

School District
Statement of Financial Information (SOFI)
School District No. 5 (Southeast Kootenay)
Fiscal Year Ended June 30, 2024

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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 05	NAME OF SCHOOL DISTRICT Southeast Kootenay	YEAR 2024
OFFICE LOCATION(S) Cranbrook, BC		TELEPHONE NUMBER 250-426-4201
MAILING ADDRESS 940 Industrial Road 1		
CITY Cranbrook	PROVINCE BC	POSTAL CODE V1C 4C6
NAME OF SUPERINTENDENT Viveka Johnson		TELEPHONE NUMBER 250-417-2079
NAME OF SECRETARY TREASURER Nick Taylor		TELEPHONE NUMBER 250-417-2054

DECLARATION AND SIGNATURES

We, the undersigned, certify that the attached is a correct and true copy of the Statement of Financial Information for the year ended June 30, 2024

for School District No. 05 as required under Section 2 of the Financial Information Act.

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION 	DATE SIGNED 2024-10-29
SIGNATURE OF SUPERINTENDENT 	DATE SIGNED Oct 25/24
SIGNATURE OF SECRETARY TREASURER 	DATE SIGNED Oct 25, 2024

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

School District No.5 (Southeast Kootenay)

Fiscal Year Ended June 30, 2024

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, BDO Canada 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

Viveka Johnson
Name, Superintendent
Date:

Nick Taylor
Name, Secretary Treasurer
Date:

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

Audited Financial Statements of

School District No. 5 (Southeast Kootenay)

And Independent Auditors' Report thereon

June 30, 2024

School District No. 5 (Southeast Kootenay)

June 30, 2024

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School District No. 5 (Southeast Kootenay)

MANAGEMENT REPORT

Version: 7611-6865-4883

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 5 (Southeast Kootenay) 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.


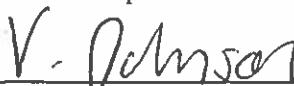
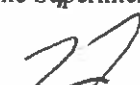
The preparation of financial statements necessarily involves the use of estimates based on management's judgment particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

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. 5 (Southeast Kootenay) (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, BDO Canada 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. 5 (Southeast Kootenay) 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. 5 (Southeast Kootenay)

	2024-09-10
Signature of the Chairperson of the Board of Education	Date Signed
	Sept 10/24
Signature of the Superintendent	Date Signed
	Sept. 10, 2024
Signature of the Secretary Treasurer	Date Signed



Tel: 250-832-7171
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BDO Canada LLP
571 6th Street NE
Suite 201
Salmon Arm, BC V1E 1R6 Canada

Independent Auditor's Report

To the Board of Trustees of School District No. 5 (Southeast Kootenay)

Opinion

We have audited the financial statements of School District No. 5 (Southeast Kootenay) (the "School District"), which comprise the statement of financial position as at June 30, 2024, and the statements of operations, changes in net debt, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements of the School District as at and for the year ended June 30, 2024 are prepared, in all material respects, in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia (the Act).

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the School District 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 - Basis of Accounting

We draw attention to Note 2 to the financial statements which describes the basis of accounting. The financial statements are prepared in order for the School District to meet the reporting requirements of the Act referred to above. Note 2 to the Financial Statements discloses the impact of these differences between such basis of accounting and Canadian public sector accounting standards. Our opinion is not modified in respect of this matter.

Other Matters

We draw attention to the fact that the supplementary information included in Schedule 1 to 4 does not form part of the financial statements. We have not audited or reviewed this supplementary information and, accordingly, we do not express an opinion, a review conclusion or any other form of assurance on this supplementary information.



Other Information

Management is responsible for the other information. The other information, other than the financial statements and our auditor's report thereon, includes the Financial Statement Discussion and Analysis.

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

In connection with our audit of the consolidated 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 consolidated financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

Prior to the date of this auditor's report, we obtained the Financial Statement Discussion and Analysis prepared by management. If, based on the work we have performed on this information, we conclude that there is a material misstatement of this other information, we are required to report that fact in this auditor's report. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with the Act, 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 School District'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 School District, or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the School District's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these 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 School District'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 School District's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However future events or conditions may cause the School District to cease to continue as a going concern.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the School District to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the School District audit. We remain solely responsible for our audit opinion.

We 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.

BDO Canada LLP

Chartered Professional Accountants

Salmon Arm, British Columbia
September 11, 2024

School District No. 5 (Southeast Kootenay)

Statement of Financial Position

As at June 30, 2024

Statement 1

	2024 Actual \$	2023 Actual \$
Financial Assets		
Cash and Cash Equivalents	18,212,873	10,317,351
Accounts Receivable		
Due from First Nations	106,629	54,121
Other (Note 3)	1,035,258	2,154,561
Total Financial Assets	<u>19,354,760</u>	<u>12,526,033</u>
Liabilities		
Accounts Payable and Accrued Liabilities		
Due to Province - Ministry of Education and Child Care		24,645
Other (Note 4)	8,422,459	7,417,256
Deferred Revenue (Note 5)	2,237,712	1,826,544
Deferred Capital Revenue (Note 6)	68,226,689	67,870,808
Employee Future Benefits (Note 7)	867,727	778,318
Asset Retirement Obligation (Note 8)	2,344,839	2,509,795
Capital Lease Obligations (Note 9)	429,417	287,337
Total Liabilities	<u>82,528,843</u>	<u>80,714,703</u>
Net Debt	<u>(63,174,083)</u>	<u>(68,188,670)</u>
Non-Financial Assets		
Tangible Capital Assets (Note 10)	89,252,664	89,461,481
Prepaid Expenses	536,636	1,222,119
Total Non-Financial Assets	<u>89,789,300</u>	<u>90,683,600</u>
Accumulated Surplus (Deficit)	<u>26,615,217</u>	<u>22,494,930</u>

Contractual Obligations (Note 13)

Contractual Rights (Note 14)

Approved by the Board



 Signature of the Chairperson of the Board of Education

2024-09-10

 Date Signed



 Signature of the Superintendent

Sept 10/24

 Date Signed



 Signature of the Secretary/Treasurer

Sept. 10, 2024

 Date Signed

School District No. 5 (Southeast Kootenay)

Statement of Operations
Year Ended June 30, 2024

Statement 2

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	82,812,722	92,448,991	79,536,628
Other	178,164	215,548	183,079
Other Revenue	1,474,395	3,321,948	3,075,614
Rentals and Leases	200,000	202,596	233,405
Investment Income	95,000	332,796	161,745
Amortization of Deferred Capital Revenue	3,318,467	3,313,977	3,198,168
Total Revenue	<u>88,078,748</u>	<u>99,835,856</u>	<u>86,388,639</u>
Expenses (Note 16)			
Instruction	70,474,601	78,316,454	70,849,425
District Administration	2,745,949	2,983,669	2,613,563
Operations and Maintenance	12,031,245	12,073,670	12,312,698
Transportation and Housing	2,390,282	2,490,310	2,520,002
Debt Services		16,422	3,447
Write-off/down of Buildings and Sites		(164,956)	
Total Expense	<u>87,642,077</u>	<u>95,715,569</u>	<u>88,299,135</u>
Surplus (Deficit) for the year	<u>436,671</u>	<u>4,120,287</u>	<u>(1,910,496)</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		22,494,930	24,405,426
Accumulated Surplus (Deficit) from Operations, end of year		<u>26,615,217</u>	<u>22,494,930</u>

School District No. 5 (Southeast Kootenay)

Statement of Changes in Net Debt

Year Ended June 30, 2024

Statement 4

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Surplus (Deficit) for the year	436,671	4,120,287	(1,910,496)
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets (Note 10)	(4,310,885)	(4,801,594)	(8,794,289)
Amortization of Tangible Capital Assets (Note 10)	3,994,029	4,116,528	3,888,363
Write-down carrying value of Tangible Capital Assets		893,883	
Total Effect of change in Tangible Capital Assets	(316,856)	208,817	(4,905,926)
Acquisition of Prepaid Expenses	(150,000)	(536,636)	(449,635)
Use of Prepaid Expenses	150,000	1,222,119	529,074
Total Effect of change in Other Non-Financial Assets	-	685,483	79,439
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	119,815	5,014,587	(6,736,983)
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		5,014,587	(6,736,983)
Net Debt, beginning of year		(68,188,670)	(61,451,687)
Net Debt, end of year		(63,174,083)	(68,188,670)

School District No. 5 (Southeast Kootenay)

Statement of Cash Flows
Year Ended June 30, 2024

	2024 Actual	2023 Actual
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	4,120,287	(1,910,496)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	1,066,795	498,644
Prepaid Expenses	685,483	79,441
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	980,558	1,882,437
Deferred Revenue	411,168	184,955
Employee Future Benefits	89,409	76,960
Asset Retirement Obligations	(164,956)	
Amortization of Tangible Capital Assets	4,116,528	3,888,363
Amortization of Deferred Capital Revenue	(3,313,977)	(3,198,168)
Total Operating Transactions	<u>7,991,295</u>	<u>1,502,136</u>
Capital Transactions		
Tangible Capital Assets Purchased	(4,572,179)	(8,490,406)
Total Capital Transactions	<u>(4,572,179)</u>	<u>(8,490,406)</u>
Financing Transactions		
Capital Revenue Received	4,563,741	8,697,197
Decrease in Capital Lease Obligation	(87,335)	(16,546)
Total Financing Transactions	<u>4,476,406</u>	<u>8,680,651</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>7,895,522</u>	<u>1,692,381</u>
Cash and Cash Equivalents, beginning of year	<u>10,317,351</u>	<u>8,624,970</u>
Cash and Cash Equivalents, end of year	<u>18,212,873</u>	<u>10,317,351</u>
Cash and Cash Equivalents, end of year, is made up of:		
Cash	16,784,633	9,000,776
Cash Equivalents	1,428,240	1,316,575
	<u>18,212,873</u>	<u>10,317,351</u>

SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 1 AUTHORITY AND PURPOSE

The School District 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. 5 (Southeast Kootenay)" and operates as "School District No. 5 (Southeast Kootenay)." A board of education (Board) elected for a four-year term governs the School District. The School District provides educational programs to students enrolled in schools in the district and is principally funded by the Province of British Columbia through the Ministry of Education and Child Care.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Basis of Accounting

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

In September 2010, the Province of British Columbia Treasury Board ("Treasury Board") provided directive through Government Organization Accounting Standards Regulation 257/2010 requiring all tax-payer supported organizations in the Schools, Universities, Colleges and Hospitals sector to adopt PSA standards of the Canadian Institute of Chartered Accountants ("CICA") without not-for-profit provisions from their first fiscal year commencing after January 1, 2012. In March 2011, PSAB released a new *Section PS 3410 "Government Transfers"*. In November 2011, Treasury Board provided a directive through Restricted Contributions Regulation 198/2011 providing direction for the reporting of restricted contributions whether they are received or receivable by the School District before or after this regulation was in effect. The Treasury Board direction on the accounting treatment of restricted contributions is as described in Notes 2(d) and 2(j).

As noted in notes 2 (d) and 2 (j), Section 23.1 of the Budget Transparency and Accountability Act and its related regulations require the School District to recognize government transfers for the acquisition of capital assets into revenue on the same basis as the related amortization expense. As these transfers do not contain stipulations that create a liability, Canadian public sector accounting standards would require these grants to be fully recognized into revenue. The impact of this difference on the financial statements of the School District is as follows:

SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

e) 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 (EARSL) of active employees covered under the plan.

