTERS	CHRISTINA LAUREL	85,216.27	-

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DETAILED EMPLOYEES > \$75,000.00

NAME		REMUNERATION	EXPENSE
WEBSTER	SHERI D	\$ 85,344.97	\$ 100.90
WEEKS	SHAWN ARTHUR	104,299.62	746.66
WEIR	MEGAN	98,631.91	134.61
WELLINGHAM	DAVID	122,549.37	1,014.00
WESSELY	CARLA	79,965.51	-
WHITEHEAD	SUSAN ELAINE	88,004.25	-
WIDDIFIELD	TRACEY LYNNE	92,598.31	-
WIENS	ROBIN	95,047.09	54.63
WILLIAMS	CHRISTINE	93,409.13	-
WILLIAMS	KATHERINE	88,333.47	270.64
WILLIAMS	STEPHEN MARK	96,169.81	-
WILLIAMSON	DARLENE J	92,268.01	-
WILLMOT	ELIZABETH	85,553.22	-
WOOD	JAMES A.	79,777.72	-
WOOD	SAMANTHA KRISTINE	84,591.10	-
WOODHURST	WENDY S.	130,310.13	1,808.74
WOROBEC	VALERIE	79,561.94	1,032.69
ZINCK	EMILY	91,248.20	-

** Includes travel expenses for International Student Recruitment*

DETAILED EMPLOYEES > \$75,000.00:	\$ 29,331,085.15	\$ 237,031.93
TOTAL EMPLOYEES <= \$75,000.00	29,028,251.28	122,452.34
TOTAL, EMPLOYEES OTHER THAN ELECTED OFFICIALS	\$ 58,359,336.43	\$ 359,484.27
REMUNERATION TO ELECTED OFFICIALS	74,515.80	11,740.62
CONSOLIDATED TOTAL	\$ 58,433,852.23	\$ 371,224.89
TOTAL EMPLOYER PREMIUMS FOR CPP/EI		\$ 3,086,600.17

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

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

Fiscal Year Ended June 30, 2020

STATEMENT OF SEVERANCE AGREEMENTS

There were no severance agreements made between the Board of Education of School District No. 83 (North Okanagan-Shuswap) and non-unionized employees during fiscal year ended June 30, 2020.

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

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

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

Fiscal Year Ended June 30, 2020

SCHEDULE OF REMUNERATION TO FINANCIAL STATEMENT RECONCILIATION

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

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

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

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

Fiscal Year Ended June 30, 2020

SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS AND SERVICES

<u>VENDOR NAME</u>	<u>EXPENSE</u>
DETAILED VENDORS > \$ 25,000.00 :	
1&2 ELECTRIC LTD	\$ 99,063.34
1190239 BC LTD	34,284.00
A & D ASPHALT SOLUTIONS	61,405.60
AASE ROOF INSPECTION LTD	31,003.88
ADAMS LAKE INDIAN BAND	25,941.75
ALKALOID NETWORKS INC.	59,725.12
ANDREW SHERET LTD	72,574.59
APPLE CANADA INC	34,406.00
ARMSTRONG REGIONAL COOPERATIVE	391,420.44
ART STARTS IN SCHOOLS	41,085.25
ASKEW'S FOOD SERVICES LTD.	25,934.68
BANNISTER CHEV BUICK GMC VERNON	29,384.32
BC HYDRO	836,554.32
BC PRINCIPALS & V.PRINCIPALS ASSOCIATION	52,200.88
BC SCHOOL TRUSTEES ASSOCIATION	41,438.28
BC TEACHER'S FEDERATION	1,300,479.75
BLACKBURN EXCAVATING LTD	66,418.46
BRABY MOTORS LTD	32,896.16
BUNZL	108,522.01
CASCADE FACILITIES MGMT CONSULTANTS LTD	29,615.38
CHARTER TELECOM INC	87,517.56
CITY OF SALMON ARM	52,478.23

NOTES:

