



**The Board of Education of
School District No.5 (Southeast Kootenay)
AGENDA - REGULAR PUBLIC MEETING**

December 10, 2024, 3:00 p.m.
Cranbrook Board Office

Pages

1. COMMENCEMENT OF MEETING

1.1 Call to Order

1.2 Greeting

Acknowledgement that we are gathered on the Homelands of the Ktunaxa People.

1.3 Chairperson's Opening Remarks and Recognitions

1.4 Opening Round

Members of the Board, District Management, District Staff and local Union Presidents share a reflection of gratitude.

1.5 Consideration and Approval of Agenda

1.6 Election of Chairperson and Representatives

Procedural Bylaw Policy

2.3

The Secretary Treasurer shall call for nominations for Board Chairperson (seconding is not necessary) and conduct a vote by ballot in which that person receiving a clear majority shall be elected Board Chairperson for the ensuing year. If no person receives a clear majority (five or more votes) further ballots shall be taken until the same is achieved or, if, after a second ballot, a tie shall occur, the election shall be decided by drawing of lots. A vote by ballot will not be required if only one candidate is nominated for the position of Board Chairperson.

2.4

The Chairperson so elected shall assume the chair for the remainder of the meeting.

1.6.1 Election of Chairperson

1.6.2 Election of BCPSEA Representative & Alternate

The election of BCPSEA Representative and Alternate will not be held.

At the February in-camera meeting of the Board of Education, the following motion was passed:

Motion I-24-026

THAT the BCPSEA representative remain in the position for the remainder of BCTF bargaining period.

1.6.3 Election of BCSTA Representative & Alternate

1.6.4 Election of Bargaining Representative - BCTF

Not Required

1.6.5 Election of Bargaining Representative - CUPE

Not Required

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Approval of the minutes from November 12, 2024

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1.9 Business Arising from Previous Minutes

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	RECOMMENDATION:	
	THAT the finalized Strategic Plan for School District No. 5 (Southeast Kootenay) be approved, published and distributed.	
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8.1 Cranbrook Board Office Pot Luck - December 13

8.2 Food Bank Collection - December 2-13

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9. QUESTION PERIOD

10. CLOSING ROUND

11. ADJOURNMENT

What have we done at this meeting to help our students become more interested in school and to support them in their personal learning journey?



**The Board of Education of
School District No.5 (Southeast Kootenay)
MINUTES - REGULAR PUBLIC MEETING**

**November 12, 2024, 3:00 p.m.
Cranbrook Board Office**

Present: Chairperson Doug McPhee
Trustee Trina Ayling
Trustee Bev Bellina (remotely)
Trustee Irene Bischler
Trustee Alysha Clarke (out at 3:53 p.m.)
Trustee Nicole Heckendorf
Trustee Chris Johns
Trustee Sarah Madsen (remotely, in at 3:20 p.m.)
Trustee Wendy Turner

Staff Present Superintendent Viveka Johnson
Secretary Treasurer Nick Taylor
Director of Instruction Human Resources Brent Reimer
Director of Student Learning and Indigenous Education Jason Tichauer
Director of Student Learning and Innovation Diane Casault (remotely)
Director of Operations Joe Tank
District Principal Early Learning and Child Care Laura-Lee Phillips (remotely)
District Vice Principal Human Resources and Health & Safety Jaslene Atwal
District Principal of Learning Services Kaley Wasylowich
Executive Assistant to Secretary Treasurer and Superintendent (recorder)
Jane Nixon

1. COMMENCEMENT OF MEETING

1.1 Call to Order

Chair McPhee called the November 12, 2024, regular public meeting of the Board of Education to order at 3:05 p.m.

1.2 Greeting

Chair McPhee acknowledged that we have gathered here in the Homelands of the Ktunaxa People.

1.3 Chairperson's Opening Remarks and Recognitions

Chairperson McPhee acknowledged the work of outgoing Nasu?kin (Chief) Joe Pierre and welcomed the new Nasu?kin, Cheryl Casimer.

He acknowledged the loss of Canadian politician, Murray Sinclair, who was a member of the Senate and a First Nations lawyer who served as chair of the Indian Residential Schools Truth and Reconciliation Commission. He also acknowledged the loss of provincial politician, John Horgan.

Chairperson McPhee also acknowledged the work of outgoing Members of the Legislative Assembly Tom Shypitka and Doug Clovechok and welcomed the newest members of the Legislative Assembly.

1.4 Opening Round

Members of the Board, District Management, District Staff and local Union Presidents shared a reflection of gratitude.

1.5 Consideration and Approval of Agenda

MOTION R-24-153

Moved/Seconded by Heckendorf/Johns:

THAT the agenda for the regular public meeting of the Board of Education of November 12, 2024, be approved as circulated.

CARRIED

1.6 Approval of the Minutes

Minutes of the Public meeting of the Board of Education of October 8, 2024

MOTION R-24-154

Moved/Seconded by Bischler/Bellina:

THAT the minutes of the regular public meeting of the Board of Education of October 8, 2024, be approved as circulated.

CARRIED

1.7 Receipt of Records of Closed Meetings

MOTION R-24-155

Moved/Seconded by Heckendorf/Clarke:

THAT the Board accept the closed records of the in-camera meeting of the Board of Education of October 8 and October 28, 2024.

1.8 Business Arising from Previous Minutes

1.8.1 Grasmere Community Consultation Report

Secretary Treasurer Taylor provided a brief report from the Grasmere Community Consultation. He discussed the Grasmere School site purchase agreement of from the Sinclair family and the estimated cost of \$1.8 million to return the school to a usable, functional space for educational and child care purposes.

1.8.2 Amy Woodland Elementary School Update

Superintendent Johnson provided a report from the Amy Woodland Elementary PAC meeting held at Pinewood Elementary. She attended this meeting with Trustee Bischler. Superintendent Johnson also reported on the public information release that was sent out on Friday, November 8, 2024.

2. RECEIVING OF DELEGATIONS/PRESENTATIONS

Nil

3. ALL STANDING COMMITTEES REPORT/TRUSTEE REPRESENTATIVE REPORTS

3.1 All Standing Committees Report

Co-Chair Trustee Johns reviewed the portion of the minutes of the October 28, 2024, meeting of the All Standing Committees.

MOTION R-24-156

Moved/Seconded by Johns/Turner:

THAT the report of the All Standing Committees be accepted as presented.

CARRIED

3.2 BCSTA /Provincial Council

Trustee Bellina provided a report from the Provincial Council. This report was emailed to trustees separately from the agenda package due to its length.

MOTION R-24-157

Moved/Seconded by Bellina/Heckendorf:

THAT the report of the BCSTA Provincial Council be accepted as presented.

CARRIED

3.3 Communications Media Committee

Trustee Ayling provided a report included in the agenda package.

MOTION R-24-158

Moved/Seconded by Ayling/Bischler:

THAT the report of the Communications Media Committee be accepted as presented.

CARRIED

3.4 Mount Baker Secondary School Replacement Committee

Trustee Johns suggested that an invitation to tour Mount Baker Secondary be sent to the new Minister of Education and Child Care. He also suggested that the new MLA, Peter Davis, should be asked to add this to their ongoing agenda.

MOTION R-24-159

Moved/Seconded by Johns/Ayling:

THAT the report of the Mount Baker Secondary School Replacement Committee be accepted as presented.

CARRIED

3.5 Key City Theatre

MOTION R-24-160

Moved/Seconded by Ayling/Johns:

THAT the report of the Key City Theatre Committee be accepted as presented.

CARRIED

3.6 Legacy of Learning

Trustee Johns reviewed the report included in the agenda package.

MOTION R-24-161

Moved/Seconded by Lastname/Lastname:

THAT the Board accept the Legacy of Learning report.

CARRIED

3.7 French Immersion Update

The next meeting of the French Immersion Committee will be November 21, 2024.

MOTION R-24-162

Moved/Seconded by Heckendorf/Bischler:

THAT the report of the French Immersion Committee be accepted as presented.

CARRIED

3.8 Traffic Safety Committee

Trustee Johns reported on the grant submission to Vision Zero included in the agenda package.

MOTION R-24-163

Moved/Seconded by Johns/Bischler:

THAT the report of the Traffic Safety Committee be accepted as presented.