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

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

SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

f) Asset Retirement Obligations

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

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

The liability for the removal of asbestos and other hazardous material in several of the buildings owned by the School District has been initially recognized using the modified retroactive method (Note 19). The liability has been measured at current cost as the timing and amounts of future cash flows cannot be estimated. The resulting costs have been capitalized into the carrying amount of tangible capital assets and are being amortized on the same basis as the related tangible capital asset (Note 2(h)). Assumptions used in the calculations are reviewed annually.

g) Capital Leases

Leases that, from the point of view of the lessee, transfer substantially all the benefits and risks incident to ownership of the property to the School District are considered capital leases. These are accounted for as an asset and an obligation. Capital lease obligations are recorded at the present value of the minimum lease payments excluding executory costs, e.g., insurance or maintenance costs. The discount rate used to determine the present value of the lease payments is the lower of the School District's rate for incremental borrowing or the interest rate implicit in the lease. All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

h) 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.
- Work-in-progress is recorded as an acquisition to the applicable asset class at substantial completion.

SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- 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.
- 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 Hardware	5 years

i) Prepaid Expenses

Prepaid membership dues, insurance, travel expenses and software licensing fees are included as a prepaid expense and stated at acquisition cost and are charged to expense over the periods expected to benefit from it.

j) 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 within accumulated surplus when approved (see Note 17 – Internally Restricted Surplus – Operating Fund).

SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

k) Revenue Recognition

Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable.

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

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

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

Revenue 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.

SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

k) Expenditures

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

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

Categories of Salaries

- Principals, Vice-Principals, and Directors of Instruction employed under a personal services contract are categorized as Principals and Vice-Principals.
- Superintendents, Secretary-Treasurers, Exempt Staff, Trustees and other employees excluded from union contracts are categorized as Other Professionals.

l) 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.

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

SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

All financial assets 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.

Financial instruments have been accounted for prospectively since June 30, 2013 in accordance with public sector accounting standards as described above.

m) 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.

NOTE 3 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES

	June 30, 2024	June 30, 2023
Due from Federal government	\$204,253	\$275,847
Employee benefit surplus	469,421	1,329,222
Other	361,584	549,492
	\$1,035,258	\$2,154,561

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER

	June 30, 2024	June 30, 2023
Trade payables	\$1,041,697	\$1,016,731
Salaries and benefits payable	7,380,762	6,400,525
	\$8,422,459	\$7,417,256

SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 5 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.

	June 30, 2024	June 30, 2023
Ministry of Education Grants	\$961,587	\$592,581
Province of BC Grants	-	2,310
School generated	399,510	386,339
Scholarships	821,615	790,314
Other	55,000	55,000
	\$2,237,712	\$1,826,544
	June 30, 2024	June 30, 2023
Balance, beginning of year	\$1,826,544	\$1,641,589
Changes for the year:		
Increase: Grants and contributions received		
Provincial	12,910,957	6,026,011
Other	2,349,970	2,160,678
Decrease: Grants and contributions recognized		
Provincial	(12,544,261)	(5,896,758)
Other	(2,305,498)	(2,104,976)
Balance, end of year	\$2,237,712	\$1,826,544

NOTE 6 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.

	June 30, 2024	June 30, 2023
Balance, beginning of year	\$67,870,808	\$62,371,779
Increase:		
Grants and contributions received	4,563,741	8,697,197
Decrease:		
Amortization of deferred capital revenue	(3,313,977)	(3,198,168)
Revenue Recognized on Write-down of Building	(893,883)	-
Balance, end of year	\$68,226,689	\$67,870,808

SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 7 EMPLOYEE FUTURE BENEFITS

Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime 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.

	June 30, 2024	June 30, 2023
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	\$858,908	\$ 830,659
Service Cost	74,886	77,311
Interest Cost	35,959	28,493
Benefit Payments	(48,059)	(73,831)
Actuarial Loss	(39,293)	(3,724)
Accrued Benefit Obligation – March 31	<u>\$882,401</u>	<u>\$ 858,908</u>
Reconciliation of Funded Status at End of Fiscal Year		
Funded Status - Deficit	\$(882,401)	\$ (858,908)
Benefit Expenses After Measurement Date	(28,154)	(27,711)
Unamortized Net Actuarial Loss	42,828	108,301
Accrued Benefit Liability - June 30	<u>\$(867,727)</u>	<u>\$ (778,318)</u>
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability - July 1	\$778,318	\$ 701,358
Net Expense for Fiscal Year	137,468	150,791
Employer Contributions	(48,059)	(73,831)
Accrued Benefit Liability - June 30	<u>\$867,727</u>	<u>\$ 778,318</u>
Components of Net Benefit Expense		
Service Cost	\$74,544	\$ 76,705
Interest Cost	36,744	30,359
Amortization of Net Actuarial Loss	26,180	43,727
Net Benefit Expense	<u>\$137,468</u>	<u>\$ 150,791</u>

SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 7 EMPLOYEE FUTURE BENEFITS (Continued)

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

	<u>June 30, 2024</u>	<u>June 30, 2023</u>
Discount Rate – April 1	4.00%	3.25%
Discount Rate – March 31	4.25%	4.00%
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	11.0	11.0

NOTE 8 ASSET RETIREMENT OBLIGATION

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

Asset Retirement Obligation, July 1, 2023 and June 30, 2024 \$ 2,344,839 (2023 - \$2,509,795)

NOTE 9 CAPITAL LEASE OBLIGATIONS

During the year the School District signed a lease agreement for computer equipment and vehicles.

Repayments are due as follows:

2024-25	140,174
2025-26	140,174
2026-27	124,344
2027-28	61,114
2028-29	26,022
Total minimum lease payments	<u>\$ 491,828</u>
Less amounts representing interest (<i>ranging from 3.84% to 11.29%</i>)	<u>62,411</u>
Present value of net minimum capital lease payments	<u>\$429,417</u>

Total interest on leases for 2024 \$16,422 (2023 - \$3,447).

SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 10 TANGIBLE CAPITAL ASSETS

June 30, 2024

Cost:	Balance at June 30, 2023	Additions	Disposals	Write-off of Building	Balance at June 30, 2024
Sites	\$ 9,437,116	\$ -	\$ -	-	\$ 9,437,116
Buildings	166,764,841	3,820,671	-	1,474,027	169,111,485
Furniture & Equipment	1,922,266	386,560	23,249	-	2,285,577
Vehicles	4,346,237	344,873	594,147	-	4,096,963
Computer Hardware	264,104	20,075	25,576	-	258,603
Assets Under Capital Lease	303,883	229,415	-	-	533,298
Total	\$183,038,447	\$4,801,594	\$642,972	\$1,474,027	\$185,723,042

Accumulated Amortization:	Balance at June 30, 2023	Additions	Disposals	Write-off of Building	Balance at June 30, 2024
Sites	\$ -	\$ -	\$ -	-	\$ -
Buildings	90,552,052	3,310,220	-	580,144	93,282,128
Furniture & Equipment	1,119,257	210,392	23,249	-	1,306,400
Vehicles	1,759,355	422,160	594,147	-	1,587,368
Computer Hardware	128,186	52,272	25,576	-	154,882
Assets Under Capital Lease	18,116	121,484	-	-	139,600
Total	\$93,576,966	\$4,116,528	\$642,972	\$580,144	\$96,470,378

Net Book Value	Net Book Value June 30, 2023	Net Book Value June 30, 2024
Sites	\$ 9,437,116	\$9,437,116
Buildings	76,212,789	75,829,357
Furniture & Equipment	803,009	979,177
Vehicles	2,586,882	2,509,595
Computer Hardware	135,918	103,721
Assets Under Capital Lease	285,767	393,698
Total	\$89,461,481	\$89,252,664

SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 10 TANGIBLE CAPITAL ASSETS (Continued)

June 30, 2023

Cost:	Balance at June 30, 2022 (restated)	Additions	Disposals	Balance at June 30, 2023
Sites	\$ 9,437,116	\$ -	\$ -	\$ 9,437,116
Buildings	159,380,256	7,384,585	-	166,764,841
Furniture & Equipment	1,941,218	46,319	65,271	1,922,266
Vehicles	3,686,512	1,004,697	344,972	4,346,237
Computer Hardware	223,289	54,805	13,990	264,104
Assets Under Capital Lease	-	303,883	-	303,883
Total	\$174,668,391	\$8,794,289	\$424,233	\$183,038,447

Accumulated Amortization:	Balance at June 30, 2022 (restated)	Additions	Disposals	Balance at June 30, 2023
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	87,325,355	3,226,697	-	90,552,052
Furniture & Equipment	991,354	1,193,174	65,271	1,119,257
Vehicles	1,702,690	401,637	344,972	1,759,355
Computer Hardware	93,437	48,739	13,990	128,186
Asset Under Capital Lease	-	18,116	-	18,116
Total	\$90,112,836	\$3,888,363	\$424,233	\$93,576,966

Net Book Value	Net Book Value June 30, 2022 (restated)	Net Book Value June 30, 2023
Sites	\$ 9,437,116	\$ 9,437,116
Buildings	72,054,901	76,212,789
Furniture & Equipment	949,864	803,009
Vehicles	1,983,822	2,586,882
Computer Hardware	129,852	135,918
Assets Under Capital Lease	-	285,767
Total	\$84,555,555	\$89,461,481

On June 30, 2024, there was a fire at Amy Woodland Elementary School which caused significant damage to the building. As a result, the amount recorded in buildings above has been derecognized as at June 30, 2024. The District is actively working with the Ministry of Education on various options for the future of the school. See Note 6 for the impact to Deferred Capital Revenue.

SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

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 board of trustees for these plans represents plan members and employers and is responsible for the management of the pension plan including investment of the assets and administration of benefits. The pension plans are multi-employer defined benefit pension plans. Basic pension benefits provided are based on a formula. As at December 31, 2023, the Teachers' Pension Plan has about 51,000 active members from school districts, and approximately 42,000 retired members from school districts. As of December 31, 2023 the Municipal Pension Plan has about 256,000 active members, of which approximately 31,000 are 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 latest actuarial valuation of the Teachers' Pension Plan as at December 31, 2020, indicated a \$1,584 million surplus for basic pension benefits on a going concern basis. The next valuation will be December 31, 2023, with results available in 2024.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2021, indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis. The next valuation will be December 31, 2024, with results available in 2025.

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 the plans 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. 5 (Southeast Kootenay) expensed \$6,464,962 (2023 - \$5,767,832) for employer contributions to these plans in the year ended June 30, 2024.

NOTE 12 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. 5 (SOUTHEAST KOOTENAY)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 13 CONTRACTUAL OBLIGATIONS

The School District has equipment under operating leases. Lease commitments over the next five years are due as follows:

Fiscal Year	Amount
2024-25	\$ 70,450
2025-26	\$ 16,610

NOTE 14 CONTRACTUAL RIGHTS

Contractual rights are rights to economic resources arising from contracts or agreements that will result in revenues and assets in the future. The School District's contractual rights arise because of contracts entered into for lease. The following table summarizes the contractual rights of the School District for future revenue.

Fiscal Year	Amount
2024-25	\$ 219,725
2025-26	\$ 167,273

NOTE 15 CONTINGENCIES

In the ordinary course of operations, the School District has legal proceedings brought against it which remain outstanding at the year end. It is the opinion of management that final determination of these claims will not have material effect on the financial position or operations of the School District.