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

VENDOR NAME**EXPENSE****DETAILED VENDORS > \$ 25,000.00 :**

CO-OPERATIVE GRANITE TRADING ASSOC	34,361.66
COMBINED MECHANICAL CONTRACTOR	64,146.83
COMMISSIONER OF TEACHERS PENSION	9,029,350.45
D WEBB CONTRACTING	46,047.75
D. PUKAS EXCAVATING LTD	56,919.60
DAWN JOHNSON	49,859.34
DEARBORN MOTORS LTD	50,752.31
DISTRIBUTEL COMMUNICATIONS LTD	44,642.66
E.B. HORSMAN & SON	33,965.34
EMPLOYER HEALTH TAX	860,405.44
ENGINEERED AIR	30,397.86
FALCON ENGINEERING LTD	29,119.75
FLEET CHARGE	225,351.16
FORTIS BC - NATURAL GAS	188,728.88
GEMM DIESEL SERVICE	41,437.33
GRAYHAWK INDUSTRIES LTD	35,589.75
ICS CLEAN SUPPLIES LTD	39,515.22
ICBC	96,656.00
JACOBSON FORD SALES LTD	86,706.50
JARVIS ENGINEERING CONSULTANTS	29,982.28
JV IRRIGATION SERVICES	34,734.79
KAL TIRE	49,658.84
KAMLOOPS COMPUTER CENTRE	109,226.55
KELOWNA ROOFING (1984) LTD	310,283.61
KIMCO CONTROLS LTD	202,990.41
KMS TOOLS & EQUIPMENT LTD	73,809.64
KONE INC	31,519.48
KPMG LLP	25,142.25
LAUNCH CONSTRUCTION LTD.	31,528.00
LIFEWORCS CANADA LTD.	39,282.72
LORDCO PARTS LTD-MAPLE RIDGE	36,684.85
MACQUARIE EQUIPMENT FINANCE	29,499.48
MEDICAL SERVICES PLAN OF BC	252,313.50
MICHEAL'S YARD SERVICES INC	\$ 27,659.63
MINISTER OF FINANCE	99,466.25

NOTES:

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

VENDOR NAME**EXPENSE****DETAILED VENDORS > \$ 25,000.00 :**

MORNEAU SHEPELL LTD	95,832.53
MUNICIPAL PENSION PLAN	2,665,743.18
NORTH OKANAGAN-SHUSWAP TEACHER'S ASSOC	354,024.13
NORTHERN COMPUTER	176,258.16
NUFLOORS	40,066.12
OKANAGAN COLLEGE	93,904.04
OKANAGAN RESTORATION SERVICES	424,368.39
OKANAGAN VALLEY SCHOOL EMPLOYEES	339,540.49
PACIFIC BLUE CROSS	1,990,094.52
PEARSON CANADA INC	45,378.17
PEBT IN TRUST	1,151,637.23
POINTS WEST	40,736.33
POWERSCHOOL CANADA ULC	117,996.50
RAMBOW MECHANICAL LTD	554,435.72
RICOH CANADA INC	108,813.67
RJAMES WESTERN STAR FREIGHTLINER	38,596.91
SASCO CONTRACTORS LTD	25,647.72
SHELL ENERGY N. AMERICA (CANADA)	80,409.02
SMCN CONSULTING INC	29,190.00
SOFTCHOICE LP	36,196.99
SPORTFACTOR INC	29,200.47
STAPLES BUSINESS ADV./CORP EXPRESS	90,456.28
SUN VALLEY PAINTING & DECORATING CORP	61,918.50
SUPERIOR PROPANE	169,457.75
SWING TIME DISTRIBUTORS	90,171.97
TAKE TWO INC	61,051.01
TALIA CAMOZZI	29,940.00
TAPESTRY MUSIC	40,804.79
TELUS	64,120.64
TELUS MOBILITY	40,296.95
TERRASOL ENVIRONMENT INC	120,838.20
THE CANADA LIFE ASSURANCE COMPANY	86,008.63
TOTAL OFFICE SUPPLY LTD	\$ 45,898.11
VANDRIEL OHS CONSULTING	32,053.96
WASTE CONNECTIONS OF CANADA	86,824.33