CARRIED

3.9 Trustee Reports/Bouquets

Trustees reported on their activities for the month.

4. SECRETARY TREASURER'S REPORT TO THE BOARD

4.1 Updates

4.1.1 Fernie Elementary School

Secretary Treasurer Taylor provided an update on Fernie Elementary School. He has been in contact with Fernie City Council, the Field House Society and Fernie Tourism to discuss the new school.

He provided an update on the ongoing environmental work. He also acknowledged the New Spaces Funding application for child care to be offered at the new school.

4.1.2 Student Enrolment Count

The District experienced declining enrolment of 75 students when comparing September 2024 to September 2023. Secretary Treasurer Taylor explained that this reduction in enrolment will result in reduced Ministry funding.

4.1.3 School District Website

Secretary Treasurer Taylor announced the release of the new website on Friday, November 8, 2024.

4.2 Recommendations

MOTION R-24-164

Moved/Seconded by Johns/Clarke:

THAT the Secretary Treasurer's report be accepted as presented.

CARRIED

5. SUPERINTENDENT'S REPORT TO THE BOARD

The Framework for Enhancing Student Learning report can be found on the School District's website at www.sd5.bc.ca.

5.1 Updates

5.1.1 Child Care

District Principal Phillips reported that work continues on the New Spaces Fund for the Fernie Elementary School. She also provided an update on SEY2K, other New Spaces Funding applications and other Child Care activities across the District.

5.1.2 Draft Strategic Plan

Superintendent Johnson provided a report from the November 7, 2024, community consultation meeting. The Strategic Plan is now posted for public feedback and will be ready for approval at the public meeting of the Board of Education in December.

5.2 Recommendations

MOTION R-24-165

Moved/Seconded by Turner/Bellina:

THAT the Superintendent's Report be accepted as presented.

CARRIED

6. CHAIRPERSON'S REPORT

6.1 Updates

Chairperson McPhee reported on the Human Resources Symposium in Vancouver.

6.2 Recommendations

MOTION R-24-166

Moved/Seconded by McPhee/Bischler:

THAT the Chairperson's report be accepted as presented.

CARRIED

7. NEW BUSINESS

Nil

8. ITEMS FOR INFORMATION/CORRESPONDENCE

8.1 Metis Flag Raising at Mount Baker Secondary - November 14

8.2 Trustee Academy - November 21-23

8.3 Indigenous District-Wide Professional Development Day - November 22

8.4 Catchment and Boundaries Consultation Night - November 28 (6:30)

8.5 Cranbrook Board Office Pot Luck - December 13

9. QUESTION PERIOD

There was a question from a public attendee regarding catchment and boundary decisions and feedback.

Secretary Treasurer Taylor briefly discussed the catchments and boundary revisions made in January 2024. Specific questions will be directed to Executive Assistant Nixon and will be forwarded to Secretary Treasurer Taylor and Superintendent Johnson.

Superintendent Johnson reminded the public that students may always make an out of catchment request to any school.

10. CLOSING ROUND

Trustees, District Management and local Union Presidents were offered an opportunity to share a final comment on the meeting.

11. ADJOURNMENT

MOTION R-24-167

Moved/Seconded by Bischler/Johns:

THAT the November 8, 2024, regular public meeting of the Board of Education adjourn at 4:00 p.m.

What have we done at this meeting to help our students become more interested in school and to support them in their personal learning journey?

DRAFT



1.7. RECEIPT OF RECORDS OF CLOSED MEETINGS

In-camera Meetings:

November 12, 2024

- Secretary Treasurer's Report
 - Personnel
 - Land
 - Legal
 - Matters if in the opinion of the Board the public interest requires consideration in camera

November 12, 2024 (Special)

- Secretary Treasurer's Report
 - Personnel
 - Land
 - Legal
 - Matters if in the opinion of the Board the public interest requires consideration in camera

November 29, 2024 (Special)

- Secretary Treasurer's Report
 - Calendar
 - Matters if in the opinion of the Board the public interest requires consideration in camera

Nick Taylor
Secretary Treasurer



SCHOOL DISTRICT 5

S O U T H E A S T K O O T E N A Y

FOR IMMEDIATE RELEASE

School District No. 5 (Southeast Kootenay) Provides Important Development Regarding the Gymnasium at Amy Woodland Elementary School

December X, 2024 – Cranbrook, BC –For Immediate Release

School District No. 5 (Southeast Kootenay) would like to inform the community of an important development regarding the gym at Amy Woodland Elementary School. A recent structural engineering report has determined that the gym's structural integrity is compromised, and the risk posed by winter snow loads make it unsafe.

To prioritize safety, the gym will need to be torn down and that area of the building secured. We are currently awaiting further guidance from the Ministry of Education and Child Care and Schools Protection Plan and will provide updates as soon as more information becomes available.

We want to emphasize that this decision is based solely on safety concerns outlined in the engineering report.

By sharing this information now, we hope to prevent any speculation or misunderstanding about the reasons for this necessary action. The Board of Education continues to be a strong advocate for the replacement of Amy Woodland Elementary School.

Thank you for your understanding and support as we work to ensure the safety of the community.

Doug McPhee (Chair) • Trina Ayling • Bev Bellina • Irene Bischler
• Alysha Clarke • Nicole Heckendorf • Chris Johns • Sarah Madsen • Wendy Turner



**The Board of Education of
School District No.5 (Southeast Kootenay)
MINUTES - ALL COMMITTEES (PUBLIC)**

**November 25, 2024, 12:30 p.m.
Cranbrook Board Office**

**Committee
Members in
Attendance:**

Trustee Trina Ayling (remotely)
Trustee Bev Bellina (remotely, in at 12:40 p.m.)
Trustee Irene Bischler
Trustee Alysha Clarke (remotely)
Trustee Nicole Heckendorf (remotely)
Trustee Chris Johns
Trustee Wendy Turner (in at 12:37 p.m.)

Regrets:

Trustee Sarah Madsen

**Board/District Staff
in Attendance:**

Chairperson Doug McPhee
Superintendent Viveka Johnson
Secretary Treasurer Nick Taylor
Director of Instruction Human Resources Brent Reimer
Director of Student Learning and Indigenous Education Jason Tichauer
Director of Student Learning and Innovation Diane Casault (remotely)
Director of Operations Joe Tank
District Principal Early Learning and Child Care Laura-Lee Phillips (remotely, in at 1:00 p.m.)
District Principal of Learning Services Kaley Wasylowich
Executive Assistant to Secretary Treasurer and Superintendent (recorder) Jane Nixon

1. COMMENCEMENT OF MEETING

1.1 Call to Order

Board Chairperson McPhee called the public All Committees meeting of November 25 2024, to order at 12:32 p.m.

1.2 Acknowledgement of Ktunaxa Territory

Board Chairperson McPhee acknowledged that we have gathered on the Homelands of the Ktunaxa People.

1.3 Approval of the Agenda

Moved/Seconded by Johns/Bischer:

THAT the All Committees public agenda of November 25, 2024, be approved as circulated.

1.4 Approval of the Minutes

Moved/Seconded by Johns/Bellina:

THAT the minutes of the public All Committees meeting of October 28, 2024, be approved as circulated.

2. BUSINESS ARISING FROM PREVIOUS MINUTES

2.1 Vision Zero Grant Application

The Vision Zero Grant application was submitted prior to the November 19, 2024, deadline as reported at the regular meeting of the Board of Education on November 12, 2024.

2.2 Cranbrook Pickleball Club

Secretary Treasurer Taylor has contacted Mount Baker Secondary and the school is in full support of the Cranbrook Pickleball Club building a structure over the tennis and pickleball courts.

Director Tank is reviewing the feasibility of the structure and will report these findings to the Cranbrook Pickleball Club.

2.3 Amy Woodland Update

Secretary Treasurer Taylor will present the revised boundary and catchments for kindergarten students in September 2025 on Thursday, November 28.

3. PRESENTATIONS

3.1 Kindergarten Teachers

Jennifer Johns and Kim Nielson presented on the challenges faced by kindergarten teachers due to the lack of education assistant support in kindergarten classes across the District.

3.2 Carmen Jensen - Amy Woodland Elementary

Carmen Jensen advocated for the re-opening of Amy Woodland Elementary School in a timely manner. She requested information on the proposed solutions and timelines.