NOTE 16 EXPENSE BY OBJECT

	June 30, 2024	June 30, 2023
Salaries and benefits	\$79,914,037	\$72,279,517
Services and supplies	11,813,088	12,101,208
Scholarships	20,450	26,600
Amortization	4,116,528	3,888,363
Write-off/down of building	(164,956)	-
Debt services	16,422	3,447
	<u>\$95,715,569</u>	<u>\$88,299,135</u>

SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 17 INTERNALLY RESTRICTED SURPLUS – OPERATING FUND

Appropriations Summary	June 2024	June 2023
<u>Special Education</u>		
- District Summary	\$ -	\$ (236,068)
- Itinerant Summary 707	99,344	295,135
	99,344	59,067
<u>Schools</u>		
- Operating	9,425	-
- Learning Resources	82,525	90,846
- Growth Plans	66,612	62,555
- School Based Special Ed	-	148,907
	158,562	302,308
<u>Other appropriations</u>		
Contractual Pro-D	109,588	130,865
Aboriginal Education 131	-	43,762
Technology Program 701	345,021	290,851
Student Learning 702	6,961	9,280
Education Accounts 703	1,062	-
Education Plan 708	14,675	-
Capital Support Fund – Major Projects	250,000	-
School Generated Funds	1,189,129	978,543
Operating Projects	325,434	144,535
Transportation Fund	411,337	-
Appropriations - Restricted	2,911,113	\$1,959,211
<u>Surplus Summary June 2024</u>		
Surplus Beginning of year	\$2,437,968	\$4,450,512
Surplus/Deficit for year	4,581,389	(1,495,998)
Transfer to Local Capital	(903,757)	(516,546)
Accumulated Surplus	\$6,115,600	\$2,437,968
Appropriations - Restricted	\$2,911,113	\$1,959,211
Appropriations - Unrestricted	3,204,487	478,757
Accumulated Surplus	\$6,115,600	\$2,437,968

SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 18 ECONOMIC DEPENDENCE

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

NOTE 19 RISK MANAGEMENT

The School District has exposure to the following risks from its use of financial instruments: credit 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.

b) 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. 5 (Southeast Kootenay)

Schedule 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2024

	Operating Fund	Special Purpose Fund	Capital Fund	2024 Actual	2023 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	2,437,968		20,056,962	22,494,930	24,405,426
Changes for the year					
Surplus (Deficit) for the year	4,581,389	130,100	(591,202)	4,120,287	(1,910,496)
Interfund Transfers					
Tangible Capital Assets Purchased		(130,100)	130,100	-	-
Local Capital	(800,000)		800,000	-	-
Other	(103,757)		103,757	-	-
Net Changes for the year	3,677,632	-	442,655	4,120,287	(1,910,496)
Accumulated Surplus (Deficit), end of year - Statement 2	6,115,600	-	20,499,617	26,615,217	22,494,930

School District No. 5 (Southeast Kootenay)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	77,106,057	80,017,204	73,799,041
Other	68,000	103,074	59,259
Other Revenue	809,395	1,029,650	955,587
Rentals and Leases	200,000	202,596	233,405
Investment Income	80,000	256,781	117,270
Total Revenue	78,263,452	81,609,305	75,164,562
Expenses			
Instruction	64,277,823	63,621,225	63,275,072
District Administration	2,742,949	2,983,669	2,613,563
Operations and Maintenance	8,012,786	7,932,712	8,275,923
Transportation and Housing	2,390,282	2,490,310	2,496,002
Total Expense	77,423,840	77,027,916	76,660,560
Operating Surplus (Deficit) for the year	839,612	4,581,389	(1,495,998)
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(39,612)		
Local Capital	(800,000)	(800,000)	(500,000)
Other		(103,757)	(16,546)
Total Net Transfers	(839,612)	(903,757)	(516,546)
Total Operating Surplus (Deficit), for the year	-	3,677,632	(2,012,544)
Operating Surplus (Deficit), beginning of year		2,437,968	4,450,512
Operating Surplus (Deficit), end of year		6,115,600	2,437,968
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 17)		2,911,113	1,959,211
Unrestricted		3,204,487	478,757
Total Operating Surplus (Deficit), end of year		6,115,600	2,437,968

School District No. 5 (Southeast Kootenay)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source
Year Ended June 30, 2024

	2024 Budget \$	2024 Actual \$	2023 Actual \$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	75,567,344	78,032,036	70,499,605
ISC/LEA Recovery	(341,145)	(276,660)	(288,405)
Other Ministry of Education and Child Care Grants			
Pay Equity	457,171	457,171	457,171
Funding for Graduated Adults		13,075	16,348
Student Transportation Fund	361,459	361,459	361,459
Support Staff Benefits Grant	106,661	106,661	106,661
FSA Scorer Grant	8,187	8,187	8,187
Early Learning Framework (ELF) Implementation			852
Labour Settlement Funding	946,380	1,308,275	2,630,734
Anti Racism in Early Care			6,429
Equity in Action Grant		7,000	
Total Provincial Grants - Ministry of Education and Child Care	77,106,057	80,017,204	73,799,041
Provincial Grants - Other	68,000	103,074	59,259
Other Revenues			
Other School District/Education Authorities	431,250	379,269	399,168
Funding from First Nations	341,145	276,660	288,405
Miscellaneous			
Miscellaneous	10,000	342,205	225,716
Courtsey Riders			15,298
Health Promoting Schools	27,000	31,516	27,000
Total Other Revenue	809,395	1,029,650	955,587
Rentals and Leases	200,000	202,596	233,405
Investment Income	80,000	256,781	117,270
Total Operating Revenue	78,263,452	81,609,305	75,164,562

School District No. 5 (Southeast Kootenay)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object
Year Ended June 30, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Salaries			
Teachers	31,836,572	30,157,085	30,672,135
Principals and Vice Principals	4,933,947	5,503,163	5,058,889
Educational Assistants	7,189,606	6,618,372	6,628,272
Support Staff	6,922,925	6,295,284	6,173,854
Other Professionals	2,487,646	2,687,979	2,357,226
Substitutes	2,382,066	3,908,900	3,289,513
Total Salaries	55,752,762	55,170,783	54,179,889
Employee Benefits	14,001,486	13,196,921	13,672,214
Total Salaries and Benefits	69,754,248	68,367,704	67,852,103
Services and Supplies			
Services	2,035,928	2,456,195	2,290,364
Student Transportation	141,968	138,829	137,961
Professional Development and Travel	844,804	848,751	863,820
Rentals and Leases	118,660	121,501	229,327
Dues and Fees	74,700	78,443	73,611
Insurance	171,300	169,618	154,240
Supplies	3,022,232	3,282,725	3,338,918
Utilities	1,260,000	1,564,150	1,720,216
Total Services and Supplies	7,669,592	8,660,212	8,808,457
Total Operating Expense	77,423,840	77,027,916	76,660,560

School District No. 5 (Southeast Kootenay)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1 02 Regular Instruction	25,061,962	1,534,052		453,622	34,710	2,343,747	29,428,093
1 03 Career Programs							-
1 07 Library Services	656,643			151,275		35,973	843,891
1 08 Counselling	858,139					45,900	904,039
1 10 Special Education	3,378,979	143,284	5,911,550	23,944	697,451	1,014,642	11,169,850
1 30 English Language Learning	63,601						63,601
1 31 Indigenous Education	137,761	113,439	706,822		186,372	27,235	1,171,629
1 41 School Administration		3,565,845		1,091,980		125,385	4,783,210
Total Function 1	30,157,085	5,356,620	6,618,372	1,720,821	918,533	3,592,882	48,364,313
4 District Administration							
4 11 Educational Administration		146,543			248,203	59,195	453,941
4 40 School District Governance					143,937		143,937
4 41 Business Administration				328,210	965,744	3,275	1,297,229
Total Function 4	-	146,543	-	328,210	1,357,884	62,470	1,895,107
5 Operations and Maintenance							
5 41 Operations and Maintenance Administration				24,012	265,792	604	290,408
5 50 Maintenance Operations				3,002,397		158,699	3,161,096
5 52 Maintenance of Grounds				79,817		30,809	110,626
5 56 Utilities							-
Total Function 5	-	-	-	3,106,226	265,792	190,112	3,562,130
7 Transportation and Housing							
7 41 Transportation and Housing Administration					145,770		145,770
7 70 Student Transportation				1,140,027		63,436	1,203,463
Total Function 7	-	-	-	1,140,027	145,770	63,436	1,349,233
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	30,157,085	5,503,163	6,618,372	6,295,284	2,687,979	3,908,900	55,170,783

School District No. 5 (Southeast Kootenay)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2024 Actual	2024 Budget	2023 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1 02 Regular Instruction	29,428,093	6,748,761	36,176,854	2,337,504	38,514,358	37,885,322	37,830,121
1 03 Career Programs	-	-	-	43,381	43,381	91,336	44,962
1 07 Library Services	843,891	220,065	1,063,956	137,711	1,201,667	1,390,646	1,377,741
1 08 Counselling	904,039	219,973	1,124,012	5,067	1,129,079	1,501,563	1,541,361
1 10 Special Education	11,169,850	2,899,267	14,069,117	535,362	14,604,479	15,713,369	15,135,752
1 30 English Language Learning	63,601	15,902	79,503	11,013	90,516	255,733	197,151
1 31 Indigenous Education	1,171,629	292,679	1,464,308	514,014	1,978,322	1,845,947	1,718,729
1 41 School Administration	4,783,210	1,172,358	5,955,568	103,855	6,059,423	5,593,907	5,429,255
Total Function 1	48,364,313	11,569,005	59,933,318	3,687,907	63,621,225	64,277,823	63,275,072
4 District Administration							
4 11 Educational Administration	453,941	85,646	539,587	127,408	666,995	609,990	620,271
4 40 School District Governance	143,937	6,792	150,729	128,530	279,259	266,340	314,224
4 41 Business Administration	1,297,229	321,789	1,619,018	418,397	2,037,415	1,866,619	1,679,068
Total Function 4	1,895,107	414,227	2,309,334	674,335	2,983,669	2,742,949	2,613,563
5 Operations and Maintenance							
5 41 Operations and Maintenance Administration	290,408	61,449	351,857	180,466	532,323	565,961	516,832
5 50 Maintenance Operations	3,161,096	760,997	3,922,093	1,403,362	5,325,455	5,768,233	5,553,892
5 52 Maintenance of Grounds	110,626	19,928	130,554	380,230	510,784	418,592	484,983
5 56 Utilities	-	-	-	1,564,150	1,564,150	1,260,000	1,720,216
Total Function 5	3,562,130	842,374	4,404,504	3,528,208	7,932,712	8,012,786	8,275,923
7 Transportation and Housing							
7 41 Transportation and Housing Administration	145,770	31,949	177,719	4,219	181,938	154,225	166,648
7 70 Student Transportation	1,203,463	339,366	1,542,829	765,543	2,308,372	2,236,057	2,329,354
Total Function 7	1,349,233	371,315	1,720,548	769,762	2,490,310	2,390,282	2,496,002
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	55,170,783	13,196,921	68,367,704	8,660,212	77,027,916	77,423,840	76,660,560

School District No. 5 (Southeast Kootenay)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations
Year Ended June 30, 2024

	2024 Budget \$	2024 Actual \$	2023 Actual \$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	5,706,665	12,431,787	5,737,587
Other	110,164	112,474	123,820
Other Revenue	665,000	2,292,298	2,120,027
Investment Income	5,000	13,200	20,300
Total Revenue	6,486,829	14,849,759	8,001,734
Expenses			
Instruction	6,196,778	14,695,229	7,574,353
District Administration	3,000		
Operations and Maintenance	24,430	24,430	148,412
Transportation and Housing			24,000
Total Expense	6,224,208	14,719,659	7,746,765
Special Purpose Surplus (Deficit) for the year	262,621	130,100	254,969
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(262,621)	(130,100)	(254,969)
Total Net Transfers	(262,621)	(130,100)	(254,969)
Total Special Purpose Surplus (Deficit) for the year	-	-	-
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		-	-

School District No. 5 (Southeast Kootenay)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2024

Schedule 3A (Unaudited)