NOTES:

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

<u>VENDOR NAME</u>	<u>EXPENSE</u>
DETAILED VENDORS > \$ 25,000.00 :	
WESTERN CANADA IC BUS INC	420,742.56
WESTSIDE PROPERTY MAINTENANCE	94,717.23
WORK SAFE BC	438,513.42
ZONAR SYSTEMS	58,396.83
TOTAL DETAILED VENDORS > \$25,000.00	\$ 26,412,367.56
TOTAL VENDORS <= \$25,000.00	3,812,852.04
TOTAL PAYMENTS FOR GOODS AND SERVICES	\$ 30,225,219.60

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

NOTES:

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

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

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

Fiscal Year Ended June 30, 2020

SCHEDULE OF PAYMENT FOR GOODS AND SERVICES TO FINANCIAL STATEMENT RECONCILIATION

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

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

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

BRIEFING NOTE

TO:	Board of Education	DATE: November 18, 2020
FROM:	Alanna Cameron – Secretary Treasurer	
RE:	Automatic External Defibrillator (AED) Use in Schools - Update	

Purpose:

To provide the Board of Education with a progress update of the 3-year plan of implementing AEDs in all schools and operational facilities in the district.

Background:

Automatic External Defibrillators (AED's) are portable devices that deliver an electric shock through the chest to the heart to treat sudden cardiovascular arrest (SCA) caused when the heart's electric impulses become abnormal and life threatening. The shock can potentially stop an irregular heart beat and allow a normal rhythm to resume. AED's are designed to be automated such that it can be used by persons without substantial medical training who are responding to a cardiac emergency.

A public access AED is one that is located in a large community facility, typically in a cabinet, readily accessible for public use and part of an integrated structured emergency response system. Research shows that AED's are most effectively used by trained individuals, however, AED's are safe and easy to use by almost anyone.

At its February 19, 2019 - Regular Board Meeting, the Board passed the following motion:

AED's in Schools

MOVED:

That the Board of Education request the Senior Leadership Team institute AED's in all facilities, phased in a three-year period.

MOTION #018/2019 – CARRIED

We are confident in the success of this initiative as we recognize the important life-saving potential that AED's will provide to our students and community.

Progress Update:

By the end of August, 2019, eight (8) AED's had been installed and staff had been trained at the following school sites:

1. Sullivan – Salmon Arm Secondary School
2. Jackson – Salmon Arm Secondary School



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

BRIEFING NOTE

3. Pleasant Valley Secondary School
4. Eagle River Secondary School
5. A.L. Fortune Secondary School
6. North Shuswap Elementary School
7. Salmon Arm Secondary - Sullivan
8. Shuswap Middle School

At its June 16, 2020 Regular Board Meeting, the Board passed the following motion:

2020-21 Annual Budget

MOVED:

That the Board of Education direct any surplus Trustee professional development funds to the purchase of AEDs in schools.

MOTION #077/2020 – CARRIED

The \$30,537 surplus of trustees' professional development funds from 2019-20 has been used to purchase 12 additional AEDs, and based on specific prioritizing criteria, (ie: number of students/staff at the site, distance from BCEHS station, distance to closest SD83 or other AED) they will be installed at the following schools/buildings:

1. Falkland Elementary
2. Grinrod Elementary
3. North Canoe Elementary
4. Ranchero Elementary
5. Salmon Arm West Elementary
6. District Education Support Centre
7. Silver Creek Elementary
8. Sorrento Elementary
9. Works Complex
10. Len Wood Middle
11. Parkview Elementary
12. South Canoe Elementary

However, since the order of 12 was placed, the district received a call from the Regional District of North Okanagan-Shuswap indicating that in response to a letter they received from Board Chair, Amanda Krebs, sent in February 2020, they have agreed to financially support the purchase of one AED for Grindrod Elementary School (their electoral area F). They will be sending a cheque in the amount of \$2240.00 to cover this cost. Once these funds have been received, one additional AED will be purchased and placed at Hillcrest Elementary, based on the same prioritizing criteria as noted above.