4. REPORTS

4.1 Secretary Treasurer

4.1.1 Mountainview Sparwood

Secretary Treasurer Taylor provided an update on the Mountainview Child Care Hub feasibility study. The work is ongoing. A more formal update will be provided at the December 10, 2024 meeting of the Board of Education.

4.2 Superintendent

4.2.1 Child Care

District Principal Phillips provided an update on child care across the District. She reported on:

- New Spaces Fund applications
- Funding escalation requests with the Ministry
- Recent draft public announcement on child care spaces in the District

4.2.2 Framework for Enhancing Student Learning

Superintendent Johnson reported on the community consultation night on November 7, 2024.

She reminded the Board to review the draft Strategic Plan that is currently posted and available for public consultation.

5. REPORTS FROM COMMITTEES

5.1 Advocacy Education

5.1.1 DSAC Report

Trustee Bellina reported on the November 19, 2024, meeting. Director Tichauer provided a detailed summary of the meeting.

5.1.2 DPAC Report

Trustee Turner reported on the new members elected to the District Parent Advisory Council. Items she discussed included:

- Playground accessibility
- Fundraising
- Mass Choir

5.1.3 Mount Baker Secondary Basketball Trip to San Diego

This item is for information only.

5.2 Student Services

5.2.1 Accessibility Committee Update

District Principal Wasylowich will meet with the Accessibility Committee on December 17, 2024, to review the reporting tool.

5.2.2 Update on Speech Language Pathologist and Speech Language Assistant Postings

The Speech Language Pathologist posting has been placed on hold at this time.

District Principal Wasylowich also provided a brief update on the Teacher of Deaf and Hard of Hearing. The teacher has applied for the master's program at UBC and has been awarded a \$13,000 grant evaluated by the Ministry of Education and Child Care.

5.2.3 Learning Services Teachers Meeting

District Principal Wasylowich provided an update from the Learning Services Teacher meeting held in Jaffray on November 14, 2024.

5.3 Policy

Nil

5.4 Finance Operations Personnel

Nil

6. NEW BUSINESS

Nil

7. ACTION ITEMS FOR FUTURE MEETINGS

Nil

8. CORRESPONDENCE

8.1 District Occupational Health and Safety Committee Minutes

Director Reimer provided a report.

8.2 Finance and Capital Analysis Report

Secretary Treasurer Taylor reviewed the reports attached to the agenda package. He provided information on the cost escalation reports submitted on the capital projects.

8.3 Trustee Professional Development

Secretary Treasurer Taylor reviewed the Trustee Professional Development report attached to the agenda package.

8.4 Staff Travel Summary

8.5 Letter to Rachna Singh from BCSTA

Received and filed

8.6 Letter to Carolyn Broady from BCPSEA

Received and filed

9. QUESTION PERIOD

Trustee Bischler requested information on credits received back from electric buses. Director Tank and Secretary Treasurer Taylor provided information on carbon offset credits.

10. ADJOURNMENT

Moved/Seconded by Bischler/Johns:

THAT the November 25, 2024, public All Committees meeting adjourn at 1:29 p.m.

The meeting was reconvened at 3:28 p.m. for the presentation under the following agenda item:

3.1 Kindergarten Teachers

Moved/Seconded by Johns/Bischler:

THAT the November 25, 2024, public All Committees meeting adjourn at 3:45 p.m.

What services and resources did we provide to which students at what cost and resulting in what benefits?

Trustee Media Report
Nothing to report

Key City Theatre Society (KCTS) Report, November 28

Unable to attend as it conflicted with the Community Consultation for AWES Kindergarten boundaries.

Trustee Media Report

Nothing to report

SD#5 Report for December 2024 from Legacy of Learning

- Completed scanning Janet Levang school collection (Central, T.M. Roberts, Amy Woodland, Kootenay Orchards (additional 4 hours)
- Built new SD#5 Board Office display based on Rocky Mountain Elementary , Elkford, material (7 hours)
- Received first restored piece from Amy Woodland School, school sign, and wrote a blog piece to accompany it
- Received Guest Book for “new” Juniper School dated May 14, 1977; did research and found out Juniper opened in 1956; received files from SD#5 to further research; contacted Frank Hastings as an original teacher at Juniper (2 hours)
- Discussions re involving Resource Centre in development of “Building Families” app

Historical Education Fact

Cranbrook Townsman, September 07, 1956

“Cranbrook Branch of the Kootenay Society for Handicapped Children launched successfully its main project this week, establishment of Juniper School for the Cranbrook district handicapped with an enrolment of six for the two-hour early afternoon week-day session. Youngest pupil is 13 years old.... In charge of the school as teacher is Mrs. F.J. Dooling, and Mrs. J.C. Little, R.N., has been appointed her assistant. [Initial research has revealed that Mrs. Little did special Psychiatric Nursing courses in Vancouver].

Daily Townsman August 26, 1982

“Integration of 12 to 15 handicapped students into Highlands Elementary will be delayed about three weeks, according to Cranbrook school board chairman Dr. Ozzie Franklin.

Franklin said this morning work on two classroom additions to Highlands won't be completed until the end of September. However, two teachers and four teachers' aides have been hired and will be working with the students, who are to be located in Juniper School on September 7.”

Trustee Report

Nov 12 –Board meeting

Nov 14 –Teacher bargaining

Nov 21-23 –Trustee Academy

Nov 25 –Committee Day meetings

Nov 27 –PES PAC

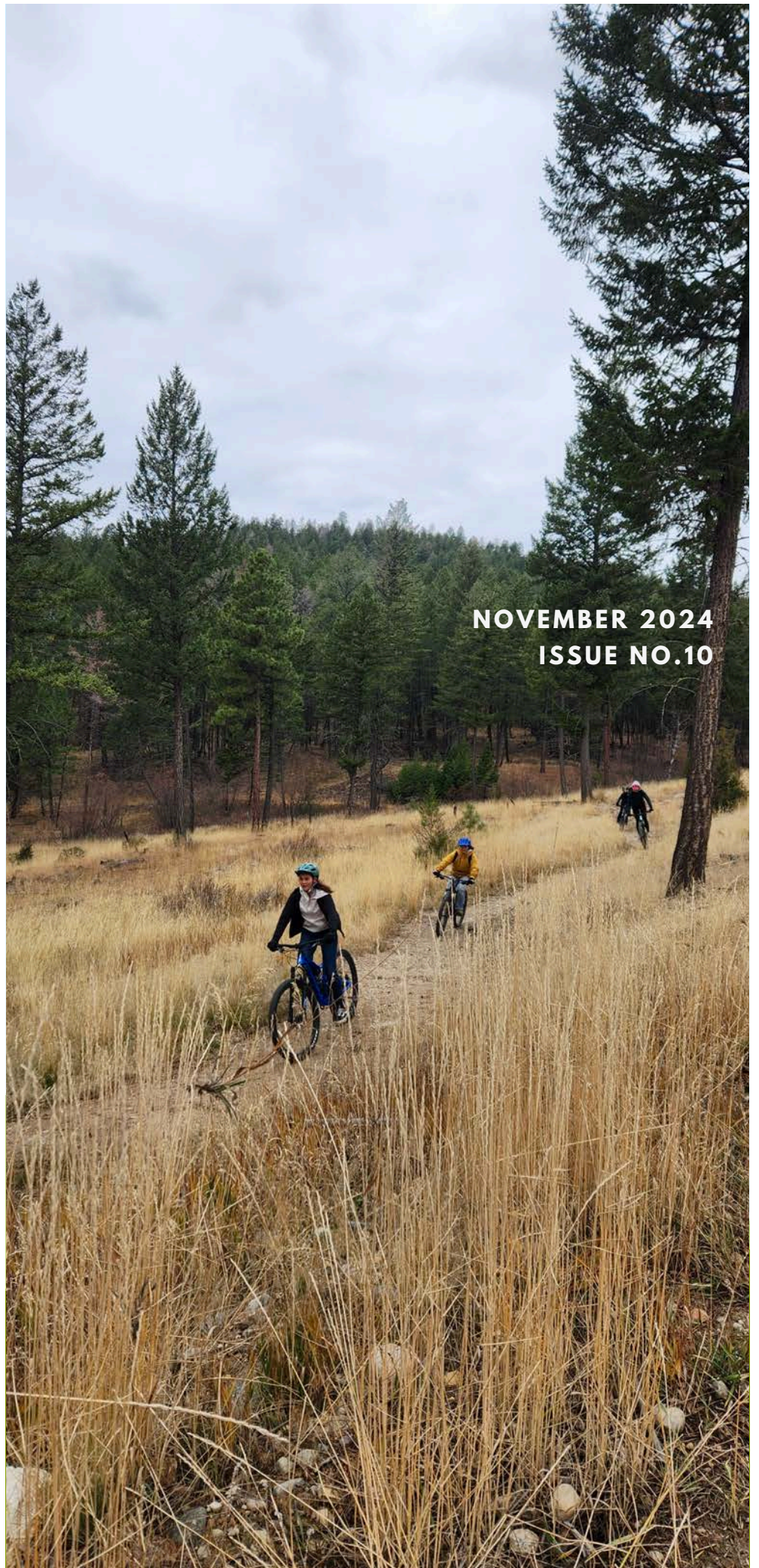
Nov 28 –Community Consultation for AWES Kindergarten boundaries