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	179,934		790,314	386,339	16,345	13,542	117,709	11,900	
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	287,051	293,563			128,000	26,950	588,243	412,537	162,905
Provincial Grants - Other			7,250	2,298,219					
Other			44,501						
Investment Income									
	287,051	293,563	51,751	2,298,219	128,000	26,950	588,243	412,537	162,905
Less: Allocated to Revenue	154,530	293,563	20,450	2,285,048	136,967	20,975	470,222	424,250	162,905
Deferred Revenue, end of year	312,455	-	821,615	399,510	7,378	19,517	235,730	187	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	154,530	293,563			136,967	20,975	470,222	424,250	162,905
Provincial Grants - Other			7,250	2,285,048					
Other Revenue			13,200						
Investment Income									
	154,530	293,563	20,450	2,285,048	136,967	20,975	470,222	424,250	162,905
Expenses									
Salaries									
Teachers							117,604		
Principals and Vice Principals									
Educational Assistants		221,424					128,106		
Support Staff								299,766	88,544
Other Professionals									
Substitutes						5,694	34,759		
	-	221,424	-	-	-	5,694	280,469	299,766	88,544
Employee Benefits		72,139				1,424	49,894	93,828	22,136
Services and Supplies	24,430		20,450	2,285,048	136,967	13,857	139,859	30,656	52,225
	24,430	293,563	20,450	2,285,048	136,967	20,975	470,222	424,250	162,905
Net Revenue (Expense) before Interfund Transfers	130,100	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(130,100)								
	(130,100)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund									801,198

School District No. 5 (Southeast Kootenay)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2024

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Student & Family Affordability	SEY2KT (Early Years to Kindergarten)	ECL (Early Care & Learning)	Feeding Futures Fund
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			20,523	2,398	2,137	176,919	12,727	38,447	
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	9,533,498	123,532	27,449	52,000	11,250	151,000	19,000	175,000	808,815
Provincial Grants - Other									
Other									
Investment Income									
	9,533,498	123,532	27,449	52,000	11,250	151,000	19,000	175,000	808,815
Less: Allocated to Revenue	9,533,498	123,532	-	28,332	13,387	171,926	15,725	193,126	688,849
Deferred Revenue, end of year	-	-	47,972	26,066	-	155,993	16,002	20,321	119,966
Revenues									
Provincial Grants - Ministry of Education and Child Care	9,533,498	123,532		28,332	13,387	171,926	15,725	193,126	688,849
Provincial Grants - Other									
Other Revenue									
Investment Income									
	9,533,498	123,532	-	28,332	13,387	171,926	15,725	193,126	688,849
Expenses									
Salaries									
Teachers	7,328,658								
Principals and Vice Principals								142,083	
Educational Assistants									
Support Staff									350,601
Other Professionals									
Substitutes		98,827		3,623	8,628		10,093		
	7,328,658	98,827	-	3,623	8,628	-	10,093	142,083	350,601
Employee Benefits	2,204,840	24,705		905	2,155		2,523	28,417	99,615
Services and Supplies				23,804	2,604	171,926	3,109	22,626	238,633
	9,533,498	123,532	-	28,332	13,387	171,926	15,725	193,126	688,849
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund	47,269	12,682							

School District No. 5 (Southeast Kootenay)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2024

	MCF Programs	Estate of Clarence SES	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year	2,310	55,000	1,826,544
Add: Restricted Grants			
Provincial Grants - Ministry of Education and Child Care			12,800,793
Provincial Grants - Other	110,164		110,164
Other			2,305,469
Investment Income			44,501
	110,164	-	15,260,927
Less: Allocated to Revenue	112,474	-	14,849,759
Deferred Revenue, end of year	-	55,000	2,237,712
Revenues			
Provincial Grants - Ministry of Education and Child Care			12,431,787
Provincial Grants - Other	112,474		112,474
Other Revenue			2,292,298
Investment Income			13,200
	112,474	-	14,849,759
Expenses			
Salaries			
Teachers			7,446,262
Principals and Vice Principals			142,083
Educational Assistants			349,530
Support Staff			738,911
Other Professionals	83,869		83,869
Substitutes			161,624
	83,869	-	8,922,279
Employee Benefits	21,473		2,624,054
Services and Supplies	7,132		3,173,326
	112,474	-	14,719,659
Net Revenue (Expense) before Interfund Transfers	-	-	130,100
Interfund Transfers			
Tangible Capital Assets Purchased			(130,100)
	-	-	(130,100)
Net Revenue (Expense)	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund			861,149

School District No. 5 (Southeast Kootenay)

Schedule 4 (Unaudited)

Schedule of Capital Operations
Year Ended June 30, 2024

	2024 Budget	2024 Actual			2023 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
Investment Income	10,000		62,815	62,815	24,175
Amortization of Deferred Capital Revenue	3,318,467	3,313,977		3,313,977	3,198,168
Total Revenue	<u>3,328,467</u>	<u>3,313,977</u>	<u>62,815</u>	<u>3,376,792</u>	<u>3,222,343</u>
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	3,994,029	4,116,528		4,116,528	3,888,363
Write-off/down of Buildings and Sites		(164,956)		(164,956)	
Debt Services					
Capital Lease Interest			16,422	16,422	3,447
Total Expense	<u>3,994,029</u>	<u>3,951,572</u>	<u>16,422</u>	<u>3,967,994</u>	<u>3,891,810</u>
Capital Surplus (Deficit) for the year	<u>(665,562)</u>	<u>(637,595)</u>	<u>46,393</u>	<u>(591,202)</u>	<u>(669,467)</u>
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	302,233	130,100		130,100	254,969
Local Capital	800,000		800,000	800,000	500,000
Capital Lease Payment			103,757	103,757	16,546
Total Net Transfers	<u>1,102,233</u>	<u>130,100</u>	<u>903,757</u>	<u>1,033,857</u>	<u>771,515</u>
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		462,175	(462,175)	-	
Principal Payment					
Capital Lease		87,335	(87,335)	-	
Total Other Adjustments to Fund Balances		<u>549,510</u>	<u>(549,510)</u>	<u>-</u>	
Total Capital Surplus (Deficit) for the year	<u>436,671</u>	<u>42,015</u>	<u>400,640</u>	<u>442,655</u>	<u>102,048</u>
Capital Surplus (Deficit), beginning of year		<u>19,474,263</u>	<u>582,699</u>	<u>20,056,962</u>	<u>19,954,914</u>
Capital Surplus (Deficit), end of year		<u>19,516,278</u>	<u>983,339</u>	<u>20,499,617</u>	<u>20,056,962</u>

School District No. 5 (Southeast Kootenay)

Tangible Capital Assets
Year Ended June 30, 2024

Schedule 4A (Unaudited)

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	9,437,116	166,764,841	1,922,266	4,346,237	-	567,987	183,038,447
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		3,277,670	261,441	344,873			3,883,984
Deferred Capital Revenue - Other		75,920	20,000				95,920
Special Purpose Funds		130,100					130,100
Local Capital		336,981	105,119			20,075	462,175
Equipment under capital lease				121,310		108,105	229,415
	-	3,820,671	386,560	466,183	-	128,180	4,801,594
Decrease:							
Deemed Disposals			23,249	594,147		25,576	642,972
Written-off/down During Year		1,474,027					1,474,027
	-	1,474,027	23,249	594,147	-	25,576	2,116,999
Cost, end of year	9,437,116	169,111,485	2,285,577	4,218,273	-	670,591	185,723,042
Work in Progress, end of year							-
Cost and Work in Progress, end of year	9,437,116	169,111,485	2,285,577	4,218,273	-	670,591	185,723,042
Accumulated Amortization, beginning of year		90,552,052	1,119,257	1,759,355		146,302	93,576,966
Changes for the Year							
Increase: Amortization for the Year		3,310,220	210,392	434,291		161,625	4,116,528
Decrease:							
Deemed Disposals			23,249	594,147		25,576	642,972
Written-off During Year		580,144					580,144
		580,144	23,249	594,147	-	25,576	1,223,116
Accumulated Amortization, end of year		93,282,128	1,306,400	1,599,499	-	282,351	96,470,378
Tangible Capital Assets - Net	9,437,116	75,829,357	979,177	2,618,774	-	388,240	89,252,664

School District No. 5 (Southeast Kootenay)

Schedule 4C (Unaudited)

Deferred Capital Revenue
Year Ended June 30, 2024

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	62,563,862	2,588,518	2,037,706	67,190,086
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	3,883,984	75,920	20,000	3,979,904
	<u>3,883,984</u>	<u>75,920</u>	<u>20,000</u>	<u>3,979,904</u>
Decrease:				
Amortization of Deferred Capital Revenue	3,141,982	91,572	80,423	3,313,977
Revenue Recognized on Write-off/down of Buildings	893,883			893,883
	<u>4,035,865</u>	<u>91,572</u>	<u>80,423</u>	<u>4,207,860</u>
Net Changes for the Year	<u>(151,881)</u>	<u>(15,652)</u>	<u>(60,423)</u>	<u>(227,956)</u>
Deferred Capital Revenue, end of year	<u>62,411,981</u>	<u>2,572,866</u>	<u>1,977,283</u>	<u>66,962,130</u>
Work in Progress, beginning of year				-
Changes for the Year				
Net Changes for the Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Work in Progress, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Deferred Capital Revenue, end of year	<u>62,411,981</u>	<u>2,572,866</u>	<u>1,977,283</u>	<u>66,962,130</u>

School District No. 5 (Southeast Kootenay)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2024

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	595,788	4,358			80,576	680,722
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	3,418,680		1,033,032			4,451,712
Other					111,781	111,781
Investment Income		248				248
	3,418,680	248	1,033,032	-	111,781	4,563,741
Decrease:						
Transferred to DCR - Capital Additions	3,883,984		75,920		20,000	3,979,904
	3,883,984	-	75,920	-	20,000	3,979,904
Net Changes for the Year	(465,304)	248	957,112	-	91,781	583,837
Balance, end of year	130,484	4,606	957,112	-	172,357	1,264,559

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

School District No. 5 (Southeast Kootenay)

Fiscal Year Ended June 30, 2024

SCHEDULE OF DEBT

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

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

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

School District No.5 (Southeast Kootenay)

Fiscal Year Ended June 30, 2024

SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

School District No.5 (Southeast Kootenay) 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)**

School District No. 5 (Southeast Kootenay)

Fiscal Year Ended June 30, 2024

STATEMENT OF SEVERANCE AGREEMENTS

There were no severance agreements made between School District No. 5 (Southeast Kootenay) and its non-unionized employees during fiscal year 2024.