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

BRIEFING NOTE

Installation and training of school/site staff/students will be scheduled over the coming weeks/months.

Five school sites will remain on the list for 2021-22 for the 3rd and final phase of the AED roll-out plan.

Recommendation

For information only.

Respectfully submitted,

Alanna Cameron

Alanna Cameron
Secretary Treasurer

AED DISTRIBUTION

EXISTING AEDS IN PLACE	DATE OF INSTALL
AL FORTUNE SECONDARY	May-19
CARLIN ELEMENTARY/MIDDLE	Sep-19
EAGLE RIVER SECONDARY	May-19
JL JACKSON SECONDARY	May-19
NORTH SHUSWAP ELEMENTARY	Jun-19
PLEASANT VALLEY SECONDARY	May-19
SHUSWAP MIDDLE SCHOOL	Sep-19
SAS SULLIVAN SECONDARY	May-19

NEW ORDER PLACED	ANTICIPATED ARRIVAL
FALKLAND ELEMENTARY	Week Ending Nov 20 2020
NORTH CANOE ELEMENTARY	Week Ending Nov 20 2020
PARKVIEW ELEMENTARY	Week Ending Nov 20 2020
RANCHERO ELEMENTARY	Week Ending Nov 20 2020
SALMON ARM WEST ELEMENTARY	Week Ending Nov 20 2020
SILVER CREEK ELEMENTARY	Week Ending Nov 20 2020
SORRENTO ELEMENTARY	Week Ending Nov 20 2020
SOUTH CANOE ELEMENTARY	Week Ending Nov 20 2020
LEN WOOD MIDDLE	Week Ending Nov 20 2020
DISTRICT EDUCATION SUPPORT CENTRE	Week Ending Nov 20 2020
WORKS COMPLEX	Week Ending Nov 20 2020

GRINDROD ELEMENTARY	Week Ending Nov 20 2020	Funded by donation from Regional District of North Okanagan
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SCHOOLS REMAINING TO BE FILLED

ARMSTRONG ELEMENTARY
BASTION ELEMENTARY
HIGHLAND PARK ELEMENTARY
HILLCREST ELEMENTARY
MV BEATTIE ELEMENTARY
SOUTH BROADVIEW ELEMENTARY

September 30, 2020 1701 Student Enrolment - DRAFT Financial Impact

OPERATING FUNDS

Revenues

	Projected Feb 2020		Sept 30 DRAFT		Variance		
	FTE	\$	FTE	\$	FTE	\$	
Enrolment-based Funding	6,517.0	49,288,520	6,363.2	48,105,698	-	153.8	- 1,182,823
Special Needs							
Level 1	7.0	301,000	6.0	258,000	-	1.0	- 43,000
Level 2	425.0	8,670,000	390.0	7,956,000	-	35.0	- 714,000
Level 3	145.0	1,493,500	144.0	1,483,200	-	1.0	- 10,300
EOP	10.5	64,050	64.4	392,688		53.9	328,638
ELL	40.0	60,800	43.0	65,360		3.0	4,560
Adult Education	0.6	3,014	0.5	2,412	-	0.1	- 603
		59,880,884		58,263,357			- 1,617,528

Enrolment Decline Funding

6,431.00	2019-20
6,427.56	2020-21
3.44	from 2019-20
no supplement unless over 1% drop	

Funding Protection

no supplement unless 98.5% or less
of 2019-20 @ \$57,248,755
(further drop of 1.9M)