Nov 29 –Special in-camera meeting

Dec 2 –Teacher Bargaining

LEARNING TOGETHER

NO. 10





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Coordinator

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In the Schools

A picture says a thousand words...

Draft Strategic Plan Feedback

LEARNING TOGETHER IN SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)



This past month, all schools across the District honoured the sacrifices of those who served and continue to serve through Remembrance Day assemblies and events. I had the privilege of attending two assemblies in Elkford, where the student participation was truly commendable. Their thoughtful contributions and respectful demeanor are a testament to the strength of our school communities. A heartfelt thank you goes out to all students and staff who worked hard to make these events meaningful and memorable.

On November 7, the District hosted an engagement night to review the Framework for Enhancing Student Learning and the draft [Strategic Plan](#). This session provided valuable insights and feedback from participants, helping to shape the future direction of our schools.

The draft Strategic Plan is now available for public input, and we encourage all stakeholders to share their thoughts before it is presented to the Board of Education for approval. Your voice is vital in ensuring the plan reflects our collective goals and aspirations.

In alignment with Ministry requirements, the District is committed to developing a comprehensive Anti-Racism strategy, guided by our Safe School Coordinator, Jason Tichauer. While schools are places of learning and safety, they are not immune to acts of racism, which is why awareness and proactive measures are crucial. Ensuring that every student, staff member, and family feels safe and included in our schools is a shared responsibility. To support these efforts, Erin Stevenson, our Exploitation Prevention Coordinator, has been engaging with high school classes on this and other critical topics. Students and families are also reminded of the [ERASE \(Expect Respect and a Safe Education\) website](#), a confidential platform to report concerns and ensure they are addressed promptly.

On November 22, all staff participated in professional development focused on Jo Chrona's enlightening book, "Wayi Wah!". This district-wide initiative, led by the Indigenous Education Department at Parkland Middle School, was broadcast across all schools, fostering rich dialogue on equity, inclusion, and Indigenous ways of knowing and being. It was an incredible opportunity to deepen our collective understanding and commitment to creating inclusive and equitable learning environments.

We would like to express our heartfelt thanks to Scholastic Canada Ltd. for their generous donation of books to help replenish the library lost in the Amy Woodland Elementary fire. This act of kindness ensures that students continue to have access to enriching reading materials and highlights the importance of community partnerships in times of need.

As we prepare for the 2025-2026 school year, attention is turning to kindergarten catchment in Cranbrook, with the process beginning on November 28. These decisions are part of ongoing efforts to address enrolment and space needs, particularly as we await updates regarding Amy Woodland Elementary. Families are encouraged to stay tuned for more information as plans progress.

Thank you to everyone for your continued dedication to fostering safe, inclusive, and dynamic learning environments across the District. Together, we are building a strong, supportive community for all. It is hard to believe that we are at the end of November.

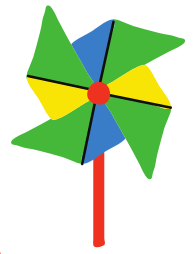
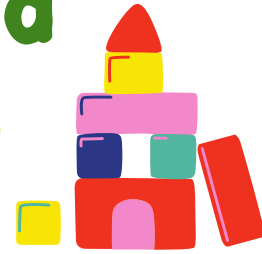


Viveka Johnson,
Superintendent



Early Learning and Child Care

District Principal of Early Learning and Child Care,
Laura-Lee Phillips



November 20 was National Child Day in Canada. This day is about celebrating children as active participants in their own lives and in their communities and active citizens who can and should meaningfully contribute to decisions that affect their lives.

National Child Day is celebrated every year in Canada on November 20. This special day is a time to recognize and honour the right of children, as established by the United Nations Convention on the Rights of the Child (UNCRC), which Canada signed in 1991.

The UNCRC emphasizes that every child has the right to a happy, healthy, and safe childhood, with access to education, health care, play, and protection. National Child Day reminds us of our collective responsibility to support and nurture our children, giving them a strong foundation to reach their full potential.

To learn more about child rights check out [National Child Day](#)



**NOVEMBER 20 is NATIONAL CHILD DAY,
a day to celebrate child rights!**

All children in Canada up to the age of 18 have rights, below are only a few examples. All your rights are written in a document called the **United Nations Convention on the Rights of the Child**.

Visit Canada.ca/national-child-day to learn more about your rights!



<p>24</p> <p>You have the right to the best HEALTH care possible, safe water to drink, nutritious food, a clean and safe environment, and information to help you be healthy.</p>	<p>19</p> <p>You have the right to CHOOSE YOUR OWN FRIENDS AND JOIN OR SET UP GROUPS, as long as it isn't harmful to others.</p>	<p>30</p> <p>You have the right to practice your own CULTURE, LANGUAGE and RELIGION—or any you choose. Minority and Indigenous groups need special protection of this right.</p>
<p>31</p> <p>You have the right to PLAY and REST.</p>	<p>1</p> <p>EVERY CHILD from birth to 18 HAS these RIGHTS.</p>	<p>28</p> <p>You have the right to a good quality EDUCATION. You should be encouraged to go to school to the highest level you can.</p>
<p>40</p> <p>If you are in conflict with the law, you have the right to legal help and fair treatment in the criminal JUSTICE system that respects your rights.</p>	<p>23</p> <p>You have the right to SPECIAL EDUCATION and CARE if you have a DISABILITY, as well as all the rights in this Convention, so that you can live a full life.</p>	<p>12</p> <p>You have the right to give your OPINION, and for adults to listen and take it seriously.</p>



News from the School Food Coordinator



School Food Coordinator, Vince Girimonte



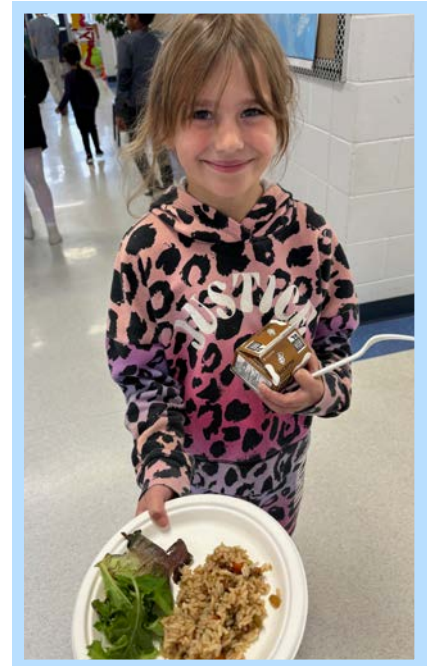
Meals and Nutrition in Schools

The Wednesday hot lunch pilot programs at Steeples, Pinewood and Parkland are up and running! Recent menus have included chicken teriyaki with rice, beef tacos and chicken soup with a cheddar biscuit. And don't forget salad with each meal!

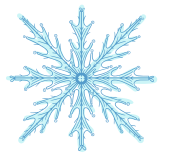
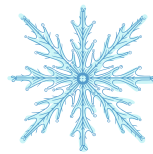
Parents and students are offered lunch on a pay-what-you-can basis, and participation is growing each week. We will continue to work on ways to expand the Wednesday hot lunch program to more schools in 2025.