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

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

School District No. 5 (Southeast Kootenay)

Fiscal Year Ended June 30, 2024

SCHEDULE OF REMUNERATION AND EXPENSES

A. LIST OF ELECTED OFFICIALS

NAME	POSITION	REMUNERATION	EXPENSES
AYLING, TRINA	TRUSTEES	\$15,678.00	\$9,517.84
BELLINA, BEVERLEY	TRUSTEES	\$15,678.00	\$7,243.14
BISCHLER, IRENE M	TRUSTEES	\$15,678.00	\$4,513.50
CLARKE, ALYSHA	TRUSTEES	\$15,678.00	\$3,280.96
HECKENDORF, NICOLE	TRUSTEES	\$15,678.00	\$1,408.00
JOHNS, CHRIS	TRUSTEES	\$15,678.00	\$3,747.97
MADSEN, SARAH L	TRUSTEES	\$15,678.00	\$4,451.51
MCPHEE, DOUG	TRUSTEES	\$18,513.00	\$11,556.99
TURNER, WENDY	TRUSTEES	\$15,678.00	\$0.00
TOTAL FOR ELECTED OFFICIALS		\$143,937.00	\$45,719.91

A. LIST OF EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000.00

NAME	POSITION	REMUNERATION	EXPENSES
ADAMS, DELEEN	TEACHERS	\$99,204.07	\$128.00
ADAMS, JENNIFER	ADMIN OFFICERS ELK VALLEY	\$151,905.67	\$5,017.54
ADAMS, MICHELLE	TEACHERS W/REMOTE ALLOWANCE	\$92,202.81	\$0.00
ALDERSON, CHELSEY	TEACHERS	\$99,503.07	\$0.00
AMOS, ALISSA	TEACHERS	\$96,966.76	\$3,534.68
ANDERSON, TRINA	TEACHERS	\$100,075.12	\$5,826.26
ANSELMO, JENNIFER	TEACHERS W/REMOTE ALLOWANCE	\$82,029.15	\$128.00
ARCHIBALD, MARCI	TEACHERS	\$97,488.90	\$0.00
ATTORP, JENNIFER	ADMIN OFFICERS ELK VALLEY	\$126,012.13	\$0.00
ATWAL, JASLENE	ADMIN OFFICERS ELK VALLEY	\$141,296.51	\$17,065.44
AUBIN, STEPHANIE	TEACHERS W/REMOTE ALLOWANCE	\$102,838.85	\$441.96
BAIN, LYNDSEY	TEACHERS	\$82,732.94	\$225.00
BALFOUR, SHELLEY	TEACHERS	\$122,279.16	\$96.70
BARBARO, AMY	SPEECH PATHOLOGISTS	\$82,771.75	\$9,239.94
BARCLAY, KERRY	TEACHERS	\$111,265.41	\$971.84
BARLOW, GARETH	TEACHERS W/REMOTE ALLOWANCE	\$90,589.83	\$432.50
BARTRAW, DANNY W	TEACHERS	\$100,167.23	\$0.00
BASSETT, BARBARA	TEACHERS W/REMOTE ALLOWANCE	\$94,220.35	\$0.00
BATES, KATHLEEN	TEACHERS	\$87,265.81	\$0.00
BATY, ERNIE	TEACHERS W/REMOTE ALLOWANCE	\$108,750.65	\$0.00
BEDARD, COLLEEN	TEACHERS W/REMOTE ALLOWANCE	\$99,445.31	\$0.00
BELISLE, BARBARA	TEACHERS	\$111,889.90	\$389.23
BENDKOWSKI, RICK	TEACHERS	\$99,429.63	\$43.21
BERGEN, CARMEN A	TEACHERS	\$108,125.70	\$0.00
BERNDT, HELENA	TEACHERS W/REMOTE ALLOWANCE	\$102,333.52	\$0.00
BIAFORE, MICHAEL	TEACHERS W/REMOTE ALLOWANCE	\$114,478.15	\$0.00
BIDDER, KAREN	TEACHERS	\$84,511.82	\$357.04
BIRD, JESSICA ANNE	TEMPORARY TEACHER WITH REMOTE ALLOWANCE	\$77,520.48	\$179.20
BOCK, JULIA ANNE	TEACHERS W/REMOTE ALLOWANCE	\$102,699.93	\$259.46

BOEHM, ERIN	ADMIN OFFICERS ELK VALLEY	\$151,960.55	\$3,282.89
BOEHMER, CRAIG	ADMIN OFFICERS ELK VALLEY	\$127,005.25	\$4,136.96
BOENDER, CAMERON M	TEACHERS	\$81,393.99	\$64.00
BOHAN, CARLA	TEACHERS	\$97,468.21	\$0.00
BORTON, BRIAN	TEMPORARY TEACHER WITH REMOTE ALLOWANCE	\$84,672.08	\$0.00
BOSS, DEANNA	TEACHERS	\$98,628.59	\$0.00
BOTTONI, MARZIA	TEACHERS W/REMOTE ALLOWANCE	\$102,547.92	\$7,217.19
BOYLE, KATHLEEN	TEACHERS	\$85,285.17	\$170.50
BRANSFIELD, EMMA	TEACHERS W/REMOTE ALLOWANCE	\$78,123.12	\$399.20
BRIEN, YVONNE	TEACHERS	\$109,935.29	\$192.00
BROOKS, SARAH	TEACHERS	\$106,399.33	\$0.00
BROWER, JACQUELINE	TEACHERS W/REMOTE ALLOWANCE	\$87,258.87	\$950.00
BRUCE, NICHOLAS WILLIAM	TEACHERS W/REMOTE ALLOWANCE	\$76,084.02	\$249.92
BUCH, ADAM	TEACHERS	\$99,462.91	\$0.00
BUCH, CASSANDRA	TEACHERS	\$99,391.50	\$128.00
BUCHAN, NANCY	TEACHERS W/REMOTE ALLOWANCE	\$103,486.56	\$0.00
BUCK, FRASER	TEACHERS W/REMOTE ALLOWANCE	\$102,761.48	\$0.00
BUECKERT, EVAN	TEACHERS	\$99,015.10	\$0.00
BULLOCK, NOEL	TEACHERS W/REMOTE ALLOWANCE	\$115,115.56	\$20.00
BURGESS, WILLIAM	TEACHERS	\$96,861.70	\$0.00
BUTLER, PAUL	JOURYMAN CERTIFIED TRADES	\$76,838.80	\$2,105.72
CAIN, RITA	TEACHERS W/REMOTE ALLOWANCE	\$110,563.34	\$64.00
CALDWELL, KURTIS KENNETH	TEACHERS W/REMOTE ALLOWANCE	\$86,566.17	\$0.00
CAMERON, DONNA LYNN	TEACHERS W/REMOTE ALLOWANCE	\$114,478.15	\$64.00
CARLEY, JILL	ADMIN OFFICERS CRANBROOK	\$138,029.86	\$827.86
CASAULT, DIANE	ED ADMIN	\$176,653.70	\$12,471.14
CATHERALL, CHRIS	ADMIN OFFICERS CRANBROOK	\$121,715.33	\$51.92
CATHERALL, KRISTA	TEACHERS	\$87,547.80	\$0.00
CHARDONNENS, PAULA	TEACHERS W/REMOTE ALLOWANCE	\$102,838.23	\$101.92
CHAREST, SHARLENE	TEACHERS W/REMOTE ALLOWANCE	\$114,826.43	\$3,165.09
CHIASSON, CHRISTINA	TEACHERS W/REMOTE ALLOWANCE	\$111,118.66	\$385.30
CHOW, PAUL	TEACHERS W/REMOTE ALLOWANCE	\$105,786.76	\$40.00
CLAYPOOL, JESSICA	TEACHERS	\$88,980.54	\$0.00
CONLIN, KATHERINE	TEACHERS W/REMOTE ALLOWANCE	\$114,739.35	\$9,758.01
CONROY, MICHELE	TEACHERS	\$96,591.57	\$66.57
COOLBAUGH, JEFFREY	TEACHERS	\$100,471.40	\$0.00
CORMIER, LEIGH	TEACHERS	\$95,155.34	\$114.66
COULTRY, MEGHAN	TEACHERS W/REMOTE ALLOWANCE	\$104,238.59	\$0.00
CROOKS-EADIE, ANALESA	TEACHERS	\$110,927.19	\$233.07
CROSS, CAROLYN	TEACHERS	\$111,178.99	\$0.00
CROSS, ERICA	TEACHERS	\$111,606.39	\$40.00
CULLINS, KYLE	TEACHERS W/REMOTE ALLOWANCE	\$90,361.64	\$0.00
CULVER, HALEY	TEACHERS W/REMOTE ALLOWANCE	\$89,327.92	\$347.20
CUNNINGHAM, TARA	TEACHERS	\$110,995.72	\$0.00
DAMANT, ZOE	TEACHERS	\$108,166.80	\$0.00
DAWSON, ALISON	TEACHERS	\$89,205.28	\$0.00
DE BRUYCKER, KATIE	TEACHERS W/REMOTE ALLOWANCE	\$88,103.67	\$0.00
DE KLERK, INGRID	TEACHERS	\$106,262.59	\$282.41
DE-KIEVIET, JENNIFER	TEACHER TEMPORARY	\$80,754.49	\$0.00
DEGAGNE, DANIELLE	TEACHERS W/REMOTE ALLOWANCE	\$102,509.46	\$0.00
DEMERS, ADRIENNE	TEACHERS W/REMOTE ALLOWANCE	\$120,856.54	\$96.68
DIAMOND, BRITTANY	TEMPORARY TEACHER WITH REMOTE ALLOWANCE	\$84,027.84	\$0.00
DILTS, MORGAN	TEACHERS W/REMOTE ALLOWANCE	\$102,112.10	\$0.00
DION, TRINA	TEACHERS W/REMOTE ALLOWANCE	\$111,370.05	\$361.07
DOLL, DAVID	ADMIN OFFICERS CRANBROOK	\$137,577.05	\$697.09
DOLL, JENNIFER	TEACHERS	\$111,264.80	\$261.23

DOLL, KARLEY	TEACHERS	\$109,794.04	\$0.00
DRAPER, LEAH	TEACHERS	\$111,179.51	\$0.00
DRYDALE, PAMELA	ADMIN OFFICERS CRANBROOK	\$133,363.23	\$2,556.01
DUCZEK, PAUL	TEACHERS	\$99,502.12	\$370.00
DUFFY, HANNAH RAYE	TEACHERS	\$81,620.24	\$0.00
DUPLEY, DEBRA L	TEACHERS	\$99,463.20	\$357.04
EADIE, MICHAEL	TEACHERS	\$108,042.55	\$0.00
ECKERSLEY, BARBARA	TEACHERS	\$90,306.54	\$128.00
ELLIOT, TARA	TEACHERS W/REMOTE ALLOWANCE	\$116,764.65	\$40.00
EMSLAND, LENORE ELISE	TEACHERS	\$104,258.56	\$0.00
ENGLAND, CHRISTOPHER	TEACHERS	\$82,570.16	\$0.00
EVOY, PAULA	TEACHERS W/REMOTE ALLOWANCE	\$106,632.21	\$82.88
FAUCHER, BRYAN	TEACHERS W/REMOTE ALLOWANCE	\$96,290.84	\$798.72
FIFIELD, SHANE	TEACHERS	\$93,954.49	\$0.00
FILIPE, ASHLEY	TEACHERS	\$108,130.54	\$154.41
FILLIS, CATHERINE	TEACHERS	\$111,097.63	\$0.00
FINCH, SARAH	TEACHERS W/REMOTE ALLOWANCE	\$109,952.40	\$166.46
FIX, BRIDGET	STENO	\$75,547.63	\$73.37
FLEGEL, DAVID	TEACHERS	\$107,901.67	\$0.00
FLEISCHACKER, MELISSA	TEACHERS W/REMOTE ALLOWANCE	\$93,623.36	\$0.00
FLEMING, RYAN	TEACHERS	\$88,908.19	\$0.00
FOREFIELD, AMANDA	TEACHERS	\$106,452.07	\$472.50
FORTIN, TYLER	TEACHERS W/REMOTE ALLOWANCE	\$82,647.45	\$209.92
FRANKLIN, LEE-ANNE	TEACHERS	\$99,505.88	\$0.00
FRASER, JANE	TEACHERS W/REMOTE ALLOWANCE	\$109,046.75	\$0.00
FREEMAN, COURTNEY	TEACHERS	\$80,127.49	\$0.00
FRIESEN, RICHARD	TEACHERS	\$99,204.07	\$0.00
FROEHLER, KIM	TEACHERS W/REMOTE ALLOWANCE	\$100,505.87	\$3,188.89
FULTON, NICOLE	TEACHERS	\$101,721.30	\$166.00
GARTSIDE, OREN	TEACHERS	\$99,204.07	\$0.00
GAUDON, GIZELLE M	ADMIN OFFICERS CRANBROOK	\$125,963.23	\$4,590.95
GEDDES, DANA	TEACHERS	\$113,049.02	\$0.00
GERMAINE, KARLA M	TEACHERS W/REMOTE ALLOWANCE	\$114,478.15	\$0.00
GIBSON, DANIELLE	TEACHERS W/REMOTE ALLOWANCE	\$105,013.64	\$236.25
GONSALVEZ, LOUISE	TEACHERS W/REMOTE ALLOWANCE	\$110,552.51	\$579.21
GOODWIN, CHRIS	TEACHERS	\$109,821.20	\$3,296.99
GORKA, EWA	TEACHERS	\$98,861.01	\$0.00
GRAHAM, DEANNA R	TEACHERS	\$83,764.51	\$0.00
GRANGER-HUSHION, KATIE-LYNN	TEACHERS W/REMOTE ALLOWANCE	\$79,419.05	\$122.88
GRAY, PASCAL	TEACHERS	\$95,122.29	\$0.00
GREEN, BREE	TEACHERS W/REMOTE ALLOWANCE	\$102,526.19	\$38.46
GRINTALS, ERIKA DAWN	TEACHERS W/REMOTE ALLOWANCE	\$102,023.79	\$153.60
GRUGGEN, LAUREN	TEACHERS	\$111,206.83	\$274.48
GULYAS, ANDREW	TEACHERS W/REMOTE ALLOWANCE	\$79,725.48	\$0.00
GUTZMAN, KIRK	TEACHERS W/REMOTE ALLOWANCE	\$103,058.30	\$0.00
HALL, COLIN	TEACHERS	\$87,637.76	\$0.00
HALLDORSON, STEPHANIE	TEACHERS	\$111,577.75	\$0.00
HAMILTON, DALTON	TEACHERS	\$94,526.55	\$0.00
HAMILTON, GARRETT MICHAEL	TEACHERS W/REMOTE ALLOWANCE	\$94,735.74	\$1,247.96
HAMILTON, MARY PATRICIA	TEACHERS	\$94,526.67	\$0.00
HAMILTON, RYAN	TEACHERS	\$110,927.19	\$0.00
HAMMOND, STEVEN	TEACHERS	\$110,374.20	\$128.00
HANSON, RUSSELL	TEACHERS W/REMOTE ALLOWANCE	\$90,597.52	\$0.00
HART, CARISSA	ADMIN OFFICERS CRANBROOK	\$133,378.27	\$3,947.79
HARTY-BLANK, ALEATA	TEACHERS	\$99,012.08	\$170.50
HAWKE, ORRIN	TEACHERS	\$97,598.13	\$126.00