Expenses

	Increase		Decrease	
	FTE	\$	FTE	\$
<u>Staffing Impacts</u>				
REDUCE: contingency classroom teacher @ N. Canoe not required			1.000	- 100,000
ADD: classroom teacher @ Bastion - June 2020 (post preliminary budget adoption)			1.000	100,000
TRANSFER: decrease CEF classroom teaching positions			7.902	790,000
TRANSFER: decrease CEF non-enrolling support teaching positions			0.287	30,000
				820,000
				- 2,437,528

increased enrolment related expense
net impact

Deficit Mitigation Strategy to date

REDUCE: classroom teacher Shuswap Middle	1.000	- 100,000
REDUCE: classroom teacher MV Beattie	1.000	- 100,000
REDUCE: classroom teachers Highland Park	2.000	- 200,000
REDUCE: classroom teacher South Broadview	1.000	- 100,000
REDUCE: classroom teacher Bastion	0.850	- 85,000
REDUCE: District ILT	1.400	- 140,000
TRANSFER: surplus allocated to custodial cleaning supplies (Federal \$)	-	50,000
TRANSFER: 2020-21 operating funds to auto scrubbers (Provincial \$)	-	25,100
REDUCE: extra/OT hours (all departments)	-	30,000
REDUCE: vested benefits (based on updated actuarial study)	-	45,000
REDUCE: general supplies (all departments)	-	95,000
REDUCE: contract services (all departments)	-	56,000
REDUCE: pro-d and travel (all departements)	-	140,000
REDUCE: TTOC release time	-	140,000
REDUCE: school supplies/fees (allocated based on student FTE)	-	18,000

increase/(decrease) in expenses to date	- 1,324,100
Contingency Preliminary Budget	355,000
Contingency 2019-20 Year End	199,984
	554,984
Operating shortfall effective 11/13/20	- 558,444

Item 11B.iv.

DRAFT SPENDING PLAN - COVID-19 SPECIAL PURPOSE GRANTS 2020-21

as at October 16, 2020

Special Purpose - Provincial Safe Return to School Grant

	590,823	Revenue
Reusable masks/face shields/sneeze guards	26,635	fully spent
Computers and assistive technology	48,713	\$7,000 electronic Library, Chrome Books
Cleaning supplies	70,537	1 fogger, 7 sprayers, 9 auto-scrubbers, specialised cleaning supplies
Cleaning frequency	318,109	15-20% increase on custodial time, full-time replacement
Improved hand hygiene/water fill stations	126,829	including 30 hand sanitization stations
	-	Unallocated

Special Purpose - Federal Safe Return to Class Fund

	2,283,080	Revenue; 1st draw 50% Oct 2020, 2nd draw TBA
EOP Teacher Staffing	485,000	support "soft-start" and increased EOP enrolment
Increased clerical time EOP	32,000	increased EOP enrolment
Education Outreach Worker	52,000	requirement to support off-site Indigenous Learners
Chrome Books for Indigenous and on-reserve support	8,000	requirement to support off-site Indigenous Learners
Increased cleaning frequency and product	200,000	15-20% increase in regular hours
Increased Lunch Hour Supervisors	119,000	17 positions
Increased Crossing Guard LMS	3,500	1/2 hr/day
Increased bus driver time	60,000	to allow for time to clean between runs
Trades staff OT and contracting fees	100,000	installation barriers/plexiglass and room modifications
H&S Training and orientation	30,000	custodians, bus drivers, casuals and TTOCs
Absence replacement - all ee groups	400,000	immune compromised, safety "stay home" protocols
Paper and handwashing product and disposal	200,000	based on estimated usage to date
Reusable Masks/Face Shields/sneeze guards	150,000	including installing plex-glass/barrier supplies
Mental Health and Wellness Support	50,000	TBD
Admin Days in lieu (Sec - 2 Mid - 1)	5,000	estimated 11 TTOC days
	388,580	*unallocated

***NOTE: - unspent Federal Fund Allocation could be applied to off-set financial pressures due to unanticipated reduction of revenues during COVID**



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

BRIEFING NOTE

TO:	Board of Education	DATE: November 18, 2020
FROM:	Alanna Cameron – Secretary Treasurer	
RE:	Recording and Live Streaming of Board Meetings	

Purpose

At the Board's October 9, 2020 Committee of the Whole meeting, staff were asked to prepare a summary of considerations, including possible advantages and/or disadvantages, related to recording and/or live streaming Board meetings.