Nursing practicum students from College of the Rockies have been presenting in schools about food literacy, healthy snacks, local food assistance programs and building healthy relationships with food.


The practicum students have also created educational pamphlets and a video for students and their families to take home. Leah, Shelbie, Vicky and Izzy are outstanding representatives of the nursing program. We greatly value the hard work and creativity they have brought to the District.



Steeples Wednesday Hot Lunch



CHEESY BROCCOLI TOAST




Ingredients:

- 1 cup of fresh or frozen broccoli
- 2 slices of whole grain bread or rice cake
- 1/4 tsp red pepper flakes
- 1/2 tsp garlic powder
- 1/4 cup shredded cheese

Directions:

1. Preheat oven to 400°F (200°C)
2. Place fresh or frozen broccoli in microwave-safe bowl, cover with a plate and microwave until soft
3. Allow broccoli to cool and roughly mash with a fork
4. Season broccoli with garlic powder and pepper flakes. Salt to liking
5. Lightly toast bread in oven
6. Layer broccoli mixture on each slice and sprinkle grated cheese evenly
7. Bake in the oven until cheese is melted and golden



<https://food-guide.canada.ca/en/recipes/cheesy-broccoli-toast/>

Nuts vs Seeds

☆ **Nuts** are the seeds of plants. Most are from trees or legumes (ex. peanuts). Nuts are high in protein and healthy fats like omega-3 and omega-6.

Some examples of nuts: chestnuts, hazelnuts, almonds, cashews, hazelnuts, peanuts & pistachios

Seeds come from vegetables (such as pumpkins, sunflowers, and crops like flax or hemp). Seeds are rich in omega-3s, antioxidants, fiber, and minerals. Seeds are often a good option for kids with nut allergies.

Some examples of seeds: pumpkin seeds, chia seeds, flaxseeds sesame seeds & sunflower seeds

Food Artwork by
Carolina Loo Xu,
UX/UI Designer

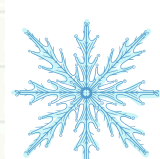
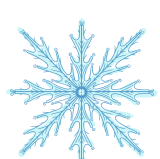


SNACKS FOR SCHOOL HEALTH

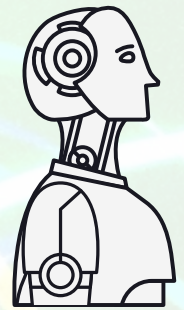
Snack Heroes



November 2024



DISTRICT DESIGN LABS



Teachers of Transformative Learning Ryan McKenzie and Kim Froehler

What is Par for the Course?

The French Immersion grade four class at TM Roberts made mini golf courses on a recent visit to the Design Lab. Armed with nothing but cardboard, MakeDo Screws, and a burst of imagination, these young innovators transformed their classroom into a magnificent mini-golf paradise. Themes ranged from Haunted Houses and frosty Arctic landscapes, complete with icebergs and even the bustling streets of New York City.

Not only did the students craft spectacular courses, but they also designed their very own putters using 3D pens, tailoring each to fit their unique visions while practicing their welding skills. The highlight of this adventurous project was, of course, the chance to play and marvel at each other's ingenious designs near the end of the day.

Mount Baker Students Dive into Virtual Science Adventures:

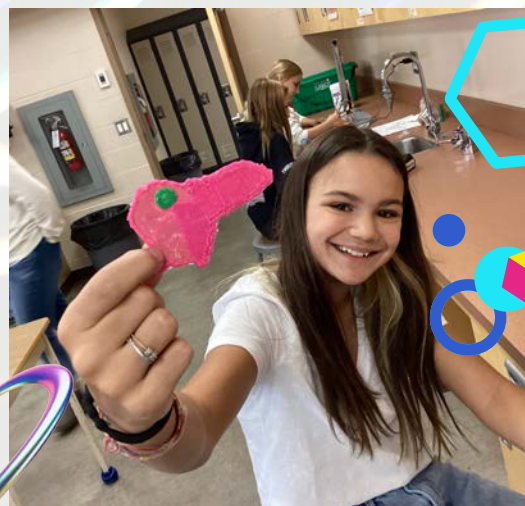
This month, Mount Baker's AP Biology and Science 10 students stepped into the future of learning with cutting-edge virtual reality experiences! Using the Nano VR app, AP Bio students embarked on a thrilling cellular adventure, piloting nanodrones inside the human body to battle a mysterious virus. They mastered cell systems, from generating energy to protein synthesis, turning complex biology into an engaging, game-like challenge.

Meanwhile, grade ten Science students explored the cosmos with virtual tours of the International Space Station and scenic journeys through the solar system, gaining new perspectives on space science. Some students also participated in a virtual pig dissection, complete with a digital assistant and interactive knowledge checks, as they prepared for their upcoming anatomy test. These immersive experiences are redefining science education at Mount Baker.

Parkland Middle School Students Bring Fossils to Life:

Parkland Middle School students stepped into the shoes of geologists this month by designing their own fossils! After researching ancient animals and sketching their chosen creatures, students brought their ideas to life using 3D pens.

The result? Vibrant, three-dimensional fossil representations that combined creativity with science. Just like geologists piece together Earth's history through fossils, these young scientists explored the fascinating link between ancient life and modern technology—creating a colorful glimpse into the past!





OUTDOOR AND



ENVIRONMENTAL EDUCATION

Michael Kelly, Principal

Take Me Outside

The District will support four teachers attending the Take Me Outside Conference in Banff. The overarching theme for the 2025 Outdoor Learning Conference is “Place and Pedagogy: Where Learning Happens”.

The focus of the 2025 conference is Indigenous Ways of Knowing, Health & Wellbeing, and Environmental & Climate Change Education.



Kootenay Discovery School

Kootenay Discovery School grade 7 to 9 blended program in Fernie met at the Provincial Park for Orienteering including compass work, a star orienteering rebus riddle and a mapping exchange challenge.



Laurie Middle School

Students in Indigenous Studies 9 spent a beautiful October afternoon exploring Eager Hill and learning from the land. Some of the learning included traditional Ktunaxa uses of trees and plants as well as traditional and current autumnal activities of the Ktunaxa people. A culminating activity was to create information cards about our learning of the native flora.



Mount Baker Environmental Awareness Program

Students in Ms. Cormier’s EAP class have been working on trail maintenance for Padawan and Podracer. They learned about the maintenance of adaptive trails for biking. The class has also been preparing for winter camp at Kootenay Pass by learning how to assess terrain, track set and pace for a group hike. They also learned companion rescue skills.



AROUND THE DISTRICT

Joe Pierre - Indigenous Education Coordinator

Joe Pierre was raised in the Community of ʔaq'am formerly known as the St. Mary's Indian Reserve and is a citizen of the Ktunaxa Nation.

He attended the University of Calgary in the Fine Arts. At the U of C Joe met several other First Nations people interested in theatre and they collaborated to form the Crazy Horse Theatre Company. The company mounted several productions in Calgary all of which were written by Aboriginal writers. Joe also worked for a season with the CBC production "North of Sixty". Joe was a storyteller at the very first Proctor Storytelling Festival and he has presented at several other festivals throughout the Kootenays.



Currently he is employed by the District and is a member of the Board of Directors for the First Nations Education Steering Committee. Joe served as a councillor for the St. Mary's Indian band for eight years and was a member of the Board of Governors for the College of the Rookies for six years. In the Fall of 2016, Joe was elected back to the ʔaq'am council, this time in the capacity of Chief Councillor. In February of 2021, Joe was re-elected to a second term as Chief. He is a husband to wife Jennifer and a father to eighteen-year-old Jude. Together they are known as "Triple J".



Faye O'Neil - Indigenous Education Coordinator

Faye O'Neil was born on her homelands of Ktunaxa ʔamaʔkis at the beginning of the headwaters of the miʔqaqas akinmituk (Chickadee River/Columbia River) where she played in the water and on the land. She shares Ktunaxa and European ancestry, is a community member of the ʔaq'am and resides in Cranbrook, BC. She is a mother of three adult children and a fur-mom to Daisy.

She has been working in the public education sector for 25 years promoting and braiding Indigenous worldviews and perspectives into the classrooms. When not volunteering on committees and boards, you can find her out on the land exploring and following the footprints of her ancestors, kayaking the many lakes in the area, and gathering plants and berries. Faye was awarded an EE Excellence from CBEEN in 2019.