HAY, ERIN	ADMIN OFFICERS ELK VALLEY	\$160,249.14	\$2,807.37
HAYES, BONNIE	TEACHERS	\$87,547.00	\$0.00
HEAL, RUTH	TEACHERS	\$99,429.63	\$0.00
HEATH, JENNIFER	TEACHERS W/REMOTE ALLOWANCE	\$111,626.27	\$128.00
HENDERSON, KELLY	TEACHERS	\$99,504.17	\$0.00
HEYDE, CARRIE	TEACHERS	\$99,296.96	\$192.87
HICKERTY, ERIN RACHEL	TEACHER TEMPORARY	\$81,150.28	\$0.00
HILL, DAVID MICHAEL	ADMIN OFFICERS CRANBROOK	\$156,809.91	\$947.10
HILLS, NEIL	TEACHERS	\$111,262.20	\$0.00
HOFFMAN, AARON M	TEACHER TEMPORARY	\$108,467.73	\$834.40
HOGG, KEVIN	TEACHERS	\$111,263.72	\$42.00
HOLLANDER, TYLER WJ	JOURYMAN CERTIFIED TRADES	\$76,252.07	\$338.65
HOLMES, ROSE	TEACHERS W/REMOTE ALLOWANCE	\$100,291.53	\$489.07
HOLMES, SARAH MEGAN	TEACHERS	\$96,852.29	\$6,783.24
HOLT, SCOTT	ADMIN OFFICERS CRANBROOK	\$152,049.61	\$2,973.63
HORVATH, JENNIFER	TEACHERS	\$75,203.92	\$64.00
HOWARD, JULIE	TEACHERS W/REMOTE ALLOWANCE	\$116,548.11	\$0.00
HOYT, CHRISTIE	TEACHERS	\$99,350.21	\$0.00
HOYT, JODI	TEACHERS	\$111,260.54	\$128.00
JARRELL, IAN	TEACHERS W/REMOTE ALLOWANCE	\$114,478.15	\$0.00
JEEVES, LONNIE L	BUSINESS ADMIN	\$100,140.16	\$2,329.38
JOHNS, JENNIFER	TEACHERS	\$108,049.87	\$0.00
JOHNSON, CHRISTIE	ADMIN OFFICERS CRANBROOK	\$136,419.65	\$2,495.49
JOHNSON, STACEY R	TEACHERS	\$87,477.99	\$150.00
JOHNSON, VIVEKA AI	ED ADMIN	\$212,995.14	\$20,976.92
JOHNSON, WILLIAM	ADMIN OFFICERS CRANBROOK	\$155,648.41	\$1,168.73
JOHNSTONE, PAIGE STACEY	TEACHERS	\$78,854.62	\$0.00
JONES, ERIN	TEACHERS W/REMOTE ALLOWANCE	\$114,826.43	\$7,445.49
KAUSHAL, VINTEE	BUSINESS ADMIN	\$120,938.22	\$7,443.74
KEAST, KATIE	TEACHERS W/REMOTE ALLOWANCE	\$109,702.93	\$0.00
KELLY, MICHAEL	ADMIN OFFICERS ELK VALLEY	\$160,319.31	\$11,887.66
KENDON, JOYCE ZI MEI	TEACHERS	\$86,739.77	\$0.00
KENNEDY, KATELON	TEACHERS W/REMOTE ALLOWANCE	\$105,529.02	\$0.00
KENNEDY, SCOTT	TEACHERS	\$111,095.70	\$0.00
KENT, KELLY	TEACHER TEMPORARY	\$83,487.17	\$0.00
KERKHOVEN, TANYA	TEACHERS W/REMOTE ALLOWANCE	\$101,573.77	\$81.92
KING, BREANNE	TEACHERS W/REMOTE ALLOWANCE	\$79,134.22	\$0.00
KINSMAN, MELISSA	SPEECH PATHOLOGISTS	\$100,206.36	\$10,540.62
KIRKPATRICK, FRANCES	TEACHERS	\$96,970.82	\$233.07
KNIGHT, LINDSAY	TEACHERS W/REMOTE ALLOWANCE	\$85,765.11	\$3,219.56
KNIFE, TAYLOR	TEACHERS	\$95,123.98	\$0.00
KUHNERT, JENNA	TEMPORARY TEACHER WITH REMOTE ALLOWANCE	\$80,657.31	\$0.00
KUIJT, JANET	ADMIN OFFICERS ELK VALLEY	\$146,943.27	\$3,253.39
KUNDRIK, STEPHANIE	TEACHERS W/REMOTE ALLOWANCE	\$97,729.91	\$0.00
LAPORTE, CATHERINE	TEACHERS	\$87,348.53	\$361.07
LARSEN, STEPHEN	TEACHERS W/REMOTE ALLOWANCE	\$104,313.28	\$0.00
LARSEN, VICTORIA	TEACHERS	\$87,289.44	\$0.00
LARSON, KYLE C	ADMIN OFFICERS ELK VALLEY	\$129,576.89	\$1,245.27
LE GRANDEUR, JO-ANNA	TEACHERS	\$111,263.35	\$0.00
LEE, ERIN ELIZABETH	TEACHERS W/REMOTE ALLOWANCE	\$80,472.72	\$0.00
LEEDEN, AMY	ADMIN OFFICERS ELK VALLEY	\$112,397.59	\$4,680.16
LENTZ, DAGNY ELISABETH	TEACHERS W/REMOTE ALLOWANCE	\$91,505.81	\$0.00
LENTZ, MEGHAN	TEACHERS	\$95,462.86	\$128.00
LEPINE, CLINT	FOREMAN I TRADES	\$86,317.02	\$1,589.45
LEWIS, KRISTEN	TEACHERS W/REMOTE ALLOWANCE	\$90,492.64	\$82.88
LINARDIC, ANGELA	TEACHERS	\$111,744.33	\$38.46

LLOYD, HARMONY	TEACHERS W/REMOTE ALLOWANCE	\$102,358.42	\$168.00
LOCHRIE, CARLENE	ADMIN OFFICERS ELK VALLEY	\$143,863.99	\$4,154.42
LOCKE, SINEAD	TEACHERS W/REMOTE ALLOWANCE	\$95,431.85	\$0.00
LONDON, CARA	TEACHERS	\$110,689.66	\$0.00
LOWE, PENNY	TEACHERS W/REMOTE ALLOWANCE	\$117,512.66	\$0.00
LUKAC, DEJANA	TEACHERS W/REMOTE ALLOWANCE	\$80,609.12	\$0.00
LUND, JAMES	TEACHERS W/REMOTE ALLOWANCE	\$114,826.43	\$0.00
LUTZ, KIM	TEACHERS	\$111,022.74	\$25.00
LUXTON, TERESA	TEACHERS	\$112,732.70	\$0.00
LYNES, LINDY	TEACHERS	\$97,868.06	\$0.00
MACCORMACK, RENEE	ADMIN OFFICERS ELK VALLEY	\$142,439.87	\$4,965.70
MACLEOD, KELLY-ANNE	TEACHER TEMPORARY	\$87,645.09	\$908.29
MADELL, ROBERT	TEACHERS	\$99,009.09	\$0.00
MALMBERG, MAXINE	TEACHERS	\$76,018.53	\$168.96
MARSCHNER, JANICE DIANE	TEACHERS	\$83,634.36	\$500.00
MARSHALL, JARED	FOREMAN I TRADES	\$82,705.98	\$2,016.25
MARTIN, DAVID	ADMIN OFFICERS CRANBROOK	\$151,939.73	\$1,797.89
MARTIN, SHAWNA	TEACHERS	\$97,540.17	\$128.00
MATTHEWS, PAUL	TEACHERS	\$112,082.58	\$0.00
MAYER, JANICE	TEACHERS	\$99,479.22	\$0.00
MCCORMACK, DANIELLE	TEACHERS	\$99,912.42	\$0.00
MCCULLOUGH, JACQUELINE	TEACHERS W/REMOTE ALLOWANCE	\$90,567.98	\$0.00
MCDONALD, BRITTA	TEACHERS	\$79,410.62	\$0.00
MCELGUNN, NIKITA	TEACHERS	\$111,687.40	\$0.00
MCGOVERN, JENNIFER	TEACHERS	\$111,263.72	\$0.00
MCKENZIE, RYAN	TEACHERS	\$110,935.51	\$3,368.62
MCKEOWN, KIM	TEACHERS W/REMOTE ALLOWANCE	\$114,478.15	\$6,610.82
MCSKIMMING, RACHAEL JUNE	TEACHERS W/REMOTE ALLOWANCE	\$81,703.67	\$1,078.00
MEIJER, TANYA	TEACHERS	\$98,447.34	\$0.00
MERKEL, TERA-LEIGH	TEACHERS	\$106,655.07	\$0.00
MILLER, KEN	FOREMAN I TECH	\$79,255.39	\$2,262.60
MINTO, ADELE	SPEECH PATHOLOGISTS	\$119,608.78	\$6,657.02
MOLNAR, MARISSA	TEACHERS	\$88,654.78	\$0.00
MOORE, ALISON	TEACHERS W/REMOTE ALLOWANCE	\$100,026.76	\$168.00
MORGAN, RUSAN	TEACHERS W/REMOTE ALLOWANCE	\$114,734.85	\$1,290.11
MORRISON, RANDI	TEACHERS	\$84,307.59	\$0.00
MUDRY, STEFANIE	TEACHERS W/REMOTE ALLOWANCE	\$77,097.49	\$0.00
MURRAY, PAMELA	TEACHERS W/REMOTE ALLOWANCE	\$102,839.91	\$0.00
NAGULAPALLY, SHAILAJA	TEACHERS W/REMOTE ALLOWANCE	\$90,375.57	\$0.00
NASTASI, ROMINA	TEACHERS	\$84,802.36	\$0.00
NEUFELD, NICOLE	ADMIN OFFICERS ELK VALLEY	\$144,593.48	\$2,638.12
NIELSEN, KIM	TEACHERS	\$108,127.42	\$0.00
NIMMO, ANDREA	TEACHERS W/REMOTE ALLOWANCE	\$80,209.85	\$0.00
NIXON, JANE	BUSINESS ADMIN	\$76,343.82	\$3,803.22
NOHELS, STACEY	TEACHERS W/REMOTE ALLOWANCE	\$101,954.13	\$787.33
NORTON, CAROLYN	SPEECH PATHOLOGISTS	\$84,446.88	\$15,733.25
NYQUIST, TIFFANY	TEACHERS	\$106,824.80	\$0.00
O'GRADY, SHEILA	TEACHERS	\$107,880.14	\$384.00
OESTREICH, DEVLIN	TEACHERS	\$111,258.78	\$261.23
OLORENSHAW, VAUGHN	TEACHERS W/REMOTE ALLOWANCE	\$90,385.87	\$0.00
PACE, ALLISON	TEACHERS W/REMOTE ALLOWANCE	\$100,457.82	\$200.00
PARKER, JAMIE	TEACHERS W/REMOTE ALLOWANCE	\$113,596.56	\$104.96
PARON, MARK	TEACHERS	\$111,096.30	\$0.00
PASIVIRTA, DAVID	TEACHERS	\$111,263.72	\$0.00
PATERSON, FRASER	TEACHERS	\$78,215.89	\$0.00
PATERSON, MICHELLE	TEACHERS	\$112,067.88	\$0.00