Background

In support of viewer convenience and the reduction in greenhouse gas emissions, the Board expressed an interest to consider the feasibility of live streaming Board meetings (*Motion #015/2020, carried January 21, 2020*). Shortly thereafter, this initiative was "fast-tracked" with the onset of the COVID-19 pandemic. As soon as it was deemed to be unsafe to have members of the public attend meetings in person, the Board immediately opted for live streaming its meetings in order to continue to comply with the *School Act* requirement to enable the public to attend public meetings of the Board.

The Board is now working on a policy that details the parameters around recording and/or live streaming of its public meetings.

Considerations

1. Live Streaming Meetings via Teams:

- Live streamed meetings are broadcast in near real time, and the Board has the option to allow remote viewers to participate in the meeting.
- If the video of the meeting's speakers and attendees is live streamed, it replaces the agenda that is normally displayed on the screen at an in-person meeting. Attendees and remote viewers must refer to the agenda via other means.
- If only the audio of the meeting's speakers is live streamed, the agenda could be shown on the screen as per normal practice at an in-person meeting.
- Recent upgrades to schools' bandwidth ensures that single live stream meetings off-site are possible in most cases, however live streaming equipment would need to be transported and set up which increases



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

BRIEFING NOTE

potential of hardware failure, and service technicians who do this work are only available until 4pm on weekdays. Additionally, power outages at other sites may cause disruptions. The DESC is the only site that has back-up power and is setup to handle limited hardware failures.

- It is recommended that in all cases, viewers be forewarned that in the event of technical issues, meetings may not be successfully live streamed.
- *Estimated costs for live streamed meetings of the Board are as follows

Item	Comments	Price
Owl – 360 degree camera	Audio and visual recording of meeting	\$1,500
Speaker and cable	Audio recording of meeting	\$350
Long USB cable	To attach to laptop so camera can be in middle of room	\$50
Laptop	To run camera and Live Event	\$1,163
Laptop	To run power point, agenda, and/or other material *Could use SLT laptop	\$1,163
Laptop	To take notes on. Currently being signed out from DRC - taking away from Staff usage	\$1,163
Extra person 4 hrs min call out (per meeting)	To run the technology and allow Sharon to take notes, etc. If there are tech issues, Sharon will not be able to do both.	(Assuming they have already worked a full shift that day) Tech - \$234.57 Sec I/C \$196.56 \$192.50 Sec II \$169.33 \$161.77 Sec I \$154.84



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

BRIEFING NOTE

2. Camcorder Recorded Meetings:

- Camcorder recorded meetings shared immediately after the meeting don't allow remote viewers to participate in the meeting.
- A camera operator (to zoom in and out on speakers/agenda/presentation and initiate record etc.) is required. The camera may not be able to capture the entire room at once; the angle of lens has to be considered and wider lensed cameras are typically more expensive.
- Extra staff time is required to convert camera feed to digital format, upload the digital file, create a share, and post to the website.
- Bandwidth and/or network issues are not limiting factors, and as long as the camera recorder battery is fully charged, a lack of power is not an issue (however a lack of lighting may still cause disruptions).
- *Estimated costs for camcorder recorded meetings of the Board are as follows:

Item	Comments	Price
Camcorder	Wider the lens the more cost.	\$2,300
Stand		\$100
Extra Person	To run the camcorder	student

***NOTE:** It is recommended that the Board purchase second backup devices (like the Owl, speaker, USB cable, Camcorder, etc) and have them on hand in the event the main device fails.