Cyndi Andrew - Indigenous Education Support Worker

Kiʔsuʔk Kyukyit Hu qakik Mrs. Andrew

Good Day, My name is Mrs. Andrew. I am the Indigenous Education Support Worker at Steeples Elementary School. My husband, Max, and I live here in ʔamakis Ktunaxa. We are very proud grandparents, with the 13th arriving in the new year. My free time is spent slowly learning Ktunaxa with Alfred Joseph, Violet Birdstone and Mara Nelson. I also enjoy visiting with family, camping, travelling, hiking, and new adventures. Working with the students and families at Steeples over the years has been a highlight of my career. The staff at Steeples is a connecting community that brings out the best in supporting each other every day!



Willow Burke - Indigenous Education Support Worker

For the past two years, I have had the privilege of working at Fernie Secondary School, as the Indigenous Support Worker. A place where my passion for Indigenous education and my love for the kids I work with truly shine. Living in the beautiful town of Elkford, I share my life with my supportive husband, Tom, and our loyal dog, Fergus. Family is at the heart of everything I do. I am a proud mother of four children and three stepchildren, and I am blessed with three delightful grandchildren who bring endless joy to my life. Whether it's camping under the stars, embarking on new adventures, or simply spending quality time with my grandkids and friends, I cherish every moment.



AROUND THE DISTRICT

Marie Dawson - Indigenous Education Support Worker

Hello, my name is Marie Dawson, and I am proud to work as an Indigenous Education Support Worker for the District. I am grateful to live, work, and learn in the homelands of the Ktunaxa people. In my role at Mount Baker Secondary School, I encourage students to strengthen their connection to their cultural heritage, support their academic success, and foster holistic health and wellness. Beyond my professional duties, I value spending time with my family and exploring the natural beauty of our region through hiking, camping, and visiting local lakes. I also have a strong passion for travel and cultural exploration, which allows me to continually expand my understanding of the world.



Natasha Gamache - Indigenous Education Support Worker

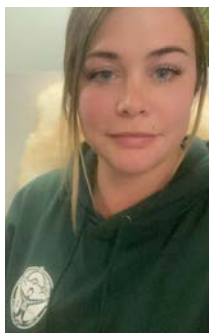
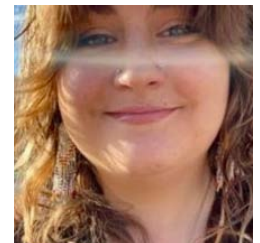
Hello, my name is Natasha Gamache. I have lived in Elkford since 1976 and worked at Sparwood Schools since 2004. I am currently the Indigenous Education Support Worker at Sparwood Secondary and love it!

I have been married to Dan for 33 years and we have 3 children and 3 grandchildren. I have two dogs that are my babies now. I love being outdoors, tenting, being at the lake, cooking and spending time with my family.



Alexis Hekker - Indigenous Education Support Worker

I am the IESW at TM Roberts. I am a Metis visitor on the homelands of the Ktunaxa Nation. I live with my partner and our three cats and dog. I am an artist in my free time and I specialize in beading. I also enjoy knitting, crochet and sewing.



Megan Holmes - Indigenous Education Support Worker

I am the IESW at Highlands. I am a mom of four and love to spend my days hunting, fishing, hiking, camping, and anything outdoors. Working with people and advocating has always been my passion, and I have worked with the Indigenous community for the last decade.

To my role I bring my lived experiences, which has not only allowed me to see the potential of individuals, but has also made me adaptable to challenges. This provides me the opportunity to continue to learn and grow within my role and as a person and I am grateful for this everyday.



Other News from Around the District

Fostering a Supportive and Inclusive Environment

As we navigate through another exciting school year, the Human Resources department is committed to fostering a supportive and inclusive environment for both our staff and students. Our goal is to ensure that every member of our school community feels valued and empowered to contribute to our collective success.

To date, the HR department has posted 216 teaching and 122 support roles for the 2024-2025 school year.

We are proud to be an inclusive employer with hiring practices aimed at attracting and retaining a diverse workforce. By broadening our recruitment strategies and employing bias aware hiring processes, we ensure that all candidates, regardless of their background, have an equal opportunity to join our team. This includes training our hiring managers on unconscious bias and promoting a culture of equity and inclusion throughout the District.





IN THE SCHOOLS



News from Schools Across the District

Online Learning - Kootenay Discovery School



My Pacing

Schedule last updated: Oct 23, 2024 2:39 PM

Course Start Date: Sep 13, 2024

Course End Date: Dec 31, 2024

Kootenay Discovery School teachers are hard at work developing and inserting the “Pacing & Progress Tool” into Brightspace courses. Many courses already have this tool, and we hope to have it in all courses by the end of the school year.

What does this tool do? Well, the “Pacing & Progress Tool” helps students take ownership of their own success and set learning goals in all their courses. Based on student selected start and end dates, there are suggested submission dates for each of the required activities in a course. Students can edit the dates as needed. As students progress, the table will populate with the date students complete the activities, how many days they were overdue by (if submitted after the suggested date), and the grade earned (once graded). There is no penalty for overdue assignments based on this schedule, but it may impact student’s ability to finish by their selected course end date.

Sparwood Secondary Kindness

Sparwood Secondary School Athletics Department sent their old uniforms to the Philippines.



Elkford Secondary Volleyball

The Senior Boys will represent the District at provincials from November 27-30. The Junior Boys are Kootenay Champions!



Fernie Secondary

Students were at the Fernie Cenotaph finding the names of their relatives.



Sparwood Secondary

The Mechanics class has been working on a mini bike while the Foods class has been learning to make homemade pasta.



A picture says a thousand words...



School District No. 5 (Southeast Kootenay) Strategic Plan Partner Group Feedback





The Strategic Plan

*School District No. 5
(Southeast Kootenay)*



2024-2028

The Strategic Plan

The strategic plan for School District No. 5 (Southeast Kootenay) (the District) is a roadmap designed to guide the collective efforts in providing an engaging, personalized educational experience that aims to foster the growth and success of every student within our communities. This comprehensive document outlines our Vision, Mission and core Values, serving as a compass for achieving excellence in teaching, learning, and overall educational outcomes. Through collaborative partnerships, innovative practices, and unwavering dedication, the District aims to cultivate an inclusive environment where every learner has pathways to graduation that honours individual strengths and abilities. This academic, social and personal journey will be one of continuous improvement and commitment to educational excellence.

The Board of Education thanks students, Indigenous partners, community members, partner groups and staff who have contributed insights into the ongoing work of the Strategic Plan which is established on the fundamental principles of providing:

- Academic success for all learners
- Equity, diversity and inclusion
- Caring, safe and welcoming schools
- Community engagement
- Innovation, choice, and technology integration
- Responsible stewardship of resources including the environment



District Context

The District respectfully honours and acknowledges that we live, work, and learn on the unceded traditional territories of the Ktunaxa peoples and the chosen home of the Rocky Mountain Métis. The footprint of the District is fully contained within the Ktunaxa Nation, including the communities of ʔaq'am and Yaq'it ʔa-knuqʔit.

The District is located in the southeast corner of the province of British Columbia. Our region features spectacular mountain scenery, clean lakes, forested hillsides, and an abundance of wildlife. With an approximate population of 36,000, most people live in the communities of Cranbrook, South Country (Baynes Lake, Grasmere, Elko, Galloway and Jaffray), Fernie, Sparwood and Elkford. The District serves approximately 6,000 students in 17 neighbourhood schools (11 elementary schools, 2 middle schools, and 4 secondary schools); and specialty programs through Kootenay Discovery School (KDS); Kootenay Education Services (KES); and the Kootenay Learning Campus (KLC).

The District fosters full participation of all learners, creating an inclusive environment where everyone can work, play, and engage within a welcoming community of the District. Our facilities provide student-centered learning opportunities that are welcoming and safe, preparing all learners to achieve their career and life goals. The District employs approximately 1,600 individuals (including casual staff), and has nine members on the Board of Education to guide and support District initiatives.



The District logo depicts an adult and a student. It highlights the District focus on teaching, learning and relationships.

The green background represents the Kootenay area's natural beauty and pristine environment.