PENDRY, ANDREA	TEACHERS	\$99,701.55	\$0.00
PERCY, WILLIAM	TEACHERS W/REMOTE ALLOWANCE	\$104,650.37	\$0.00
PETTERSON, HEATHER	TEACHERS	\$86,858.11	\$0.00
PETTIFOR, COLE	TEACHERS W/REMOTE ALLOWANCE	\$94,735.30	\$89.60
PETTIFOR, VANESSA	TEACHERS W/REMOTE ALLOWANCE	\$94,253.20	\$0.00
PHILIPZYK, JUDY LYNN	TEMPORARY TEACHER WITH REMOTE ALLOWANCE	\$109,855.96	\$35.83
PHILLIPS, LAURA-LEE	ADMIN OFFICERS ELK VALLEY	\$153,986.02	\$19,731.12
PHILLIPS, STEFFANI	TEACHERS W/REMOTE ALLOWANCE	\$84,617.63	\$0.00
PLAMONDON, MURIEL	TEACHERS W/REMOTE ALLOWANCE	\$75,757.56	\$0.00
POCHA, FILOMENA	TEACHERS	\$98,265.89	\$0.00
POCHA, PATTI	BUSINESS ADMIN	\$99,753.36	\$10,193.00
PODRASKY, SHEILA	TEACHERS W/REMOTE ALLOWANCE	\$101,750.25	\$81.92
POOLE, JUDI	ADMIN OFFICERS CRANBROOK	\$151,422.91	\$4,191.70
POPOFF, DAVID	TEACHERS	\$84,437.23	\$0.00
PORTER, KATHLEEN	ADMIN OFFICERS CRANBROOK	\$129,738.48	\$2,210.00
POTTER, CAROLINE	TEACHERS	\$87,620.89	\$0.00
POTTER, SUSAN E	TEACHERS	\$75,601.59	\$357.04
POULIN, ANICK	TEACHERS	\$98,715.98	\$154.41
POWELL, JOHN F	TEACHERS W/REMOTE ALLOWANCE	\$114,234.00	\$0.00
PRESTON, GRAHAM	TEACHERS W/REMOTE ALLOWANCE	\$96,889.01	\$0.00
PUFFER, JENNY	TEACHERS	\$108,116.57	\$0.00
QUINN, REBECCA COLLEEN	TEACHERS W/REMOTE ALLOWANCE	\$89,750.39	\$380.00
RADIES, PATTI	TEACHERS	\$99,359.06	\$200.00
REID, ERIC	BUSINESS ADMIN	\$100,576.60	\$7,169.10
REIMER, BRENT	ED ADMIN	\$186,262.98	\$7,692.96
REINARZ, DANIELLE	TEACHERS	\$84,094.30	\$0.00
RELKOFF, KELLEY	TEACHERS	\$85,875.71	\$256.00
RENZIE, AMANDA	TEACHERS	\$100,133.98	\$64.00
RICHARDS, KIMBERLY	TEACHERS	\$110,927.19	\$6,135.06
RICHARDS, NICHOLAS	TEACHERS	\$85,322.97	\$37.57
ROBERTS, STEPHANIE	TEACHERS	\$112,144.14	\$0.00
ROBERTSON, ROSS	TEACHERS	\$111,259.54	\$0.00
ROBINSON, JAMES MARTIN	TEACHERS	\$112,144.41	\$0.00
ROMERO, RACHEL MAUREEN	ADMIN OFFICERS ELK VALLEY	\$137,281.41	\$938.59
RONDEAU-L'ECUYER, LAURENCE	TEACHERS	\$86,143.81	\$154.41
ROONEY, ELIZABETH A	TEACHERS W/REMOTE ALLOWANCE	\$77,443.71	\$128.00
ROSNAU, LUCAS	TEACHERS	\$76,970.74	\$0.00
ROSZELL, SEAN	TEACHERS W/REMOTE ALLOWANCE	\$102,840.57	\$0.00
RUNZER, LESLEY	SPEECH PATHOLOGISTS	\$77,071.51	\$5,914.76
RUOSS, KATE	TEACHERS	\$110,633.98	\$72.00
RUSSCHEN, JULIE	TEACHERS	\$111,179.29	\$4,133.47
RUSSELL, VICTORIA	TEACHERS	\$86,926.75	\$166.00
SALANSKI, SHELLEY	TEACHERS W/REMOTE ALLOWANCE	\$102,526.19	\$64.00
SANFORD, DEVAN C	TEACHERS W/REMOTE ALLOWANCE	\$85,675.23	\$0.00
SAUERBORN, MARDELLE	TEACHERS W/REMOTE ALLOWANCE	\$114,767.66	\$719.50
SAUERBORN, SARAH	TEACHERS W/REMOTE ALLOWANCE	\$89,164.27	\$846.10
SAVAGE, ANITA	TEACHERS	\$80,146.12	\$0.00
SAVAGE, JODI	TEACHERS	\$86,477.07	\$0.00
SAWCHUK, DON	TEACHERS W/REMOTE ALLOWANCE	\$103,145.74	\$256.00
SCHACKER, JENNIFER	TEACHERS W/REMOTE ALLOWANCE	\$80,692.48	\$0.00
SCHADELI, ANNELI	TEACHERS	\$85,076.02	\$733.07
SENZ, ELIZABETH A.	TEACHERS W/REMOTE ALLOWANCE	\$77,892.07	\$134.42
SHADE, LEANN	TEACHERS	\$100,338.93	\$0.00
SHIELDS, KRISTIN	TEACHERS W/REMOTE ALLOWANCE	\$114,828.10	\$0.00
SHULLY, LEANNA S	ADMIN OFFICERS ELK VALLEY	\$117,002.93	\$5,012.60
SINCLAIR, SEAN	ADMIN OFFICERS CRANBROOK	\$131,178.49	\$1,253.62

SKEAD, TONJA	TEACHERS W/REMOTE ALLOWANCE	\$114,942.32	\$0.00
SKELTON, THOMAS	ADMIN OFFICERS ELK VALLEY	\$151,689.79	\$5,331.93
SKENE, AMANDA LEIGH E.	BUSINESS ADMIN	\$80,857.62	\$9,974.26
SLATER, BRAD	TEACHERS	\$89,359.17	\$0.00
SOKOLIC, JOANNA	TEACHERS	\$78,191.61	\$28.16
SOMMERFELD, JASON	ADMIN OFFICERS ELK VALLEY	\$133,085.91	\$6,196.64
SOPKO, COURTNEY MICHELLE	TEACHERS W/REMOTE ALLOWANCE	\$78,681.82	\$554.27
SPARKS, KIM	TEACHERS	\$108,123.61	\$0.00
SPENSLEY, PATRICK D	TEACHERS	\$111,179.60	\$64.00
SPERGEL, LEAH	TEACHERS W/REMOTE ALLOWANCE	\$114,739.35	\$0.00
STAMBULIC, CLAUDIA	TEACHERS	\$103,884.21	\$137.80
STANDING, DAVID	ADMIN OFFICERS CRANBROOK	\$130,482.48	\$256.00
STEPHENSON, SCOTT	TEACHERS	\$88,251.03	\$0.00
STEVENSON, BARBARA	TEACHERS	\$98,902.97	\$0.00
STEWART, ADAM	TEACHERS	\$107,606.75	\$0.00
STEWART, BRIENNA	TEACHERS	\$99,428.04	\$0.00
STREMECKI, SAMANTHA	TEACHERS W/REMOTE ALLOWANCE	\$86,502.60	\$168.96
SUBRA, FREDERIC	TEACHERS	\$111,177.86	\$64.00
SUETTA, MARISSA NICOLE	SPEECH PATHOLOGISTS	\$101,302.20	\$1,604.94
SUTHERLAND, NICOLLE	TEACHERS W/REMOTE ALLOWANCE	\$115,704.07	\$0.00
SWAIN, RUSSEL	FOREMAN I TRADES	\$88,557.87	\$2,582.61
TANK, JOSEPH	BUSINESS ADMIN	\$133,315.31	\$9,282.75
TAYLOR, DUSTIN	TEACHERS W/REMOTE ALLOWANCE	\$81,497.91	\$0.00
TAYLOR, MATTHEW	TEACHERS	\$77,668.37	\$1,246.71
TAYLOR, NICHOLAS	BUSINESS ADMIN	\$196,035.62	\$9,463.93
TEMRICK, TAMMY	TEACHERS W/REMOTE ALLOWANCE	\$102,752.81	\$0.00
THIELEN, DARALYN	TEACHERS W/REMOTE ALLOWANCE	\$114,737.69	\$168.00
THOMPSON, JAYME	TEACHERS	\$110,448.51	\$0.00
THOMPSON, JODI MARIE	TEACHERS W/REMOTE ALLOWANCE	\$78,223.08	\$0.00
THOMPSON, KRISTAN MARIE	ADMIN OFFICERS CRANBROOK	\$125,963.22	\$1,984.62
THOMSON, RICKI L	TEACHERS	\$98,172.83	\$0.00
THORN, AARON	ADMIN OFFICERS CRANBROOK	\$156,191.01	\$1,654.00
TICHAUER, JASON	ED ADMIN	\$180,253.55	\$4,951.89
TICHAUER, STEPHANIE	TEACHERS	\$99,518.87	\$25.00
TOPPING, SARA	TEACHERS	\$107,894.11	\$0.00
TOVEE, COLLETTE	SPEECH PATHOLOGISTS	\$120,567.02	\$6,162.22
TRAUB, MELISSA	TEACHERS W/REMOTE ALLOWANCE	\$104,571.51	\$88.00
TRAVERSE, ADELAINA	TEACHERS W/REMOTE ALLOWANCE	\$102,252.02	\$42.00
TRAVIERSO, DON	TEACHERS	\$99,204.07	\$0.00
TSAO, GRACE	TEACHERS W/REMOTE ALLOWANCE	\$79,946.95	\$81.92
TUCHSCHERER, RAPHAELA	TEACHERS W/REMOTE ALLOWANCE	\$90,532.18	\$4,557.17
TYSON, BRENDA	ADMIN OFFICERS CRANBROOK	\$156,191.01	\$1,964.84
VAN DER WALT, DANIEL	TEACHERS	\$109,705.27	\$834.40
VAN HESTEREN, JULIE	TEACHERS	\$99,425.91	\$0.00
VAN LEUSDEN, DEREK	TEACHERS	\$79,606.64	\$0.00
VANDER SCHEE, VICTORIA	TEACHERS W/REMOTE ALLOWANCE	\$85,494.85	\$29.11
VERBEURGT, DARCY	ED ADMIN	\$143,916.57	\$4,866.50
VERMETTE, LINDSAY	TEACHERS	\$77,290.71	\$168.00
VICKERY, JENNIFER	BUSINESS ADMIN	\$77,847.78	\$299.36
VORDING, MONICA	TEACHERS	\$99,767.42	\$357.02
WADE, GREGORY D	FOREMAN I TRADES	\$82,730.15	\$0.00
WAGNER, TANYA	TEACHERS W/REMOTE ALLOWANCE	\$111,624.39	\$0.00
WALKER, KAREN	TEACHERS W/REMOTE ALLOWANCE	\$98,125.67	\$0.00
WALKLEY, PRISCILLA	TEACHERS	\$110,301.09	\$0.00
WALMSLEY, JORDANNA M	TEACHERS	\$80,856.51	\$0.00
WALMSLEY, WAYNE	TEACHERS	\$99,340.97	\$0.00