3. Recording Meetings - Protection of Privacy:

- BCSTA legal counsel has advised that:

*"The Board should be very cautious about recording their meetings due to the privacy issues that arise from recording meetings. There is no legal requirement for the Board to record its meetings and/or make the recordings available online. The official record of a board meeting is contained in the minutes which the **School Act** requires each board to prepare and retain. It is important to think carefully about the privacy issues related to recording meetings and/or posting the recording online. Some of the privacy principles based on the **Freedom of Information and Protection of Privacy Act** that are relevant to this issue include the need to:*



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

BRIEFING NOTE

- *identify the purposes for the collection of personal information prior to or during collection*
- *limit collection of personal information to what is necessary for the identified purposes*
- *limit the use, disclosure and retention of personal information to the purposes intended and only for the period of time required to fulfill the intended purposes"*
- The purpose for which meetings are being recorded must be clearly identified.
- An audio recording may enable the Board to fulfill its declared purpose of recording a meeting while minimizing the collection of personal information. A video recording is more invasive to privacy than an audio recording as it records much more personal information about the attendees than just the voices of those who speak during the meeting.
- Should the Board wish to record its meetings, District Policy must include:
 - The circumstances in which the Board intends to record meetings
 - The purpose for recording the meetings
 - Ways that attendees and/or members of the public can minimize having their personal information recorded (e.g. if it is an in-person meeting, is there a place in the audience where someone can sit and not be captured on video?)
 - Detail on how long the recording will be retained, for what purpose, and disclosure of who will have access
- Once the minutes of the meetings are finalized by adoption, the recording of the meeting should be destroyed, mitigating the risk of assertions that may later arise that the official minutes and the video are not aligned. Prior to the destruction of the recording, members of the public could make requests under the Freedom of Information and Protection of Privacy Act for access to the recording.

Recommendation

For information only.

Respectfully submitted,

Alanna Cameron

Alanna Cameron
Secretary Treasurer



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

Item 11F.ii.

2021-2022 PRELIMINARY ANNUAL BUDGET TIMELINE / PROCESS

December	Regular Public Board Meeting <i>Approve 2021-2022 Preliminary Annual Budget Development Timeline/Process and Budget Committee Terms of Reference</i>
Late January	Budget Committee Meeting "Budget 101" and "Talking Tables 2021" Opportunity for trustees to hear directly from the field; facilitated interactive group discussion around key educational topics/issues; to ensure priorities are established prior to determining where budgets are allocated; opportunity for partner groups to present and share values and perspectives directly with trustees and the Senior Leadership Team
February	Regular Public Board Meeting <i>Approve the Budget Development Guiding Principles</i>
Mid-March	Budget Committee Meeting Review projected student enrolment and the Ministry of Education's 2021-2022 <i>Preliminary Operating Grant</i> announcement; review/discuss known cost pressures; present primary operational goals and initiatives for discussion and feedback
Mid March/Early April	Departments develop budget overviews including priorities and initiatives based on the approved <i>Budget Development Guiding Principles</i> , approved district plans and the Board's <i>Strategic Plan</i> . Executive summaries from each department will be provided to Budget Committee members via email.
April	Budget Committee Meeting Presentation of first draft of the 2021-2022 Preliminary Annual Budget, along with the <i>Past, Present and Proposed Budget Summary</i> identifying budget changes, adjustments and initiatives for review, discussion, feedback and final recommendations from committee members; all department leads will be invited to join this meeting
Late April	Public Budget Consultation Meeting <i>Budget consultation meeting for school communities and the public</i>
Late April	<i>Circulate online 2021-2022 Preliminary Annual Budget Feedback Form</i>
Early May	Committee of The Whole Review and consider all feedback, including Budget Working Committee recommendations, online survey results, and comments/feedback received at the Public Consultation Meeting; final discussion/review of proposed draft budget
May/June	Regular Public Board Meeting <i>Approve the 2020-2021 Preliminary Annual Budget Bylaw</i>