The Indigenous logo design was collaboratively developed by the Board of Education and Indigenous Peoples within this area.

Circle

The circle is meant to symbolize the Community/Family Support and Protection surrounding the student.

Smaller Circles

The smaller circles symbolize the four directions, the four senses of self and the four elements. Bringing a sense of balance to the student. The Bottom circle depicts Earth (physical self), the Top circle depicts Air (mental self), the Right circle depicts Fire (spiritual self), and the Left circle depicts Water (emotional self).

Tree

The tree inside of the student is meant to represent personal growth, with the roots anchored to show a sense of being “grounded” in self and culture.

Inukshuk & Infinity Symbol

The Inukshuk is meant to acknowledge our Inuit students and families. The infinity symbol is meant to acknowledge our Métis students and families.



Feathers

The feathers are meant to represent the Elders/Traditional/Ancestral Knowledge.

The Student

The student’s head, the heart and the earth symbol/roots are connected to one another. The heart holds a “fire of determination and purpose.”

Sun and Mountain Range

The Sun represents a New Beginning, Hope and a Lit Path moving forward. The Mountain Range is to give a sense of the Kootenay area.

Development of the Strategic Plan

The District strives to be the best employer and educational leader in the East Kootenay region. As such, the strategic planning process began by connecting with students that were asked the following questions:

1. How do you see yourself as a learner?
2. What does the District have that you appreciate the most?
3. What do you think the school district is missing?
4. What does the ideal school district look like?

These questions mirrored the questions asked of our community stakeholders during the engagement process during the spring of 2023-2024. This survey was sent out online to staff, parents and stakeholders.

Over the next several months, the Board of Education engaged in purposeful dialogue and received feedback. This is captured in the 'What We Heard' document.

Further, the District is committed to working together with First Nations rightsholders and Indigenous partners to achieve lasting and meaningful reconciliation.





Vision

Students love to learn here, staff love to work here, families love to gather here. We envision a dynamic learning community where every individual is inspired to reach their fullest potential, supported by a culture of respect, collaboration, and innovation.

Mission

Our mission is to empower every student to graduate with dignity, purpose, and options. We are committed to providing engaging, personalized educational experiences that nurture curiosity, celebrate diversity, and foster lifelong learning.

Values

The following values shall be cultivated within the District as both a responsibility and a right:

- Respect: the special esteem or consideration we give to ourselves and others;
- Vision: imagining how things could be; imaginative foresight;
- Equity: respect for others' rights and needs;
- Collaboration: working together on work of an intellectual nature;
- Integrity: complete disclosure and the absence of falsehood; and
- Inclusion: an environment in which all individuals are able to fully participate in a meaningful manner.

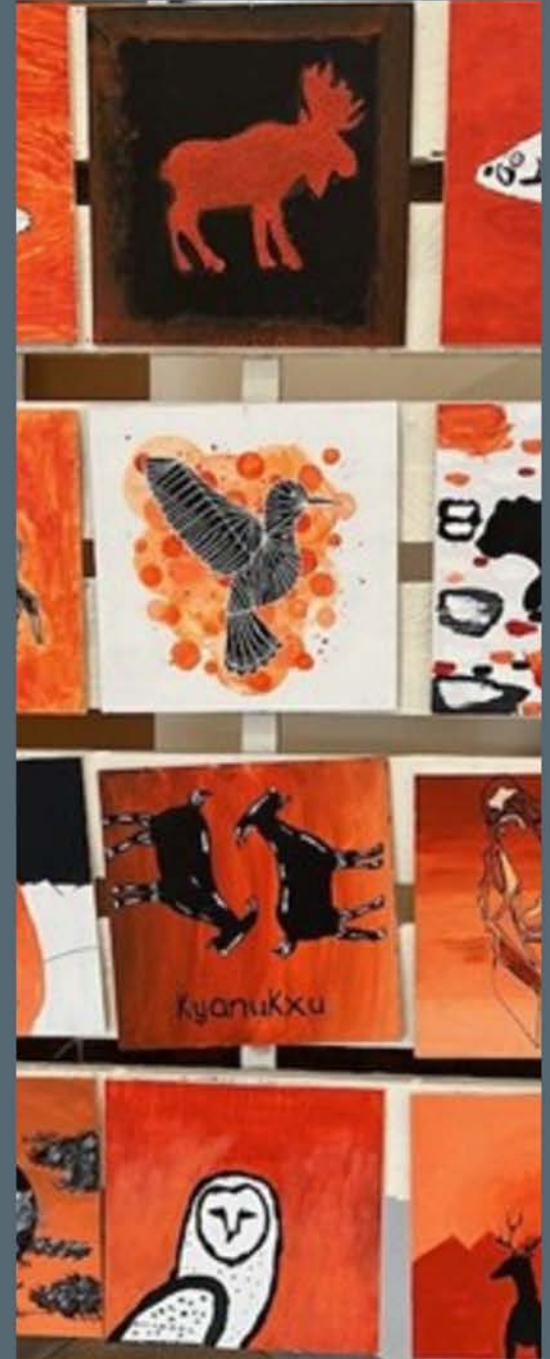


Our Commitment to Indigenous Education

Our commitment to Indigenous learners is guided by the Indigenous Education Enhancement Agreement and Local Education Agreements, which outline goals and directions for success. We aim to support a sense of place, representation, and belonging for all Indigenous students in the District. We strive to increase awareness and understanding of Indigenous cultures, histories, and languages, foster relationships, and improve communication with Indigenous students, staff, partners, guardians, and communities.

We are dedicated to improving academic achievement, ensuring successful grade transitions, enhancing literacy and numeracy, and supporting Indigenous learners in pursuing their future aspirations. Recognizing that fairness means addressing diverse needs, the District allocates resources to ensure all students can reach their full potential.

The Board of Education acknowledges the transformative impact of our vision, mission, and values on learning, leadership, and teaching, making it a collective responsibility.



Strategic Priorities

Human and Social Development

- Cultivate self-worth and curiosity,
- Foster appreciation for fine arts and cultural heritage,
- Promote understanding of physical health and well-being,
- Raise awareness of social and environmental responsibilities,
- Encourage respect for diverse ideas and beliefs,
- Ensure our programs, facilities and services are accessible



Strategic Priorities

Intellectual Development

- Provide foundational skills and knowledge for diverse life paths,
- Instill a lifelong passion for learning,
- Develop an appreciation of fine arts and cultural heritage,
- Ignite curiosity about the world,
- Nurture creative thought and expression abilities



Strategic Priorities

Early Learning and Child Care

- Ensure the successful transition of all children from pre-kindergarten to grade 4,
- Implement strategies aligned with the early learning framework,
- Incorporate Indigenous perspectives to enrich the educational experience,
- Promote equity, diversity, and inclusion to create an inclusive environment for every student.



Strategic Priorities

Career Development

- Every student graduating from the District schools will have a transition plan grounded in an understanding of their strengths and skills. This approach will empower them to confidently navigate future transitions and pursue their chosen paths with success.



Strategic Priorities

Operational

- To provide equitable learning environments through effective and efficient facility planning, management, and resource allocation while considering the impact on the environment



Strategic Priorities

Human Resources

- We will attract and retain the best people by promoting and supporting the health, wellness, and professional development of our workforce. We will raise awareness of the District as an employer of choice and as the best place to learn and to lead.