WALTERS, CHANTAL N	TEACHERS	\$110,967.45	\$64.00
WALTON, ADAM CHRISTIAN	ADMIN OFFICERS ELK VALLEY	\$91,347.93	\$0.00
WARBURTON, SARAH	TEACHERS W/REMOTE ALLOWANCE	\$111,851.18	\$468.06
WASYLOWICH, KALEY	ED ADMIN	\$147,944.16	\$8,485.89
WATSON, DORELENE MARGARET	TEACHER TEMPORARY	\$80,968.68	\$562.86
WEBBER, ERIN	TEACHERS W/REMOTE ALLOWANCE	\$90,145.80	\$0.00
WEBER, CARA LEAH	TEACHERS W/REMOTE ALLOWANCE	\$111,624.39	\$0.00
WENDA-SZOLTYSEK, JOLANTA	TEACHERS W/REMOTE ALLOWANCE	\$100,888.69	\$0.00
WHALEN, SEAN	TEACHERS	\$111,094.96	\$0.00
WHITE, CONNIE	TEACHERS	\$111,095.47	\$0.00
WHITLOCK, GERRY	FOREMAN I TRADES	\$82,769.91	\$2,224.76
WILKINSON, CHERYL	TEACHERS	\$99,880.28	\$0.00
WILLIAMS, MICHELLE L	TEACHERS	\$95,367.16	\$408.45
WILLS, ADAM	TEACHERS	\$108,043.85	\$0.00
WILLUMEIT, AMANDA	TEACHERS	\$111,662.13	\$0.00
WILSON, LAUREN	TEACHERS	\$91,568.04	\$0.00
WURMLINGER, TAYLOR	TEACHERS W/REMOTE ALLOWANCE	\$81,683.17	\$0.00
WYATT, DAWN	BUSINESS ADMIN	\$97,865.16	\$6,736.17
YOUNG, NIKKELA	TEACHERS	\$86,500.70	\$40.00
ZIMMER, TERRY	TEACHERS	\$98,120.27	\$64.00
ZUROWSKI, CHRISTINA	TEACHERS W/REMOTE ALLOWANCE	\$114,331.14	\$0.00

TOTAL FOR EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000.00 **\$39,936,267.29** **\$445,369.30**

B. REMUNERATION TO EMPLOYEES PAID \$75,000.00 OR LESS **\$25,438,094.07** **\$285,869.82**

C. REMUNERATION TO ELECTED OFFICIALS **\$143,937.00** **\$45,719.91**
\$65,518,298.36 **\$776,959.03**

D. EMPLOYER PORTION OF E.I. AND C.P.P. **\$3,893,292.08**

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

School District No. 5 (Southeast Kootenay)

Fiscal Year Ended June 30, 2024

SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS AND SERVICES

A. LIST OF SUPPLIERS WHERE PAYMENTS EXCEED \$25,000.00

SUPPLIER NAME	EXPENDITURE
AFFORDABLE FLOORS LTD.	\$77,316.44
AMAZON	\$295,683.20
APPLE CANADA INC. C3120	\$32,322.77
ARI FINANCIAL SERVICES T46163	\$40,341.00
BC HYDRO	\$605,547.32
BCSTA	\$43,399.66
BDO CANADA LLP	\$26,565.00
BERRY ARCHITECTURE	\$109,230.78
BORDER HOLDINGS LTD	\$315,650.39
BRIDGES CANADA INC.	\$32,557.70
BUNZL	\$74,282.77
CALIBER SPORT SYSTEMS INC.	\$54,243.00
CALIPER MACHINE & HYDRAULICS L	\$45,612.19
CAMERON ENTERPRISES	\$159,082.92
CANADIAN LINEN & UNIFORM SERVI	\$32,624.02
CASTLE FUELS (2008) INC	\$309,492.41
CDTA PROFESSIONAL DEVELOPMENT	\$112,500.00
CITY GLASS AND WINDSHIELD SHOP	\$36,915.48
CITY OF CRANBROOK	\$44,302.99
CITY OF FERNIE	\$32,747.34
COLLEGE OF THE ROCKIES	\$112,834.87
COLUMBIA BASIN ALLIANCE FOR LI	\$128,984.00
COOK'S ELECTRICAL SERVICE	\$83,470.03
CRANBROOK SALVATION ARMY	\$54,000.00
CRISIS PREVENTION INSTITUTE, I	\$68,212.50
D3K CONSTRUCTION LTD	\$50,536.54
DATA MAESTRO SOLUTIONS INC.	\$61,992.00
DELOITTE RESTRUCTURING INC.,	\$35,307.30
DYNAMIC SPECIALTY VEHICLES LTD	\$507,851.00
EB HORSMAN & SON	\$69,630.08
EMPLOYER HEALTH TAX - PROV BC	\$1,236,366.42
FALCON ENGINEERING LTD.	\$53,634.13

FERNIE AUTO PARTS LTD	\$63,934.07
FERNIE SECONDARY TRUST ACCOUNT	\$28,322.32
FLAMEGUARD SAFETY SERVICES LIM	\$29,324.91
FORTISBC	\$587,329.44
GF	\$27,112.13
GRAND & TOY	\$101,149.99
HARRIS & COMPANY	\$48,429.27
HOME DEPOT CREDIT SERVICES	\$25,493.58
HOMEWOOD HEALTH INC.	\$74,073.45
IBM CANADA LTD	\$399,419.82
INLAND KENWORTH PARTNERSHIP	\$49,640.91
INTERIOR HEALTH	\$100,000.00
JOHNSON'S HEATING (629189 B.C.	\$50,404.50
JRJ FENCING	\$64,273.72
KEMLEE EQUIPMENT LTD.	\$63,915.11
KEV SOFTWARE INC	\$69,533.68
KONE INC.	\$27,778.24
KOOTENAY CLEAN AIR	\$33,947.55
KOOTENAY LANDSCAPE	\$58,114.92
LOBLAW COMPANIES LIMITED	\$156,750.00
LOGICAL SOLUTIONS LTD	\$49,847.71
MACQUARIE EQUIPMENT FINANCE LT	\$113,338.57
MCWHIRTER OFFICE SOLUTIONS	\$109,645.48
MINISTER OF FINANCE	\$69,221.25
MINISTER OF FINANCE	\$59,087.65
MOUNTAIN MECHANICAL SERVICES L	\$29,742.11
MUNICIPAL PENSION PLAN CUPE	\$1,118,174.69
MUNICIPAL PENSION PLAN EXCLUDE	\$191,184.07
NORTH MOUNTAIN CONSTRUCTION LT	\$292,352.48
PACIFIC BLUE CROSS	\$1,789,650.44
PARASTONE DEVELOPMENTS LTD	\$1,229,955.09
PAULSON FIRE & FLOOD	\$120,592.53
PEBT IN TRUST	\$817,271.11
PLAYQUEST RECREATION	\$171,150.00
POWERSCHOOL CANADA ULC	\$58,917.04
RCAP LEASING INC.	\$78,903.72
REAL CDN SUPERSTORE	\$92,687.41
RIGBY SIGN	\$25,303.04
ROCKY MOUNTAIN BEHAVIOUR ANALY	\$64,837.75
RONA	\$30,934.33
SAVE ON FOODS	\$79,246.51
SCHOOLHOUSE PRODUCTS INC.	\$221,371.96
SHELL ENERGY NORTH AMERICA (CA	\$66,887.74
SOBEYS CAPITAL INC.	\$37,600.00

SOFTCHOICE LP	\$118,083.87
SPARWOOD ESSO	\$59,499.15
SPORTFACTOR INC.	\$48,461.13
STANTEC ARCHITECTURE LTD.	\$58,770.37
STAPLES STORE #252	\$29,668.20
SYBERTECH WASTE REDUCTION LTD	\$27,251.52
TEACHER PENSION PLAN	\$5,027,685.97
TELUS	\$40,162.82
THE LAWN BARBERS	\$90,678.03
UNIVERUS SOFTWARE CANADA INC	\$55,049.61
UPLIFT COMMUNITY SUPPORT ASSOC	\$25,537.83
VENTURE MECHANICAL SYSTEMS LTD	\$904,975.42
W. INGRAM BUILDING MATERIALS L	\$41,036.36
WAL-MART #3183	\$33,242.28
WOLSELEY MECHANICAL GROUP - AL	\$120,662.30
WOOD WYANT	\$172,952.41
WORKSAFE BC ONLINE	\$756,736.05
WSP CANADA INC.	\$59,198.52
XEROX CANADA LTD	\$77,031.77
YOUR INDEPENDENT GROCER	\$32,641.16

TOTAL FOR SUPPLIERS WHERE PAYMENTS EXCEED \$25,000.00	<u>\$21,699,411.31</u>
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B. SUPPLIERS PAID \$25,000.00 OR LESS	3,206,333.17
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Total Payments for Goods & Services	<u><u>\$24,905,744.48</u></u>
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**Statement of Financial Information (SOFI)
School District No. 5 (Southeast Kootenay)
Fiscal Year Ended June 30, 2024**

Reconciliation of Payments (SOFI) to Audited Financial Statements

The differences between the combined totals for the Schedule of Remuneration and Expenses and the Schedule of Payments made for the Provision of Goods and Services contained within the Statement of Financial Information report and the districts Audited Financial statements – specifically Statement 2 – Statement of Revenue and Expense, are as indicated below in the Explanation of Variance.

Explanation of Variance – the SOFI schedules differ from the audited financial statements for the following reasons:

- The Schedule of Remuneration and Expenses is prepared on a cash basis and salary and benefits in the Financial Statements are on an accrual basis.
- The schedule of Payments for Goods and Services is prepared on a cash basis and expenditures in the Financial Statements are on an accrual basis.
- Payments to suppliers include 68% Goods and Services Tax on expenditures recorded in the Financial Statements and the financial statement entries are net of the G.S.T. rebates.
- The Schedule of Payments of Goods and Services includes payments made on behalf of third parties such as Parent Advisory Councils (PAC's). The third party recoveries of expenses from PAC's and school fundraising activities may not all be adjusted for in the schedules.
- Payments to benefit suppliers include taxable benefit amounts shown as remuneration on the Schedule of Remuneration and Expenses. Also, travel expenditures paid directly to suppliers may be duplicated in the employee expenses category.
- Other miscellaneous cost recoveries may not have been deducted from the payment schedules.

Prepared as required by *Financial Information Act*, RSBC 1996 Chapter 140