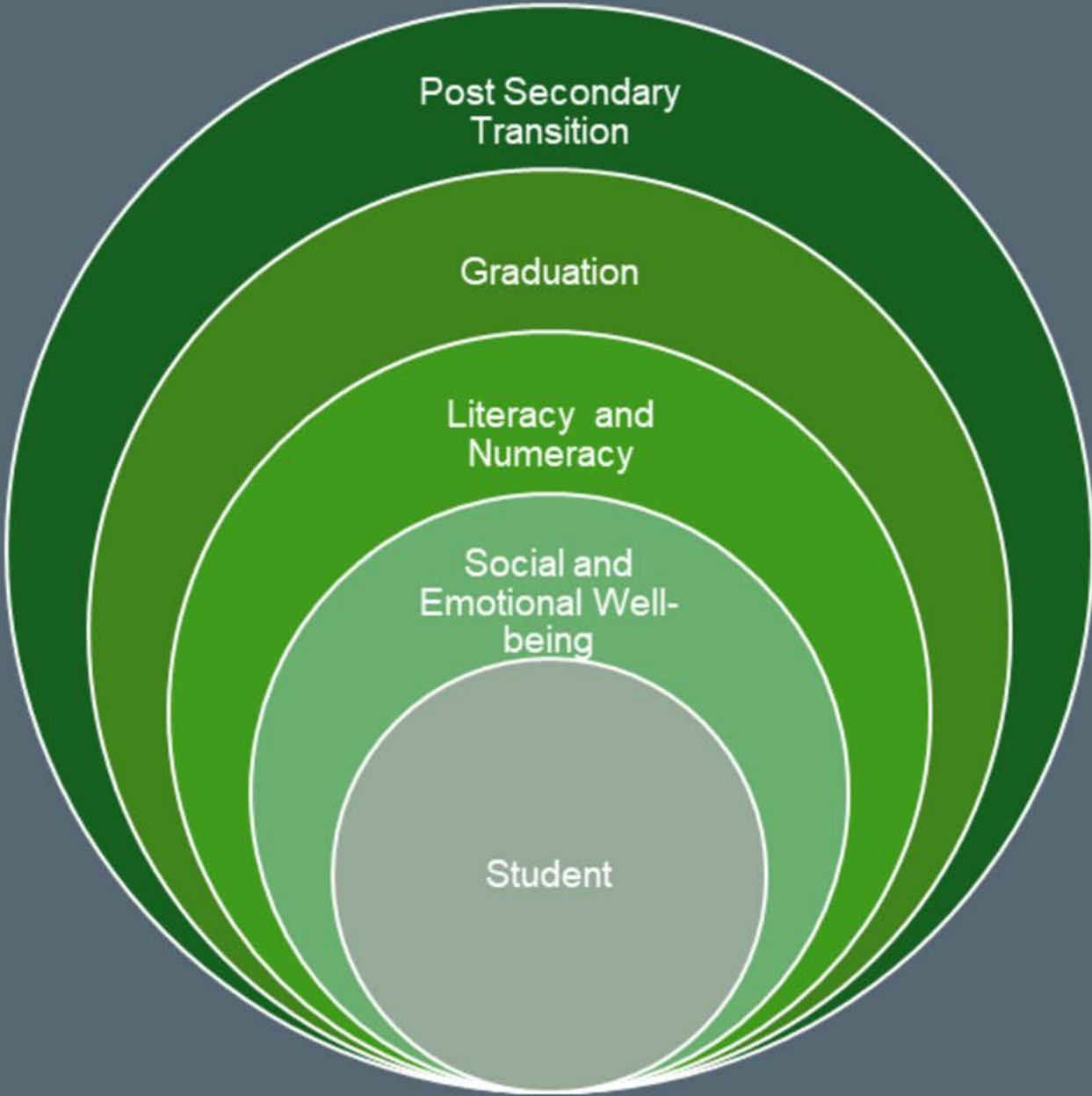
Strategic Priorities

Technology

- To inspire, support, enhance, and transform learning through the use of technology, we empower all learners to create and reach their full potential. We teach learners how to navigate and use digital tools ethically, fostering digital citizenship.



**Students are the core of
the District**



Feedback Cycle



Community Partnerships

Communication and collaboration are crucial within the District, our schools, and with our partners and our communities. The District is an engaged and collaborative community partner. This list is a sample of our evolving partnerships:

- Indigenous Education Council
- Local associations and unions
- Cranbrook Fernie Teachers Association,
- Canadian Union of Public Employees
- Principals Vice Principals Association
- Feeding Futures
- Child Care Providers
- Child and Youth Mental Health
- The Foundry
- Ministry of Children and Family Development
- Ktunaxa Kinbasket Child and Family Service Society
- East Kootenay Addictions Services
- AIDS Network Kootenay Outreach and Support Society
- Situation Table
- Interior Health
- Chamber of Commerce
- Cranbrook and District Restorative Justice
- Royal Canadian Mounted Police
- City and Regional Districts
- Key City Theatre
- Legacy of Learning (Columbia Basin Institute of Regional History)
- The students and staff of the District





Looking forward to the future!

Provincially

The election results have been finalized, and the future cabinet of officers and responsibilities is in the process of completion. The new Minister of Education and Child Care will be Lisa Beare. Minister Beare was the former Minister of Post-Education and comes to her new position and responsibilities with knowledge of the importance and needs of the educational system.

Seven members from District Management and the Board attended a Symposium earlier in November. A variety of presentations were offered to support bargaining in a responsible manner with the goal of a collective solution.

Local Updates

Work continues on the Fernie Elementary School project. Interviews were recently held to secure an architectural firm. The next steps in the process will likely be to complete and review the environmental study on the proposed site.

Application has been made through the Traffic Safety Committee to the Vision Zero project to add flashing speed signs on the Highlands and Kootenay Orchard school sites

The School Enrolment figures as reported at the end of September 2024 indicate a slight decline in enrolment over the projections. As we have experienced the loss of Amy Woodland School in June 2024, the decline might be attributed to parents moving their children to online or private schools. At this point, the cause for the decrease is purely speculation. All students and staff from Amy Woodland have been placed in existing SD5 schools in Cranbrook.

Before and After School Care is currently being offered at Highland and Gordon Terrace Schools. Continued work is underway to expand this service across all school sites in SD5. The work to support continued care in the Mountain View site in Sparwood is exciting and we will look forward to learning from current studies being undertaken.

Dates to Note:

- Metis Flag Raising at MBSS - November 11th
- Trustee Academy - November 21-23
- Indigenous District-Wide Pro-D November 22
- Catchment and Boundaries Consultation Night November 28 (6:30 PM) Board Office in Cranbrook and Virtual

With respect,

Doug McPhee

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

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Documents are arranged in the following order:

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



Ministry of Education

SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

SCHOOL DISTRICT NUMBER 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

EDUC. 6049 (REV. 2008/09)

**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.


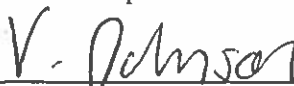
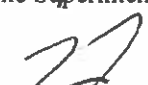
The preparation of financial statements necessarily involves the use of estimates based on management's judgment particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

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)

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



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
	<u>\$2,237,712</u>	<u>\$1,826,544</u>
	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	<u>\$2,237,712</u>	<u>\$1,826,544</u>

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	<u>\$68,226,689</u>	<u>\$67,870,808</u>

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)

Schedule 3A (Unaudited)

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	3,328,467	3,313,977	62,815	3,376,792	3,222,343
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	3,994,029	3,951,572	16,422	3,967,994	3,891,810
Capital Surplus (Deficit) for the year	(665,562)	(637,595)	46,393	(591,202)	(669,467)
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	1,102,233	130,100	903,757	1,033,857	771,515
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		549,510	(549,510)	-	
Total Capital Surplus (Deficit) for the year	436,671	42,015	400,640	442,655	102,048
Capital Surplus (Deficit), beginning of year		19,474,263	582,699	20,056,962	19,954,914
Capital Surplus (Deficit), end of year		19,516,278	983,339	20,499,617	20,056,962

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	-	-	-	-
Work in Progress, end of year	-	-	-	-
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

Schedule 4D (Unaudited)

	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



Elementary Christmas Concerts



Gordon Terrace - Monday, December 9
Time: 6:30pm Location: Alliance Church

Highlands - Wednesday, December 18
• Time: 6:30pm Location: Key City Theatre

Kootenay Orchards - Thursday, December 19
Time: 6:30pm Location: Key City Theatre



Pinewood + Laurie 6's - Tuesday, December 17
Time: 6:30pm Location: Key City Theatre



Steeples - Wednesday, December 18
Time: 1:15pm Location: Steeples Gym

T. M. Roberts - Wednesday, December 18
Time: 10:30 & 1:15 Location: T. M. Roberts Gym

Schools are listed alphabetically by name not by date.

Elk Valley

School	Date	Time	Location	Comments
RMES	December 18 th	1 pm & 6 pm	Gym	
FJMES	December 18 th & 19 th	TBA	Sparwood Sec. Gym	
IDES	December 11 th	7 pm	Gym	Old Fashion Christmas Caroling
JESS	Dec 12	1 pm & 6 pm	Gym	1 pm dress rehearsal – public welcome